

**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE**

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**RAJYA SABHA
UNSTARRED QUESTION No. 2945
TO BE ANSWERED ON TUESDAY, JANUARY 8, 2019/PAUSHA 18, 1940 (SAKA)**

Adverse effects of GST on micro scale industries

2945. SHRI SANJAY SINGH, SHRI TIRUCHI SIVA:

Will the Minister of FINANCE be pleased to state:

- (a) whether around twenty lakh people have been affected directly and close to one crore indirectly by the inclusion of micro scale industries, like ice cream manufacturers, under 18 per cent GST regime;
- (b) if so, the reasons therefor;
- (c) whether earlier such industries were under composition scheme which stipulated 1 per cent VAT to be paid on total sales to Government;
- (d) if so, the details as to why such a step has been taken in the first instance; and
- (e) whether Government is considering moving micro scale industries like ice cream manufacturers to some other tax rate under GST, if so, the details thereof?

**MINISTER OF STATE FOR FINANCE
(SHRI SHIV PRATAP SHUKLA)**

(a) and (b): No Sir. The return filing status for the State of Andhra Pradesh till 31st October, 2018 is as below:

(c) and (d): Yes Sir. The Government received various representations seeking extension of the last date for filing of returns for the State of Andhra Pradesh in the aftermath of Titli cyclone. Accordingly, based on the recommendations of the GST Council, the last dates for filing the returns in the cyclone-affected Srikakulam district of Andhra Pradesh were extended as detailed below:

- i. The due date for filing of **FORM GSTR-3B** for the months of September, 2018 and October, 2018 was extended from 20th October, 2018 to 30th November, 2018 and from 20th November, 2018 to 30th November, 2018 respectively.
- ii. The due date for filing of **FORM GSTR-1** for the months of September, 2018 and October, 2018 for taxpayers having aggregate turnover above Rs 1.5 crores was extended from 10th October, 2018 to 30th November, 2018 and from 10th November, 2018 to 30th November, 2018 respectively.
- iii. The due date for filing of **FORM GSTR-1** for taxpayers having aggregate turnover up to Rs 1.5 crores for the quarter from July, 2018 to September, 2018 was extended from 31st October, 2018 to 30th November, 2018.
- iv. The due date for filing of **FORM GSTR-4** for the quarter July, 2018 to September, 2018 was extended from 18th October, 2018 to 30th November, 2018.
