



Lakshmikumaran
& Sridharan
attorneys

L&S Update

an e-update to clients from
Lakshmikumaran & Sridharan

**L&S GST Update
No. 56 of 2017**

**Returns – Revised due dates of Forms
GSTR-1A and 2A**

Background

- The details furnished by the supplier in Form GSTR-1 are auto-populated in Form GSTR-2A of the recipient.
- The recipient can take further action, such as add, accept, modify or reject, on the inward supplies so auto-populated.
- Upon successful filing of Form GSTR-2 by the recipient, the details of inwards supplies added, corrected or deleted (*if any*) are populated in Form GSTR-1A of the supplier.
- The supplier can either accept or reject the modifications made by the recipient and accordingly, Form GSTR-1 shall stand amended to the extent of modifications accepted by the supplier.

Extension of due dates of Forms GSTR-1A and 2A

- The due dates of furnishing Forms GSTR-1, 2 & 3 have been extended by Notification No. 30/2017-Central Tax (as amended by Notification No. 54/2017-Central Tax).
- In this regard, concerns were raised by the industry as to the revised due dates for generation of Forms GSTR-1A and 2A.
- In order to align the due dates of Forms GSTR-1A & 2A with the due dates of GSTR-1, 2 & 3, Circular No.15 /15/2017-GST has been issued by CBEC on 6th November, 2017.
- As per the circular, the revised due dates for generation of the said forms are as under:
 - **Form GSTR-1A : 1st December to 6th December**
 - **Form GSTR-2A: Prior to furnishing Form GSTR-2**

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