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**DUE-DATE FOR FILING GSTR-9 AND GSTR-9C FOR THE  
F.Y. 2018-19 EXTENDED TO 31.12.2020**

**Background:**

Section 44 of the Central Goods and Services Tax Act, 2017 (the ‘Act’) read with rule 80 of the Central Goods and Services Tax Rules, 2017 (the ‘Rules’) provides that a registered person shall furnish an annual return (in ‘GSTR – 9’) for every financial year electronically on or before the thirty-first day of December following the end of such financial year. Additionally, sub-section 2 of the said section provides that every registered person required to get accounts audited must also submit along with annual report, copy of the audited annual accounts and are conciliation statement (in ‘GSTR-9C’), reconciling the value of supplies declared in the return furnished for the financial year with the audited annual financial statement, and such other particulars as may be prescribed.

However, for the financial year 2018-19, the Central Board of Indirect Taxes and Customs (the ‘Board’) initially extended the due date for filing GSTR 9 and GSTR 9C to 30.06.2020<sup>1</sup> from 31<sup>st</sup> March, 2020 and subsequently to 30.09.2020<sup>2</sup> followed by extension to 31.10.2020<sup>3</sup>.

**Overview of Amendments:**

In furtherance of the earlier extensions, the Ministry of Finance vide Press Release dt. 24.10.2020 extended the due date for filing GSTR 9 and GSTR 9C for the F.Y. 2018-19 to 31.12.2020 from 31.10.2020.

**Vaish Associates Advocates Comments:**

- The aforesaid extension comes as a major relief to registered taxpayers.

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<sup>1</sup> Notification No. 15/2020 – Central Tax dt. 23.03.2020

<sup>2</sup> Notification No. 41/2020 – Central Tax dt. 05.05.2020

<sup>3</sup> Notification No. 69/2020 – Central tax dt. 30.09.2020