**GST TRADE NOTICE NO.037/2018**

Sub: GST – **Notifications** - Central Tax Notification Nos.32/2018-CT to Notification No.34/2018 all dated 10.08.2018 - Extension of date for filing of FORM GSTR-1 for registered persons having aggregate turnover of up to Rs.1.50 Crore and more than Rs.1.50 Crore / Due date for payment of tax and filing of FORM GSTR-3B - Communication thereof - Reg.

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The Central Board of Indirect Taxes & Customs [CBIC] has issued the following Notifications. The gist is detailed hereunder:

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Notification No. &amp; date</th>
<th>Gist of the Notifications/Orders</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Notification No.32/2018-CT dated 09.08.2018</td>
<td>Extension of time limit to file <strong>FORM GSTR-1</strong> for the period from July 2018 to March 2019 by such class of registered persons having aggregate turnover of <strong>more than Rs.1.50 Crore</strong> during the period specified, till 11th day of the month succeeding such month.</td>
</tr>
<tr>
<td>2</td>
<td>Notification No.33/2018-CT dated 09.08.2018</td>
<td>Pertains to time limit to file <strong>FORM GSTR-1</strong> for the quarter period from July 2018 to March 2019 by such class of registered persons having aggregate turnover of <strong>up to Rs.1.50 Crore</strong> during the period specified:</td>
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<td></td>
<td>S.No.</td>
<td>FORM GSTR-1 for the quarter period</td>
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<tr>
<td></td>
<td>1</td>
<td>Jul – Sep 2018</td>
</tr>
<tr>
<td></td>
<td>2</td>
<td>Oct – Dec 2018</td>
</tr>
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<td></td>
<td>3</td>
<td>Jan – Mar 2019</td>
</tr>
<tr>
<td>3</td>
<td>Notification No.34/2018-CT dated 09.08.2018</td>
<td>Time limit specified for filing of <strong>FORM GSTR-3B</strong> and payment of tax for discharge of tax liability, for the period from July 2018 to March 2019, as the 20th day of the month succeeding such month.</td>
</tr>
</tbody>
</table>
2. This Trade Notice is being issued so as to sensitize the trade and field formations about
the contents of the aforesaid references and for complete details, the respective
references may please be referred in the CBIC’s website www.cbic.gov.in.

3. All the Commissioners are requested to bring the contents of the Trade Notice to the
notice of all the officers working under their charge and the assessees 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.

[C.P. RAO]
PRINCIPAL CHIEF COMMISSIONER

To

i. The Principal Commissioner / Commissioner of GST and Central Excise,
Chennai North / Chennai South / Chennai Outer / Coimbatore / Salem / Tiruchirappalli /
Madurai / Puducherry / Chennai Audit I / Chennai Audit II / Coimbatore Audit /
Chennai Appeals I / Chennai Appeals II / Coimbatore Appeals - [By e-mail]

ii. The Commissioner of Commercial Taxes, State CT Head Office, Ezhilagam,
No.3, Kamarajar Salai, Chepauk, Chennai-600005 [By e-mail]

iii. The Commissioner of State Tax, Puducherry, First Floor, 100 Feet Road,
Ellapillaichavadi, Puducherry

iv. Zonal RAC Members [By e-mail]

Copy to the Superintendent, Computer Section, Chennai North - For uploading in website