

Following amendments have been notified on 28th March, 2018:

- A registered person who was not registered under the law is allowed to take ad hoc input tax credit on the basis of the goods held in stock if he is not in possession of any document evidencing payment of central excise duty. For this, the person needs to submit **Form GST TRAN-2** showing the supplies effected for each for each of the six tax periods from **July 2017 to December 2017**. The due date was specified as 31st March, 2018 subject to extension by the Commissioner on recommendations of the council. The Commissioner has exercised this power wherein it has **extended** such **due date to 30th June, 2018**.

(Order No. 1/2018-GST dated 28th March, 2018)

- In line with the procedure followed during the year 2017-18, the Government has allowed quarterly return of form GSTR 1 for registered persons having aggregate **turnover up to Rs 1.5 crore** in the preceding financial year or current financial year for the period April to June, 2018. The **due date** of this return **Form GSTR 1** for **April to June 2018** has been specified as **31st July, 2018**.

(Notification no. 17/2018-Central Tax dated 28th March, 2018)

- The dates for filing of form **GSTR 1** for the period **April to June, 2018** for registered persons having **aggregate turnover exceeding Rs. 1.5 crore** in the preceding financial year or current financial year has also been given. This roadmap proposes to bring the extended due dates in line with the original deadlines given under the Act. The time period allowed after the end of the month for GSTR 1 should be 10 days as per the act. Hence, the **due dates** of these persons have been given below:

SI No	Month	Due date
1	Apr-2018	31st May, 2018
2	May-2018	10th June, 2018
3	Jun-2018	10th July, 2018

(Notification no. 18/2018-Central tax dated 28th March, 2018)

- Keeping in mind the various issues faced by Input Service Distributors for filing of their return, their due date for form **GSTR 6** for the period **July 2017 to April 2018** has been extended to **31st May 2018**

(Notification no. 19/2018-CT dated 28th March 2018)

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