



Lakshmikumaran
& Sridharan
attorneys

L&S Update

an e-update to clients from
Lakshmikumaran & Sridharan

L&S GST Update No. 47
21st September 2017

Form GST TRAN-1
revision - Extension of
due date

Form GST TRAN-1 revision and extension of due date for revision

- Notification No. 34/2017-Central Tax, dated 15th September, 2017 inserts Rule 120A in Central GST Rules, 2017 stating that Form GST TRAN-1, filed within the prescribed time limit (28-9-2017), can be revised once.
- Time limit within which such revision can be made will be such as specified in the rules (i.e. 28th September, 2017) or as extended by the Commissioner (in CBEC) in this behalf.
- The Commissioner has *vide* Order No. 2/2017-GST, dated 18th September, 2017 notified 31st October, 2017 as the extended date by which Form GST TRAN-1 can be revised.
- In terms of the notification and order, the original date for filing of Form GST TRAN-1 stands at 90 days from the appointed day, which is 28th September, 2017. The extension is only for revision of Form GST TRAN-1.
- **Accordingly, Form GST TRAN-1 needs to be filed by 28th September, 2017 and can be revised once, by 31st October, 2017.**

L&S Comments:

- The Finance Ministry had in a Press Release dated 9th September post GST Council's 21st meeting stated that Form GST TRAN-1 will be allowed to be revised once and due date for submission of Form GST TRAN-1 will be extended to 31st October, 2017.
- It may be noted that the Notification and Order issued by CBEC are at variance with the said Press Release .

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,
Cnergy 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 : lpune@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 : lsgurgaon@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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