

[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. 45/2018 – Central Tax**

**New Delhi, the 10<sup>th</sup> September, 2018**

G.S.R.....(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 amendments–

(i) in notification number 21/2017 – Central Tax dated the 08<sup>th</sup> August, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 997(E), dated the 08<sup>th</sup> August, 2017; and

(ii) in notification number 56/2017 – Central Tax dated the 15<sup>th</sup> November, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 1412(E), dated the 15<sup>th</sup> November, 2017, namely:–

In the said notifications, in the first paragraph, the following proviso shall be inserted, namely:–

“Provided that the return in **FORM GSTR-3B** of the said rules to be filed for the period from **July, 2017 to November, 2018** by the taxpayers who have obtained Goods and Services Tax Identification Number (GSTIN) in terms of notification No. **31/2018 – Central Tax dated the 06<sup>th</sup> August, 2018** published in the Gazette of India *vide* number G.S.R.742(E), dated the 06<sup>th</sup> August, 2018, shall be furnished electronically through the common portal on or before the **31<sup>st</sup> day of December, 2018.**”.

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

(Gunjan Kumar Verma)  
Under Secretary to the Government of India

Foot Note: 1. The principal notification number 21/2017 – Central Tax dated the 08<sup>th</sup> August, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R.997(E), dated the 08<sup>th</sup> August, 2017.

2. The principal notification number 56/2017 – Central Tax dated the 15<sup>th</sup> November, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R.1412(E), dated the 15<sup>th</sup> November, 2017.