

SUMMARY OF NOTIFICATIONS & ORDERS UNDER GST

S.No.	Contents						
1.	<p>As per <u>Notification No. 06/2020 (CGST) dated 03.02.2020</u>, last date for furnishing of annual return and reconciliation statement for the period 01.07.2017 to 31.03.2018 was extended in staggered manner.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">States</th> <th style="text-align: center;">Due Date</th> </tr> </thead> <tbody> <tr> <td style="padding: 5px;">Chandigarh, Delhi, Gujarat, Haryana, Jammu and Kashmir, Ladakh, Punjab, Rajasthan, Tamil Nadu, Uttarakhand.</td> <td style="padding: 5px;">5th February, 2020</td> </tr> <tr> <td style="padding: 5px;">Andaman and Nicobar Islands, Andhra Pradesh, Arunachal Pradesh, Assam, Bihar, Chhattisgarh, Dadra and Nagar Haveli and Daman and Diu, Goa, Himachal Pradesh, Jharkhand, Karnataka, Kerala, Lakshadweep, Madhya Pradesh, Maharashtra, Manipur, Meghalaya, Mizoram, Nagaland, Odisha, Puducherry, Sikkim, Telangana, Tripura, Uttar Pradesh, West Bengal, Other Territory</td> <td style="padding: 5px;">7th February, 2020</td> </tr> </tbody> </table>	States	Due Date	Chandigarh, Delhi, Gujarat, Haryana, Jammu and Kashmir, Ladakh, Punjab, Rajasthan, Tamil Nadu, Uttarakhand.	5 th February, 2020	Andaman and Nicobar Islands, Andhra Pradesh, Arunachal Pradesh, Assam, Bihar, Chhattisgarh, Dadra and Nagar Haveli and Daman and Diu, Goa, Himachal Pradesh, Jharkhand, Karnataka, Kerala, Lakshadweep, Madhya Pradesh, Maharashtra, Manipur, Meghalaya, Mizoram, Nagaland, Odisha, Puducherry, Sikkim, Telangana, Tripura, Uttar Pradesh, West Bengal, Other Territory	7 th February, 2020
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2.	<p>As per <u>Notification No. 07/2020 (CGST) dated 03.02.2020</u>, last date for furnishing of GSTR-3B for the months of January, 2020, February, 2020 and March, 2020 for taxpayers having an aggregate turnover of up to rupees five Crore in the previous financial year was extended in staggered manner:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">States</th> <th style="text-align: center;">Due Date</th> </tr> </thead> <tbody> <tr> <td style="padding: 5px;">Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana or Andhra Pradesh or the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands and Lakshadweep</td> <td style="padding: 5px;">On or before the 22nd February, 2020, 22nd March, 2020, and 22nd April, 2020</td> </tr> <tr> <td style="padding: 5px;">Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh,</td> <td style="padding: 5px;">On or before the 24th February, 2020, 24th March, 2020 and</td> </tr> </tbody> </table>	States	Due Date	Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana or Andhra Pradesh or the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands and Lakshadweep	On or before the 22nd February, 2020, 22nd March, 2020, and 22nd April, 2020	Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh,	On or before the 24th February, 2020, 24th March, 2020 and
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	Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha or the Union territories of Jammu and Kashmir, Ladakh, Chandigarh and Delhi	24th April, 2020
3.	As per <u>Order No. 01/2020 (CGST) dated 07.02.2020</u> , time limit for submitting the declaration in FORM GST TRAN-1 under rule 117(1A) of the CGST Rules, 2017 has been extended to 31.03.2020, for the class of registered persons who could not submit the said declaration by due date on account of technical difficulties on common portal and whose cases have been recommended by the Council.	
4.	As per <u>Notification No. 01/2020 (CGST-Rate) dated 21.02.2020</u> , valuation rate should be charged at the rate of 28% on all lottery.	