Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes and Customs

Notification No. 50/2019 – Central Tax

New Delhi, the 24th October, 2019

G.S.R......(E). - In exercise of the powers conferred by section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 21/2019-Central Tax, dated the 23rd April, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 322(E), dated the 23rd April, 2019, namely:

In the said notification, in paragraph 2, after the first proviso, the following proviso shall be inserted, namely: –

“Provided further that the due date for furnishing the statement containing the details of payment of self-assessed tax in said FORM GST CMP-08, for the quarter July, 2019 to September, 2019, or part thereof, shall be the 22nd day of October, 2019.”.

2. This notification shall be deemed to have come into force with effect from the 18th day of October, 2019.

[F. No. 20/06/07/2019-GST]

(Ruchi Bisht)
Under Secretary to the Government of India

Note: - The principal notification No. 21/2019-Central Tax, dated the 23rd April, 2019 was published in the Gazette of India, Extraordinary, vide number G.S.R. 322(E), dated the 23rd April, 2019 and was last amended by notification No. 35/2019-Central Tax, dated the 29th July, 2019, published in the Gazette of India, Extraordinary, vide number G.S.R. 534(E), dated the 29th July, 2019.