

Extends the due date for filing of FORM GSTR - 1 for taxpayers having aggregate turnover above Rs 1.5 crores.

Notification No: 44/2018-CT

Classification: Due Date

Date: 10-09-2018

G.S.R.....(E). - In exercise of the powers conferred by the second proviso to sub-section (1) of section 37 read with **section 168** 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. 18/2017 – Central Tax dated 8th August, 2017](#) published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 994 (E), dated the 8th August, 2017;
- ii. [Notification No. 58/2017 – Central Tax dated 15th November, 2017](#) published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1414 (E), dated the 15th November, 2017;
- iii. [Notification No. 18/2018 – Central Tax dated 28th March, 2018](#) published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 296 (E), dated the 28th March, 2018; and
- iv. [Notification No. 32/2018 – Central Tax dated 10th August, 2018](#) published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 759 (E), dated the 10th August, 2018,

except as respects things done or omitted to be done before such supercession, the Commissioner, on the recommendations of the Council, hereby extends the time limit for furnishing the details of outward supplies in **FORM GSTR-1** of the Central Goods and Services Tax Rules, 2017, by such class of registered persons having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or the current financial year, for the months from **July, 2017 to September, 2018** till the **31st day of October, 2018** and for the months from **October, 2018 to March, 2019** till the eleventh day of the succeeding month:

Provided that the time limit for furnishing the details of outward supplies in **FORM GSTR-1** for the months from **July, 2017 to November, 2018** for the taxpayers who have obtained Goods and Services Tax Identification Number (GSTIN) in terms of [notification No. 31/2018 – Central Tax dated 6th 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 6th August, 2018, shall be extended till the **31st day of December, 2018**.

2. 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.