

**Prasar Bharati**  
(India's Public Service Broadcaster)  
Prasar Bharati Secretariat  
(Taxation Section)  
6<sup>th</sup> Floor, Prasar Bharati House  
Copernicus Marg, New Delhi- 110001

No. PB-7(14)(1)/2018-Fin/GST/2822-30

Dated 04.07.2019

**Sub: Amendments made in GST provisions after 35<sup>th</sup> Meeting of GST Council-reg.**

The GST Council in its 35<sup>th</sup> meeting held on 21.06.2019 at New Delhi has made some crucial amendments out of which some amendments are relevant to Prasar Bharati. These are as follows:-

1. The due date for furnishing of annual returns in **FORM GSTR-9, FORM GSTR-9A** and reconciliation statement in **FORM GSTR-9C** for the Financial Year 2017-18 has been further extended till 31.08.2019. [Please refer CGST Removal of Difficulties Order No. 6/2019-Central Tax dated 28.06.2019].

The Commercial Wings of both the Directorates should ensure that Annual Returns in respect of all State registrations of their Directorates should be filed after requisite GST audit by extended due date without fail.

2. The time limit for furnishing the details of outward supplies in **FORM GSTR-1** for the months from July, 2019 to September, 2019 has been extended till the 11<sup>th</sup> day of the month succeeding such month. [Please refer Notification No. 28/2019 – Central Tax dated 28.06.2019].

In view of the above, all concerned are requested to make note of the same for making various GST compliances.

This issues with the approval of competent authority.

Encls: a.a.

  
4.7.19

**(C.K. Jain)**  
**Dy. Director General (Fin.)**

**ADG (Comm.), PB**  
**AGD (Fin.), DG: AIR/ DG: DD**

**Copy to:**

- 1) PS to Member (Fin.), for information
- 2) DG:DD
- 3) DG:AIR
- 4) All SNOs of AIR & DD
- 5) DDG (Technical), for uploading on the website of Prasar Bharati



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

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

**Order No. 6/2019-Central Tax**

**New Delhi, the 28<sup>th</sup> June, 2019**

S.O.(E).—WHEREAS, sub-section (1) of section 44 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this Order referred to as the said Act) provides that every registered person, other than an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, shall furnish an annual return for every financial year electronically in such form and manner as may be prescribed on or before the thirty-first day of December following the end of such financial year;

AND WHEREAS, for the purpose of furnishing of the annual return electronically for every financial year as referred to in sub-section (1) of section 44 of the said Act, certain technical problems are being faced by the taxpayers as a result whereof, the said annual return for the period from the 1<sup>st</sup> July, 2017 to the 31<sup>st</sup> March, 2018 could not be furnished by the registered persons, as referred to in the said sub-section (1) and because of that, certain difficulties have arisen in giving effect to the provisions of the said section.

NOW, THEREFORE, in exercise of the powers conferred by section 172 of the Central Goods and Services Tax Act, 2017, the Central Government, on recommendations of the Council, hereby makes the following Order, to remove the difficulties, namely:—

1. Short title.—This Order may be called the Central Goods and Services Tax (Sixth Removal of Difficulties) Order, 2019.

2. In section 44 of the Central Goods and Services Tax Act, 2017, in the Explanation, for the figures, letters and word “30<sup>th</sup> June, 2019”, the figures, letters and word “31<sup>st</sup> August, 2019” shall be substituted.

[F.No.20/06/17/2018-GST]

(Ruchi Bisht)  
Under Secretary to the Government of India

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. 28/2019 – Central Tax**

**New Delhi, the 28<sup>th</sup> June, 2019**

G.S.R.....(E). - In exercise of the powers conferred by the second proviso to sub-section (1) of section 37 read with section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), the Commissioner, on the recommendations of the Council, hereby extends the time limit for furnishing the details of outward supplies in **FORM GSTR-1** of the Central Goods and Services Tax Rules, 2017, by such class of registered persons having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or the current financial year, for each of the months from July, 2019 to September, 2019 till the eleventh day of the month succeeding such month.

2. The time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 and sub-section (1) of section 39 of the said Act, for the months of July, 2019 to September, 2019 shall be subsequently notified in the Official Gazette.

[F. No. 20/06/16/2018-GST]

(Ruchi Bisht)  
Under Secretary to the Government of India