CENTRAL TAX

NOTIFICATION NO. - 67/2018

DATE - 31ST DECEMBER 2018

Seeks to extend the time period specified in notification No. 31/2018-CT dated 06.08.2018 for availing the special procedure for completing migration of taxpayers who received provisional IDs but could not complete the migration process.

CBIC has made amendments in the Notification No.31/2018-Central Tax, dated the 6th August, 2018,

Amendment

In paragraph 2,-

- (i) in clause (i), for the figures, letters and word "31st August, 2018", the figures, letters and word "31st January, 2019" shall be substituted;
- (II) in clause (iv), for the figures, letters and word "30th September, 2018", the figures, letters and word "28th February, 2019" shall be substituted.