



Lakshmikumaran
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L&S Update

an e-update to clients from
Lakshmikumaran & Sridharan

**GST Update No.
22nd October , 2018**

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**Extension of due date for filing GSTR 3B –
September 2018**

Extension of due date for filing GSTR 3B for September 2018

- Ministry of Finance has issued press release dated 21.10.2018 communicating the decision of the government to extend the due date to 25th October, 2018 from 20th October, 2018 for furnishing return in the FORM GSTR-3B for the month of September, 2018.
- CBIC has issued Notification No. 55/2018-Central Tax dated 21.10.2018 to implement such extension of due date.
- Amendment has been made to Notification No. 34/2018-Central Tax dated 10.8.2018 which was issued to specify the due date for filing Form GSTR 3B and payment of tax, for the months from July, 2018 to March, 2019 to be 20th day of the month succeeding the relevant month.

Extension of due date for filing GSTR 3B for September 2018

- The following proviso has been inserted in Notification No. 34/2018-Central Tax by Notification No. 55/2018-Central Tax:

“Provided also that the return in FORM GSTR-3B for the month of September, 2018 shall be furnished electronically through the common portal, on or before the 25th October, 2018.”.

- Therefore, the due date of filing Form GSTR 3B for the month of September 2018 has been extended from 20th October to 25th October, 2018.
- Consequently, the last date for availment of ITC for the period July, 2017 to March, 2018 also stands extended to 25th October, 2018.

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