

Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs

New Delhi the 24th October 2020

Press Release

**Extension of due dates for Annual Return and
Reconciliation Statement for 2018-19**

The Government has been receiving a number of representations regarding need to extend due date for filing Annual Return (FORM GSTR-9) and Reconciliation Statement (FORM GSTR-9C) for 2018-19 on the grounds that on account of the COVID-19 pandemic related lockdown and restrictions, normal operation of businesses have still not been possible in several parts of the country. It has been requested that the due dates for the same be extended beyond 31st October 2020 to enable the businesses and auditors to comply in this regard.

2. In view of the same, on the recommendations of the GST Council, it has been decided to extend the due date for filing Annual Return (FORM GSTR-9/GSTR-9A) and Reconciliation Statement (FORM GSTR-9C) for Financial Year 2018-19 **from 31st October 2020 to 31st December, 2020**. Notifications to give effect to this decision would follow.

3. It may be noted that filing of Annual Return (FORM GSTR-9/ GSTR-9A) for 2018-19 is optional for taxpayers who had aggregate turnover below Rs. 2 Crore. The filing of reconciliation Statement in FORM 9C for 2018-19 is also optional for the taxpayers having aggregate turnover upto Rs. 5 Crore.
