



Update on Recent Notifications, circulars and ROD

Extension of due dates and waiver of late fees

(Notification No. 74/2019 and 76/2019 to 78/2019- CT dated 26.12.2019 and ROD No. 10/2019- CT dated 26.12.2019)

GSTR FORM	Return filing period	Applicability	Original due date	Revised due date	Notification No./ROD
GSTR-1	November'19	Principle place of business in the State of Assam, Manipur, or Tripura with aggregate turnover in the preceding financial year or current financial year > Rs. 1.5 Crore	11.12.2019	31.12.2019	76/2019- CT dated 26.12.2019
GSTR-3B	November'19	Principle place of business in the State of Assam, Manipur, Meghalaya or Tripura	20.12.2019	31.12.2019	77/2019- CT dated 26.12.2019
GSTR-7	November'19	Person required to deduct tax at source and having principle place of business in the State of Assam, Manipur, or Tripura	10.12.2019	25.12.2019	78/2019- CT dated 26.12.2019
GSTR-9	July'17 to March'18	Persons other than ISD, person deducting TDS/TCS, Casual Taxable and Non-Resident Taxable Person	31.12.2018	31.01.2020	ROD No. 10/2019- CT dated 26.12.2019

Late fee shall stand waived effective 19.12.2019 for the person who failed to furnish **FORM GSTR-1** for the months/quarters from **July'17 to November'19** but furnishes the same between **19.12.2019 to 10.01.2020**

No late fees was levied till today for delayed filling GSTR 1

[Notification No 74/2019- CT dated 26.12.2019]

Amendment in CGST rules, 2017

Known as Central Goods and Services Tax (Ninth Amendment) Rules, 2019

(Notification No. 75/2019- CT dated 26.12.2019)



01 Restrictions on Eligible Credits

The provisional ITC to be availed in case of mis-match between books and Form GSTR 2A is **reduced to 10% of the matched invoices instead of 20%**

(with effect from 01.01.2020)

02 Restrictions on furnishing E-way Bill

Composition dealer not allowed to generate e-way bill, if they have not filed the returns for two consecutive tax periods

Now, persons other than composition dealer will not be allowed to generate e-way bill, if return of outward supply in Form GSTR 1 is not furnished by them for any two months/quarters (inserted vide Clause (c) to Rule 138E)

(with effect from 11.01.2020)

03 Conditions of use of amount available in electronic credit ledger

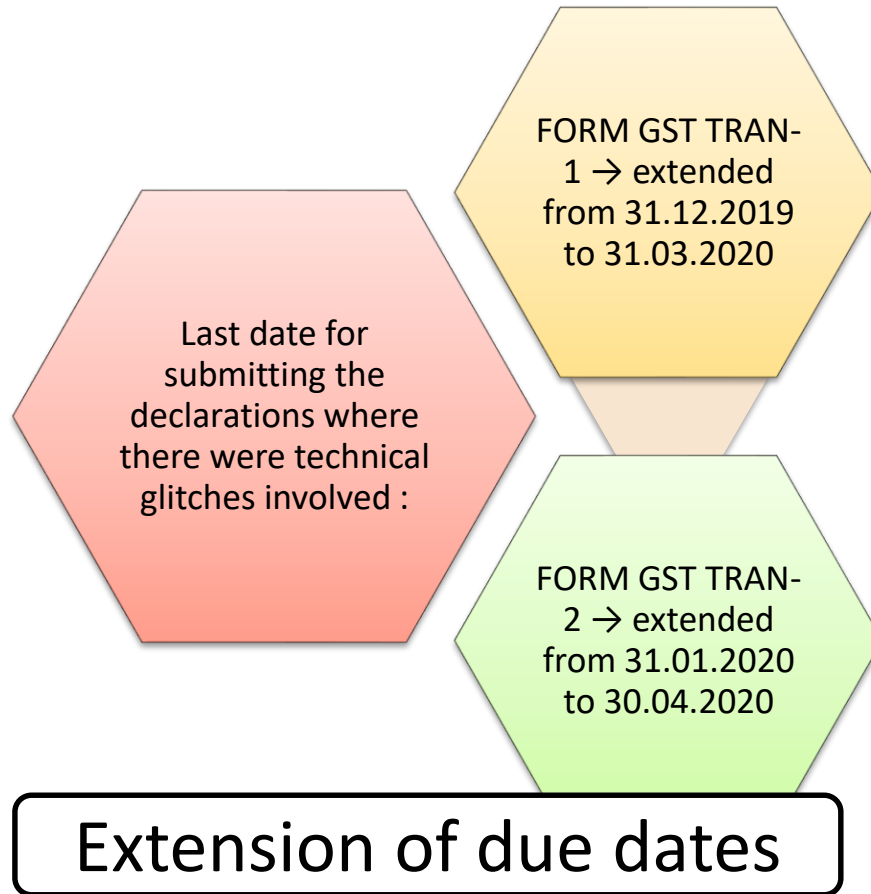
- The Commissioner or Officer authorized by him may block any debit of ITC in the electronic credit ledger for discharge of any GST liability or for claim of refund of any unutilized amount, if he has reason to believe that :
 - the invoices were issued by registered person who is found to be non-existent or not conducting business from a registered premises or ITC is availed without receipt of goods or services or both
 - The tax charged in respect of ITC availed has not been paid to the Government
 - The receiver is found to be non-existent or not conducting business from a registered premises
 - ITC is availed without possession of tax invoice or debit note or any other prescribed document
- The officer may allow the debit of electronic credit ledger, if the aforesaid conditions no longer exists
- Further, such restriction shall be valid till the expiry of one year from the date of imposing such restrictions

(with effect from 26.12.2019)



Various Amendment in CGST Rules

(Notification No. 02/2020-CT dated 01.01.2020)



Persons applying for registration as a SEZ Unit/Developer in FORM GST REG-01 shall now have to also mention the period of validity of SEZ registration

The tax liability **may** (earlier 'will') be assessed on best judgement, if the returns in Form GSTR-3B and final return is not furnished within 15 days after receiving notice under GSTR 3A (i.e. Notice to return defaulter)

Other changes

GSTR 3A (i.e. Notice to return defaulter) will be a system generated notice and does not require signature

The revised format of Form GST INV-1 is notified

The industry will have to geared up for e-invoicing



Various sections of The Finance Act (No 2), 2019 made effective

Sr. No.	The Finance Act (No 2), 2019 relevant Section Reference	Relevant Sections of GST Act	CGST Act/IGST Act	Particulars of Section of GST Act	Notified date
1	Sec 93	Sec 10	CGST Act	Composition scheme	01.01.2020 (Notification No. 01/2020-CT, dated 01.01.2020)
2	Sec 94	Sec 22		Persons liable to register	
3	Sec 95	Sec 25		Procedure for registration	
4	Sec 96	Sec 31A (newly inserted)		Facility of digital payment to recipient	
5	Sec 98	Sec 44		Annual Return	
6	Sec 99	Sec 49		Payment of tax	
7	Sec 101	Sec 52		Collection of tax at source	
8	Sec 102	Sec 53 A(newly inserted)		Transfer of certain amounts	
9	Sec 114	Sec 17 A(newly inserted)	IGST Act	Transfer of certain amounts	01.01.2020 (Notification No. 01/2020-IT, dated 01.01.2020)

Various sections of The Finance Act (No 2), 2019 not made effective yet

Sr. No.	The Finance Act (No 2), 2019 relevant Section Reference	Relevant Sections of GST Act	CGST Act/ IGST Act	Particulars of Section of GST Act
1	Sec 92	Sec 2	CGST Act	Definitions
2	Sec 97	Sec 39		Furnishing of returns
3	Sec 100	Sec 50		Interest on delayed payment of tax
4	Sec 103	Sec 54		Refund of tax
5	Sec 104	Sec 95		Definition (Advance ruling)
6	Sec 105	Sec 101 A, Sec 101 B, Sec 101 C (newly inserted)		Constitution of National Appellate Authority (NAA) for Advance Ruling, Appeal to NAA, Order of NAA
7	Sec 106	Sec 102		Rectification of Advance ruling
8	Sec 107	Sec 103		Applicability of Advance ruling

Appointed date for transition of State of J&K to UT of J&K or UT of Ladakh

(Notification No. 03/2020-CT dated 01.01.2020)

Extension of due date to transfer ITC from registered GSTIN in the state of J&K to new GSTIN in UT of J&K or UT of Ladakh

- Where the principal place of business of registered person is in erstwhile state of Jammu and Kashmir:
 - option to transfer ITC from registered GSTIN till 31.12.2019 (earlier 30.10.2019) in State of J&K to the new GSTIN in UT of J&K or UT of Ladakh from 01.01.2019 (earlier 31.10.2019) by following prescribed procedure

Extension of time limit for treatment of balance State taxes in electronic credit ledger of persons whose principal place of business is in UT of Ladakh

- From 01.01.2019 (earlier 31.10.2019) the balances of state taxes can be transferred as balance in UT tax in electronic credit ledger



Amendment in RCM and Exemptions

(Notification No 28/2019, 29/2019- CT (Rate) dated 31.12.2019 & 27/2019, 28/2019- IT (Rate) dated 31.12.2019 and Circular No. 130/2019)

- Provider is not a body corporate
- He is providing renting on motor vehicle services
- Which is designed to carry passengers
- Where the consideration includes fuel cost
- Service recipient is a body corporate
- Service provider does not invoice levied GST @ 12%
- **The present amendment of the notification is merely clarificatory in nature and therefore for the period 01.10.2019 to 31.12.2019 the same shall apply**

What about RCM on invoices issued with GST @ 5% ?

Body corporate shall discharge tax liability under RCM

[Notification No. 29/2019- CT (Rate), 28/2019-IGST (Rate) dated 31.12.2019 and Circular No. 130/2019]



- Exemption is available on upfront amount payable for long term lease of industrial/financial infrastructure plots by entity having 20% (earlier it was 50%) or more ownership of Central or State Government
- The said exemption is subject to condition –
 - Leased plot to be used only for industrial or financial business activities
 - It is to be monitored and enforced by the State Government
 - If the above condition is not fulfilled, then the original or/and subsequent lessor and/or lessee shall be liable to pay tax along with interest and penalty
 - The lease/sale agreement shall mention that the service is exempted subject to the above conditions and that the parties to the agreement undertake to comply with the same

GST Exemption to upfront payment towards long term lease

[Notification No. 28/2019-CT (Rate) and 27/2019-IT (Rate) dated 31.12.2019]



The rates of the following has been changed **from 12% to 18% with effect from 01.01.2020:**

- Woven and non-woven bags and sacks of polyethylene or polypropylene strips or the like, whether or not laminated, of a kind used for packing of goods [HSN 3923 or 6305]
- Flexible intermediate bulk containers [HSN 6305 32 00]

(Notification no 27/2019-IT & 26/2019-CT dated 30.12.2019)

Standard Operating Procedure to be followed in case of non-filers of returns

(Circular No 129/48/2019-GST dated 24.12.2019)

Preferably, a message will be sent to all the registered persons **3 days before the due date**, to remind them about filing of the return

If the return is not filed within due date, a mail or message **would be sent to all the defaulters immediately**

5 days after the due date, a notice in FORM GSTR-3A shall be issued electronically which require him to **furnish return within 15 days**

In case the return is still not filed within 15 days of the said notice, the **proper officer will proceed to assess the tax liability & issue order based on best of his judgement**

After that, the proper officer would **upload the summary in Form GST DRC-07** of the tax liability calculated

Proper officer may take into account of the details of the outward supplies available in Form GSTR-1, details of supplies auto-populated in Form GSTR-2A, information from e-way bills or from the inspection of documents

In case the defaulter furnishes a valid return **within 30 days** of the service of assessment order in FORM GST ASMT-13, the said assessment order shall be **deemed to have been withdrawn**

However, if the said return remains unfurnished in 30 days then proper officer **may initiate proceedings u/s 78** and recovery u/s 79 of GST law



Generation and quoting of Document Identification Number (DIN) on specific documents

(Circular No 128/47/2019- GST dated 23.12.2019 with reference to Circular No. 122/41/19-GST dated 05.11.2019)

All communication (including e-mails) sent to tax payers and other concerned persons by any CBIC office shall contain DIN (with effect from 24.12.2019)

Online digital platform/facility is already made available on the DDM's online portal "cbicddm.gov.in" for electronic generation of DIN

Downloaded and printed standardized documents would bear a pre-populated DIN on the formats, which shall be used by all the field formations for search, summons, inspection notice, arrest memo and provisional release order (with effect from 01.01.2020)

Any specified communication which does not bear the electronic generated DIN and is not covered by the exception in paragraph 3 of Circular No. 122/41/2019-GST dated 05.11.2019 shall be deemed to have never been issued

Board had constituted a committee of officers to examine and suggest modification in harmonize and standardize formats of documents



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