

ORDER & NOTIFICATIONS UNDER GST

S.No.	Contents
1.	As per <u>Notification No. 36/2019 (CGST) dated 20.08.2019</u> , the date from which the facility of blocking and unblocking of e-way bill facility as per the provision of Rule 138E of CGST Rules, 2017 shall be brought into force has been extended to 21.11.2019 from 21.08.2019.
2.	As per <u>Notification No. 37/2019 (CGST) dated 21.08.2019</u> , due date for furnishing of FORM GSTR-3B for the month of July, 2019 was extended to 22.08.2019
3.	As per <u>Notification No. 38/2019 (CGST) dated 31.08.2019</u> , waive the filing of FORM GST ITC-04 for the period July, 2017 to March, 2019. The said persons shall furnish the details of all the challans in respect of goods dispatched to a job worker in the period July, 2017 to March, 2019 but not received from a job worker or not supplied from the place of business of the job worker as on the 31 st March, 2019, in serial number 4 of FORM ITC-04 for the quarter April-June, 2019.
4.	As per <u>Notification No. 39/2019 (CGST) dated 31.08.2019</u> , the provisions of Section 103 (Disbursement of refund of State Tax) shall come into force from 01.09.2019.
5.	As per <u>Notification No. 40/2019 (CGST) dated 31.08.2019</u> , the due date for filing of GSTR-7 for the month of July, 2019 has been extended to 20.09.2019 for the persons whose registered place of business is in Jammu & Kashmir & some of the districts of Bihar, Gujarat, Karnataka, Kerala, Maharashtra, Odisha, Uttarakhand.
6.	As per <u>Notification No. 41/2019 (CGST) dated 31.08.2019</u> , the CG waives the late fees payable on filing of GSTR-1 for the month of July, 2019 on or before 20.09.2019 for the registered having aggregate turnover of more than 1.5 crore rupees in the preceeding FY or current FY having registered place of business in Jammu & Kashmir & some of the districts of Bihar, Gujarat, Karnataka, Kerala, Maharashtra, Odisha, Uttarakhand. The due date for filing of GSTR-6 for the month of July, 2019 has been extended to 20.09.2019 for the persons whose registered place of business is in Jammu & Kashmir & some of the districts of Bihar, Gujarat, Karnataka, Kerala, Maharashtra, Odisha, Uttarakhand.
7.	As per <u>Removal of Difficulty Order No. 7/2019-Central Tax dated 26.08.2019</u> , the due date for filing of Annual return / Reconciliation Statement for the Financial year 2017-18 in FORMs GSTR-9, GSTR-9A and GSTR-9C has been extended to 30.11.2019