



भारत सरकार GOVERNMENT OF INDIA
वित्त मंत्रालय MINISTRY OF FINANCE
राजस्व विभाग DEPARTMENT OF REVENUE
केंद्रीय अप्रत्यक्ष कर एवं सीमा शुल्क बोर्ड
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
प्रधान आयुक्त का कार्यालय
OFFICE OF THE PRINCIPAL COMMISSIONER
केंद्रीय जीएसटी, अहमदाबाद - दक्षिण
CENTRAL GST, AHMEDABAD - SOUTH
जीएसटी भवन GST BHAVAN
पोलिटैकनिक के पास, आंबावाडी, अहमदाबाद - ३८००१५
NEAR POLYTECHNIC, AMBAWADI, AHMEDABAD - 380015



E-mail: tech.cgstahdsouth@gov.in

Phone No. : 079-26308237

F.No. IV/16-14/Trade Notice/20-21

Date: 22.12.2020

Trade Notice No. : 04/2020

Subject: Major decisions taken in 42nd GSTC Council Meeting regarding timelines of various GST Returns-regarding

Kind attention of trade is invited to the following decisions taken by 42nd GSTC Council Meeting held on 05th October, 2020 regarding timelines of various GST Returns:

Sr.No.	Decision	w.e.f.
1	Due date of furnishing quarterly GSTR-1 by quarterly taxpayers to be revised to 13 th of the month succeeding the quarter	01.01.2021
2	Auto-population of Liability from own GSTR-1 to GSTR-3B for monthly taxpayers	01.01.2021
3	Quarterly Returns and monthly tax payment facility for taxpayers with aggregate annual turnover below Rs. 5 Crores	01.01.2021
4	Auto-population of ITC from suppliers' GSTR-1s through the newly developed facility in GSTR-2B for taxpayers	01.01.2021 (Monthly) 01.04.2021 (Quarterly)
5	Mandatory filing of GSTR-1 before GSTR-3B	01.04.2021
6	Revised requirement for declaring HSN for goods and SAC for services in invoices and in GSTR-1: a. 6 digits of HSN/SAC for taxpayers with aggregate annual turnover above Rs. 5 crores b. 4 digits of HSN/SAC for B2B supplies for taxpayers with aggregate annual turnover upto Rs. 5 crores c. 8 digits of HSN for notified class of supplies for all taxpayers	01.04.2021

(Mohit Agrawal)
Additional Commissioner
Central GST, Ahmedabad South

Copy to:

1. The Chief Commissioner, CGST, Ahmedabad Zone
2. As per Mailing list of Trade & Department
3. All DC/AC of CGST, Division-I to VIII, Ahmedabad South
4. Supdt (System), CGST, Ahmedabad South to upload the same on Official Website