

Press Release

7th December, 2018

**Extension of due date for filing FORM GSTR-9, FORM GSTR-9A and
FORM GSTR-9C**

FORM GSTR-9 and **FORM GSTR-9A** have been notified vide notification No. 39/2018-Central Tax, dated 04.09.2018 while **FORM GSTR-9C** has been notified vide notification no. 49/2018-Central Tax, dated 13.09.2018 as part of the CGST Rules.

2. The competent authority has decided to extend the due date for filing **FORM GSTR-9, FORM GSTR-9A** and **FORM GSTR-9C** till 31st March, 2019. The requisite FORMs shall be made available on the GST common portal shortly. Relevant order is being issued.

Government extends GST Annual return filing date to March 31, 2019

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Comments

Days
before

A+



As per the GST Rules, various forms have been prescribed for the purpose of return, depending upon the categories of the tax payers.

the final deadline of December 31, 2018 to file GST Annual Return, the government has announced an extension by three months till March 31, 2019.

According to a statement by Central Board of Indirect Taxes and Customs (CBIC), it has been decided to extend the due date for filing form GSTR-9, form GSTR-9A and form GSTR-9C till March 31, 2019. "The requisite FORMs shall be made available on the GST common portal shortly. Relevant order is being issued," said the statement.

FORM GSTR-9 and FORM GSTR-9A have been notified dated 04.09.2018 while FORM GSTR-9C has been notified dated 13.09.2018 as part of the CGST Rules.

"The first time annual compliances are new and many nuances are not too well understood even by many large taxpayers. The extended timeline would provide a big relief to the taxpayers to understand the issues and the Government to run an effective awareness campaign and resolve the open points," says Pryajit Ghosh, Partner, KPMG India.

There has been a clamour to extend the deadline with The Confederation of All India Traders (CAIT) on Thursday urging the finance minister Arun Jaitley to extend the last date for filing annual goods and services tax return. CAIT said that the format of filing of annual GST return is not available anywhere including the GST website.

"Under such circumstances it will not be possible for the traders to file their annual GST return by the stipulated period and as an immediate measure, the CAIT has urged to extend the last date of filing annual GST return up to March 31 2019 for the period 2017-18."

As per the GST Rules, various forms have been prescribed for the purpose of return, depending upon the categories of the tax payers, which are as follows:

The Government has now increased the timelines for taxpayers under 9A, 9C and 9. According

to the law failure to file annual return shall attract a late fee of Rs 200 per day during the period of failure, subject to a maximum of 0.25% of the said Financial Year's turnover.