

Extension of due date for furnishing of Form GSTR-8 (TCS Return by e-commerce operators) for Oct to Dec 2018 till 07.02.2019 vide ORDER No. 02/2019-Central Tax dated 1st February, 2019

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

S.O. 634(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 Removal of Difficulties) Order, 2019**.

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]

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