

# EY Tax Alert

## CBIC extends due dates of returns under GST

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### Executive summary

Central Board of Indirect Taxes and Customs (CBIC) has issued notifications<sup>[1]</sup> extending the due date of filing returns under GST as follows:

- ▶ Due date of filing GSTR-1 for the months of July 2017 to September 2018 has been extended till 31 October 2018.
- ▶ Due date of filing GSTR-3B for the months of July 2017 to November 2018 has been extended till 31 December 2018 for taxpayers who received provisional IDs but could not complete the migration process for registration under GST earlier and completed it as per the special procedure laid down in the notification<sup>[2]</sup>. The due date of GSTR-1 has also been extended in such cases.

The Commissioner has been empowered to extend the time limit for furnishing GST TRAN-1 till 31 March 2019 for taxpayers who could not submit the same earlier due to technical difficulties.

<sup>[1]</sup> Notification No. 43, 44, 45, 46, 47 and 48/2018 - Central Tax all dated 10 September 2018

<sup>[2]</sup> Notification No. 31/2018 - Central Tax dated 06 August 2018

## Background

- ▶ Central Board of Indirect Taxes and Customs (CBIC) has issued notifications extending the due date for filing GSTR-1 and GSTR-3B. The Central Goods and Services Tax (CGST) Rules have also been amended.

## Notifications

### Due date of GSTR-1 for taxpayers having an aggregate turnover of more than INR1.5 crore <sup>[3]</sup>

- ▶ The due date of GSTR-1 on a monthly basis for the months July 2017 to September 2018 has been extended for all registered persons having aggregate turnover above INR1.5 crore.

SI No.	Period	Earlier due date	Revised due date
1	July 2017 - November 2017	10 January 2018	31 October 2018
2	December 2017	10 February 2018	31 October 2018
3	January 2018	10 March 2018	31 October 2018
4	February 2018	10 April 2018	31 October 2018
5	March 2018	10 May 2018	31 October 2018
6	April 2018	31 May 2018	31 October 2018
7	May 2018	10 June 2018	31 October 2018
8	June 2018	10 July 2018	31 October 2018
9	July 2018- September 2018	11th day of succeeding month	31 October 2018
10	October 2018 - March 2019	11th day of succeeding month	11th day of succeeding month

### Due date of GSTR-1 for taxpayers having aggregate turnover up to INR1.5 crore<sup>[4]</sup>

- ▶ The due date of GSTR-1 on a quarterly basis for the period July 2017 to September 2018 has been extended for registered persons having aggregate turnover up to INR1.5 crore.

SI No.	Quarter	Earlier due date	Revised due date
1	July 2017 - September 2017	10 Jan 2018	31 October 2018
2	October 2017 - December 2017	15 February 2018	31 October 2018
3	January 2018 - March 2018	30 April 2018	31 October 2018
4	April 2018 - June 2018	31 July 2018	31 October 2018
5	July 2018 - September 2018	31 October 2018	31 October 2018
6	October 2018 - December 2018	31 January 2019	31 January 2019
7	January 2019 - March 2019	30 April 2019	30 April 2019

<sup>[3]</sup> Notification No. 44/2018 - Central Tax dated 10 September 2018

<sup>[4]</sup> Notification No. 43/2018 - Central Tax dated 10 September 2018

- ▶ Further, the due date for filing GSTR-1 on a quarterly basis for the period July 2018 to September 2018 has been extended till 15 November 2018 for registered persons:
  - ▶ who are located in Kerala
  - ▶ whose principal place of business is in Kodagu district in Karnataka, and
  - ▶ whose principal place of business is in Mahe in Puducherry

### Due date for taxpayers who have migrated under the special procedure (for registration under GST)

- ▶ The due date for taxpayers, who had received provisional IDs but could not complete the migration process earlier and have completed the same as per the special procedure laid down in Notification No. 31/2018 - Central Tax dated 6 August 2018, has been extended as follows:

SI No	Return	Turnover	Period	Due date
1	GSTR-1	Above INR1.5 crore	July 2017 to November 2018	31 December 2018 <sup>[2]</sup>
2	GSTR-1	Up to INR1.5 crore	July 2017 to September 2018	31 December 2018 <sup>[3]</sup>
3	GSTR-3B	N.A.	July 2017 to November 2018	31 December 2018 <sup>[5]</sup>

### Due date of furnishing GST TRAN-1 and GST TRAN-2 <sup>[6]</sup>

- ▶ A new sub-rule has been inserted in Rule 117 of CGST Rules to provide that the Commissioner (on recommendations of the Council) may extend the due date for filing GST TRAN-1 till 31 March 2019 for those persons who could not submit the said declaration by the due date on account of technical difficulties on the common portal.
- ▶ Further, such persons filing GST TRAN-1 (as mentioned above) may submit GST TRAN-2 by 30 April 2019.

<sup>[5]</sup> Notification Nos. 45, 46 and 47/2018 - Central Tax dated 10 September 2018

<sup>[6]</sup> Notification No. 48 /2018 - Central Tax dated 10 September 2018

## Comments

Since the number of taxpayers who have filed GSTR-3B are substantially higher than those who have furnished GSTR-1, the government has extended the due date for filing GSTR-1 for the period starting from July 2017 and such an extension may facilitate the industry to file the pending returns, resolve errors, etc.

Clarity is however required whether late fees already paid for delayed filing shall be refunded to the taxpayer. In similar situation earlier, the government had issued a press release dated 24 October 2017 for crediting such fees to taxpayer's cash ledger.

Extension of date for furnishing GST TRAN-1, in cases where it could not be submitted on account of technical difficulties, may help the high courts to dispose large number of appeals pending on the issue of credit transitioning.

Extension of date of GSTR-1 till 31 October 2018 while retaining the due date of GSTR-3B as 20 October 2018 for the month of September 2018 could result in difficulties for the recipient while claiming input tax credit.

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