

## EXAMINATION FOR CONFIRMATION OF ENROLLMENT OF GST PRACTITIONERS - EXTENSION OF ELIGIBILITY CRITERIA FOR REGISTRATION<sup>1</sup>

Reference is invited to Press Release dated 1.11.2018 and 19.11.2018 regarding exam for GST Practitioners (GSTPs) scheduled on 17.12.2018. For this exam, only those GSTPs of the relevant category were invited to register on examination portal whose enrolment on GST Network was approved as on 15.11.2018. Now the GSTPs in the relevant category, who are enrolled on GSTN after 15.11.2018 and till 26.11.2018, are also invited to register on the portal. The portal is open for registration upto 5.12.2018.

## EXTENSION OF DUE DATES FOR FILING GST RETURNS<sup>2</sup>

In view of the disturbances caused to daily life by Cyclone Titli in the district of Srikakulam, Andhra Pradesh, and by Cyclone Gaze in eleven districts of Tamil Nadu viz., Cuddalore, Thiruvavur, Pudukottai, Dindigul, Nagapattinam, Theni, Thanjavur, Sivagangai, Tiruchirappalli, Karur and Ramanathapuram, the competent authority has decided to extend the due dates for filing various GST returns as detailed below:

Sl. No.	Return/Form	Extended due date	Taxpayers eligible for extension
1	<b>FORM GSTR-3B</b> for the months of September and October, 2018	30 <sup>th</sup> November, 2018	Taxpayers whose principal place of business is in the district of Srikakulam in Andhra Pradesh
2	<b>FORM GSTR-3B</b> for the month of October, 2018	20 <sup>th</sup> December, 2018	Taxpayers whose principal place of business is in the 11 specified districts of Tamil Nadu
3	<b>FORM GSTR-1</b> for the months of September and October, 2018	30 <sup>th</sup> November, 2018	Taxpayers having aggregate turnover of more than 1.5 crore rupees and whose principal place of business is in the district of Srikakulam in Andhra Pradesh
4	<b>FORM GSTR-1</b> for the month of October, 2018	20 <sup>th</sup> December, 2018	Taxpayers having aggregate turnover of more than 1.5 crore rupees and whose principal place of business is in the eleven specified districts of Tamil Nadu

<sup>1</sup> Available at: <http://pib.nic.in/PressReleaseDetail.aspx?PRID=1554227>

<sup>2</sup> Available at: <http://pib.nic.in/PressReleaseDetail.aspx?PRID=1554144>

Sl. No.	Return/Form	Extended due date	Taxpayers eligible for extension
5	<b>FORM GSTR-1</b> for the quarter July-September, 2018	30 <sup>th</sup> November, 2018	Taxpayers having aggregate turnover of upto 1.5 crore rupees and whose principal place of business is in the district of Srikakulam in Andhra Pradesh
6	<b>FORM GSTR-4</b> for the quarter July to September, 2018	30 <sup>th</sup> November, 2018	Taxpayers whose principal place of business is in the district of Srikakulam in Andhra Pradesh
7	<b>FORM GSTR-7</b> for the months October to December, 2018	31 <sup>st</sup> January, 2019	All taxpayers

2. The relevant notifications for the same will be issued shortly.

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