

[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. 68/2018 – Central Tax**

**New Delhi, the 31<sup>st</sup> December, 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, the Commissioner, on the recommendations of the Council, hereby makes the following further amendments –

(i) in notification No. 21/2017– Central Tax, dated the 08th 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 08th August, 2017; and

(ii) in notification No. 56/2017– Central Tax, dated the 15th 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 15th November, 2017, namely:—

In the said notifications, in the first paragraph, in the proviso, for the words, figures and letters “July, 2017 to November, 2018” and “31<sup>st</sup> day of December, 2018”, the words, figures and letters “July, 2017 to February, 2019” and “31<sup>st</sup> day of March, 2019” shall be respectively substituted.

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

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

Note:- 1. The principal notification number 21/2017– Central Tax, dated the 08th 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 08th August, 2017; and

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 15th November, 2017; were last amended by notification No. 45/2018, dated the 10th September, 2018, published in the Gazette of India, Extraordinary, vide number G.S.R. 856(E), dated the 10<sup>th</sup> September, 2018.