[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs

Notification No. 48 /2018 – Central Tax

New Delhi, the 10th September, 2018

G.S.R……(E).- In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely:-

1. (1) These rules may be called the Central Goods and Services Tax (Ninth Amendment) Rules, 2018.
   (2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Central Goods and Services Tax Rules, 2017,

(i) in rule 117,

(a) after sub-rule (1), the following sub-rule shall be inserted, namely:-

> "(1A) Notwithstanding anything contained in sub-rule (1), the Commissioner may, on the recommendations of the Council, extend the date for submitting the declaration electronically in **FORM GST TRAN-1** by a further period not beyond 31st March, 2019, in respect of registered persons who could not submit the said declaration by the due date on account of technical difficulties on the common portal and in respect of whom the Council has made a recommendation for such extension.";

(b) in sub-rule (4), in clause (b), in sub-clause (iii), the following proviso shall be inserted, namely:-

> "Provided that the registered persons filing the declaration in **FORM GST TRAN-1** in accordance with sub-rule (1A), may submit the statement in **FORM GST TRAN-2** by 30th April, 2019.";

(ii) in rule 142, in sub-rule (5), after the words and figures "of section 76", the words and figures "or section 125" shall be inserted.

[F. No. 349/58/2017-GST (Pt.)]

(Gunjan Kumar Verma)
Under Secretary to the Government of India

Note:- The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide notification No. 3/2017-Central Tax, dated the 19th June, 2017, published vide number G.S.R 610 (E), dated the 19th June, 2017 and last amended vide notification No. 39/2018-Central Tax, dated the 4th September, 2018, published vide number G.S.R 831 (E), dated the 4th September, 2018.

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