

CBIC extends last date for GSTR 9/ 9A/ 9C for FY 2017-18 from 31st August to 30th November, 2019

CBIC has issued Order No.7/2019-Central Tax dated 26th August 2019 regarding extension of the last date for filing of Annual GST Return in FORM GSTR 9/ 9A and Reconciliation Statement in FORM GSTR 9C for the financial year 2017-18 from 31st August, 2019 to 30th November, 2019. A copy of the Order No.7/2019-Central Tax dated 26th August 2019 is given below for your ready reference:

Copy of Central Board of Indirect Taxes and Customs Order No. 7/2019-Central Tax, dt. 26th August, 2019

S.O.(E).--WHEREAS, sub-section (1) of section 44 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this Order referred to as the said Act) provides that every registered person, other than an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, shall furnish an annual return for every financial year electronically in such form and manner as may be prescribed on or before the thirty-first day of December following the end of such financial year;

AND WHEREAS, for the purpose of furnishing of the annual return electronically for every financial year as referred to in sub-section (1) of section 44 of the said Act, certain technical problems are being faced by the taxpayers as a result whereof, the said annual return for the period from the 1st July, 2017 to the 31st March, 2018 could not be furnished by the registered persons, as referred to in the said sub-section (1) and because of that, certain difficulties have arisen in giving effect to the provisions of the said section.

NOW, THEREFORE, in exercise of the powers conferred by section 172 of the Central Goods and Services Tax Act, 2017, the Central Government, on recommendations of the Council, hereby makes the following Order, to remove the difficulties, namely:--

1. Short title.--This Order may be called the Central Goods and Services Tax (Seventh Removal of Difficulties) Order, 2019.
2. In section 44 of the Central Goods and Services Tax Act, 2017, in the Explanation, for the figures, letters and word "31st August, 2019", the figures, letters and word "30th November, 2019" shall be substituted.

[F.No.20/06/07/2019-GST]

(Ruchi Bisht)

Under Secretary to the Government of India