



Lakshmikumaran
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L&S Update

an e-update to clients from
Lakshmikumaran & Sridharan

**GST Update No. 5 of
2019
2nd January, 2019**

Removal of Difficulty Orders on

- **Extension of time limit for availing ITC and rectification of errors of FY 2017-18**
- **Extension of time limit for filing Annual Return / Reconciliation Statement**
- **Extension of time limit for filing GSTR-8 for specified period**

Extension of time limit for availing ITC and rectification of errors/ omissions relating to supplies made during Financial Year 2017-18

- CBIC has issued **Central Goods and Services Tax (Second Removal of Difficulties) Order, 2018** dated 31.12.2018 to extend the time limit for availing ITC on invoice/ debit note for supplies relating to the FY 2017-18.
- A proviso is inserted in Section 16(4) of the CGST Act to allow availment of ITC after the due date of furnishing of the return under Section 39 for the month of September, 2018 till the due date of furnishing of the return for the month of March, 2019.
- The above is in respect of any invoice or invoice relating to such debit note for supply of goods or services or both made during the FY 2017-18, the details of which have been uploaded by the supplier till the due date for furnishing the details under Section 39(1) for the month of March, 2019.
- A new proviso is inserted in Section 37(3) to allow rectification of error or omission in respect of details furnished, after furnishing of return under Section 39 for September, 2018 till the due date for furnishing the details under Section 37(1) for March, 2019 or for the quarter January, 2019 to March, 2019 .

Extension of time limit for furnishing Annual Return in Form GSTR-9 / GSTR-9A and reconciliation statement for the Financial Year 2017-18

- CBIC has issued **Central Goods and Services Tax (Third Removal of Difficulties) Order, 2018** dated 31.12.2018 to extend the time limit for furnishing details in Form GSTR-9/9A and GSTR-9C for the Financial Year 2017-18.
- Noting that the system for furnishing the said forms electronically may take some more time to be ready, the due date of filing the said returns has been extended till 30th June 2019.
- The due date mentioned in the explanation inserted earlier has been substituted with 30th June 2019 as against the earlier mentioned date of 31st March 2019.

Extension of time limit for furnishing of Form GSTR-8 for the period October- December 2018

- CBIC has issued **Central Goods and Services Tax (Fourth Removal of Difficulties) Order, 2018** dated 31.12.2018 to extend the time limit for furnishing details in Form GSTR-8 for the months October, November and December 2018.
- Section 52(4) of the CGST Act requires every e-commerce operator who has collected tax at source as per applicable provisions to furnish the details of supplies made and returned through it and the amount collected within ten days after the end of such month.
- Certain operators were unable to obtain registration because of technical issues being faced by them on the common portal but they collected the amount for the months of October, November and December 2018.
- A new explanation has been added to the relevant provision to declare that the due date for furnishing the said statement in Form GSTR-8 for these months is 31st January 2019.

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