

**Extends the due date for filing of FORM GSTR - 1 for taxpayers having aggregate turnover up to Rs 1.5 crores.****Notification No: 43/2018-CT****Classification: Due Date****Date: 10-09-2018**

G.S.R.....(E).— In exercise of the powers conferred by **section 148** of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), and in supercession of –

- i. [Notification No. 57/2017 – Central Tax dated 15<sup>th</sup> November, 2017](#) published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1413 (E), dated the 15<sup>th</sup> November, 2017;
- ii. [Notification No. 17/2018 – Central Tax dated 28<sup>th</sup> March, 2018](#) published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 269 (E), dated the 28<sup>th</sup> March, 2018; and
- iii. [Notification No. 33/2018 – Central Tax dated 10<sup>th</sup> August, 2018](#) published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 760 (E), dated the 10<sup>th</sup> August, 2018,

except as respects things done or omitted to be done before such supercession, the Central Government, on the recommendations of the Council, hereby notifies the registered persons having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year, as the class of registered persons who shall follow the special procedure as mentioned below for furnishing the details of outward supply of goods or services or both.

2. The said persons may furnish the details of outward supply of goods or services or both in **FORM GSTR-1** of the Central Goods and Services Tax Rules, 2017, effected during the quarter as specified in column (2) of the Table below till the time period as specified in the corresponding entry in column (3) of the said Table, namely:-

**TABLE**

Sl. No.	Quarter for which details in FORM GSTR-1 are furnished	Time period for furnishing details in FORM GSTR-1
(1)	(2)	(3)
1	July - September, 2017	31 <sup>st</sup> October, 2018

2	October - December, 2017	31 <sup>st</sup> October, 2018
3	January - March, 2018	31 <sup>st</sup> October, 2018
4	April – June, 2018	31 <sup>st</sup> October, 2018
5	July - September, 2018	
6	October - December, 2018	31 <sup>st</sup> January, 2019
7	January - March, 2019	30 <sup>th</sup> April, 2019

Provided that the details of outward supply of goods or services or both in **FORM GSTR-1** for the quarter from **July, 2018 to September, 2018** by– (i) registered persons in the State of Kerala; (ii) registered persons whose principal place of business is in Kodagu district in the State of Karnataka; and (iii) registered persons whose principal place of business is in Mahe in the Union territory of Puducherry shall be furnished electronically through the common portal, on or before the **15<sup>th</sup> day of November, 2018;**

Provided further that the details of outward supply of goods or services or both in **FORM GSTR-1** to be filed for the quarters from **July, 2017 to September, 2018** by the taxpayers who have obtained Goods and Services Tax Identification Number (GSTIN) in terms of [notification No. 31/2018 – Central Tax dated 6<sup>th</sup> August, 2018](#) published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 742 (E), dated the 6<sup>th</sup> August, 2018, shall be furnished electronically through the common portal, on or before the **31<sup>st</sup> day of December, 2018;**

3. The time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 and sub-section (1) of section 39 of the said Act, for the months of **July, 2017 to March, 2019** shall be subsequently notified in the Official Gazette.