



GOODS AND SERVICES TAX ALERT

**N. A. SHAH
BULLETIN**

April 2018

N. A. SHAH ASSOCIATES LLP
Chartered Accountants



I. Revision of due dates for filing GSTR-1:

Month	Aggregate T/O more than 1.5 crores in preceding or current financial year	Aggregate T/O up to 1.5 crores in preceding or current financial year
April'2018	31 st May 2018	31 st July 2018
May'2018	10 th June 2018	31 st July 2018
June'2018	10 th July'2018	31 st July 2018

Notes:

- Due date of filing **GSTR -3B** for all the registered persons for the period April 2018 to June 2018 *will continue to be 20th of the subsequent month.*
- Due dates for filing GSTR-2 and GSTR-3 will be notified later.

[Notification no. 16/2018 – Central Tax dated 28th March, 2018, Notification no. 17/2018 – Central Tax dated 28th March, 2018 and 18/2018 – Central Tax dated 28th March, 2018]

- II. Due date for filing GSTR 6 by an Input Service Distributor for the month July 2017 to April 2018 extended till 31st May 2018.**

[Notification No. 19/2018 – Central Tax dated 28th March, 2018]

III. Clarification to set up IT Grievance Redressal mechanism to address the grievances of taxpayers due to technical glitches:

- Taxpayers who were not able to file TRAN-1 (original or revised) prior to 27.12.2017 due to technical glitches will be provided facility to complete TRAN-1.
- TRAN-1 to be filed by 30th April 2018 and GSTR-3B which could not be filed for such TRAN-1 shall be filed by 31st May 2018.
- The taxpayer shall not be allowed to amend the amount of credit in TRAN-1 during this process.
- **This facility is not available to all taxpayers.** GSTN will identify such tax payers who could not file TRAN-1 due to technical glitches and only these identified tax payers will be allowed to file TRAN-1.

We will be glad to provide any information, elaboration and elucidation you may need in this regard.

From:

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