

Notification Update

The following Notifications and Order have been issued with respect to GST returns

❖ **Notification 17/2018 (Central Tax):**

Due date for Filing GSTR-1 for registered person having aggregate turnover up to Rupees 1.50 Crores:

- For the period April 2018 to June 2018 - **31st July 2018**

❖ **Notification 18/2018 (Central Tax):**

Due date for Filing GSTR-1 for registered person having aggregate turnover of more than Rupees 1.50 Crores:

| Month | Due date |
|------------|----------------------------|
| April 2018 | 31 st May 2018 |
| May 2018 | 10 th June 2018 |
| June 2018 | 10 th July 2018 |

❖ **Notification 19/2018 (Central Tax):**

Extension of Due date for filing GSTR-6 by input service Distributor:

- For the period July 2017 to April 2018 - **31st May 2018**.

❖ **Notification 20/2018 (Central Tax):**

Extension of time limit for applying refund on Input tax by specified person:

Specified person may apply for refund of tax paid on inward supplies of goods or services before expiry of 18 months (previously 6 Months) from the last day of quarter in which such inward supply was received.

The notification also provides following as specified persons:

- Any Specialised agency of United nation organisation
- Any Specialised agency of Multilateral Financial Institution
- Organisation notified under notified under United Nations (Privilege and Immunities) Act, 1947,
- Consulate or Embassy of Foreign country
- Any other person as may be specified

Order No. 01/2018 (Central Tax):

Extension of Due date of submission of Form GST Tran 2 from 31st March 2018 to **30th June 2018**.

DAA | MUMBAI:

BONANZA, Sahar Plaza, Next to
Kohinoor Hotel, J.B. Nagar,
Andheri (E),
Mumbai 400 059

DAA | CHENNAI:

#13, 3rd Floor, Bhagawathi Palace,
J Block, 3rd Avenue,
Anna Nagar (East), Chennai 600
102

DAA | BANGALORE:

No.221, 16th Main Road, 19th
Cross Street, HSR Layout,
Bangalore 560 102
Tel +91 80 5610 2618