

# TSMT UPDATE

| Goods & Services Tax | One Nation One Tax | 21st GST Council Meeting

This is in reference to the key decisions taken by the GST Council on 9th September 2017. Please find below our update on the same.

Considering the technical glitches and difficulties faced by the suppliers in submission of returns in the GST Portal, the council has recommended to revise the due date for filing of GST Returns for the month of July 2017. The revised due date is as given below:

Particulars	Type of return	Revised return date
GSTR - 1	Statement of outward supply	10th Oct*
GSTR - 2	Statement of inward Supply	31st Oct
GSTR - 3	Monthly Return	10th Nov
GSTR - 4	Composition dealer return	15th Nov
GSTR - 6	Return for Input Service Distributor	13th Oct

\*For registered persons with aggregate turnover of more than Rs. 100 crores, the due date shall be 3rd October, 2017

1. Simplified return i.e. GSTR-3B to be filed till December 2017.
2. The due date for transition returns i.e. FORM GST TRANS-1 has been postponed to 31st October 2017. Further, the council has decided to give option for revision of wrongly filed transition returns.
3. The registration for persons liable to deduct tax at source (TDS) and collect tax at source (TCS) to commence from 18th September 2017. The date from which TDS and TCS to be deducted or collected will be notified by the Council shortly.
4. Suppliers who couldn't opt for composition scheme to be permitted again to apply for composition scheme till 30th September 2017.
5. Job worker having interstate supply need not compulsory apply for GST registration unless the turnover is more than 20 lakhs. This exemption will not be available to job work in relation to jewellery, goldsmiths' and silversmiths' wares.

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