

## Extension of various due dates and amendment to expedite export refunds

🕒 Extension of due date to file TRAN-1, REG-26, REG-29, CMP-03, ITC-01 and ITC-04:

Sr. No.	Return/ Statement	Details of Return/Statement	Period	Due date <sup>1</sup>	Extended Due Date
1.	<b>GST TRAN-1</b>	Carry forward of transitional Credits to GST	Credits till 30.06.2017	31.10.2017	30.11.2017 <sup>2</sup>
2.	<b>Revised GST TRAN-1</b>	Following transitional details: <ul style="list-style-type: none"> <li>• Carry forward of transitional Credits to GST</li> <li>• Declaration to be made in cases where Service tax and VAT both were paid in pre-GST era and supplies are made in post-GST era</li> <li>• Details of stock held by principal and job worker</li> <li>• Details of goods sent</li> </ul>	-	31.10.2017	30.11.2017 <sup>3</sup>

<sup>1</sup> Original Due date or extended due date from time to time

<sup>2</sup> Order No. 07/2017-GST dated 28.10.2017

<sup>3</sup> Order No. 08/2017-GST dated 28.10.2017

		on approval basis			
3.	<b>GST ITC-01</b>	Declaration by assesseees becoming eligible to avail ITC in specified circumstances <sup>4</sup>	July, August and September, 2017	31.10.2017	30.11.2017 <sup>5</sup>
4.	<b>GST ITC-04<sup>6</sup></b>	Details of goods sent to job worker or received back	July to September, 2017	25.10.2017	30.11.2017 <sup>7</sup>
5.	<b>GST CMP-03</b>	Intimation of details of stock held on the date preceding the date when opting for composition levy (For specified assesseees migrated to GST <sup>8</sup> )	-	31.10.2017	30.11.2017 <sup>9</sup>

<sup>4</sup> Section 18 (1) of CGST Act

<sup>5</sup> Notification No. 52/2017-Central Tax dated 28.10.2017

<sup>6</sup> Now, Commissioner is granted with powers to extend due date of filing GST ITC-04 the details of challans in respect of goods sent to job worker or received back

<sup>7</sup> Notification No. 53/2017-Central Tax dated 28.10.2017

<sup>8</sup> Rule 3 (4) read with Rule 3 (1) of CGST Rules

<sup>9</sup> Order No. 05/2017-GST dated 28.10.2017

6.	<b>GST REG-26</b>	Registration Application by migrated taxpayers granted with provisional registration	-		31.12.2017 <sup>10</sup>
7.	<b>GST REG-29</b>	Cancellation of migrated registration by persons not liable to be registered	-	31.10.2017	31.12.2017 <sup>11</sup>

🕒 **Details of exports to be furnished after furnishing details in GSTR-3B if due date of GSTR-1 is extended:**

In order to expedite the process of granting GST refunds, it is now notified<sup>12</sup> that even if the due date for filing GSTR-1 is extended, the details of exports shall be provided in Table 6A of Form GSTR-1 after furnishing return in GSTR-3B. In such cases, Table 6A shall be auto-populated while filing GSTR-1 for such tax period. This would enable GSTN to transmit the requisite data to system designated by Customs.

<sup>10</sup> Order No. 06/2017-GST dated 28.10.2017

<sup>11</sup> Notification No. 51/2017-Central tax dated 28.10.2017

<sup>12</sup> Notification No. 51/2017-Central tax dated 28.10.2017

**Abbreviations used:**

<b>GST</b>	: Goods and Services tax
<b>CGST Act</b>	: Central Goods and Services tax Act, 2017
<b>CGST Rules</b>	: Central Goods and Services tax Rules, 2017
<b>ITC</b>	: Input Tax Credit

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