



Lakshmikumaran
& Sridharan
attorneys

L&S Update

an e-update to clients from
Lakshmikumaran & Sridharan

**L&S GST Update
No. 40 of 2017**

**Time-lines for filing GST
Returns for July & August,
revised**

GST Returns for July & August, 2017 – Extended time limit notified

*[Notification Nos. 18, 19, 20 and 21/2017-Central Tax, all
dated 8-8-2017]*

- Dates for furnishing GSTR-1, GSTR-2, GSTR-3 and GSTR-3B for the months of July and August, 2017 have been notified
- The Returns are to be filed as per following revised schedule:

Month	GSTR-1	GSTR-2	GSTR-3	GSTR-3B
July, 2017	1 st to 5 th September, 2017	6 th to 10 th September, 2017	11 th to 15 th September, 2017	20 th August, 2017
August, 2017	16 th to 20 th September, 2017	21 st to 25 th September, 2017	26 th to 30 th September, 2017	20 th September, 2017

- Returns will have to be filed electronically through common portal www.gst.gov.in, before the specified dates.
- These Returns – GSTR-1, 2, 3 were originally to be filed before 10th, between 10th and 14th, and by 20th of subsequent month, respectively.
- GSTR-1 is for outward supplies, GSTR-2 is for inward supplies and GSTR-3 captures both inward and outward supplies, ITC and tax paid and payable.
- Extension of time-lines for filing 3 GST Returns and for filing new GSTR-3B Return (in the place of Form GSTR-3) for first two months of July and August, 2017 was earlier approved by GST Council in its 17th Meeting held on 18-6-2017 (*refer L&S GST Update No.31 of 2017*).

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

Disclaimer: L&S Update is meant for informational purpose only and does not purport to be advice or opinion, legal or otherwise, whatsoever. Lakshmikumaran & Sridharan does not intend to advertise its services through this update. Lakshmikumaran & Sridharan or its associates are not responsible for any error or omission in this update or for any action taken based on its contents.