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

“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.”.

[F. No. 349/58/2017-GST (Pt.)]

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

Note:- The principal notification was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R 761 (E), dated the 10th August, 2018, and amended vide number G.S.R 792 (E), dated the 21st August, 2018.