

[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. 22/2020 – Central Tax

New Delhi, the 23rd March, 2020

G.S.R.....(E).—In exercise of the powers conferred by 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) (hereafter in this notification referred to as the said Act), the Commissioner, on the recommendations of the Council, hereby makes the following further amendment in notification of the Government of India in the Ministry of Finance (Department of Revenue), No.46/2019 – Central Tax, dated the 9th October, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.769(E), dated the 09th October, 2019, namely:—

i. In the said notification, in the first paragraph, for the first proviso, the following proviso shall be substituted, namely: –

“Provided that for registered persons whose principal place of business is in the erstwhile State of Jammu and Kashmir, the time limit for furnishing the details of outward supplies in **FORM GSTR-1** of Central Goods and Services Tax Rules, 2017, by such class of registered persons having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or current financial year, for the month of October, 2019 till 24th March, 2020.”.

ii. In the said notification, in the first paragraph, after the second proviso, the following proviso shall be inserted, namely: –

“Provided that for registered persons whose principal place of business is in the Union territory of Jammu and Kashmir or the Union territory of Ladakh, the time limit for furnishing the details of outward supplies in **FORM GSTR-1** of Central Goods and Services Tax Rules, 2017, by such class of registered persons having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or current financial year, for the months of November, 2019 to **February** till 24th March, 2020.”.

2. This notification shall be deemed to come into force with effect from the 20th Day of December, 2019

[F. No.CBEC-20/06/04/2020-GST]

(Pramod Kumar)
Director, Government of India

Note: The principal notification No. 46/2019 – Central Tax, dated the 09thOctober, 2019 was published in the Gazette of India, Extraordinary vide number G.S.R. 769(E), dated the 09thOctober, 2019 and was last amended by notification No. 76/2019 – Central Tax, dated the 26thDecember, 2019, published in the Gazette of India, Extraordinary vide number G.S.R. 955(E), dated the 26th December, 2019.