[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. 71/2018 – Central Tax

New Delhi, the 31st December, 2018

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), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 43/2018- Central Tax, dated the 10th September, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 854(E), dated the 10th September, 2018, namely:–

In the said notification, in paragraph 2, in the second proviso, for the words, figures and letters "July, 2017 to September, 2018" and "31st day of December, 2018", the words, figures and letters "July, 2017 to December, 2018" and "31st day of March, 2019" shall respectively be substituted.

[F.No.20/06/16/2018-GST]

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

Note: - The principal notification No. 43/2018-Central Tax, dated the 10th September, 2018 was published in the Gazette of India, Extraordinary, vide number G.S.R. 854(E), dated the 10th September, 2018 and was last amended by notification No. 64/2018-Central Tax, dated the 29th November, 2018, published in the Gazette of India, Extraordinary, vide number G.S.R. 1148(E), dated the 29th November, 2018.