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भारत सरकार

Government of India,

वित्त मंत्रालय, राजस्व विभाग

Ministry of Finance, Department of Revenue

वस्तु एवं सेवाकर एवं सीमा शुल्क, मुख्य आयुक्त का कार्यालय

Office of the Chief Commissioner, Goods and Services Tax & Customs

क्रेसेन्स बिल्डिंग, महात्मा गाँधी रोड, शिलांग- 793001

Crescens Building, M.G Road, Shillong-793001, दूरभाष/Tel.Nos.91-0364-2500131/2502052.

फैक्स/Fax nos. 91-0364-2224747/2502047, ईमेल/Email: ccshillo@excise.nic.in

Trade Notice No. 18/2017

Dated, Shillong the 9th November, 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.

The Central Board of Excise & Customs [CBEC] has issued a Circular No. 15/15/2017-GST dated 6th November, 2017 for the Trade and as well as all concerned regarding 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.

2. Reference is invited to Notification No. 30/2017-Central Tax dated 11th September, 2017, and Notification 54/2017-Central Tax, dated 30th 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:

3. 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 10th but before the 15th 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 11th 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 30th 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.

4 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 17th day of the month succeeding the tax period but not before the 15th 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 1st of December to the 6th of December, 2017 for the month of July, 2017.

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 CBEC's website www.cbec.gov.in.

All 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.

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


(W.L. Hangshing)
Chief Commissioner

C.No.IV(16)05/TECH/TN/SH/2014

10085-10100

Dated:

21 NOV 2017

Copy forwarded for information and necessary action to :

1. All Trade Association/Chamber of Commerce under Shillong GST.
2. All R.A.C. Members under Shillong GST.
3. The Assistant Commissioner, GST, Shillong Div-I/ II.
4. All Superintendent Hqrs. GST, Shillong.
5. The Superintendent (Systems), GST, Shillong for uploading in the Commissionerate's website.

P. K. Sen 21/11/17

(P.K. Sen)

Superintendent (Tech)