

NOTIFICATION NO. 34/2018-CENTRAL TAX, DATED 10-8-2018 [UPDATED]

[As Amended by Notification No. 35/2018-Central Tax, dated 21-8-2018, Notification No. 36/2018-Central Tax, dated 24-8-2018, Notification No. 47/2018-Central Tax, dated 10-9-2018, Notification No. 55/2018-Central Tax, dated 21-10-2018, Notification No. 62/2018-Central Tax, dated 29-11-2018 and Notification No. 70/2018-Central Tax, dated 31-12-2018, Notification No. 9/2019 - Central Tax, dated 20-2-2019, Notification No. 19/2019 - Central Tax [F.No.20/06/16/2018-Gst(Pt.-I)], dated 22-4-2019]

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, 2018 to March, 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 for the month of July, 2018 shall be furnished electronically through the common portal, on or before the 24th August, 2018:]

²[Provided further that the return in FORM GSTR-3B for the months of July, 2018 and August, 2018, for—

- (i) registered persons in the State of Kerala;
- (ii) registered persons whose principal place of business is in Kodagu district in the State of Karnataka; and
- (iii) registered persons whose principal place of business is in Mahe in the Union territory of Puducherry

shall be furnished electronically through the common portal, on or before the 5th October, 2018 and 10th October, 2018 respectively:]

³[Provided also that the return in FORM GSTR-3B of the said rules to be filed for the period from ⁴[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 ⁵[31st day of March, 2019]:]

⁶[Provided also that the return in FORM GSTR-3B for the month of September 2018 shall be furnished electronically through the common portal, on or before the 25th October, 2018:]

¹ Inserted by Notification No. 35/2018-Central Tax, Dated 21-8-2018, w.e.f. 21-8-2018.

² Inserted by Notification No. 36/2018-Central Tax, Dated 24-8-2018, w.e.f. 24-8-2018.

³ Inserted by Notification No. 47/2018-Central Tax, Dated 10-9-2018, w.e.f. 10-9-2018.

⁴ Substituted for "July, 2017 to November, 2018" by Notification No. 70/2018-Central Tax, Dated 31-12-2018, w.e.f. 31-12-2018.

⁵ Substituted for "31st day of December, 2018", by Notification No. 70/2018-Central Tax, Dated 31-12-2018, w.e.f. 31-12-2018.

⁶ Inserted by Notification No. 55/2018-Central Tax, Dated 21-10-2018, w.e.f. 21-10-2018.

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⁷[Provided also that the return in FORM GSTR-3B of the said rules for the month of September 2018 and October 2018 for registered persons whose principal place of business is in Srikakulam district in the State of Andhra Pradesh shall be furnished electronically through the common portal, on or before the 30th November, 2018:

Provided also that the return in FORM GSTR-3B of the said rules for the month of October 2018 for registered persons whose principal place of business is in Cuddalore, Thiruvarur, Puddukottai, Dindigul, Nagapatinam, Theni, Thanjavur, Sivagangai, Tiruchirappalli, Karur and Ramanathapuram in the State of Tamil Nadu shall be furnished electronically through the common portal, on or before the 20th December, 2018.]

⁸[Provided also that the return in FORM GSTR-3B of the said rules for the month of January 2019 shall be furnished electronically through the common portal, on or before the 22nd February, 2019:

Provided also that the return in FORM GSTR-3B of the said rules for the month of January 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 28th February, 2019.]

⁹Provided also that the return in FORM GSTR-3B of the said rules for the month of March 2019 shall be furnished electronically through the common portal, on or before the 23rd April, 2019.]

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.

⁷ Inserted by Notification No. 62/2018-Central Tax, Dated 29-11-2018, w.e.f. 29-11-2018.

⁸ Inserted by Notification No. 9/2019 - Central Tax, Dated 20-2-2019, w.e.f. 20-2-2019.

⁹ Inserted by Notification No. 19/2019 - Central Tax [F.No.20/06/16/2018-GST(Pt.-I)], Dated 22-4-2019, w.e.f. 20-4-2019.