

[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 31st 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 “31st day of December, 2018”, the words, figures and letters “July, 2017 to February, 2019” and “31st day of March, 2019” shall be respectively substituted.

[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 15th 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 10th September, 2018.