

[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. 48/2019 – Central Tax

New Delhi, the 9th October, 2019

G.S.R. (E).- In exercise of the powers conferred by section 128 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 amendments in the notification of the Government of India in the Ministry of Finance, Department of Revenue No. 41/2019-Central Tax, dated the 31st August, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 618(E), dated the 31st August, 2019, namely:–

In the said notification, in the opening paragraph–

(a) in clause (ii), for the figures, letters and word “20th September”, the figures, letters and word “11th October” shall be inserted;

(b) after the clause (iv), the following clauses shall be inserted, namely: –

“(v) the registered persons whose principal place of business is in the State of Jammu and Kashmir, having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or the current financial year, who have furnished, electronically through the common portal, details of outward supplies in **FORM GSTR-1** of the Central Goods and Services Tax Rules, 2017 (hereafter referred to as the said rules), for the month of August, 2019, on or before the 11th October, 2019, for failure to furnish the said **FORM GSTR-1** by the due date;

(vi) the registered persons whose principal place of business is in the State of Jammu and Kashmir, required to deduct tax at source under the provisions of section 51 of the said Act, who have furnished electronically through the common portal, return in **FORM GSTR-7** of the said rules under sub-section (3) of section 39 of the said Act read with rule 66 of the said rules, for the month of July, 2019, on or before the 10th October, 2019, for failure to furnish the said **FORM GSTR-7** by the due date;

(vii) the registered persons whose principal place of business is in the State of Jammu and Kashmir, required to deduct tax at source under the provisions of section 51 of the said Act, who have furnished electronically through the common portal, return in **FORM GSTR-7** of the said rules under sub-section (3) of section 39 of the said Act read with rule 66 of the said rules, for the month of August, 2019, on or before the 10th October, 2019, for failure to furnish the said **FORM GSTR-7** by the due date;

(viii) the registered persons whose principal place of business is in the State of Jammu and Kashmir, who have furnished, electronically through the common portal, return in **FORM GSTR-3B** of the said rules, for the month of July, 2019, on or before the 20th October, 2019, for failure to furnish the said **FORM GSTR-3B** by the due date;

(ix) the registered persons whose principal place of business is in the State of Jammu and Kashmir, who have furnished, electronically through the common portal, return in **FORM GSTR-3B** of the said rules, for the month of August, 2019, on or before the 20th October, 2019, for failure to furnish the said **FORM GSTR-3B** by the due date.”.

[F. No. 20/06/07/2019-GST]

(Ruchi Bisht)
Under Secretary to the Government of India

Note: The principal notification No. 41/2019 – Central Tax, dated the 31st August, 2019 was published in the Gazette of India, Extraordinary vide number G.S.R. 618(E), dated the 31st August, 2019.