



# Goods & Services Tax

## Educational Series

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### Filing of Returns - Revised

The GST Council, in its 21<sup>st</sup> meeting held at Hyderabad on 9<sup>th</sup> September 2017, has recommended the following measures to facilitate taxpayers:

In view of the difficulties being faced by taxpayers in filing returns, the following revised schedule has been approved:

Sl. No.	Details / Return	Tax Period	Revised due date
1	GSTR-1	July, 2017	10-Oct-17
For registered persons with aggregate turnover of more than Rs. 100 crores, the due date shall be 3 <sup>rd</sup> October 2017			
2	GSTR-2	July, 2017	31-Oct-17
3	GSTR-3	July, 2017	10-Nov-17
4	GSTR-4	July-September, 2017	18-Oct-17 (no change)
Table-4 under GSTR-4 not to be filled for the quarter July-September 2017. Requirement of filing GSTR-4A for this quarter is dispensed with.			
5	GSTR-6	July, 2017	13-Oct-17

- Due dates for filing of the above mentioned returns for subsequent periods shall be notified at a later date
- GSTR-3B will continue to be filed for the months of August to December, 2017
- The due date for submission of FORM GST TRAN-1 has been extended by one month i.e. 31<sup>st</sup> October, 2017 and the same can be revised once
- The registration for persons liable to deduct tax at source (TDS) and collect tax at source (TCS) will commence from 18<sup>th</sup> September 2017.

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