

[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. 71/2018 – Central Tax**

New Delhi, the **31<sup>st</sup> December, 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, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. **43/2018- Central Tax, dated the 10<sup>th</sup> September, 2018**, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 854(E), dated the 10<sup>th</sup> September, 2018, namely:–

In the said notification, in **paragraph 2**, in the **second proviso**, for the words, figures and letters “July, 2017 to September, 2018” and “31<sup>st</sup> day of December, 2018”, the words, figures and letters **“July, 2017 to December, 2018”** and **“31<sup>st</sup> day of March, 2019”** shall respectively be substituted.

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

(Dr. Sreeparvathy S.L.)

Under Secretary to the Government of India

Note: - The principal notification No. 43/2018-Central Tax, dated the 10<sup>th</sup> September, 2018 was published in the Gazette of India, Extraordinary, vide number G.S.R. 854(E), dated the 10<sup>th</sup> September, 2018 and was last amended by notification No. 64/2018-Central Tax, dated the 29<sup>th</sup> November, 2018, published in the Gazette of India, Extraordinary, vide number G.S.R. 1148(E), dated the 29<sup>th</sup> November, 2018.