



**NOTIFICATION NO. 27/2019-CENTRAL TAX [F.NO.20/06/16/2018-GST],
DATED 28-6-2019 [UPDATED]**

[As Amended by Notification No. 52/2019 - Central Tax, dated 14-11-2019, Notification No. 24/2020 - Central Tax, dated 23-3-2020]

In exercise of the powers conferred by section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), the Central Government, on the recommendations of the Council, hereby notifies the registered persons having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year, as the class of registered persons who shall follow the special procedure as mentioned below for furnishing the details of outward supply of goods or services or both.

2. The said registered persons shall furnish the details of outward supply of goods or services or both in FORM GSTR-1 under the Central Goods and Services Tax Rules, 2017, effected during the quarter as specified in column (2) of the Table below till the time period as specified in the corresponding entry in column (3) of the said Table, namely: —

TABLE

Sl. No.	Quarter for which details in FORM GSTR-1 are furnished	Time period for furnishing details in FORM GSTR-1
(1)	(2)	(3)
1	July-September, 2019	31st October, 2019

¹[Provided that for registered persons whose principal place of business is in the erstwhile State of Jammu and Kashmir, shall furnish the details of outward supply of goods or services or both in FORM GSTR-1 under the Central Goods and Services Tax Rules, 2017 effected during the quarter July-September, 2019 till 24th March, 2020].

3. The time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 and sub-section (1) of section 39 of the said Act, for the months of July, 2019 to September, 2019 shall be subsequently notified in the Official Gazette.

*1 Substituted by Notification No. 24/2020 - Central Tax, Dated 23-3-2020, w.r.e.f. 30-11-2019. Prior to its substitution said proviso as inserted by Notification No. 52/2019 - Central Tax, dated 4-11-2019, w.r.e.f. 31-10-2019 read as under:
"Provided that for registered person whose principal place of business is in State of Jammu and Kashmir, shall furnish the details of outward supply of goods or services or both in FORM GSTR-1 under the Central Goods and Services Tax Rules, 2017 effected during the quarter July-September, 2019 till 30th November, 2019."*