



Lakshmikumaran  
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# L&S Update

an e-update to clients from  
**Lakshmikumaran & Sridharan**

**L&S GST Update  
No. 13 of 2018  
11th September, 2018**

**Due dates for filing FORM GSTR-1 -  
July, 2017 to March, 2019**

## **GST Returns - Due dates for filing GSTR -1**

- The due dates for filing of GSTR-1 (Outward Supply Returns) for the period July, 2017 to March, 2019 have been extended. [Notification No. 43 & 44/2018- Central Tax, both dated 10-09-2018].

The revised due dates are as under:

| Category of Taxpayer               | Form               | Tax Period                      | Revised Due Date               |
|------------------------------------|--------------------|---------------------------------|--------------------------------|
| Turnover more than INR 1.50 crores | GSTR-1 (Monthly)   | July, 2017 to September, 2018   | 31-10-2018                     |
|                                    |                    | October, 2018 to March, 2019    | 11 <sup>th</sup> of next month |
| Turnover up to INR 1.50 crores     | GSTR-1 (Quarterly) | July, 2017 to September, 2018   | 31-10-2018                     |
|                                    |                    | October, 2018 to December, 2018 | 31-01-2019                     |
|                                    |                    | January, 2019 to March, 2019    | 30-04-2019                     |

Please note that there are certain amendments regarding taxpayers who have migrated to GST as per the procedure specified in Notification No. 31/2018-Central Tax, dated 06-08-2018 which are not highlighted in the above table.

In case any of your registration qualifies to be such taxpayer, please feel free to reach us.

## Amendment to CGST Rules

- Rule 117 of CGST Rules has been amended to provide that the due date of furnishing **Form GST TRAN-1** may be extended till 31.3.2019 by the Commissioner on the recommendations of GST Council in respect of registered persons who could not submit the said form by the due date on account of technical difficulties. [Notification No. 48/2018-Central Tax, dated 10-09-2018]

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