



**OFFICE OF THE COMMISSIONER OF GST & CENTRAL EXCISE, CHENNAI - OUTER**

माल और सेवा कर एवं केंद्रीय उत्पाद शुल्क आयुक्त का कार्यालय, चेन्नई - आउटर

**NEWRY TOWERS : NO. 2054 - I : II AVENUE : ANNA NAGAR : CHENNAI-600 040**

न्यूरी टावर्स, सं. 2054 - I : II एवेन्यू : अण्णा नगर : चेन्नै 600 040

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सी सी. सं./C.No.IV/16/1/2017-CH.Outer -Tech.(Trade Notice) दिनांक/Dated: 10.11.2017

**GST TRADE NOTICE NO.24/2017**

Subject: -Due date for generation of FORM GSTR-2A and FORM GSTR-1A in accordance with the extension of due date for filing FORM GSTR-1 and GSTR-2 respectively- Reg.

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Attention of the Trade is invited to the Circular No.15/15/2017-GST 06.11.2017 issued by the Central Board of Excise and Customs on the above subject, which is reproduced hereunder.

2. Please refer to Notification No. 30/2017-Central Tax dated 11<sup>th</sup> September 2017, and Notification 54/2017-Central Tax, dated 30<sup>th</sup> October, 2017 whereby the dates for filing FORM GSTR-1, FORM GSTR-2 and FORM GSTR-3 for the month of July, 2017 were extended. Queries have been received regarding the due dates for the generation of FORM GSTR-2A and FORM GSTR-1A in light of the said extension of dates. Therefore, in exercise of the powers conferred by sub-section (1) of Section 168 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as 'the Act'), for the purpose of uniformity in the implementation of the Act, the following is clarified:

a. Sub-section (1) of Section 37 of the Act read with sub-rule (3) of Rule 59 of the CGST Rules, 2017 (hereinafter referred to as 'the Rules') provides that the details furnished in FORM GSTR-1 by the supplier shall be made available electronically to the registered person (hereinafter referred to as 'the recipient') in FORM GSTR-2A after the due date for filing of FORM GSTR-1. Sub-section (2) of Section 38 read with sub-rule (1) of Rule 60 of the said Rules provides for furnishing of details in FORM- GSTR-2 after the 10<sup>th</sup> but before the 15<sup>th</sup> of the month succeeding the tax period. Further, sub-section (1) of section 38 read with sub-rule (1) of Rule 60 provides that on the basis of the details contained in FORM GSTR-2A, the recipient shall prepare and furnish the details of inward supply in FORM GSTR-2 after verifying, validating, modifying or deleting, the details, if required. Since the due dates for furnishing the details in FORM GSTR-1 and FORM GSTR-2 have been extended, it is hereby clarified that the due date of FORM GSTR-2A is also extended. The details furnished in FORM GSTR-1 are

available to the recipient in FORM GSTR-2A from 11<sup>th</sup> of October, 2017. These details are also available in FORM GSTR-2 and can be verified, validated, modified or deleted to prepare details in FORM GSTR-2 which is required to be furnished not later than the 30<sup>th</sup> November, 2017. It is further clarified that the details in FORM GSTR-2A are also available in his FORM GSTR-2 and the recipient may take necessary action on the same, prior to furnishing the details in his FORM GSTR-2. FORM GSTR-2A is a read-only document made available to the recipient electronically so that he has a record of all the invoices received from various suppliers during a given tax period.

b. Sub-section (3) of Section 38 of the Act read with sub-rule (4) of Rule 59 of the Rules provides that the details of inward supplies added, corrected or deleted by the recipient in FORM GSTR-2 shall be made available to the concerned supplier electronically in FORM GSTR-1A. Further, sub-section (2) of section 37 of the Act read with sub-rule (4) of Rule 59 of the Rules provides that once these details are made available electronically through the common portal to the supplier in FORM GSTR-1A, the supplier shall either accept or reject the modifications made by the recipient on or before the 17<sup>th</sup> day of the month succeeding the tax period but not before the 15<sup>th</sup> day, and accordingly, FORM GSTR-1 shall stand amended to the extent of modifications accepted by the supplier. In this regard, it is hereby clarified that as the dates for furnishing the details in FORM GSTR-1 and FORM GSTR-2 have been extended, the due date for furnishing of FORM GSTR-1A for July 2017 is also extended. Therefore, the details in FORM GSTR- 1A shall be made available to the supplier from the 1<sup>st</sup> of December to the 6<sup>th</sup> of December, 2017 for the month of July 2017.

3. All the Deputy/Assistant Commissioners are requested to bring the contents of the Trade Notice to the notice of all the officers working under their charge and the assesseees falling under their respective jurisdiction.

4. The Trade & Industry Associations/Chambers of Commerce are requested to bring the contents of the Trade Notice to the notice of all their members.

  
(G.RAVINDRANATH)  
COMMISSIONER

To

1. As per Mailing List (Trade & Department)
2. The Superintendent, Computer Section, Chennai North Commissionerate for uploading in Official website.

Copy submitted to:

2. The Principal Chief Commissioner of GST & C.Ex., Chennai-34