

[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. 38/2018 – Central Tax**

**New Delhi, the 24<sup>th</sup> August, 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 hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 33/2018- 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. 760(E), dated the 10<sup>th</sup> August, 2018, namely:–

In the first paragraph of the said notification, the following proviso shall be inserted, namely:–

“Provided that the return in **FORM GSTR-1** for the quarter from July, 2018 to September, 2018 for–

- (i) registered persons in the State of **Kerala**;
- (ii) registered persons whose principal place of business is in **Kodagu district in the State of Karnataka**; and
- (iii) registered persons whose principal place of business is in **Mahe in the Union territory of Puducherry**

shall be furnished electronically through the common portal, on or before the **15<sup>th</sup> November, 2018**.”

[F. No. 349/58/2017-GST (Pt.)]

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

Note:- The principal notification was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 760 (E), dated the 10<sup>th</sup> August, 2018.