

GOODS AND SERVICES TAX

CA. Rajiv Luthia

CBIC vide Notification No. 6/2020 - CT dated 3rd February, 2020 read with Corrigendum dated 4th February,2020 has extended the due date for filing annual return in form GSTR 9 & Audit report in Form GSTR 9C for period 1st July, 2017 to 31st March, 2018 in following manner

Sr. No.	Registered person, whose principal place of business is in	Due date for furnishing return under section 44 of the said Act read with rule 80 of the said rules for the FY 2017-18
1.	Chandigarh, Delhi, Gujarat, Haryana, Jammu and Kashmir, Ladakh, Punjab, Rajasthan, Tamil Nadu, Uttarakhand	5th February, 2020.
2.	Andaman and Nicobar Islands, Andhra Pradesh, Arunachal Pradesh, Assam, Bihar, Chhattisgarh, Dadra and Nagar Haveli and Daman and Diu, Goa, Himachal Pradesh, Jharkhand, Karnataka, Kerala, Lakshadweep, Madhya Pradesh, Maharashtra, Manipur, Meghalaya, Mizoram, Nagaland, Odisha, Puducherry, Sikkim, Telangana, Tripura, Uttar Pradesh, West Bengal, Other Territory.	7th February, 2020.

CBIC vide Notification No. 7/2020 - CT dated 3rd February, 2020 has extended the due date for filing GSTR 3B for month of January, February & March, 2020 in following staggered manner

- For taxpayers having an aggregate turnover of up to Rs. 5 Crore in the previous financial year, whose principal place of business is in the States of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana or Andhra Pradesh or the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands and Lakshadweep shall be furnished electronically through the common portal, on or before the 22nd February, 2020, 22nd March, 2020, and 22nd April, 2020, respectively
- for taxpayers having an aggregate turnover of up to rupees 5 Crore in the previous financial year, whose principal place of business is in the States of Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha or the Union territories of Jammu and Kashmir, Ladakh, Chandigarh and Delhi shall be furnished electronically through the common portal, on or before the 24th February, 2020, 24th March, 2020 and 24th April, 2020, respectively

CBIC vide order no. 1/2020-GST dated 7th February, 2020 has extended the time limit for submitting the declaration in Form GST TRAN 1 till 31st March, 2020 for such class of registered person who could not submit the said declaration by due date on account of technical difficulties on common portal & whose case have been recommended by council.