July 31, 2019

REMOVAL OF DIFFICULTIES ORDERS [ROD] IN GST- SECTION 172

Section 172 of CGST Act empowers the government to ***remove any difficulty arises in giving effect to any provisions of GST laws*** by making such provisions, not inconsistent with the provisions of this Act or the rules or regulations made thereunder, as may be necessary or expedient for the purpose of removing the said difficulty. This power can be exercised only by issuing general or special order published in official gazette and up-to 30th June, 2020.

Srn	Act under which issued	ROD Number	Date of issue	Section involved	Description
1	CGST	01/2017	13.10.2017	10	To remove difficulties in implementing provisions of composition scheme.
2	CGST	01/2018	11.12.2018	44(1)	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
3	CGST	02/2018	31.12.2018	16(4)	To extend the due date for availing ITC on the invoices or debit notes relating to such invoices issued during the FY 2017-18
4	CGST	03/2018	31.12.2018	44(1)	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.

Srn	Act under which issued	ROD Number	Date of issue	Section involved	Description
5	CGST	04/2018	31.12.2018	52(4)	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.
6	CGST	01/2019	01/02/2019	10(1)	To supersede Removal of Difficulties Order No. 1/2017 - Central Tax dated 13.10.2017 in view of the amendment to Section 10 of the CGST 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
7	CGST	02/2019	01/02/2019	52(4)	To amend Removal of Difficulties, order no 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
8	CGST	03/2019	08/03/2019	31(3)(c)	To remove difficulty in implementation of Notification No. 2/2019- Central Tax (Rate)

Srn	Act under which issued	ROD Number	Date of issue	Section involved	Description
9	CGST	04/2019	29.03.2019	17(2)	To remove difficulty in case of supply of services covered by clause (b) of paragraph 5 of Schedule II of the CGST Act, 201
10	CGST	05/2019	23/04/2019	29(2)	Seeks to extend the time limit for filing an application for revocation of cancellation of registration for specified taxpayers.
11	CGST	06/2019	28.06.2019	44(1)	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.
12	UTGST	01/2019	01.02.2019	21 read with section 10(1) of CGST Act	Seeks to supersede Removal of Difficulties Order No. 1/2017 - Union Territory Tax dated 13.10.2017 in view of the amendment to Section 10 of the CGST 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.

Srn	Act under which issued	ROD Number	Date of issue	Section involved	Description
13	UTGST	02/2019	08.03.2019	21 read with section 31(3)(c) of CGST Act	To remove difficulty in implementation of Notification No. 2/2019- Union Territory Tax (Rate
14	UTGST	03/2019	29.03.2019	21 read with section 17(2) of CGST Act	o remove difficulty in case of supply of services covered by clause (b) of paragraph 5 of Schedule II of the CGST Act, 2017.

$Double click on relevant order no highlighted in blue and underlined to download order.