



## **NOTIFICATION NO. 26/2019 - CENTRAL TAX, DATED 28-6-2019 [UPDATED]**

*[As Amended by Notification No. 40/2019 - Central Tax [F. No. 20/06/07/2019-Gst], dated 31-8-2019, Notification No. 55/2019 - Central Tax, dated 14-11-2019, Notification No. 59/2019 - Central Tax, dated 26-11-2019, Notification No. 65/2019 - Central Tax, dated 12-12-2019, Notification No. 78/2019 - Central Tax, dated 26-12-2019, Notification No. 20/2020 - Central Tax, dated 23-3-2020, Notification No. 13/2023-Central Tax [G.S.R. 386(E)/F. No. Cbic- 20006/10/2023-Gst], dated 24-5-2023, Notification No. 16/2023-Central Tax [G.S.R. 450(E)/F. No. Cbic- 20006/10/2023-Gst], dated 19-6-2023, Notification No. 21/2023-Central Tax [G.S.R. 509(E)/F.No. Cbic-20006/10/2023-Gst], dated 17-7-2023 and Notification No. 44/2023-Central Tax [G.S.R. 627(E)/F.No. Cbic-20006/10/2023-Gst], dated 25-8-2023]*

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), and in supersession of the notifications of the Government of India in the Ministry of Finance, Department of Revenue —

- (i) No. 66/2018 - Central Tax, dated the 29th November, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 1150(E), dated the 29th November, 2018;
- (ii) No. 8/2019 - Central Tax, dated the 8th February, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 101(E), dated the 8th February, 2019; and
- (iii) No. 18/2019 - Central Tax, dated the 10th April, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 301(E), dated the 10th April, 2019.

except as respects things done or omitted to be done before such supersession, 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 months of October, 2018 to July, 2019 till the 31st day of August, 2019:

<sup>1</sup>[Provided that 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 July, 2019, whose principal place of business is in the district mentioned in column (3) of the Table below, of the State as mentioned in column (2) of the said Table, shall be furnished electronically through the common portal, on or before the 20th September, 2019:-

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<sup>1</sup> Inserted by the Notification No. 40/2019 - Central Tax [F. No. 20/06/07/2019-GST], dated 31-8-2019.

TABLE

Sl. No.	Name of State	Name of District
(1)	(2)	(3)
1.	Bihar	Araria, Kishanganj, Madhubani, East Champaran, Sitamarhi, Sheohar, Supaul, Darbhanga, Muzaffarpur, Saharsa, Katihar, Purnia, West Champaran.
2	Gujarat	Vadodara.
3	Karnataka	Bagalkot, Ballari, Belagavi, Chamarajanagar, Chikkamagalur, Dakshina Kannada, Davanagere, Dharwad, Gadag, Hassan, Haveri, Kalaburagi, Kodagu, Koppal, Mandya, Mysuru, Raichur, Shivamogga, Udupi, Uttara Kannada, Vijayapura, Yadgir.
4	Kerala	Idukki, Malappuram, Wayanad, Kozhikode.
5	Maharashtra	Kolhapur, Sangli, Satara, Ratnagiri, Sindhudurg, Palghar, Nashik, Ahmednagar.
6.	Odisha	Balangir, Sonapur, Kalahandi, Nuapada, Koraput, Malkangiri, Rayagada, Nawarangpur.
7	Uttarakhand	Uttarkashi and Chamoli:

<sup>2</sup>[Provided further that 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 months of July, 2019 to October, 2019, whose principal place of business is in the erstwhile State of Jammu and Kashmir shall be furnished electronically through the common portal, on or before the 24th March, 2020:]

<sup>3</sup>[Provided also that 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

2 Proviso substituted by Notification No. 20/2020 - Central Tax, dated 23-3-2020, w.r.e.f. 20-12-2019. Prior to its substitution, said proviso read as under:

"Provided further that 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 July, 2019, whose principal place of business is in the State of Jammu and Kashmir shall be furnished electronically through the common portal, on or before the 20th September, 2019."

3 Proviso substituted by Notification No. 20/2020 - Central Tax, dated 23-3-2020, w.r.e.f. 20-12-2019. Prior to its substitution, said proviso as amended by the Notification No. 65/2019 - Central Tax, dated 12-12-2019, w.r.e.f. 30-11-2019 and Notification No. 59/2019-Central Tax, dated 31-8-2019, read as under:

"Provided also that 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 months of July, 2019 to October, 2019, whose principal place of business is in the State of Jammu and Kashmir shall be furnished electronically through the common portal, on or before the 20th December, 2019."

and Services Tax Rules, 2017, for the months of November, 2019 to February, 2020, whose principal place of business is in the Union territory of Jammu and Kashmir or the Union territory of Ladakh shall be furnished electronically through the common portal, on or before the 24<sup>th</sup> March, 2020:]

<sup>4</sup>[Provided also that 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 November, 2019, whose principal place of business is in the State of Assam, Manipur or Tripura, shall be furnished electronically through the common portal, on or before the 25<sup>th</sup> December, 2019:]

<sup>5</sup>[Provided also that 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 <sup>6</sup>[months of April 2023, May 2023, June 2023 and July 2023], whose principal place of business is in the State of Manipur, shall be furnished electronically through the common portal, on or before the <sup>7</sup>[twenty-fifth day of August, 2023].

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<sup>4</sup> Inserted by Notification No. 78/2019 - Central Tax, dated 26-12-2019, w.r.e.f. 10-12-2019.

<sup>5</sup> Inserted by Notification No. 13/2023-Central Tax, dated 24-5-2023, w.r.e.f. 10-5-2023.

<sup>6</sup> Substituted for "months of April 2023, May 2023 and June 2023" by Notification No. 44/2023-Central Tax [G.S.R. 627(E)/F.No. CBIC-20006/10/2023-GST], dated 25-8-2023, w.r.e.f. 31-7-2023.

Prior to its substitution, said quoted words were amended by Notification No. 16/2023-Central Tax [G.S.R. 450(E)/F. No. CBIC-20006/10/2023-GST], dated 19-6-2023, w.r.e.f. 31-5-2023 and Notification No. 21/2023-Central Tax [G.S.R. 509(E)/F.No. CBIC-20006/10/2023-GST], dated 17-7-2023, w.r.e.f. 30-6-2023.

<sup>7</sup> Substituted for "thirty-first day of July, 2023" by Notification No. 44/2023-Central Tax [G.S.R. 627(E)/F.No. CBIC-20006/10/2023-GST], dated 25-8-2023, w.r.e.f. 31-7-2023.

Prior to its substitution, said quoted words were amended by Notification No. 16/2023-Central Tax [G.S.R. 450(E)/F. No. CBIC-20006/10/2023-GST], dated 19-6-2023, w.r.e.f. 31-5-2023 and Notification No. 21/2023-Central Tax [G.S.R. 509(E)/F.No. CBIC-20006/10/2023-GST], dated 17-7-2023, w.r.e.f. 30-6-2023.