

**UT-Administration of
Dadra & Nagar Haveli and Daman and Diu
Department Of Value Added Tax/
Goods and Service Tax
1st Floor, Udhyog Bhavan, 66 KV Road,
Silvassa-396230**

FNo.DC (UTGST)/Annual Return/2020-21/ **854**

Dated:- **29** /09/2020

C I R C U L A R

Subject Electronically submission of Annual Return in FORM-GSTR-9 for the financial year 2018-19.

Ref. Notification No.47/2019-Central Tax dated 09th October, 2019

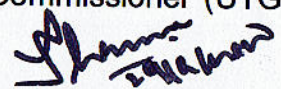
Attention is invited to notification No. 47/2019-Central Tax dated 9th October, 2019 (hereinafter referred to as "the said notification") issued under section 148 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as "the said Act") providing for special procedure for those registered persons whose aggregate turnover in a financial year does not exceed two crore rupees and who have not furnished the annual return under sub-section (1) of section 44 of the said Act read with sub-rule (1) of rule 80 of the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as "the CGST Rules").

Vide the said notification it is provided that the annual return shall be deemed to be furnished on the due date if it has not been furnished before the due date for the financial year 2018-19, After the due date of furnishing the annual return for the year 2018-19, the common portal shall not permit furnishing of FORM GSTR-9 for the said period.

The last date for electronic uploading of FORM GSTR-9, for the financial year **2018-19, is 30th September, 2020.**

Difficulty if any, in the implementation of this circular may be brought to the notice of UTGST Department, Dadra and Nagar Haveli.

This is issued with the approval of the Joint Commissioner (UTGST), DNH dated **29**.09.2020


(Dr. Apurva Sharma)
Deputy Commissioner (GST)
Dadra and Nagar Haveli

To.

1. All registered tax payers of UTGST department, Dadra and Nagar Haveli and Daman and Diu.
2. The Federation of Industries Association, Dadra and Nagar Haveli.

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

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

Notification No. 47/2019 – Central Tax

New Delhi, the 9th October, 2019

G.S.R.....(E).— In exercise of the powers conferred by section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter referred to as the said Act), the Central Government, on the recommendations of the Council, hereby notifies those registered persons whose aggregate turnover in a financial year does not exceed two crore rupees and who have not furnished the annual return under sub-section (1) of section 44 of the said Act read with sub-rule (1) of rule 80 of the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules) before the due date, as the class of registered persons who shall, in respect of financial years 2017-18 and 2018-19, follow the special procedure such that the said persons shall have the option to furnish the annual return under sub-section (1) of section 44 of the said Act read with sub-rule (1) of rule 80 of the said rules:

Provided that the said return shall be deemed to be furnished on the due date if it has not been furnished before the due date.

[F. No. 20/06/07/2019-GST]

(Ruchi Bisht)
Under Secretary to the Government of India