G.S.R.....(E).– In exercise of the powers conferred by section 168 of the Central Goods and Services Tax Act, 2017 (12 of 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, hereby makes the following further amendments-

(i) in notification No. 35/2017 – Central Tax, dated the 15th September, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R.1164(E), dated the 15th September, 2017; and

(ii) in notification No. 16/2018 – Central Tax, dated the 23rd March, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R.268(E), dated the 23rd March, 2018, namely:

In the said notifications, in the first paragraph, in the proviso, for the words, figures and letters “July, 2017 to November, 2018” and “31st day of December, 2018”, the words, figures and letters “July, 2017 to February, 2019” and “31st day of March, 2019” shall be respectively substituted.

[F.No.20/06/16/2018-GST]

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

Note:- 1. The principal notification No. 35/2017 – Central Tax, dated the 15th September, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R.1164(E), dated the 15th September, 2017; and

2. the principal notification number 16/2018 – Central Tax, dated the 23rd March, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R.268(E), dated the 23rd March, 2018;

were last amended by notification No. 46/2018-Central Tax, dated the 10th September, 2018, published in the Gazette of India, Extraordinary, vide number G.S.R. 857(E), dated the 10th September, 2018.