

## **NOTIFICATION NO. 44/2018-CENTRAL TAX, DATED 10-9-2018 [UPDATED]**

*[As Amended by Notification No. 63/2018-Central Tax, dated 29-11-2018 and Notification No. 72/2018-Central Tax, dated 31-12-2018, Notification No. 17/2019 - Central Tax, dated 10-4-2019]*

In exercise of the powers conferred by the second proviso to sub-section (1) of section 37 read with section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), and in supersession of—

- (i) Notification No. 18/2017-1 Central Tax dated 8th August 2017 published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i), vide number G.S.R. 994(E), dated the 8th August, 2017;
- (ii) Notification No. 58/2017-2 Central Tax dated 15th November 2017 published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i), vide number G.S.R. 1414(E), dated the 15th November, 2017;
- (iii) Notification No. 18/2018-Central Tax dated 28th March 2018 published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i), vide number G.S.R. 296(E), dated the 28th March, 2018; and
- (iv) Notification No. 32/2018-Central Tax dated 10th August 2018 published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i), vide number G.S.R. 759(E), dated the 10th August, 2018,

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 the details of outward supplies in FORM GSTR-1 of the Central Goods and Services Tax Rules, 2017, by such class of registered persons having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or the current financial year, for the months from July, 2017 to September, 2018 till the 31st day of October, 2018 and for the months from October, 2018 to March, 2019 till the eleventh day of the succeeding month:

Provided that the time limit for furnishing the details of outward supplies in FORM GSTR-1 for the months from <sup>3</sup>[July, 2017 to February, 2019] for the taxpayers who have obtained Goods and Services Tax Identification Number (GSTIN) in terms of notification No. 31/2018-Central Tax dated 6th August, 2018 published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i), vide number G.S.R. 742(E), dated the 6th August, 2018, shall be extended till the <sup>4</sup>[31st day of March, 2019]:

<sup>5</sup>[Provided further that the details of outward supply of goods or services or both in FORM GSTR-1 of the Central Goods and Services Tax Rules, 2017 for the month of September 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:

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*1 Note: Notification No. 72/2017-CT, dated 29-12-2017 is impliedly superseded by Notification No. 44/2018-Central Tax, Dated 10-9-2018.*

*2 Note: Notification No. 72/2017-CT, dated 29-12-2017 is impliedly superseded by Notification No. 44/2018-Central Tax, Dated 10-9-2018.*

*3 Substituted for "July, 2017 to November, 2018" by Notification No. 72/2018-Central Tax, Dated 31-12-2018, w.e.f. 31-12-2018.*

*4 Substituted for "31st day of December, 2018", by Notification No. 72/2018-Central Tax, Dated 31-12-2018, w.e.f. 31-12-2018*

*5 Inserted by Notification No. 63/2018-Central Tax, Dated 29-11-2018, w.e.f. 29-11-2018.*

**Notification No. 44/2018-Central Tax dated 10-9-2018**

Provided also that the details of outward supply of goods or services or both in FORM GSTR-1 of the Central Goods and Services Tax Rules, 2017 for the month of 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 details of outward supply of goods or services or both in FORM GSTR-1 of the Central Goods and Services Tax Rules, 2017 for the month of October, 2018 for registered persons whose principal place of business is in Cuddalore, Thiruvarur, Pudukottai, 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.]

<sup>6</sup>[Provided also that the details of outward supply of goods or services or both in FORM GSTR-1 of the Central Goods and Services Tax Rules, 2017 for the month of March 2019 shall be furnished electronically through the common portal, on or before the 13th April, 2019.]

2. 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 2017 to March 2019 shall be subsequently notified in the Official Gazette.

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*6 Fifth proviso Inserted by Notification No. 17/2019 - Central Tax, Dated 10-4-2019, w.e.f. 10-4-2019.*