[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. 37/2019 – Central Tax

New Delhi, the 21st August, 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 amendments in notification of the Government of India in the Ministry of Finance (Department of Revenue),No.29/2019 – Central Tax, dated the 28th June, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.455(E), dated the 28th June, 2019, namely:–

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

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

Provided further that the return in **FORM GSTR-3B** of the said rules for the month of July, 2019 for registered persons whose principal place of business is in the district mentioned in column (3) of the Table below, of the State as mentioned in column (2) of the said Table, shall be furnished electronically through the common portal, on or before the 20th September, 2019:

TABLE

Sl. No.	Name of State	Name of District
(1)	(2)	(3)
1.	Bihar	Araria, Kishanganj, Madhubani, East Champaran, Sitamarhi, Sheohar, Supaul, Darbhanga, Muzaffarpur, Saharsa, Katihar, Purnia, West Champaran
2.	Gujarat	Vadodara
3.	Karnataka	Bagalkot, Ballari, Belagavi, Chamarajanagar, Chikkamagalur, Dakshina Kannada, Davanagere, Dharwad, Gadag, Hassan, Haveri, Kalaburagi, Kodagu, Koppal, Mandya, Mysuru, Raichur, Shivamogga, Udupi, Uttara Kannada, Vijayapura, Yadgir
4.	Kerala	Idukki, Malappuram, Wayanad, Kozhikode
5.	Maharashtra	Kolhapur, Sangli, Satara, Ratnagiri, Sindhudurg, Palghar, Nashik, Ahmednagar
6.	Odisha	Balangir, Sonepur, Kalahandi, Nuapada, Koraput, Malkangiri, Rayagada, Nawarangpur
7.	Uttarakhand	Uttarkashi and Chamoli

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Provided also that the return in **FORM GSTR-3B** of the said rules for the month of July, 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 20th September, 2019.".

2. This notification shall come into force with effect from the 20th day of August, 2019.

[F.No.20/06/08/2019-GST]

(Ruchi Bisht)
Under Secretary to the Government of India

Note: - The principal notification No. 29/2019- Central Tax, dated the 28th June, 2019 was published in the Gazette of India, Extraordinary, vide number G.S.R. 455(E), dated the 28th June, 2019.

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