

**[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 Excise and Customs**

**Notification No. 52/2017 – Central Tax**

New Delhi, the 28<sup>th</sup> October, 2017

G.S.R. ....(E). In pursuance of section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter referred to as the said Act) and clause (b) of sub-rule (1) of rule 40 of the Central Goods and Services Tax Rules, 2017, the Central Government hereby makes the following amendments in the notification number 44/2017-Central Tax, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (i), vide number G.S.R. 1258 (E), dated the 13th October, 2017, namely:-

In the said notification, for the words, figures and letters “the 31<sup>st</sup> day of October, 2017”, the words, figures and letters “the 30<sup>th</sup> day of November, 2017” shall be substituted.

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

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

Note:- The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (i) vide notification No. 44/2017-Central Tax, dated the 13<sup>th</sup> October, 2017, published vide number G.S.R. 1258 (E), dated the 13<sup>th</sup> October, 2017.