

Amendments Notified by the Government on 28th October, 2017

- Due date for furnishing the transition **Form GST TRAN-1** (original as well as revised) has been extended till **30th November, 2017**

(Order 07/2017-GST and 08/2017-GST dated 28th October, 2017)

- Due date for **cancellation of registration** for migrated taxpayers has been extended to **31st December, 2017**. This is in line with the GST portal recently enabling the option to cancel the registration for persons migrating to GST from earlier tax regime.

(Notification no. 51/2017-Central Tax dated 28th October, 2017)

- Due date for **migrating to GST** from earlier tax regimes in **Form REG-26** has been extended till **31st December, 2017**

(Order 06/2017-GST dated 28th October, 2017)

- Due date for **persons opting for composition scheme** in respect of intimation of details of stock held in **Form GST CMP-03** has been extended till **30th November, 2017**

(Order 05/2017-GST dated 28th October, 2017)

- Due date of furnishing the **Form GST ITC-04** for the quarter July – September, 2017 has been extended till **30th November, 2017**. This form is to be furnished by the principal in respect of :

- goods dispatched to a job worker or
- goods received from a job worker or
- sent from one job worker to another

(Notification no. 53/2017-Central Tax dated 28th October, 2017)

- Due date of furnishing the **Form GST ITC-01** for persons who have become eligible during July, August or September, 2017 has been extended till **30th November, 2017**. This form is furnished by a registered person to claim Input tax credit on their inputs held in their stock in the following cases :

- Upon opting for new registration (both compulsory and voluntary registration)
- Upon conversion from composition to normal scheme
- When an exempt supply by a registered person become a taxable supply

(Notification no. 52/2017-Central Tax dated 28th October, 2017)

- Due to the delay in submission of Form GSTR-1, tax refunds against export of goods have been blocked for exporters. For expediting this process, the Government has **allowed all exporters to fill up the Table 6A of Form GSTR-1** (in respect of exports) immediately after filing form GSTR-3B. This filled up part will be auto drafted at the time of filing GSTR-1.

(Notification no. 51/2017-Central Tax dated 28th October, 2017)

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