



Lakshmikumaran
& Sridharan
attorneys

L&S Update

an e-update to clients from
Lakshmikumaran & Sridharan

**L&S GST Update No.
23 of 2019
1st July, 2019**

Recent Notifications specifying,

- Time limits for specified returns
- Exemption from filing GSTR-9 and 9C

Time limit for furnishing GSTR-1 (details of outward supplies)

Class of registered person	Tax period	Last date
Notification No. 27/2019 – Central Tax		
Aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year.	Quarter July –September 2019	31st October 2019
Notification No. 28/2019 – Central Tax		
Aggregate turnover more than 1.5 crore rupees in the preceding financial year or the current financial year.	July, August, September 2019	11 th of the succeeding month

Time limit for furnishing GSTR-3B (Details of tax liability)

- ✓ Notification No. 29/2019-Central Tax has notified **20th of the succeeding month** as the last date for furnishing GSTR-3B and payment of taxes for discharge of tax liability as per FORM GSTR-3B **for each of the months from July, 2019 to September, 2019.**

Time limit for furnishing FORM GST ITC-04

- ✓ Notification No. 32/2019-Central Tax has notified 31st August, 2019 as the last date for furnishing FORM GST ITC-04 containing details in respect of goods dispatched to a job worker or received from a job worker, during the period from July, 2017 to June, 2019.

Exemption from filing GSTR-9 & 9C

- ✓ Notification No. 30/2019-Central Tax has notified that a registered person supplying online information and data base access or retrieval services from a place outside India to a person in India, other than a registered person shall **not** be required to file annual return in FORM GSTR-9 and reconciliation statement in FORM GSTR-9C.

NEW DELHI

5 Link Road, Jangpura Extension,
Opp. Jangpura Metro Station,
New Delhi 110014
Phone : +91-11-4129 9800

B-6/10, Safdarjung Enclave
New Delhi - 110 029
Phone : +91-11-4129 9900
E-mail : lsdel@lakshmisri.com

MUMBAI

2nd floor, B&C Wing,
Energy IT Park,
Appa Saheb Marathe Marg, (Near
Century Bazar)
Prabhadevi, Mumbai - 400025.
Phone : +91-22-2439 2500
E-mail : lsbom@lakshmisri.com

CHENNAI

2, Wallace Garden, 2nd Street
Chennai - 600 006
Phone : +91-44-2833 4700
E-mail : lsmds@lakshmisri.com

BENGALURU

4th floor, World Trade Center
Brigade Gateway Campus
26/1, Dr. Rajkumar Road,
Malleswaram West,
Bangalore-560 055.
Ph: +91-80-4933 1800
E-mail : lsblr@lakshmisri.com

HYDERABAD

'Hastigiri', 5-9-163, Chapel Road
Opp. Methodist Church, Nampally
Hyderabad - 500 001
Phone : +91-40-2323 4924
E-mail : lshyd@lakshmisri.com

AHMEDABAD

B-334, SAKAR-VII,
Nehru Bridge Corner,
Ashram Road,
Ahmedabad - 380 009
Phone : +91-79-4001 4500
E-mail : lsahd@lakshmisri.com

PUNE

607-609, Nucleus, 1 Church Road,
Camp, Pune – 411 001
Phone : +91-20-6680 1900
E-mail : ls pune@lakshmisri.com

KOLKATA

2ND Floor, Kanak Building
41, Chowringhee Road,
Kolkatta-700071
Phone : +91-33-4005 5570
E-mail : lskolkata@lakshmisri.com

CHANDIGARH

1st Floor, SCO No. 59,
Sector 26,
Chandigarh - 160026
Phone : +91-172-492 1700
E-mail : lschd@lakshmisri.com

GURGAON

OS2 & OS3, 5th Floor, Corporate Office
Tower, AMBIENCE Island, Sector 25-A,
Gurgaon - 122001
Phone : +91-124-477 1300
E-mail : ls gurgaon@lakshmisri.com

ALLAHABAD

3/1A/3, (opposite Auto Sales), Colvin
Road, (Lohia Marg),
Allahabad -211001 (U.P.)
Phone no. : (0532) – 2421037, 2420359
Email: lsallahabad@lakshmisri.com

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