

Government of Karnataka
(Department of Commercial Taxes)

No. KSA/GST/CR-108 /2017-18

Office of the Commissioner of Commercial Taxes
(Karnataka) Vanijya Terige Karyalaya,
Kalidasa Marga, Gandhinagar,
Bengaluru-560009, Dated: 02-01-2018.

COMMISSIONER OF COMMERCIAL TAXES CIRCULAR No. 12/2017-18

Subject: Filing of Returns under GST- regarding

The GST Council, in its 23rd meeting held at Guwahati on 10th November 2017, has taken certain decisions in regard to filing of returns by taxpayers. Subsequently, various representations have been received seeking clarifications on various aspects of return filing such as return filing dates, applicability and quantum of late fee, amendment of errors in submitting / filing of **FORM GSTR-3B** and other related queries. In order to consolidate the information in various notifications and circulars regarding return filing and to ensure uniformity in implementation across field formations, in exercise of powers conferred under section 168 (1) of the Karnataka Goods and Services Tax Act, 2017 the following issues are hereby clarified:

1. Return Filing Calendar:

1.1 Dates for filing of **FORM GSTR-1** and **FORM GSTR-3B** have been put in a calendar format for ease of understanding as under:

Return Filing Dates		January 2018		February 2018			March 2018		April 2018		May 2018	
		10	20	10	15	20	10	20	10	20	30	10
Up to 1.5 Crore	GSTR - 3B		Dec 3B			Jan 3B		Feb 3B		Mar 3B		Apr 3B
	GSTR - 1	Jul - Sep 2017			Oct - Dec 2017						Jan- Mar 2017	
Greater than 1.5 Crore	GSTR - 3B		Dec 3B			Jan 3B		Feb 3B		Mar 3B		Apr 3B
	GSTR - 1	July to Nov 2017			Dec 2017		Jan 2018		Feb 2018			Mar 2018

1.2 It may be noted that all registered persons are required to file their **FORM GSTR-3B** on a monthly basis in terms of Notification (1-K/2017) No. KGST.CR.01/17-18 dated 15th September, 2017 and Notification (1-W/2017) No. KGST.CR.01/17-18 dated 15th November 2017. Further, Notification (23/2017) No. FD 47 CSL 2017 and Notification (1-AH/2017) No. KGST.CR.01/17-18 both dated 29th December 2017 (superseding Notification No. (19/2017) - No. FD 47 CSL 2017 and (1-X/2017) - No. KGST.CR.01/17-18 both dated 15th November 2017) have been issued to notify the due dates for filing of outward supply statement in **FORM GSTR-1** for various months / quarters (as depicted in the calendar above) by registered persons having aggregate turnover in the previous financial year or current financial year of upto 1.5 Crores rupees and above 1.5 Crores rupees respectively. Since, the option of quarterly filing was not available earlier, many taxpayers have already filed their **FORM GSTR-1** for the month of July. Such taxpayers shall not file these details again and shall only file details for the month of August and September, 2017. For those, who have not filed their **FORM GSTR-1** for the month of July, they shall also file their **FORM GSTR-1** for the month of July separately and then file their **FORM GSTR-1** on quarterly basis for the month of August and September, 2017.

