[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. 52/2019 – Central Tax

New Delhi, the 14th November, 2019

G.S.R.....(E).–In exercise of the powers conferred by section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), the Central Government, on the recommendations of the Council, hereby makes the following amendment in notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 27/2019 – 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. 453 (E), dated the 28th June, 2019, namely:–

In the said notification, in the second paragraph, the following proviso shall be inserted, namely: –

"Provided that for registered persons whose principal place of business is in the State of Jammu and Kashmir, shall furnish the details of outward supply of goods or services or both in **FORM GSTR-1** under the Central Goods and Services Tax Rules, 2017 effected during the quarter July-September, 2019 till 30th November, 2019.".

2. This notification shall be deemed to come into force with effect from the 31st day of October, 2019.

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

(Ruchi Bisht)
Under Secretary to the Government of India

Note: The principal notification No. 27/2019 – Central Tax, dated the 28th June, 2019 was published in the Gazette of India, Extraordinary, *vide* number G.S.R. 453 (E), dated the 28th June, 2019.

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