

CENTRAL TAX

NOTIFICATION NO. - 70/2018

DATE – 31ST DECEMBER 2018

**Seeks to extend the time limit for furnishing the return in FORM GSTR-3B for the newly
migrated taxpayers.**

CBIC has made amendments in Notification No. 34/2018 – Central Tax, dated the 10th August, 2018.

Amendments –

In the first paragraph, in the proviso, for the words, figures and letters

“July, 2017 to November, 2018” has been substituted by “July, 2017 to February, 2019”

And

“31st day of December, 2018” has been substituted by “31st day of March, 2019”.