



**NOTIFICATION NO. 18/2019-CENTRAL TAX [F.NO.20/06/16/2018-GST(PT.II)],
DATED 10-4-2019 [UPDATED]**

[Superseded by Notification No. 26/2019 - Central Tax, dated 28-6-2019]

In exercise of the powers conferred by sub-section (6) of section 39 read with section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter referred to as the said Act), the Commissioner hereby extends the time limit for furnishing the return by a registered person required to deduct tax at source under the provisions of section 51 of the said Act in FORM GSTR-7 of the Central Goods and Services Tax Rules, 2017 under sub-section (3) of section 39 of the said Act read with rule 66 of the Central Goods and Services Tax Rules, 2017 for the month of March, 2019 till the 12th day of April, 2019.