



NOTIFICATION NO. 21/2017-CENTRAL TAX, DATED 8-8-2017 [UPDATED]

[As Amended by Notification No. 45/2018-Central Tax, dated 10-9-2018 And Notification No. 68/2018-Central Tax, dated 31-12-2018]

In exercise of the powers conferred by sub-rule (5) of rule 61 of the Central Goods and Services Tax Rules, 2017, read with section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Commissioner, on the recommendations of the Council, specifies that the return for the month as specified in column (2) of the Table below shall be furnished in FORM GSTR-3B electronically through the common portal before the dates as specified in the corresponding entry in column (3) of the said Table, namely:—

TABLE

<i>Serial Number</i>	<i>Month</i>	<i>Date for filing of GSTR-3B</i>
(1)	(2)	(3)
1.	July, 2017	20th August, 2017
2.	August, 2017	20th September 2017:

¹[Provided that the return in FORM GSTR-3B of the said rules to be filed for the period from ²[July, 2017 to February, 2019] by the taxpayers who have obtained Goods and Services Tax Identification Number (GSTIN) in terms of notification No. 31/2018-Central Tax, dated the 6th August, 2018 published in the Gazette of India vide number G.S.R.742(E), dated the 6th August, 2018, shall be furnished electronically through the common portal on or before the ³[31st day of March, 2019].]

2. This notification shall come into force with effect from the 8th day of August 2017.

1 Inserted by Notification No. 45/2018-Central Tax, Dated 10-9-2018, w.e.f. 10-9-2018.

2 Substituted for "July, 2017 to November, 2018" by Notification No. 68/2018-Central Tax, Dated 31-12-2018, w.e.f. 31-12-2018.

3 Substituted for "31st day of December, 2018", by Notification No. 68/2018-Central Tax, Dated 31-12-2018, w.e.f. 31-12-2018.