

[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. 17/2019 – Central Tax**

**New Delhi, the 10<sup>th</sup> April, 2019**

G.S.R.....(E).– 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 10<sup>th</sup> 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 10<sup>th</sup> 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 13<sup>th</sup> April, 2019.”.

[F.No.20/06/16/2018-GST (Pt. II)]

(Ruchi Bisht)  
Under Secretary to the Government of India

Note:- The principal notification No. 44/2018-Central Tax, dated the 10<sup>th</sup> September, 2018 was published in the Gazette of India, Extraordinary, vide number G.S.R. 855(E), dated the 10<sup>th</sup> September, 2018 and was last amended by notification No. 72/2018-Central Tax, dated the 31<sup>st</sup> December, 2018, published in the Gazette of India, Extraordinary, vide number G.S.R. 1249(E), dated the 31<sup>st</sup> December, 2018.