[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. 09/2019 – Central Tax

New Delhi, the 20th February, 2019

G.S.R.....(E).–In exercise of the powers conferred by section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017) read with sub-rule (5) of rule 61 of the Central Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), the Commissioner, on the recommendations of the Council, hereby makes the following further amendments in notification number 34/2018 – Central Tax, dated the 10th August, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.761(E), dated the 10th August, 2018, namely:–

In the said notification, in the first paragraph, after the sixth proviso, the following provisos shall be inserted, namely: –

"Provided also that the return in **FORM GSTR-3B** of the said rules for the month of January, 2019 shall be furnished electronically through the common portal, on or before the 22nd February, 2019:

Provided also that the return in **FORM GSTR-3B** of the said rules for the month of January, 2019 for registered persons whose principal place of business is in the State of Jammu and Kashmir shall be furnished electronically through the common portal, on or before the 28th February, 2019.".

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[F.No.20/06/16/2018-GST (Pt. II)]

(Dr. Sreeparvathy S.L.)
Under Secretary to the Government of India

Note: - The principal notification number 34/2018 –Central Tax, dated the 10th August, 2018 was published in the Gazette of India, vide number G.S.R. 761(E), dated the 10th August, 2018 and was last amended by notification no. 70/2018, dated the 31st December, 2018, published in the Gazette of India, Extraordinary, vide number 1247 G.S.R. (E), dated the 31st December, 2018.