



Goods & Services Tax

Educational Series

PD: GST:456

19th July, 2019

Extension of due date of Payment of Self Assessed Tax under Composition Scheme

In exercise of the powers conferred by section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), vide its **Notification No. 34/2019 – Central Tax** dated **18th July, 2019** the Central Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 21/2019- Central Tax, dated the 23rd April, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 322(E), dated the 23rd April, 2019, namely:-

In the said notification, in paragraph 2, the following proviso shall be inserted, namely: –

*“Provided that the due date for furnishing the statement containing the details of payment of self-assessed tax in said FORM GST CMP-08, for the quarter April, 2019 to June, 2019, or part thereof, shall be the **31st day of July, 2019.**”*

Source: <http://www.cbic.gov.in/resources/htdocs-cbec/gst/notfctn-34-central-tax-english-2019.pdf>