



Notification No 8/2018 – Central Tax, dated 23rd Jan '18

Due date extended further for filing return in Form GSTR-6 by an input service distributor (ISD)

The FORM GSTR-6 is the monthly return required to be filed by the person registered as an ISD. The due date for such return as per Sec 39(4) of CGST act is 13th of the succeeding month.

The due date for filing the said form was extended multiple times earlier and now the present notification has notified the further due date in this respect for the months Jul '17 to Feb '18, as 31st Mar '18.

Further to note that the Government had mentioned earlier that up to 31st Mar '18 GSTR 2 and GSTR 3 would not be filed, but the due dates for the period ending up to such date would be intimated subsequently. At present, since the requirement for filing the said 2 forms does not exist, the extension in due date does not have much implications. Once the assesses are required to file GSTR 2 and 3 then such extensions might not be easily forthcoming.