

# GST Alert



## **ITC due date for invoices pertaining to FY 2018-19**

It is informed that as per Section 16(4), the due date of availing ITC with respect to invoices pertaining to FY 18-19 is the due date of GSTR 3B for September return to be filed on or before 20.10.2019. The section is reproduced below for your reference:

*(4) A registered person shall not be entitled to take input tax credit 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.*

Therefore, you are advised to avail missing credits if any pertaining to Financial Year 2018-19 on or before filing of GSTR 3B return for the month of September 2019.

However if you find any missing credits pertaining to FY 18-19 beyond the above stipulated time limit, you can still avail the same before filing of annual return for FY 2018-19 subject to litigation based on the Hon'ble HC judgment in the case of AAP AND CO., CHARTERED ACCOUNTS THROU AUTHORISED PARTNER Versus UNION OF INDIA & 3 other (s) reported in 2019 (7) TMI 401 - GUJARAT HIGH COURT wherein it was held that the form of return specified for section 39 is FORM GSTR-3 and not FORM GSTR-3B. Consequently, the last date for availing input tax credit with respect to invoices pertaining to FY 18-19 as per Section 16(4) would be due date of filing of annual return for the FY 2018-19 which is 31.12.2019 as on date. Since this is a High court judgment, the department is likely to dispute that, the last date for availing ITC is the due date for filing of GSTR 3B for the month of September 2019 and in that case it can be contested.

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