

# Info Capsule

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THE INSTITUTE OF  
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भारतीय कम्पनी सचिव संस्थान

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## Notification

### 1. Notification No. 23/2019 – Central Tax

May 11, 2019

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, the Commissioner, on the recommendations of the Council, has made an amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 12/2019- Central Tax, dated the 07th March, 2019, thereby inserting a Proviso to the first paragraph.

The amended para of the notification shall be read as under:

*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** under 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 April, 2019 to June, 2019 till the eleventh day of the month succeeding such month.*

*Provided that the details of outward supply of goods or services or both in FORM GSTR-1 of the Central Goods and Services Tax Rules, 2017 for the month of April, 2019 for registered persons whose principal place of business is in the districts of Angul, Balasore, Bhadrak, Cuttack, Dhenkanal, Ganjam, Jagatsinghpur, Jajpur, Kendrapara, Keonjhar, Khordha, Mayurbhanj, Nayagarh and Puri in the State of Odisha shall be furnished electronically through the common portal, on or before the 10th June, 2019.*

Source: <http://www.cbic.gov.in/htdocs-cbec/gst/notfctn-23-central-tax-english-2019.pdf>

### 2. Notification No. 24/2019 – Central Tax

May 11, 2019

In exercise of the powers conferred by section 168 of the Central Goods and Services Tax Act, 2017 read with sub-rule (5) of rule 61 of the Central Goods and Services Tax Rules, 2017, the Commissioner, on the recommendations of the Council, has made an amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 13/2019 – Central Tax, dated the 07th March, 2019, thereby inserting a Proviso to the first paragraph

The amended para of the notification shall be read as under:

*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, 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 April, 2019 to June, 2019, shall be furnished electronically through the common portal, on or before the twentieth day of the month succeeding such month.*

*Provided that the return in FORM GSTR-3B of the said rules for the month of April, 2019 for registered persons whose principal place of business is in the districts of Angul, Balasore, Bhadrak , Cuttack , Dhenkanal , Ganjam, Jagatsinghpur, Jajpur, Kendrapara, Keonjhar, Khordha, Mayurbhanj, Nayagarh and Puri in the State of Odisha shall be furnished electronically through the common portal, on or before the 20th June, 2019.*

Source: <http://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-24-central-tax-english-2019.pdf>