



## 38<sup>th</sup> GST Council Meeting Updates (Press Release dated 18.12.2019)



GST Council Recommendation!!



Strict actions for blocking of fraudulently availed ITC

*Not made effective yet* 



Measures to improve filing of Form GSTR 1:

Waiver of late fee from July'17 to November'19, if filed by 10.01.2020

E-way bill facility will be blocked, if GSTR-1 for two consecutive tax periods not filed

Due dates of filing GST returns for November'19 to be extended in respect of few North Eastern States

Not made effective yet

Various law amendments approved by council will be issued in Budget 2020





## Changes in rates by GST Council!!



Exemption recommended 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

with effect from 01.01.2020

Single rate of GST @ 28% shall be levied on both State run (earlier it was 12%) and State authorized lottery (earlier it was 28%)

with effect from 01.03.2020

Uniform rate of GST @ 18% (currently 12%) shall be levied on 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 [HS 3923/6305] including Flexible Intermediate Bulk Containers (FIBC)

with effect from 01.03.2020





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



+91 22 4612 5600



info@gscintime.com

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