G.S.R…(E).- In exercise of the powers conferred by section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 33/2018- Central Tax, dated the 10th August, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (i) vide number G.S.R.760(E), dated the 10th August, 2018, namely:–

In the first paragraph of the said notification, the following proviso shall be inserted, namely:–

“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.”.

[F. No. 349/58/2017-GST (Pt.)]

(Dr.Sreeparvathy S.L.)
Under Secretary to the Government of India

Note:- The principal notification was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R 760 (E), dated the 10th August, 2018.