

[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 Excise and Customs**

**Notification No. 31/2017 – Central Tax**

**New Delhi, the 11<sup>th</sup> September, 2017**

**G.S.R. ....(E).**—In exercise of the powers conferred by sub-section (6) of section 39 read with section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter referred to as the said Act) and in **supercession of notification No. 26/2017-Central Tax, dated the 28<sup>th</sup> August, 2017,** published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 1071 (E), dated the 28<sup>th</sup> August, 2017, except as respects things done or omitted to be done before such supercession, the Commissioner, hereby extends the time limit for furnishing the return by an Input Service Distributor under sub-section (4) of section 39 of the said Act read with rule 65 of the Central Goods and Services Tax Rules, 2017, **for the month of July, 2017 upto the 13<sup>th</sup> October, 2017.**

2. The extension of the time limit, for furnishing the return under sub-section (4) of section 39 of the aforesaid Act, for the month of August, 2017 shall be subsequently notified in the Official Gazette.

[F. No. 349/74/2017-GST (Pt.)]

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