

Ref-Jan/GST/03

Date: 04/01/2019

To,  
GST Cell  
Office of PFA, HQ  
G.M. Building  
West Central Railway  
Jabalpur (MP)

Subject: Extension of due date for availing ITC on the invoices or debit notes relating to such invoices issued during the FY 2017-18

Ref: Order No. 02/2018-Central Tax dated 31st December, 2018

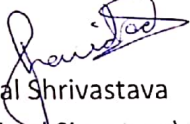
Dear Sir,

Central Government vide the above referred order has extended the due date of availing ITC pertaining to the invoices issued during the previous year. Earlier, due date of claiming ITC for the invoices issued during the previous financial year 2017-18 was "due date of filing of return for the month of Sept 2018 or filing of Annual return of the financial year 2017-18, whichever falls earlier", which has now been extended to "due date of furnishing return for the month of March 2019". Provided the details of such invoices have been uploaded by the supplier before the due date for furnishing returns for the month of March, 2019. (Section 16(4) of CGST Act, 2017)

It is further clarified in the aforementioned order that the rectification of error or omission in respect of the details furnished in the return shall be allowed till the due date for furnishing the return for the month/quarter ending March, 2019. (Section 37(3) of CGST Act, 2017)

Hence it may be noted that due date to avail ITC relating to the invoices for the FY 2017-18 has been extended till due date of return of March, 2019. Also any rectification of error or omission in respect of previous financial year 2017-18 may be undertaken upto the due date for furnishing the return for the period ending March, 2019.

For, Rahul & Co.  
Chartered Accountants

  
Dhawal Shrivastava  
(Authorized Signatory)