



Lakshmikumaran
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L&S Update

an e-update to clients from
Lakshmikumaran & Sridharan

**GST Update No. 54, dated
31st October , 2017**

**Revision in due dates for various
Returns and changes in CGST Rules**

GST Returns and Declarations – Due dates revised

- CBEC has issued several Notifications and Orders to revise the last dates for submission of various Returns and declarations as follows.
- Last date for filing of two monthly returns, namely GSTR-2 and GSTR-3 has been postponed again.

Name of the Return/declaration	Subject	Revised date for filing	Notification/Order No.
Form GSTR-2	Details of inward supplies of goods or services	30 th November 2017	Notification No. 54/2017-Central Tax
Form GSTR-3	Monthly return	11 th December 2017	Notification No. 54/2017-Central Tax

- Last date for number of other returns and declarations has also been postponed as follows:

Name of the Return/declaration	Subject	Revised date for filing	Notification/Order No.
Original Form GST TRAN-1	Transitional Credit	30 th November 2017	Order No. 7/2017-GST
Revised Form GST TRAN-1	Transitional Credit	30 th November 2017	Order No. 8/2017-GST
Form GST REG-26	Registration application	31 st December 2017	Order No. 6/2017-GST
Form GST REG-29	Cancellation of migrated registration	31 st December 2017	Notification No. 51/2017-Central Tax
Form GST ITC-04	Details of job work (July-Sept'17)	30 th November 2017	Notification No. 53/2017-Central Tax
Form GST ITC-01	ITC eligibility under Section 18(1)	30 th November 2017	Notification No. 52/2017-Central Tax
Form GST CMP-03	Stock on date of opting Composition levy	30 th November 2017	Order No. 5/2017-GST

Relief to exporters

- Exporters to furnish information relating to exports as specified in Table 6A of FORM GSTR-1 after furnishing the return in FORM GSTR-3B.
- Such information shall be furnished where the date for furnishing details of outward supplies in FORM GSTR-1 for a tax period has been extended.
- This information in Table 6A furnished as above will be auto-drafted in FORM GSTR-1 for the relevant tax period.
- Relief provided to exporters as dates for filing GSTR-1 for months of August and thereafter have been postponed with last dates yet to be notified.
- Rule 96 and 96A amended by CGST (Eleventh amendment) Rules, 2017 issued on 28-10-2017.

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