

[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. 61/2019 – Central Tax**

New Delhi, the **26<sup>th</sup> November, 2019**

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 amendment in notification of the Government of India in the Ministry of Finance (Department of Revenue), No.44/2019 – Central Tax, dated the 09<sup>th</sup> October, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.767(E), dated the 09<sup>th</sup> October, 2019, namely:—

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

“Provided that the return in **FORM GSTR-3B** of the said rules for the month of October, 2019 for registered persons whose principal place of business is in the State of Jammu and Kashmir, shall be furnished electronically through the common portal, on or before the 30<sup>th</sup> November, 2019.”

**2.** This notification shall be deemed to come into force with effect from the 20<sup>th</sup> Day of November, 2019

[F. No. 20/06/09/2019-GST]

(Ruchi Bisht)  
Under Secretary to the Government of India

Note: The principal notification No. 44/2019 – Central Tax, dated the 09<sup>th</sup> October, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.767(E), dated the 09<sup>th</sup> October, 2019