

3. अधिनियम की धारा 38 की उपधारा (2) और धारा 39 की उपधारा (1) के अधीन जुलाई, 2017 से मार्च, 2018 मास के लिए, यथास्थिति ब्यौरे या विवरणी को प्रस्तुत करने के लिए विशेष प्रक्रिया या समय सीमा के विस्तार को तत्पश्चात् राजपत्र में अधिसूचित किया जाएगा।

[फा. सं. 349/58/2017-जी एस टी (पीटी)]

रुचि बिष्ट, अवर सचिव

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF EXCISE AND CUSTOMS)

NOTIFICATION

New Delhi, the 29th December, 2017

No. 71/2017–Central Tax

G.S.R. 1598(E).—In exercise of the powers conferred by section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), and in supersession of notification No. 57/2017–Central Tax dated the 15th November, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 1413(E), dated the 15th November, 2017, except as respects things done or omitted to be done before such supersession, the Central Government, on the recommendations of the Council, notifies the registered persons having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year, as the class of registered persons who may follow the special procedure as detailed below for furnishing the details of outward supply of goods or services or both.

2. The said persons may furnish the details of outward supply of goods or services or both in **FORM GSTR-1** effected during the quarter as specified in column (2) of the Table below till the time period as specified in the corresponding entry in column (3) of the said Table, namely:—

TABLE

Sl. No.	Quarter for which the details in FORM GSTR-1 are furnished	Time period for furnishing the details in FORM GSTR-1
(1)	(2)	(3)
1	July-September, 2017	10 th January, 2018
2	October-December, 2017	15 th February, 2018
3	January-March, 2018	30 th April, 2018

3. The special procedure or extension of the time limit for furnishing the details or return, as the case may be, under sub-section (2) of Section 38 and sub-section (1) of Section 39 of the Act, for the months of July, 2017 to March, 2018 shall be subsequently notified in the Official Gazette.

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

RUCHI BISHT, Under Secy.

अधिसूचना

नई दिल्ली, 29 दिसम्बर, 2017

सं. 72/2017-केंद्रीय कर

सा.का.नि 1599(अ).—आयुक्त, केंद्रीय माल और सेवा कर अधिनियम, 2017 (2017 का 12) (जिसे इसके पश्चात् इस अधिसूचना में उक्त अधिनियम कहा गया है) की धारा 168 के साथ पठित धारा 37 की उपधारा (1) के दूसरे परंतुक द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए और भारत के राजपत्र, असाधारण, भाग II, खंड 3, उप-खंड (i) में सा.का.नि. संख्याक 1414(अ), तारीख 15 नवम्बर, 2017 द्वारा प्रकाशित अधिसूचना संख्या 58/2017-केंद्रीय कर, तारीख