

# GST returns deadline extended to March 31

## OUR BUREAU

New Delhi, December 9

In a move that would bring cheer to business firms and traders, the Finance Ministry has extended the due date for filing GST annual returns by three more months.

"The competent authority has decided to extend the due date for filing FORM GSTR-9, FORM GSTR-9A and FORM GSTR-9C till 31st March, 2019," a statement issued by the Central Board of Indirect Taxes and Customs said, adding that the requisite forms shall be made available on the GST common portal shortly. Earlier, the last date was December 31, 2018.

Various trade and industry bodies had asked for an extension of the due date. Their contention was that till today the format of filing the annual GST return is not available anywhere including on the GST website.

They argued that the annual

GST return assumes much significance as it gives assessee the last opportunity to rectify their previous returns filed with the Department for that particular year.

In separate petitions to the Finance Ministry, industry chambers said that tax payers and professionals spend more time resolving and reloading the returns. Further, registration of HSN-wise declaration of inward and outward supply of goods has been a huge hassle for the tax payers. Though the HSN code for inward supplies is not required for GSTR-3B returns, it has to be mentioned in the annual return.

"This was a much sought after extension by the industry, specifically for most of those players who have been struggling to collate information required to be disclosed in GSTR-9 and GSTR-9C," Abhishek Jain, Tax Partner at EY, said.