

GIST OF NOTIFICATIONS RELATED TO GST ISSUED ON 9TH OF OCTOBER 2019
BY THE CENTRAL BOARD OF INDIRECT TAX.

- 1) Notification no. 44/2019- Central Tax dated 9.10.2019-

In the said Notification No.44, the CBIC has notify the due date of furnishing GSTR -3B for the month of October, 2019 to march, 2020.

MONTHS	DUE DATE
October,2019 to March 2020(every month)	20 th of next month

- 2) Notification no.45/2019-Central Tax dated 9.10.2019-

This notification notify the due date of furnishing form GSTR 1 for registered person hiving turnover of upto Rupees 1.5 crore for the quarters from October,2019 to March, 2019.

Quarter	Due Date
October,2019 to December,2019	31 st January, 2019
January, 2020 to March, 2020	30 th April ,2020

- 3) Notification no.46/2019-Central Tax dated 9.10.2019-

This notification notify the due date of filing Form GSTR 1 for registered person having turnover of more than rupees 1.5 crore for the months of October,2019 to March ,2020

Months	Due Date
October,2019	11 th November,2019
November,2019	11 th December, 2019
December,2019	11 th January,2020
January,2020	11 th February,2020
February,2020	11 th March,2020
March,2020	11 th April, 2020

- 4) Notification no.47/2019-Central Tax dated 9.10.2019-

In the said notification The CBIC has made the filing of Annual return under section 44(1) of CGST Act for financial year 2017-2018 and 2018-2019 optional for small taxpayers whose aggregate turnover is less than Rupees 2 crore and who have not filed the said return before due date.

- 5) Notification no. 48/2019-Central tax dated 9.10.2019-

In this notification CBIC has amended notification no 41/2019- central tax dated 31.08.2019 and waive the late fee for tax payers in Jammu and Kashmir.

- 6) Notification no.49/2019- Central Tax dated 9.10.2019-(kindly refer the separate article, presentation and youtube video).

Lorry receipt