

NOTIFICATION NO. 9/2018-CENTRAL TAX [G.S.R. 58(E)], DATED 23-1-2018 [UPDATED]

[As Amended by Finance Act, 2022, dated 30-3-2022.]

In exercise of the powers conferred by section 146 of the Central Goods and Services Tax Act, 2017 (12 of 2017) read with section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), and in supersession of the notification of the Government of India in the Ministry of Finance, Department of Revenue No. 4/2017 - Central Tax dated 19th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 606 (E), dated the 19th June, 2017, except as respects things done or omitted to be done before such supersession, the Central Government hereby notifies www.gst.gov.in as the Common Goods and Services Tax Electronic Portal for facilitating registration, payment of tax, ¹[furnishing of returns and computation and settlement of integrated tax and save as otherwise provided in the notification number G.S.R. 925(E), dated the 13th December, 2019, all functions provided under the Central Goods and Services Tax Rules, 2017] and www.ewaybillgst.gov.in as the Common Goods and Services Tax Electronic Portal for furnishing electronic way bill.

Explanation. —

- (1) For the purposes of this notification, "www.gst.gov.in" means the website managed by the Goods and Services Tax Network, a company incorporated under the provisions of section 8 of the Companies Act, 2013 (18 of 2013); and
- (2) For the purposes of this notification, "www.ewaybillgst.gov.in" means the website managed by the National Informatics Centre, Ministry of Electronics & Information Technology, Government of India.
- 2. This notification shall be deemed to have come into force with effect from the 16th day of January 2018.

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¹ Substituted for "furnishing of returns and computation and settlement of integrated tax" by Fifth Schedule of finance Act, 2022, w.e.f. 22-6-2017.