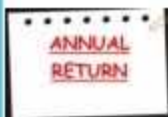


**Extension of due date
for filing annual return
and reconciliation
statement for July 17 to
March 18 under GST
Law from 31 Dec 18 to**

**31 March
2019**

GSTR 9



For every registered person other than

- Casual Taxable Person
- Input Service Distributor
- Non-Resident taxable Person
- Person paying TDS
- ECO paying TCS

GSTR 9A



for

**Composition
Scheme**

**GSTR 9C Reconciliation
Statement**

Since electronic system for GST annual return is expected to be made operational by 31.01.2019, due date for filing Annual Return is extended to 31.03.2019

(Explanation to Section 44 (2) of CGST Act, 2017 inserted vide CGST (Removal of Difficulties) Order, 2018 i.e. Order No. 1/2018-CT dated 11.12.2018)

GSC Comments: Please note that the Order provides for extension of due date of GST Annual Return only. However, harmonious reading of Section 35 (5) and 44 of CGST Act, 2017 suggests that Reconciliation Statement may also be filed by 31.03.2019. Press Release dated 07.12.2018 also provides for extension of due date of annual return as well as GST reconciliation statement.

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