



**OFFICE OF THE COMMISSIONER OF GST & CENTRAL EXCISE, CHENNAI - OUTER**

माल और सेवा कर एवं केंद्रीय उत्पाद शुल्क आयुक्त का कार्यालय, चेन्नई - आउटर  
**NEWRY TOWERS : NO. 2054 - I : II AVENUE : ANNA NAGAR : CHENNAI-600 040**  
**प्यरी टावर्स, सं. 2054 - I : II एवेन्यू : अण्णा नगर : चेन्नै 600 040**  
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सी.सी. सं./C.No.IV/16/1/2017-CH:Outer -Tech.(Trade Notice)

दिनांक/Dated: 13 .09.2017

**GST TRADE NOTICE NO.15/2017**

Subject: GST - Notification No. 30/2017 - Central Tax dated 11.09.2017 - Extension of time for filing GSTR-1, GSTR-2 & GSTR-3 for the Months of July, 2017 - Reg.

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Attention of the Trade is invited to the above referred Notification issued by the CBEC superceding the Notification No. 29/2017 - Central Tax dated 05.09.2017. Contents of the above said notification are reproduced hereunder.

G.S.R.(E).- In exercise of the powers conferred by the second proviso to sub-section (1) of section 37, first proviso to sub-section (2) of section 38 and sub-section (6) of section 39 read with section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017) and in supersession of notification No. 29/2017-Central Tax, dated the 5th September, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 1129 (E), dated the 5th September, 2017, except as respects things done or omitted to be done before such supersession, the Commissioner, on the recommendations of the Council, hereby extends the time limit for furnishing the details or return, as the case may be, under sub-section (1) of section 37, sub-section (2) of section 38 and sub-section (1) of section 39 of the said Act, as specified in column (2) of the Table below for the month of July, 2017, for such class of taxable persons or registered persons, as the case may be, as specified in the corresponding entry in column (3) of the said Table till the time period as specified in the corresponding entry in column (4) of the said Table, namely:-

**Table**

Sl. No.	Details/Return	Class of taxable/registered persons	Time period for furnishing of details/return
(1)	(2)	(3)	(4)
1	GSTR-1	Having turnover of more than one hundred crore rupees	Upto 3 <sup>rd</sup> October, 2017
2		Having turnover of upto one hundred crore rupees	Upto 10 <sup>th</sup> October, 2017
3	GSTR-2	All	Upto 31 <sup>st</sup> October, 2017
4	GSTR-3	All	Upto 10 <sup>th</sup> October, 2017

Explanation.- For the purposes of this notification, the expression "turnover" has the same meaning as assigned to it in clause (112) of section 2 of the aforesaid Act.

- The extension of the time limit, for furnishing the details or return, as the case may be, under sub-section (1) of section 37, sub-section (2) of section 38 and sub-section (1) of section 39 of the aforesaid Act, for the month of August, 2017 shall be subsequently notified in the Official Gazette.
- All the Deputy/Assistant Commissioners are requested to bring the contents of the Trade Notice to the notice of all the officers working under their charge and the assessee 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.

  
(G.RAVINDRANATH)  
COMMISSIONER

To (i) As per Mailing List (Trade & Department)

(ii) The Superintendent, Computer Section, Chennai North Commt. for uploading in Official website.

Copy submitted to: The Principal Chief Commissioner of CGST & C.Ex., Chennai-34