

# EXPORT PROMOTION COUNCIL FOR EOUs & SEZs

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Anand Giri  
Dy. Director General

No.EPC/SEZ/AM-18  
September 11, 2018

## EPCES CIRCULAR NO. 312

Please find below the details of recent notifications as under:-

### *I. Notification No. 43/2018 – Central Tax dated 10 September 2018*

· Due dates for filing quarterly GSTR-1 returns for the period from July 2018 to March 2019 by a registered person having aggregate turnover **below** INR 1.5 crore in FY 2017-18 or 2018-19 has been notified as below:

Sl. No.	Tax Period	Due date
1	Jul 2017 - Sep 2018	31-Oct-2018
2	Oct - Dec 2018	31-Jan-2019
3	Jan - Mar 2019	30-Apr-2019

· However, taxpayers registered in the State of Kerala or having principal place of business in Kodagu district of Karnataka or Mahe in Puducherry, the due date for the period July 2017 to September 2018 shall be 15 November 2018; and

· Further, for taxpayers who have obtained GSTIN under special scheme for migration as per *Notification No. 31/2018 – Central Tax dated 6 August 2018*, the due date for period from July 2017 to September 2018 shall be 31 December 2018.

### *II. Notification No. 44/2018 – Central Tax dated 10 September 2018*

· Due date for filing of monthly GSTR-1 returns for the period from July 2017 to September 2018 by a registered person having aggregate turnover **above** INR 1.5 crore in FY 2017-18 or 2018-19 shall be **31 October 2018**;

· For subsequent period, from October 2018 to March 2019 due date shall be 11<sup>th</sup> of the succeeding month; and

· Taxpayers who have obtained GSTIN under special scheme for migration as per *Notification No. 31/2018 – Central Tax dated 6 August 2018*, the due date for the period from July 2017 to September 2018 shall be 31 December 2018.

### *III. Notification No's 45, 46 and 47/2018 – Central Tax dated 10 September 2018*

· Due date of filing Form GSTR-3B for taxpayers who have obtained GSTIN under special scheme for migration as per *Notification No. 31/2018 – Central Tax dated 6 August 2018* shall be 31 December 2018.

***IV. Notification No. 48/2018 – Central Tax dated 10 September 2018***

· Rule 117 of the Central Goods and Services Tax Rules, 2017 which deals with transition of credit in Form GST Tran-1, has been amended by inserting a sub-rule (1A) which empowers the Commissioner to extend due date of submitting Form GST Tran-1 to 31 March 2019 in respect of registered persons who could not submit the said declaration by the due date on account of technical difficulties on the common portal;

· Further, a proviso has been inserted in Rule 117(4)(b)(iii) whereby due date for filing of Form GST Tran-2 has been extended to 30 April 2019 in respect of taxpayers who opts to file GST Tran-1 as per newly inserted sub-rule (1A) as mentioned above.

This is for kind information of the members.

This issues with the approval of Chairman EPCES.

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