

Info Capsule

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**THE INSTITUTE OF
Company Secretaries of India**

भारतीय कम्पनी सचिव संस्थान

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**Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes and Customs
Notification No. 17/2019 – Central Tax**

New Delhi, the 10th April, 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 (12 of 2017), the Commissioner, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 44/2018- Central Tax, dated the 10th September, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (i) vide number G.S.R. 855(E), dated the 10th September, 2018, namely:–

In the said notification, in the first paragraph, after the fourth proviso, the following proviso shall be inserted, namely: –

“Provided also 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 March, 2019 shall be furnished electronically through the common portal, on or before the 13th April, 2019.”

Source: <http://www.cbic.gov.in/resources/htdocs-cbec/gst/notfctn-17-central-tax-english-2019.pdf;jsessionid=A868AF469AD610D17A6EC9044E1C6DAD>

**Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes and Customs
Notification No. 18/2019 – Central Tax**

New Delhi, the 10th April, 2019

In exercise of the powers conferred by sub-section (6) of section 39 read with section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter referred to as the said Act), the Commissioner hereby extends the time limit for furnishing the return by a registered person required to deduct tax at source under the provisions of section 51 of the said Act in **FORM GSTR-7** of the Central Goods and Services Tax Rules, 2017 under sub-section (3) of section 39 of the said Act read with rule 66 of the Central Goods and Services Tax Rules, 2017 for the month of March, 2019 till the 12th day of April, 2019.

Source : <http://www.cbic.gov.in/resources/htdocs-cbec/gst/notfctn-18-central-tax-english-2019.pdf;jsessionid=2A6B144D9B68B764CBB316CB569ACB11>