



NOTIFICATION NO. 46/2019 - CENTRAL TAX, DATED 9-10-2019 [UPDATED]

[As Amended by Notification No. 58/2019 - Central Tax, dated 26-11-2019, Notification No. 64/2019 - Central Tax, dated 12-12-2019, Notification No. 76/2019 - Central Tax, dated 26-12-2019, Notification No. 22/2020 - Central Tax, dated 23-3-2020]

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), 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 each of the months from October, 2019 to March, 2020 till the eleventh day of the month succeeding such month:

¹[Provided that for registered persons whose principal place of business is in the erstwhile State of Jammu and Kashmir, the time limit for furnishing the details of outward supplies in FORM GSTR-1 of 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 current financial year, for the month of October, 2019 till 24th March, 2020:]

²[Provided that for registered persons whose principal place of business is in the State of Assam, Manipur or Tripura, the time limit for furnishing the details of outward supplies in FORM GSTR-1 of 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 current financial year, for the month of November, 2019 till 31st December, 2019:]

³[Provided that for registered persons whose principal place of business is in the Union territory of Jammu and Kashmir or the Union territory of Ladakh, the time limit for furnishing the details of outward supplies in FORM GSTR-1 of 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 current financial year, for the months of November, 2019 to February till 24th March, 2020.]

2. The time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 of the said Act, for the months of October, 2019 to March, 2020 shall be subsequently notified in the Official Gazette.

1 Substituted by the Notification No. 22/2020 - Central Tax, Dated 23-3-2020, w.e.f. 20-12-2019. Prior to its substitution, the proviso as amended by the Notification No. 64/2019 - Central Tax, dated 12-12-2019, w.e.f. 30-11-2019 and Notification No. 58/2019-Central Tax, dated 26-11-2019, read as under:

"Provided that for registered persons whose principal place of business is in the State of Jammu and Kashmir, the time limit for furnishing the details of outward supplies in FORM GSTR-1 of 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 current financial year, for the month of October, 2019 till 20th December, 2019."

2 Inserted by Notification No. 76/2019 - Central Tax, Dated 26-12-2019, w.e.f. 11-12-2019.

3 Inserted By Notification No. 22/2020 - Central Tax, Dated 23-3-2020, w.e.f. 20-12-2019.