

20 फरवरी, 2019, जो भारत के राजपत्र, असाधारण, में सा.का.नि. संख्यांक 136(अ), तारीख 20 फरवरी, 2019 द्वारा प्रकाशित की गई थी, द्वारा अंतिम रूप से संशोधन किया गया।

**MINISTRY OF FINANCE**  
**(Department of Revenue)**  
(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)

**NOTIFICATION**

New Delhi, the 22nd April, 2019

**No. 19/2019—Central Tax**

**G.S.R. 320(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 amendment in notification number 34/2018—Central Tax, dated the 10<sup>th</sup> 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 10<sup>th</sup> August, 2018, namely:—

In the said notification, in the first paragraph, after the eighth proviso, the following proviso shall be inserted, namely: —

“Provided also that the return in **FORM GSTR-3B** of the said rules for the month of March, 2019 shall be furnished electronically through the common portal, on or before the 23<sup>rd</sup> April, 2019.”.

2. This notification shall come into force with effect from the 20<sup>th</sup> day of April, 2019.

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

RUCHI BISHT, Under Secy.

**Note:—** The principal notification number 34/2018 –Central Tax, dated the 10<sup>th</sup> August, 2018 was published in the Gazette of India, vide number G.S.R. 761(E), dated the 10<sup>th</sup> August, 2018 and was last amended by notification No. 09/2019, dated the 20<sup>th</sup> February, 2019, published in the Gazette of India, Extraordinary, vide number G.S.R. 136(E), dated the 20th February, 2019.