

Notification No 69/2017 – Central Tax, dated 21st Dec '17

Due date extended further, for filing return in Form GSTR-5A.

The FORM GSTR-5A is the return to be filed by the person providing online information and data base access or retrieval services from a place outside India to a person in India other than a registered person. The due date for such return as per rule 64 of the CGST Rules, 2017 is 20th of the succeeding month.

The due date in this respect was already extended twice to 20th Nov '17 and 15th Dec '17 vide notifications 42/2017 CGST dated 13th Oct '17 and 61/2017 CGST dated 15th Nov '17, respectively. Since the form is not yet ready online, the said due date is once again extended, in respect of the months Jul '17 to Dec '17, to 31st Jan '17.