



NOTIFICATION NO. 41/2020–CENTRAL TAX [G.S.R. 275(E)/F.No. CBEC-20/06/04/2020-GST], DATED 5-5-2020 [UPDATED]

[As Amended by Notification No.69/2020-Central Tax [F. No. Cbec-20/06/09/2019-Gst] dated 30-9-2020, Notification No.80/2020-Central Tax [G.S.R.679(E)/F. No. Cbec-20/06/09/2019-Gst] dated 28-10-2020]

In exercise of the powers conferred by sub-section (1) of section 44 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), read with rule 80 of the Central Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), and in supersession of notification No. 15/2020-Central Tax, dated the 23rd March, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 198(E), dated the 23rd March, 2020, except as respects things done or omitted to be done before such supersession, the Commissioner, on the recommendations of the Council, hereby extends the time limit for furnishing of the annual return specified under section 44 of the said Act read with rule 80 of the said rules, electronically through the common portal, for the financial year 2018-2019 till the ¹[31st December, 2020].

1 Substituted for "31st October, 2020" by Notification No. 80/2020-Central Tax [GSR 679(E)/F. NO. CBEC-20/06/09/2019-GST], dated 28-10-2020, w.e.f. 28-10-2020. Prior to its substitution said words was amended by Notification No.69/2020-Central Tax [F. No. CBEC-20/06/09/2019-GST], dated 30-9-2020, w.e.f. 30-9-2020.