

**To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]**

**Government of India  
Ministry of Finance  
(Department of Revenue)  
Central Board of Indirect Taxes and Customs**

**Notification No. 50/2019 – Central Tax**

**New Delhi, the 24<sup>th</sup> October, 2019**

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, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 21/2019-Central Tax, dated the 23<sup>rd</sup> April, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 322(E), dated the 23<sup>rd</sup> April, 2019, namely:—

In the said notification, in paragraph 2, after the first proviso, the following proviso shall be inserted, namely: –

“Provided further that the due date for furnishing the statement containing the details of payment of self-assessed tax in said **FORM GST CMP-08**, for the quarter July, 2019 to September, 2019, or part thereof, shall be the 22<sup>nd</sup> day of October, 2019.”.

2. This notification shall be deemed to have come into force with effect from the 18<sup>th</sup> day of October, 2019.

[F. No. 20/06/07/2019-GST]

(Ruchi Bisht)  
Under Secretary to the Government of India

Note: - The principal notification No. 21/2019-Central Tax, dated the 23<sup>rd</sup> April, 2019 was published in the Gazette of India, Extraordinary, vide number G.S.R. 322(E), dated the 23<sup>rd</sup> April, 2019 and was last amended by notification No. 35/2019-Central Tax, dated the 29<sup>th</sup> July, 2019, published in the Gazette of India, Extraordinary, vide number G.S.R. 534(E), dated the 29<sup>th</sup> July, 2019.