



# TEXPROCIL

THE COTTON TEXTILES EXPORT PROMOTION COUNCIL  
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**E Serve No. 130 of 2018**

**October 19, 2018**

**Circular No.EPS/46/2018-19**

**To: Members of the Council**

**Sub: Last date to avail GST Input Tax Credit in respect of Invoices or Debit Notes relating to such Invoices pertaining to the period from July, 2017 to March, 2018**

**Dear Member,**

As you are aware, the last date for availing ITC (Input Tax Credit) in relation to the Invoices issued by the corresponding supplier(s) during the period from July, 2017 to March, 2018 is **the last date for the filing of such return for the month of September, 2018 i.e. 20th October, 2018.**

Please note that the Government has not extended this last date of October 20, 2018.

According to section 16 (4) of the CGST Act, 2017, a registered person shall not be entitled to take ITC in respect of any invoice or debit note for supply of goods or services or both after the due date of furnishing of the return under section 39 for the month of September following the end of financial year to which such invoice or invoice relating to such debit note pertains or furnishing of the relevant annual return, whichever is earlier.

In this regard, the Government has clarified that the apprehension that ITC can be availed only on the basis of reconciliation between Form GSTR-2A and Form GSTR-3B for September 2018 is "unfounded" as the exercise can be done thereafter also.

The Government has further clarified that the furnishing of outward details in Form GSTR-1 by the corresponding supplier and the facility to view the same in GSTR-2A by the recipient is in the nature of taxpayer facilitation and does not impact the ability of the taxpayer to avail the ITC on self-assessment basis in consonance with the provisions of the Section 16 of the Act.

We would request you to please take a note of the above legal requirements and to the needful.

In case, you need any further clarification, please get in touch with us.

Thanking You,

**A. Ravi Kumar**  
**Joint Director**

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