

SUMMARY OF DECISIONS TAKEN IN 35TH GST COUNCIL MEETING HELD ON 21 June 2019



35th GST Council Meeting



The 35th GST Council Meeting was held on 21 June 2019 at Delhi. The meeting was chaired by Smt. Nirmala Sitharaman for the first time after her appointment as Union Finance & Corporate Affairs Minister. The Council acknowledged the exemplary contribution made by Shri Arun Jaitley, the former Chairperson of GST Council. The council thanked outgoing members and welcomed new members of the Council



Extension of various Due dates

GSTR-9 for FY 17-18
Annual Return for
Regular Tax Payers

31 Aug 19

31 Aug 19

ITC-04 for Jul-17 to Jun-19
Details of goods sent to job
worker or received back

GSTR-9A for FY 17-18
Annual Return for
Composition Tax
Payers

31 Aug 19

21 Aug 19

Blocking of e-way bills
in cases of non-filing of
GST returns for 2
consecutive months

GSTR-9C for FY 17-18
Reconciliation
Statement for
Registered Persons
crossing prescribed
threshold

31 Aug 19

31 Jul 19

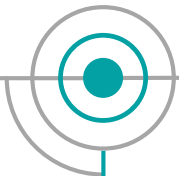
CMP-02 for FY 19-20
Intimation to opt for
Composition Scheme for
services

Key decisions taken by GST Council



- Location of State and Area Benches of Goods & Services Tax Appellate Tribunal decided
- Common State Bench for the States of Sikkim, Nagaland, Manipur and Arunachal Pradesh

NAA

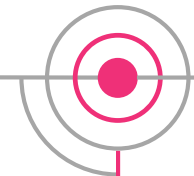


Tenure of National Anti-Profiteering Authority (NAA) extended by 2 years

GSTAT



E-Invoicing



- Introduction of E-invoicing in phased manner for B2B transactions
- First voluntary phase to be rolled out from January 2020

Timelines for transition to new returns



Sr. No.	Taxpayer	Period	Form	Frequency
1	Large Taxpayers (Aggregate turnover in previous FY > 5 Crore)	Oct-19 & Nov-19	ANX-1	Monthly
			GSTR-3B	Monthly to be filed by 20 th of succeeding month
2	Large Taxpayers (Aggregate turnover in previous FY > 5 Crore)	Dec-19 onwards	ANX-1	Monthly
			GST-RET-01 (In place of GSTR-3B)	Monthly to be filed in succeeding month

Timelines for transition to new returns



Sr. No.	Taxpayer	Period	Form	Frequency
3	Small Taxpayers (Aggregate turnover in previous FY <= 5 Crore))	Oct-19 to Dec-19 onwards	ANX-1	Quarterly in the month succeeding the quarter
			PMT-08 (in place of GSTR-3B)	Monthly to be filed in succeeding month

Notes:

- 1. New return system i.e. Form GST ANX-1 and ANX-2 would be available for trial for taxpayers between Jul-19 to Sept-19**
- 2. Invoices may be uploaded on a continuous basis in Form GST ANX-1 from Oct-19 onwards. Form GST ANX-2 may be viewed simultaneously but no action would be allowed on such GST ANX-2**
- 3. From Jan-20 onwards GSTR-3B would be completely phased out**

Examination for Rate Changes



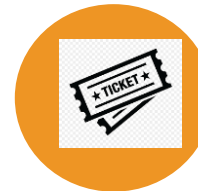
Solar Power Generating System & Wind Turbines

- There was confusion on rate of GST applicable to Solar Power Generating System. Recently, Hon'ble Delhi High Court¹ had directed that the Writ Petition shall be placed for consideration before GST Council
- Therefore, now, in the present GST Council Meeting, it is directed that this industry specific issue shall be placed before Fitment Committee for recommendations



Electric Vehicle, Charger and hiring of electric vehicle

For GST Concessions on the above, the issue to be examined in detail by Fitment Committee



Lottery

Issue of rates and destination principle to be decided on the basis of legal opinion of Learned Attorney General

1. Solar Power Developers Association & Ors. Vs. Union of India & Ors. (WP (C) 4714/2019 – Order dated 3 May 2019)

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6th Floor, HDIL Kaledonia-A,
Sahar road, Andheri East,
Mumbai 400069, India.



+91 22 4612 5600



info@gscintime.com

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