



**NOTIFICATION NO.33/2018-CENTRAL TAX, DATED 10-8-2018 [UPDATED]**

*[As Amended by Notification No.38/2018-Central Tax, dated 24-8-2018]*

*[Superseded by Notification No.43/2018-Central Tax, dated 10-9-2018]*

In exercise of the powers conferred by section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), the Central Government, on the recommendations of the Council, hereby notifies the registered persons having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year, as the class of registered persons who shall follow the special procedure as mentioned below for furnishing the details of outward supply of goods or services or both:

<sup>1</sup>[Provided that the return in FORM GSTR-1 for the quarter from July, 2018 to September, 2018 for—

- (i) registered persons in the State of Kerala;
- (ii) registered persons whose principal place of business is in Kodagu district in the State of Karnataka; and
- (iii) registered persons whose principal place of business is in Mahe in the Union Territory of Puducherry

shall be furnished electronically through the common portal, on or before the 15th November, 2018.]

2. The said persons may furnish the details of outward supply of goods or services or both in FORM GSTR-1 of the Central Goods and Services Tax Rules, 2017, effected during the quarter as 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**

<b>Sl. No.</b>	<b>Quarter for which details in FORM GSTR-1 are furnished</b>	<b>Time period for furnishing details in FORM GSTR-1</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
1	July - September, 2018	31st October, 2018
2	October - December, 2018	31st January, 2019
3	January - March, 2019	30th April, 2019

3. 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, 2018 to March, 2019 shall be subsequently notified in the Official Gazette.

<sup>1</sup> Proviso inserted by Notification No.38/2018-Central Tax, Dated 24-8-2018.