

L&S Update

an e-update to clients from
Lakshmikumaran & Sridharan

**L&S GST Update
No. 45 of 2017**

**Notification providing
extension of due date for
filing of returns for the
months of July and
August, 2017**

Background

- As per Section 37, 38 and 39 of the Central Goods and Services Tax Act, 2017 and the rules made thereunder, returns in Form GSTR-1, Form GSTR-2 and Form GSTR-3 for every calendar month are to be furnished on or before the 10th, 15th and 20th of the following month respectively.
- For ease of transition to the GST regime, the Government extended the above timelines by Notification Nos. 18, 19, 20/2017-Central Tax dated 8th August, 2017 to the following dates:

Month	Time period as per earlier notifications		
	Form GSTR-1	Form GSTR-2	Form GSTR-3
July, 2017	1 st to 5 th September, 2017	6 th to 10 th September, 2017	11 th to 15 th September, 2017
August, 2017	16 th to 20 th September, 2017	21 st to 25 th September, 2017.	26 th to 30 th September, 2017

Notification No. 29/2017-Central Tax dated 5th September, 2017

- In view of the difficulties faced by the Industry, the Government has further extended the timelines for furnishing monthly returns, as below:

Month	Time period for furnishing the following details/ returns:		
	Form GSTR-1	Form GSTR-2	Form GSTR-3
July, 2017	Upto 10 th September, 2017	11 th to 25 th September, 2017	Upto 30 th September, 2017
August, 2017	Upto 5 th October, 2017	6 th to 10 th October, 2017.	Upto 15 th October, 2017

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