

**NOTIFICATION NO. 6/2020-CENTRAL TAX [F. NO. 20/06/07/2019-GST],
DATED 3-2-2020 [UPDATED]**

[As Corrected by Corrigendum G.S.R. 85(E), dated 4-2-2020]

In exercise namely:—owners 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), 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, in respect of the period from the 1st July, 2017 to the 31st March, 2018, for the class of registered person specified in column (2) of the Table below, till the time period as specified in the corresponding entry in column (3) of the said Table, namely:—

TABLE

<i>Sl. No.</i>	<i>Registered person, whose principal place of business is in</i>	<i>Due date for furnishing return under section 44 of the said Act read with rule 80 of the said rules for the FY 2017-18</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
1.	Chandigarh, Delhi, Gujarat, Haryana, Jammu and Kashmir, Ladakh, Punjab, Rajasthan, ¹ <i>[Tamil Nadu, Uttarakhand]</i> .	5th February 2020.
2.	Andaman and Nicobar Islands, Andhra Pradesh, Arunachal Pradesh, Assam, Bihar, Chhattisgarh, Dadra and Nagar Haveli and Daman and Diu, Goa, Himachal Pradesh, Jharkhand, Karnataka, Kerala, Lakshadweep, Madhya Pradesh, Maharashtra, Manipur, Meghalaya, Mizoram, Nagaland, Odisha, Puducherry, Sikkim, Telangana, ² <i>[Tripura, Uttar Pradesh, West Bengal]</i> , Other Territory.	7th February 2020.

1 Corrected vide Corrigendum No. F.No.20/06/07/2019-GST dated 04-02-2020 before it was read as "Tamil Nadu, Uttar Pradesh, Uttarakhand"

2 Corrected vide Corrigendum No. F.No.20/06/07/2019-GST dated 04-02-2020 before it was read as "Tripura, West Bengal"