

**NOTIFICATION NO. 29/2019-CENTRAL TAX [F.NO.20/06/16/2018-GST],
DATED 28-6-2019 [UPDATED]**

[As Amended by Notification No. 37/2019-Central Tax, dated 21-8-2019, Notification No. 54/2019 - Central Tax, dated 14-11-2019, Notification No. 60/2019 - Central Tax, dated 26-11-2019, Notification No. 66/2019 - Central Tax, dated 12-12-2019, Notification No. 26/2020 - Central Tax, dated 23-3-2020]

In exercise of the powers conferred by section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act) 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 specifies that the return in FORM GSTR-3B of the said rules for each of the months from July, 2019 to September, 2019 shall be furnished electronically through the common portal, on or before the twentieth day of the month succeeding such month.

¹[Provided that the return in FORM GSTR-3B of the said rules for the month of July, 2019 shall be furnished electronically through the common portal, on or before the 22nd August, 2019:

Provided further that the return in FORM GSTR-3B of the said rules for the month of July, 2019 for registered persons 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:

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

¹ Inserted by the Notification No. 37/2019-Central Tax, dated 21-8-2019, w.r.e.f. 20-8-2019.

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Provided also that the return in FORM GSTR-3B of the said rules for the month of July, 2019 for registered persons 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.]

²[Provided also that the return in FORM GSTR-3B of the said rules for the months of July, 2019 to September, 2019 for registered persons 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.]

2. Payment of taxes for discharge of tax liability as per FORM GSTR-3B.- Every registered person furnishing the return in FORM GSTR-3B of the said rules shall, subject to the provisions of section 49 of the said Act, discharge his liability towards tax, interest, penalty, fees or any other amount payable under the said Act by debiting the electronic cash ledger or electronic credit ledger, as the case may be, not later than the last date, as specified in the first paragraph, on which he is required to furnish the said return.

2 Proviso substituted by the Notification No. 26/2020-Central Tax [F.No.20/06/16/2018-GST], Dated 23-3-2020. Prior to its substitution said proviso as amended by the Notification No. 66/2019- Central Tax, Dated 12-12-2019, w.r.e.f. 30-11-2019 and Notification no. 60/2019-Central Tax, Dated 26-11-2019, read as under:

"Provided also that the return in FORM GSTR-3B of the said rules for the months of July to September, 2019 for registered persons 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."