

EY Tax Alert

Government extends due date of filing GST annual return for FY 2019-20 till 31 March 2021

Tax Alerts cover significant tax news, developments and changes in legislation that affect Indian businesses. They act as technical summaries to keep you on top of the latest tax issues. For more information, please contact your EY advisor.

Executive summary

This Tax Alert summarizes a recent Notification¹ issued by the Ministry of Finance.

As per the notification, the due date of filing annual return in Form GSTR-9 and reconciliation statement in Form GSTR-9C under the Goods and Services Tax (GST) for the financial year 2019-20 has been further extended till 31 March 2021.

In terms of section 44 of the Central Goods and Services Tax Act, 2017, due date for filing the said forms for FY 2019-20 was 31 December 2020. However, the same had been extended till 28 February 2021, vide Notification No. 95/2020-CT dated 30 December 2020.

In view of current situation, the extension may provide much needed relief to businesses and is likely to facilitate tax compliance.

^[1] Notification No. 4/2021-Central Tax dated 28 February 2021

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