

Notifications relating to Removal of Difficulties Orders

2017

1.	Order No. 01/2017CT – 13.10.2017	1803-FT– 13.10.2017	To remove difficulties in implementing provisions of composition scheme for
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Notifications relating to Removal of Difficulties Orders

2018

1.	Order No. 01/2018 CT – 11.12.2018	1872-FT– 27.12.2018	Removal of difficulty order regarding extension of due date for filing of Annual return (in FORMs GSTR-9, GSTR-9A and GSTR-9C) for FY 2017-18 till 31st March, 2019
2.	Order No. 02/2018 CT – 31.12.2018	1887-FT– 31.12.2018	Seeks to extend the due date for availing ITC on the invoices or debit notes relating to such invoices issued during the FY 2017-18 till the due date for furnishing of return for the month of March, 2019
3.	Order No. 03/2018 CT – 31.12.2018	1888-FT– 31.12.2018	Seeks to amend Removal of Difficulty Order No. 1/2018 dated 11.12.2018 so as to extend the due date for furnishing of annual returns in FORM GSTR-9, FORM GSTR-9A and reconciliation statement in FORM GSTR-9C for the FY 2017-2018 till 30.06.2019.
4.	Order No. 04/2018 CT – 31.12.2018	1889-FT– 31.12.2018	Seeks to extend the due date for furnishing the statement in FORM GSTR-8 by e-commerce companies for the months of October to December, 2018 till 31.01.2019.

Notifications relating to Removal of Difficulties Orders

2019

1.	Order No. 1/2019 CT – 01.02.2019	235-F.T.– 13.02.2019	Seeks to supersede ROD Order No. 1/2017 – CT dt. 13.10.2017 in view of the amendment to Section 10 of the CGST/WBGST Act, 2017 (regarding allowing registered persons opting for Composition Scheme to supply services up to a limit) coming into force w.e.f. 01.02.2019
2.	Order No. 2/2019 CT – 01.02.2019	236-F.T.– 13.02.2019	Seeks to amend ROD Order no 1889-FT (4/2018-CT) to extend the due date for furnishing of FORM GSTR – 8 for the months of October, 2018 to December, 2018 till 07.02.2019

3.	Order No. 3/2019 CT- 08.03.2019	395-FT- 08.03.2019	To remove difficulty in implementation of Notification No. 2/2019- Central Tax (Rate)
4.	Order No. 4/2019 CT- 29.03.2019	560-FT- 29.03.2019	To remove difficulty in case of supply of services covered by clause (b) of paragraph 5 of Schedule II of the WBGST Act, 2017
5.	Order No. 5/2019 CT- 23.04.2019	678-FT- 23.04.2019	Seeks to extend the time limit for filing an application for revocation of cancellation of registration for specified taxpayers.
6.	Order No. 6/2019 CT- 28.06.2019	1091-FT- 28.06.2019	Seeks to extend the due date for furnishing FORM GSTR-9, FORM GSTR-9A and FORM GSTR-9C under section 44 of the Central Goods and Services Tax Act, 2017.
7.	Order No. 7/2019 CT- 26.08.2019	1492-FT- 27.08.2019	Seeks to remove difficulties regarding filing of Annual returns by extending the due date for filing of Annual return / Reconciliation Statement for the Financial year 2017-18 in FORMs GSTR-9, GSTR-9A and GSTR-9C to 30th November, 2019
8.	Order No. 8/2019 CT- 14.11.2019	1879-FT- 22.11.2019	Seeks to extend the last date for furnishing of annual return/reconciliation statement in FORM GSTR-9/FORM GSTR-9C for FY 2017-18 till 31st December, 2019 and for FY 2018-19 till 31st March, 2020
9.	Order No. 9/2019 CT- 03.12.2019	1993-FT- 12.12.2019	Issuance of Removal of Difficulties Order so as to extend the last date for filing of appeals before the GST Appellate Tribunal against orders of Appellate Authority on account of non-constitution of benches of the Appellate Tribunal
10.	Order No. 10/2019 CT- 26.12.2019	2091-FT- 31.12.2019	Seeks to extend the last date for furnishing of annual return/reconciliation statement in FORM GSTR-9/FORM GSTR-9C for FY 2017-18 till 31.01.2020

Notifications relating to Removal of Difficulties Orders

2020

1.	Order No. 1/2020 CT – 25.06.2019	572-FT- 30.06.2020	Seeks to extend the time limit for filing an application for revocation of cancellation of registration for specified taxpayers whose registrations have been cancelled upto 12 th June, 2020
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