

**MINISTRY OF FINANCE**  
**(Department of Revenue)**  
(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)

**NOTIFICATION**

New Delhi, the 21st August, 2018

**No. 35/2018-Central Tax**

**G.S.R. 792(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 Central Government, on the recommendations of the Council, hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 34/2018-Central Tax, dated the 10<sup>th</sup> August, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (i) *vide* number G.S.R.761 (E), dated the 10<sup>th</sup> 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-3B** for the month of July, 2018 shall be furnished electronically through the common portal, on or before the 24<sup>th</sup> August, 2018.”.

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

Dr. SREEPARVATHY S.L., Under Secy.

**Note :** The principal notification was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 761(E), dated the 10th August, 2018.