

OFFICE: D-503 The First, B/h Keshavbaug Party Plot, judges bungalow road, off 132ft Road off 132ft Road, IIM, Vastrapur, Ahmedabad, Gujarat 3800

Phone: 9825324557, 9998075577, 7383402162, 7802099534, 079-40049951

E-mail: info@cdpateltax.com, Trupesh@cdpateltax.com

Website: - www.cdpateltax.com

Update on dated 10th Sep 2018 :

- **Extension of Due date for GSTR-3B only for newly migrated taxpayers** for months July 2017 to Nov 2018 till 31st December 2018. The due dates remain unchanged for rest of the taxpayers.
- **Extension of Due date for GSTR-1** in case of taxpayers with turnover above Rs 1.5 crores in previous FY or Current FY
 - a. Regular taxpayers: for months from July 2017 to September 2018 extended till the 31st October 2018.
 - b. **Newly migrated** taxpayers: for months from July 2017 to November 2018 extended till the 31st December 2018.
 - Commissioner may grant the extension for filing **TRAN-1** but not beyond **31st March**, this **extension for certain taxpayers who could not complete filing due to tech glitch** to 31st March 2019 and 30th April 2019 respectively.

3. Extension of Due date for GSTR-1 in case of taxpayers **with turnover up to Rs 1.5 crores** in **previous FY or Current FY**

- a. Regular taxpayers:

Quarter	New Due date
July – September 2017	31st October 2018
October – December 2017	31st October 2018
January – March 2018	31st October 2018
April – June 2018	31st October 2018
July – September 2018	31st October 2018
October – December 2018	31st January 2019
January – March 2019	30th April 2019

- b. **Newly migrated taxpayers** : For all quarters from July 2017 to September 2018 extended till 31st December 2018.

C. For flood-affected regions of Kodagu, Mahe and Kerala : Above table of dates remain the same except for quarter July 2018 to September 2018 extended till 15th November 2018.

Update on dated 4th Sep 2018 :

1. Taxpayers who filed GST CMP-04 for opting out of the composite scheme between 2nd March 2018 to 31st March 2018 can declare their ITC claim in Form GST ITC -01 till 3rd of October 2018.
2. Time limit to file Form GST ITC-04 for the period from July 2017 to June 2018 has been extended till 30th September 2018.
3. CBIC released formats of GSTR-9 & GSTR-9A.