



## **NOTIFICATION NO. 44/2019 - CENTRAL TAX, DATED 9-10-2019 [UPDATED]**

*[As Amended by Notification No. 61/2019 - Central Tax, dated 26-11-2019, Notification No. 67/2019 - Central Tax, dated 12-12-2019, Notification No. 73/2019-Central Tax, dated 23-12-2019, Notification No. 77/2019 - Central Tax, dated 26-12-2019, Notification No. 7/2020-Central Tax [G.S.R. 83(E)], Dated 3-2-2020, Notification No. 25/2020-Central Tax, dated 23-3-2020, Notification No. 42/2020-Central Tax [G.S.R. 276(E)], dated 5-5-2020]*

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 October, 2019 to March, 2020 shall be furnished electronically through the common portal, on or before the twentieth day of the month succeeding such month:

<sup>1</sup>[Provided that the return in FORM GSTR-3B of the said rules for the months of October, 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:]

<sup>2</sup>[Provided further that the return in FORM GSTR-3B of the said rules for the month of November, 2019 shall be furnished electronically through the common portal, on or before the 23rd December, 2019:]

<sup>3</sup>[Provided also that the return in FORM GSTR-3B of the said rules for the month of November, 2019 for registered persons whose principal place of business is in the State of Assam, Manipur, Meghalaya or Tripura, shall be furnished electronically through the common portal, on or before the 31st December, 2019:]

<sup>4</sup>[Provided also that the return in FORM GSTR-3B of the said rules for the months of January, 2020, February, 2020 and March, 2020 for taxpayers having an aggregate turnover of up to rupees Five Crore in the previous financial year, whose principal place of business is in the States of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana or Andhra Pradesh or the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands and Lakshadweep shall be furnished electronically through the common portal, on or before the 22nd February, 2020, 22nd March, 2020, and 22nd April, 2020, respectively:

Provided also that the return in FORM GSTR-3B of the said rules for the months of January, 2020, February, 2020 and March, 2020 for taxpayers having an aggregate turnover of up to rupees Five Crore in the previous financial year, whose principal place of business is in the States of Himachal

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*1 Substituted by Notification No. 25/2020-Central Tax, Dated 23-3-2020, w.r.e.f. 20-12-2019. Prior to its substitution, the proviso as amended by the Notification No. 67/2019 - Central Tax, Dated 12-12-2019, w.r.e.f. 30-11-2019 and Notification No. 61/2019 - Central Tax, Dated 26-11-2019, read as under:*

*"Provided that the return in FORM GSTR-3B of the said rules for the month of October, 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".*

*2 Inserted by Notification No. 73/2019-Central Tax, Dated 23-12-2019, w.r.e.f. 20-12-2019.*

*3 Inserted by Notification No. 77/2019 - Central Tax, Dated 26-12-2019, w.r.e.f. 23-12-2019.*

*4 Inserted by Notification No. 7/2020-Central Tax [G.S.R. 83(E)], Dated 3-2-2020, w.e.f. 3-2-2020.*

**Notification No. 44/2019-Central Tax dated 9-10-2019**

Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha or the Union territories of Jammu and Kashmir, Ladakh, Chandigarh and Delhi shall be furnished electronically through the common portal, on or before the 24th February, 2020, 24th March, 2020 and 24th April, 2020, respectively:]

<sup>5</sup>[Provided also that the return in FORM GSTR-3B of the said rules for the months of November, 2019 to February, 2020 for registered persons whose principal place of business is in the Union territory of Jammu and Kashmir, shall be furnished electronically through the common portal, on or before the 24th March, 2020:

Provided also that the return in FORM GSTR-3B of the said rules for the months of November, 2019 to December, 2019 for registered persons whose principal place of business is in the Union territory of Ladakh, shall be furnished electronically through the common portal, on or before the 24th March, 2020:

Provided also that the return in FORM GSTR-3B of the said rules for the months of January, 2020 to March, 2020 for registered persons whose principal place of business is in the Union territory of Ladakh, shall be furnished electronically through the common portal, on or before the 20th May, 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.

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<sup>5</sup> Substituted by Notification No. 42/2020-Central Tax [G.S.R. 276(E)], dated 5-5-2020, w.r.e.f. 24-03-2020. Prior to its substitution, the proviso as inserted by Notification No. 25/2020-Central Tax, Dated 23-3-2020, w.r.e.f. 20-12-2019, read as under:

*"Provided also that the return in FORM GSTR-3B of the said rules for the months of November, 2019 to February, 2020 for registered persons whose principal place of business is in the Union territory of Jammu and Kashmir or the Union territory of Ladakh, shall be furnished electronically through the common portal, on or before the 24th March, 2020."*