

GSTR-1:

Say for e.g. If a person has entered into a transaction of [supply of goods](#), then there must be someone who would be the recipient of the supply of goods. Supplier of the goods would be originating point of the transaction and he would specify, in his return, details of the supply along with the recipient to whom supply has been effected. The return for the inward supplies of the recipient of the supply would get auto-populated with the details provided by the supplier in his return for the outward supplies. Thus, [GSTR-1](#) becomes the base document upon which the entire compliance structure in [GST](#) would be based.

GSTR-2:

Once the supplier furnishes the details of the supply and recipient in GSTR-1, details would be auto-populated and communicated to the recipient in GSTR-2A. Recipient would confirm the details filled in by the supplier in GSTR-1 and reflected in GSTR-2A. If he agrees with the same, the transaction would be frozen and GSTR-2 would be prepared. However, if the recipient disagrees then recipient would communicate to the supplier about his disagreements which then would be reflected in GSTR-1A to the supplier. Supplier in turn would have the option to modify the details furnished in GSTR-1 as per the request of the recipient auto-populated before him in GSTR-1A or keep the details unchanged.

GSTR-3:

GSTR-3 would be a consolidated monthly return and will contain details of tax liability along with the tax collected on outward supplies and tax paid on inward supplies by registered person. It would be auto-populated through GSTR-1 and GSTR-2 of the registered person. There would be minimal manual intervention and system itself would be updating records.

On the 18th of June, 2017, the GST Council in its 17th meeting decided to extend the timeline for invoice – wise return filing in Form [GSTR 1](#) and Form GSTR 2 for the first two months of the GST era. The move was made to provide relief to businesses, and to smoothen the roll-out of GST across the country. As per this decision, businesses will need to file a much simplified GSTR 3B returns, by declaring the summary of their inward and outward supplies for the months of July and August. However the invoice – wise details for both months, also do need to be filed, but at a later date.

As per the latest GST council notifications, GSTR 3B filing has been extended till March 2018, and it will continue to be filed by the 20th of the next month.

| Revised GST Returns Filing Due Dates | |
|--------------------------------------|----------------------------------|
| Month | GSTR-3B |
| December, 2017 | 20th January, 2018 |
| January, 2017 | 20th February, 2018 |
| February, 2017 | 20th March, 2018 |
| March, 2018 | 20th April, 2018 |
| August, 2018 | 24 th September, 2018 |
| Month | GSTR-1 |
| July 17 to September 18 | 31-10-2018 without late fees |

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Extension of Due Dates for filing of FORM GSTR-1 and FORM GSTR-3B in certain cases

It has been observed that the number of taxpayers who have filed **FORM GSTR-3B** is substantially higher than the number of taxpayers who have furnished **FORM GSTR-1**. Non-furnishing of **FORM GSTR-1** is liable to late fee and penalty as per the provisions of the GST law. In order to encourage taxpayers to furnish **FORM**

GSTR-1, a one-time scheme to waive off late fee payable for delayed furnishing of **FORM GSTR-1** for the period from July, 2017 to September, 2018 till 31.10.2018 has been launched.

In this regard, the due date for furnishing **FORM GSTR-1** for the period from July, 2017 to September, 2018 has been extended till 31st October, 2018 for all registered persons having aggregate turnover above Rs 1.5 crores including the registered persons in Kerala, or whose principal place of business is in Kodagu (Karnataka) and Mahe (Puducherry). For taxpayers having aggregate turnover up to Rs 1.5 crores, the due date for furnishing **FORM GSTR-1** for the quarters from July, 2017 to September, 2018 has been extended till 31st October, 2018. Notification Nos. 43 and 44/2018 – Central Tax dated 10th September, 2018 have been issued in this regard. For registered persons having aggregate turnover up to Rs 1.5 crores in Kerala, or whose principal place of business is in Kodagu (Karnataka) and Mahe (Puducherry), the due date for furnishing **FORM GSTR-1** for the quarter July, 2018 to September, 2018 would continue to remain as 15th November, 2018 as notified vide notification No. 38/2018-Central Tax dated 24th August, 2018.

Further, for those taxpayers who will now be migrating to GST as per the procedure specified in notification No. 31/2018-Central Tax, dated 06.08.2018, the last date for furnishing the details of outward supplies of goods or services or both in **FORM GSTR-1** and for filing the return in **FORM GSTR-3B** for the months of July, 2017 to November, 2018 has been extended till 31.12.2018. Notification Nos. 45, 46 and 47/2018 – Central Tax dated 10th September, 2018 have thus been issued for extension of dates for filing **FORM GSTR-3B**.

It is hereby clarified that as per the provisions of section 16 (4) of the Central Goods and Services Tax Act, 2017, the registered person shall not be entitled to take input tax credit in respect of any invoice after the due date of furnishing of the return for the month of September following the end of financial year to which such invoice pertains; or furnishing of the relevant annual return, whichever is earlier. The taxpayers are thus, advised to furnish their returns on time to ensure that input tax credit does not become time barred.
