



Goods & Services Tax

Educational Series

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Extension of due dates for filing GST returns

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, Thiruvarur, 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:

S. No.	Return/Form	Extended due date	Taxpayers eligible for extension
1.	FORM GSTR-3B for the months of September and October, 2018	30 th November, 2018	Taxpayers whose principal place of business is in the district of Srikakulam in Andhra Pradesh
2.	FORM GSTR-1 for the months of September and October, 2018	30 th 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
3.	FORM GSTR-1 for the quarter July- September, 2018	30 th November, 2018	Taxpayers having aggregate turnover of up to 1.5 crore rupees and whose principal place of business is in the district of Srikakulam in Andhra Pradesh
4.	FORM GSTR-4 for the quarter July to September, 2018	30 th November, 2018	Taxpayers whose principal place of business is in the district of Srikakulam in Andhra Pradesh
5.	FORM GSTR-3B for the month of October, 2018	20 th December, 2018	Taxpayers whose principal place of business is in the 11 specified districts of Tamil Nadu
6.	FORM GSTR-1 for the month of October, 2018	20 th 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
7.	FORM GSTR-7 for the months October to December, 2018	31 st January, 2019	All taxpayers

Source: Press Release dated November 28, 2018.

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