



Goods & Services Tax

Educational Series

PD & PP : GST : 382

19 December, 2018

Extension of last date for filing Annual Return

In exercise of the powers conferred by Section 172 of the Central Goods and Services Tax Act, 2017, the Central Government, on recommendations of the Council, hereby issues the **Order No. 1/2018-Central Tax** dated **11th December, 2018** to remove the difficulties.

After Section 44(2) of the CGST Act, 2017, the following Explanation shall be inserted:-

“Explanation.- For the purposes of this section, it is hereby declared that the annual return for the period from the 1st July, 2017 to the 31st March, 2018 shall be furnished on or before the 31st March, 2019.”

The electronic system for submission of annual return is likely to be made operational by the 31st January, 2019.