

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

**Government of India**  
**Ministry of Finance**  
**(Department of Revenue)**  
**Central Board of Indirect Taxes and Customs**  
**Notification No. 26/2019 – Central Tax**

**New Delhi, the 28<sup>th</sup> June, 2019**

G.S.R. ....(E).—In exercise of the powers conferred by sub-section (6) of section 39 read with section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter referred to as the said Act), and in supercession of the notifications of the Government of India in the Ministry of Finance, Department of Revenue –

- (i) No. 66/2018 - Central Tax, dated the 29<sup>th</sup> November, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 1150(E), dated the 29<sup>th</sup> November, 2018;
- (ii) No. 8/2019 - Central Tax, dated the 8<sup>th</sup> February, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 101(E), dated the 8<sup>th</sup> February, 2019; and
- (iii) No. 18/2019 - Central Tax, dated the 10<sup>th</sup> April, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 301(E), dated the 10<sup>th</sup> April, 2019,

except as respects things done or omitted to be done before such supercession, the Commissioner hereby extends the time limit for furnishing the return by a registered person required to deduct tax at source under the provisions of section 51 of the said Act in **FORM GSTR-7** of the Central Goods and Services Tax Rules, 2017 under sub-section (3) of section 39 of the said Act read with rule 66 of the Central Goods and Services Tax Rules, 2017 for the months of October, 2018 to July, 2019 till the 31<sup>st</sup> day of August, 2019.

[F. No. 20/06/16/2018-GST (Pt. D)]

(Ruchi Bisht)  
Under Secretary to the Government of India