

CENTRAL TAX

NOTIFICATION NO. - 72/2018

DATE - 31ST DECEMBER 2018

Seeks to extend the time limit for furnishing the details of outward supplies in FORM GSTR-1 for the newly migrated taxpayers.

CBIC has made amendments in Notification No. 44/2018- Central Tax, dated the 10th September, 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”.