Subject: Seeks to amend Removal of Difficulties Order no 4/2018-CT to extend the due date for furnishing of FORM GSTR – 8 for the months of October, 2018 to December, 2018 till 07.02.2019.

1. Attention of Trade is invited to Board’s Order No.02/2019-Central Tax dated 01-02-2019, on Seeks to amend Removal of Difficulties Order no 4/2018-CT to extend the due date for furnishing of FORM GSTR – 8 for the months of October, 2018 to December, 2018 till 07.02.2019. Copy of the order is communicated for information and necessary action.

2. Contents of this circular may be brought to notice of all concerned.

(Issued in File C.No. IV/16/01/2019 – GST Pol)

To
As per Mailing List.
Trade and Department
Superintendent, Computer Section - For uploading on the website
All Divisions, Chennai North

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (ii)]

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

ORDER
No. 02/2019-Central Tax

New Delhi, the 1st February, 2019

Subject: Seeks to amend Removal of Difficulties Order no 4/2018-CT to extend the due date for furnishing of FORM GSTR – 8 for the months of October, 2018 to December, 2018 till 07.02.2019.

S.O.(E). --- WHEREAS, sub-section (4) of section 52 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this Order referred to as the said Act) provides that every operator who collects the amount specified in sub-section (1) shall furnish a statement, electronically, containing the details of outward supplies of goods or services or both effected through it, including the supplies of goods or services or both returned through it, and the amount collected under subsection (1) during a month, in such form and manner as may be prescribed, within ten days after the end of such month;

AND WHEREAS, certain operators, were unable to obtain registration because of technical issues being faced by them on the common portal but they collected the amount for the months of October, November and December 2018, as a result whereof, the statement under
subsection (4) of section 52 of the said Act could not be furnished and because of that certain
difficulties have arisen in giving effect to the provisions of the said sub-section;

NOW, THEREFORE, in exercise of the powers conferred by section 172 of the Central
Goods and Services Tax Act, 2017, the Central Government, on recommendations of the
Council, hereby makes the following Order, to remove the difficulties, namely: —

1. Short title. —This Order may be called the Central Goods and Services Tax (Second

2. In section 52 of the Central Goods and Services Tax Act, 2017, in sub-section (4), in
the Explanation, for the figures, letters and word “31st January, 2019”, the figures,
letters and word “07th February, 2019” shall be substituted.

[F.No.20/06/17/2018-GST]

- Sd -

(Dr.Sreeparvathy S.L.)
Under Secretary to the Government of India