

[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. 46/2018 – 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 further amendments–

(i) in notification number 35/2017 – Central Tax dated the 15<sup>th</sup> September, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R.1164(E), dated the 15<sup>th</sup> September, 2017; and

(ii) in notification number 16/2018 – Central Tax dated the 23<sup>rd</sup> March, 2018 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R.268(E), dated the 23<sup>rd</sup> March, 2018, 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 35/2017 was published in the Gazette of India *vide* number G.S.R. 1164(E), dated the 15<sup>th</sup> September, 2017 and was subsequently amended by notification number 02/2018 was published in the Gazette of India *vide* number G.S.R. 47(E), dated the 20<sup>th</sup> January, 2018.

2. The principal notification number 16/2018 was published in the Gazette of India *vide* number *vide* number G.S.R. 268(E), dated the 23<sup>rd</sup> March, 2018 and was subsequently amended by notification number 23/2018 was published in the Gazette of India *vide* number G.S.R. 462(E), dated the 18<sup>th</sup> May, 2018.