



## NOTIFICATION NO. 35/2017-CENTRAL TAX, DATED 15-9-2017 [UPDATED]

[As Amended by Notification No. 2/2018-Central Tax, dated 20-1-2018, Notification No. 46/2018-Central Tax, dated 10-9-2018 and Notification No. 69/2018-Central Tax, dated 31-12-2018]

In exercise of the powers conferred by section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017), read with sub-rule (5) of rule 61 of the Central Goods and Services Tax Rules, 2017 and Notification No. 21/2017-Central Tax dated the 8th August, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (i) vide G.S.R. number 997 (E), the Commissioner, on the recommendations of the Council, hereby 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 on or before the last dates as specified in the corresponding entry in column (3) of the said Table, namely:—

TABLE

<i>Sl. No.</i>	<i>Month</i>	<i>Last Date for filing of return in FORM GSTR-3B</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
1.	August, 2017	20th September, 2017
2.	September, 2017	20th October, 2017
3.	October, 2017	20th November, 2017
4.	November, 2017	20th December, 2017
5.	December, 2017	<sup>1</sup> [22nd January 2018 ]:

<sup>2</sup>[Provided that the return in FORM GSTR-3B of the said rules to be filed for the period from <sup>3</sup> [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 <sup>4</sup>[31st day of March, 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 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 detailed in column (3) of the said Table, on which he is required to furnish the said return.

1 Substituted for "20th January, 2018" by Notification No. 2/2018-Central Tax, Dated 20-1-2018, w.e.f. 20-1-2018.

2 Inserted by Notification No. 46/2018-Central Tax, Dated 10-9-2018, w.e.f. 10-9-2018.

3 Substituted for "July, 2017 to November, 2018" by Notification No. 69/2018-Central Tax, Dated 31-12-2018, w.e.f. 31-12-2018.

4 Substituted for "31st day of December, 2018" by Notification No. 69/2018-Central Tax, Dated 31-12-2018, w.e.f. 31-12-2018.