

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)

NOTIFICATION

New Delhi, the 23rd December, 2019

No. 73/2019–Central Tax

G.S.R. 943(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 amendment in notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 44/2019–Central Tax, dated the 09th 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 09th October, 2019, namely:—

In the said notification, after the proviso, the following proviso shall be inserted, namely: –

“Provided further that the return in **FORM GSTR-3B** of the said rules for the month of November, 2019 shall be furnished electronically through the common portal, on or before the 23rd December, 2019.”

2. This notification shall be deemed to have come into force with effect from the 20th Day of December, 2019.

[F. No. CBEC/20/06/07/2019-GST(Part-I)]

RUCHI BISHT, Under Secy.

Note : The principal notification No. 44/2019–Central Tax, dated the 9th 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 9th October, 2019 and was last amended by notification No. 67/2019–Central Tax, dated the 12th December, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 911(E), dated the 12th December, 2019.