

## Extension of the due date for filing of FORM GSTR – 3B

**Notification No. 21/2017 – Central Tax**  
**New Delhi, the 8th August, 2017**

**[Amended by notification Nos. 45/2018-Central Tax dated 10.09.2018 & 68/2018-Central Tax dated 31.12.2018]**

In exercise of the powers conferred by sub-rule (5) of rule 61 of the Central Goods and Services Tax Rules, 2017, read with section 168 of the Central Goods and Services Act, 2017 (12 of 2017), the Commissioner, on the recommendations of the Council, specifies that the return for the month as specified in column (2) of the Table below shall be furnished in FORM GSTR-3B electronically through the common portal before the dates as specified in the corresponding entry in column (3) of the said Table, namely:-

**Table**

Sl. No.	Month	Date for filing of GSTR-3B
(1)	(2)	(3)
1.	July, 2017	20th August, 2017
2.	August, 2017	20th September, 2017

<sup>1</sup>["Provided that the return in FORM GSTR-3B of the said rules to be filed for the period from <sup>2</sup>[**July, 2017 to February, 2019**] by the taxpayers who have obtained Goods and Services Tax Identification Number (GSTIN) in terms of notification No. 31/2018 – Central Tax dated the 06th August, 2018 published in the Gazette of India vide number G.S.R.742(E), dated the 06th August, 2018, shall be furnished electronically through the common portal on or before the <sup>3</sup>[**31st day of March, 2019**]."]

2. This notification shall come into force with effect from the 8th day of August, 2017.

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1. Inserted by [notification No. 45/2018-Central Tax dated 10.09.2018](#).
  2. Substituted by [notification No. 68/2018-Central Tax dated 31.12.2018](#) for "**July, 2017 to November, 2018**"
  3. Substituted by [notification No. 68/2018-Central Tax dated 31.12.2018](#) for "**31st day of December, 2018**"

**Notification No. 23/2017 – Central Tax**

**New Delhi, the 17th August, 2017**

**[Amended by notification Nos. 24/2017 dated 21.08.2017]**

In exercise of the powers conferred by section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as “the said Act”) read with sub-rule (5) of rule 61 of the Central Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as “the said Rules”) and notification No. 21/2017-Central Tax dated 08th August, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* G.S.R. number 997 (E), dated the 08th August, 2017, the Commissioner, on the recommendations of the Council, hereby specifies the conditions in column (4) of the Table below, for furnishing the return in FORM GSTR-3B electronically through the common portal for the month of July, 2017, for such class of registered persons as mentioned in the corresponding entry in column (2) of the said Table, by the date specified in the corresponding entry in column (3) of the said Table, namely:-

**Table**

Sl. No.	Class of registered persons	Last date for furnishing of return in FORM GSTR-3B	Conditions
(1)	(2)	(3)	
1.	Registered persons entitled to avail input tax credit in terms of section 140 of the said Act read with rule 117 of the said Rules but opting not to file <b>FORM GST TRAN 1</b> on or before the 28th August, 2017	<sup>1</sup> [ <b>25th August, 2017</b> ]	-----
2.	Registered persons entitled to avail input tax credit in terms of section 140 of the said Act read with rule 117 of the said Rules and opting to file FORM GST TRAN-1 on or before the 28th August, 2017	28th August, 2017	(i) compute the “tax payable under the said Act” for the month of July, 2017 and deposit the same in cash as per the provisions of rule 87 of the said Rules on or before the <sup>1</sup> [ <b>25th August, 2017</b> ]; (ii) file <b>FORM GST TRAN-1</b> under sub-rule (1) of rule 117 of the said Rules before the filing of <b>FORM GSTR-3B</b> ; (iii) where the amount of tax payable under the said Act for the month of July, 2017, as detailed in

			the return furnished in <b>FORM GSTR-3B</b> , exceeds the amount of tax deposited in cash as per item (i), the registered person shall pay such excess amount in cash in accordance with the provisions of rule 87 of the said Rules on or before 28th August, 2017 along with the applicable interest calculated from the <sup>2</sup> [ <b>26th day of August, 2017</b> ] till the date of such deposit.
3.	Any other registered person	<sup>1</sup> [ <b>25th August, 2017</b> ]	-----

**2. Payment of taxes for discharge of tax liability as per GSTR-3B:** Every registered person furnishing the return in **FORM GSTR-3B** shall, subject to the provisions of section 49 of the said Act, discharge his liability towards tax, interest, penalty, fees or any other amount payable under the Act by debiting the electronic cash ledger or electronic credit ledger <sup>3</sup>[**on or before 25th August, 2017**].

Explanation.- For the purposes of this notification, the expression-

- (i) “Registered person” means the person required to file return under sub-section (1) of section 39 of the said Act;
- (ii) “tax payable under the said Act” means the difference between the tax payable for the month of July, 2017 as detailed in the return furnished in **FORM GSTR-3B** and the amount of input tax credit entitled to for the month of July, 2017 under Chapter V and section 140 of the said Act read with the rules made thereunder.

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1. Substituted by [notification No. 24/2017-Central Tax dated 21.08.2017](#) for “**20th August, 2017**”.

2. Substituted by [notification No. 24/2017-Central Tax dated 21.08.2017](#) for “**21st day of August, 2017**”.

3. Inserted by [notification No. 24/2017-Central Tax dated 21.08.2017](#).

**Notification No. 35/2017 – Central Tax**  
**New Delhi, 15th September, 2017**

**[Amended by notification Nos. 02/2018-Central Tax dated 20.01.2018, 46/2018-Central Tax dated 10.09.2018 & 69/2018-Central Tax dated 31.12.2018]**

In exercise of the powers conferred by section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017) read with sub-rule (5) of rule 61 of the Central Goods and Services Tax Rules, 2017 and notification No. 21/2017-Central Tax dated the 08th August, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide G.S.R. number 997 (E), the Commissioner, on the recommendations of the Council, hereby specifies that the return for the month as specified in column (2) of the Table below shall be furnished in FORM GSTR-3B electronically through the common portal on or before the last dates as specified in the corresponding entry in column (3) of the said Table, namely:-

**Table**

<b>Sl. No.</b>	<b>Month</b>	<b>Last Date for filing of return in FORM GSTR-3B</b>
(1)	(2)	(3)
1.	August, 2017	20th September, 2017
2.	September, 2017	20th October, 2017
3.	October, 2017	20th November, 2017
4.	November, 2017	20th December, 2017.
5.	December, 2017	<sup>1</sup> [22nd January, 2018]

<sup>2</sup>["Provided that the return in FORM GSTR-3B of the said rules to be filed for the period from <sup>3</sup>[July, 2017 to February, 2019] by the taxpayers who have obtained Goods and Services Tax Identification Number (GSTIN) in terms of notification No. 31/2018 – Central Tax dated the 06th August, 2018 published in the Gazette of India vide number G.S.R.742(E), dated the 06th August, 2018, shall be furnished electronically through the common portal on or before the <sup>4</sup>[31st day of March, 2019]."]

2. **Payment of taxes for discharge of tax liability as per FORM GSTR-3B:** Every registered person furnishing the return in FORM GSTR-3B shall, subject to the provisions of section 49 of the said Act, discharge his liability towards tax, interest, penalty, fees or any other amount payable under the said Act by debiting the electronic cash ledger or electronic credit ledger, as the case may be, not later than the last date, as detailed in column (3) of the said Table, on which he is required to furnish the said return.

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1. Substituted by [notification No. 02/2018-Central Tax dated 20.01.2018](#) for “**20th January, 2018**”.
  2. Inserted by [notification No 46/2018-Central Tax dated 10.09.2018](#)
  3. Substituted by [notification No. 69/2018-Central Tax dated 31.12.2018](#) for “**July, 2017 to November, 2018**”
  4. Substituted by [notification No. 69/2018-Central Tax dated 31.12.2018](#) for “**31st day of December, 2018**”

**Notification No. 56/2017 – Central Tax**  
**New Delhi, the 15th November, 2017**

**[Amended by notification Nos. 45/2018-Central Tax dated 10.09.2018 & 68/2018-Central Tax dated 31.12.2018]**

In exercise of the powers conferred by section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017) read with sub-rule (5) of rule 61 of the Central Goods and Services Tax Rules, 2017, the Commissioner, on the recommendations of the Council, hereby specifies that the return in FORM GSTR-3B for the month as specified in column (2) of the Table shall be furnished electronically through the common portal, on or before the last date as specified in the corresponding entry in column (3) of the said Table, namely:-

**Table**

<b>Sl. No.</b>	<b>Month</b>	<b>Last Date for filing of return in FORM GSTR-3B</b>
(1)	(2)	(3)
1.	January, 2018	20th February, 2018
2.	February, 2018	20th March, 2018
3.	March, 2018	20th April, 2018

<sup>1</sup>["Provided that the return in FORM GSTR-3B of the said rules to be filed for the period from <sup>2</sup>[**July, 2017 to February, 2019**] by the taxpayers who have obtained Goods and Services Tax Identification Number (GSTIN) in terms of notification No. 31/2018 – Central Tax dated the 06th August, 2018 published in the Gazette of India vide number G.S.R.742(E), dated the 06th August, 2018, shall be furnished electronically through the common portal on or before the <sup>3</sup>[**31st day of March, 2019**]."]

**2. Payment of taxes for discharge of tax liability as per FORM GSTR-3B:** Every registered person furnishing the return in FORM GSTR-3B shall, subject to the provisions of section 49 of the said Act, discharge his liability towards tax, interest, penalty, fees or any other amount payable under the said Act by debiting the electronic cash ledger or electronic credit ledger, as the case may be, not later than the last date, as mentioned in column (3) of the said Table, on which he is required to furnish the said return.

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1. Inserted by [notification No. 45/2018-Central Tax dated 10.09.2018](#).
  2. Substituted by [notification No. 68/2018-Central Tax dated 31.12.2018](#) for "**July, 2017 to November, 2018**"
  3. Substituted by [notification No. 68/2018-Central Tax dated 31.12.2018](#) for "**31st day of December, 2018**"

**Notification No. 16 /2018 – Central Tax**  
**New Delhi, the 23rd March, 2018**

**[Amended by notification Nos. 23/2018-Central Tax dated 18.05.2018, 46/2018-Central Tax dated 10.09.2018 & 69/2018-Central Tax dated 31.12.2018]**

In exercise of the powers conferred by section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the Act) read with sub-rule (5) of rule 61 of the Central Goods and Services Tax Rules, 2017, the Commissioner, on the recommendations of the Council, hereby specifies that the return in FORM GSTR-3B for the month as specified in column (2) of the Table below shall be furnished electronically through the common portal, on or before the last date as specified in the corresponding entry in column (3) of the said Table, namely:-

**Table**

Sl. No.	Month	Last Date for filing of return in FORM GSTR-3B
(1)	(2)	(3)
1.	April, 2018	<sup>1</sup> [22nd May, 2018]
2.	May, 2018	20th June, 2018
3.	June, 2018	20th July, 2018

<sup>2</sup>[“Provided that the return in FORM GSTR-3B of the said rules to be filed for the period from <sup>3</sup>[**July, 2017 to February, 2019**] by the taxpayers who have obtained Goods and Services Tax Identification Number (GSTIN) in terms of notification No. 31/2018 – Central Tax dated the 06th August, 2018 published in the Gazette of India vide number G.S.R.742(E), dated the 06th August, 2018, shall be furnished electronically through the common portal on or before the <sup>4</sup>[**31st day of March, 2019**].”]

**2. Payment of taxes for discharge of tax liability as per FORM GSTR-3B:** Every registered person furnishing the return in FORM GSTR-3B shall, subject to the provisions of section 49 of the Act, discharge his liability towards tax, interest, penalty, fees or any other amount payable under the Act by debiting the electronic cash ledger or electronic credit ledger, as the case may be, not later than the last date, as mentioned in column (3) of the said Table, on which he is required to furnish the said return.

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1. Substituted by [notification No. 23/2018-Central Tax dated 18.05.2018](#) for “20th May, 2018”.
  2. Inserted by [notification No 46/2018-Central Tax dated 10.09.2018](#)
  3. Substituted by [notification No. 69/2018-Central Tax dated 31.12.2018](#) for “**July, 2017 to November, 2018**”
  4. Substituted by [notification No. 69/2018-Central Tax dated 31.12.2018](#) for “**31st day of December, 2018**”

**Notification No. 34/2018 – Central Tax**  
**New Delhi, the 10th August, 2018**

**[Amended by notification Nos. 35/2018-Central Tax dated 21.08.2018, 36/2018 dated 24.08.2018, 47/2018 dated 10.09.2018, 55/2018 dated 21.10.2018, 62/2018 dated 29.11.2018 & 70/2018 dated 31.12.2018]**

In exercise of the powers conferred by section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act) read with sub-rule (5) of rule 61 of the Central Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), the Commissioner, on the recommendations of the Council, hereby specifies that the return in FORM GSTR-3B of the said rules for each of the months from July, 2018 to March, 2019 shall be furnished electronically through the common portal, on or before the twentieth day of the month succeeding such month.

<sup>1</sup>["Provided that the return in FORM GSTR-3B for the month of July, 2018 shall be furnished electronically through the common portal, on or before the 24th August, 2018."]

<sup>2</sup>["Provided further that the return in FORM GSTR-3B for the months of July, 2018 and August, 2018, for– (i) registered persons in the State of Kerala; (ii) registered persons whose principal place of business is in Kodagu district in the State of Karnataka; and (iii) registered persons whose principal place of business is in Mahe in the Union territory of Puducherry shall be furnished electronically through the common portal, on or before the 5th October, 2018 and 10th October, 2018 respectively.".]

<sup>3</sup>["Provided also that the return in FORM GSTR-3B of the said rules to be filed for the period from <sup>6</sup>[**July, 2017 to February, 2019**] by the taxpayers who have obtained Goods and Services Tax Identification Number (GSTIN) in terms of notification No. 31/2018 – Central Tax dated the 06th August, 2018 published in the Gazette of India vide number G.S.R.742(E), dated the 06th August, 2018, shall be furnished electronically through the common portal on or before the <sup>7</sup>[**31st day of March, 2019**].".]

<sup>4</sup>["Provided also that the return in FORM GSTR-3B for the month of September, 2018 shall be furnished electronically through the common portal, on or before the 25th October, 2018.".]

<sup>5</sup>["Provided also that the return in FORM GSTR-3B of the said rules for the month of September, 2018 and October, 2018 for registered persons whose principal place of business is in Srikakulam district in the State of Andhra Pradesh shall be furnished electronically through the common portal, on or before the 30th November, 2018:

Provided also that the return in FORM GSTR-3B of the said rules for the month of October, 2018 for registered persons whose principal place of business is in Cuddalore, Thiruvarur, Pudukottai, Dindigul, Nagapatinam, Theni, Thanjavur, Sivagangai, Tiruchirappalli, Karur and Ramanathapuram in the State of Tamil Nadu shall be furnished electronically through the common portal, on or before the 20th December, 2018.".]



<sup>8</sup>[Provided also that the return in FORM GSTR-3B of the said rules for the month of January, 2019 shall be furnished electronically through the common portal, on or before the 22nd February, 2019:

Provided also that the return in FORM GSTR-3B of the said rules for the month of January, 2019 for registered persons whose principal place of business is in the State of Jammu and Kashmir shall be furnished electronically through the common portal, on or before the 28th February, 2019.”]

**2. Payment of taxes for discharge of tax liability as per FORM GSTR-3B.**– Every registered person furnishing the return in FORM GSTR-3B of the said rules shall, subject to the provisions of section 49 of the said Act, discharge his liability towards tax, interest, penalty, fees or any other amount payable under the said Act by debiting the electronic cash ledger or electronic credit ledger, as the case may be, not later than the last date, as specified in the first paragraph, on which he is required to furnish the said return.

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1. Inserted by [notification No..35/2018-Central Tax dated 21.08.2018](#)
  2. Inserted by [notification No..36/2018-Central Tax dated 24.08.2018](#)
  3. Inserted by [notification No..47/2018-Central Tax dated 10.09.2018](#)
  4. Inserted by [notification No..55/2018-Central Tax dated 21.10.2018](#)
  5. Inserted by [notification No..62/2018-Central Tax dated 29.11.2018](#)
  6. Substituted by [notification No. 70/2018-Central Tax dated 31.12.2018](#) for “**July, 2017 to November, 2018**”
  7. Substituted by [notification No. 70/2018-Central Tax dated 31.12.2018](#) for “**31st day of December, 2018**”
  8. Inserted by [notification No.09/2019-Central Tax dated 20.02.2019.](#)