

### Notification No. 44/2019-CGST

Due date for filing GSTR-3B

Sl No.	Month for which details in FORM GSTR-3B are furnished	Due Date
1	October'19	20 <sup>th</sup> November'19
2	November'19	20 <sup>th</sup> December'19
3	December'19	20 <sup>th</sup> January'20
4	January'20	20 <sup>th</sup> February'20
5	February'20	20 <sup>th</sup> March'20
6	March'20	20 <sup>th</sup> April'20



### Notification No. 45/2019-CGST

Due date for filing GSTR1 for taxpayers whose turnover up to 1.5 crores per annum during the preceding / current Financial year:

Sl No.	Quarter for which details in FORM GSTR-1 are furnished	Due Date
1	October'19 to December'19	31 <sup>st</sup> January'20
2	January'20 to March'20	30 <sup>th</sup> April'20

### Notification No. 46/2019-CGST

Due date for filing GSTR1 for person whose turnover exceed 1.5 crores rupees per annum during the preceding / current Financial year:

Sl No.	Month for which details in FORM GSTR-1 are furnished	Due Date
1	October'19	11 <sup>th</sup> November'19
2	November'19	11 <sup>th</sup> December'19
3	December'19	11 <sup>th</sup> January'20
4	January'20	11 <sup>th</sup> February'20
5	February'20	11 <sup>th</sup> March'20
6	March'20	11 <sup>th</sup> April'20

## Notification No. 47/2019 – CGST

Taxpayers having aggregate turnover up to 2 Crores are made optional for filing GSTR 9 for the FY 2017-18 & 2018-19

## Notification No. 48/2019 – CGST

Waiver of late fees for taxpayers located in Jammu and Kashmir;



Month	Return
July, 2019	Form GSTR 7 & Form GSTR-3B
August, 2019	Form GSTR 1, Form GSTR 7 & Form GSTR 3-B

## Notification No. 49/2019 – CGST

- Taxpayers shall neither issue tax invoice nor charge tax on supplies during the period of suspension of registration.
- In case supplier does not upload invoices or debit note in FORM GSTR-1, still the recipient shall be allowed to avail only to the extent of 20% of the eligible ITC.

**Note :** As a result of this amendment, regular matching of ITC with the details available in GSTR-2A will become necessary and follow up with non-compliant suppliers to be done on a regular basis now.

- The CGST Rules has been amended with retrospective effect from 01<sup>st</sup> July 2019, that the taxpayers are required to file GSTR 3B instead of GSTR 3.
- Due date of furnishing FORM GST TRAN-1 and FORM GST TRAN-2 has been extended in respect of registered persons who could not submit the said declaration by the due date on account of technical glitches on the common portal and in respect of whom the Council has made a recommendation for such extension.

SI No.	Form	Due Date
1	GST Tran – 1	31 <sup>st</sup> December'19
2	GST Tran – 2	31 <sup>st</sup> January'20



## ABOUT DAA

DAA Consulting is a management consulting Firm founded in the year 2009 by D Arvind who earlier worked in Big Four Firms as partner and Tax & Legal head in a large MNC prior to Big Four.

DAA specialises in GST, Customs, Foreign Trade Policy, SVB, Corporate Governance & Corporate Financial Advisory services including FEMA.

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