



GST Updates- **April, 2019**

GST Policy Planning Unit , Govt of West Bengal

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**Notifications
Issued**

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**Central Tax
Notifications**

Six (06)

Central Tax Notifications

Sl No	Subject	Central Notifications No with date	State Notifications No with date
1	Extension of the due date for furnishing of FORM GSTR-1 for the month of March 2019 to 13.04.2019 for taxpayers having aggregate turnover more than Rs. 1.5 crore, (Notification No. 44/2018- CT, dt <u>10.09.2018</u> previously issued extending the due date to 11.04.2019 is thus amended)	<u>17/2019-CT, dt. 10-04-2019</u>	<u>07/2019-C.T./GST dt. 10/04/2019</u>
2	Extension of the time limit for furnishing the return in FORM GSTR-7 by a TDS Deductor for the month of March 2019 till the 12.04.2019	<u>18/2019-CT, dt. 10-04-2019</u>	<u>08/2019-C.T./GST dt. 10/04/2019</u>

Central Tax Notifications (contd.)

SI No	Subject	Central Notifications No with date	State Notifications No with date
3	<p>Extension of the due date for furnishing of returns in FORM GSTR-3B for the month of March 2019 for three days (i.e. from 20.04.2019 to 23.04.2019)</p> <p>The notification has come into force from 20-04-2019</p> <p><u>(Notification No 34/2018 – CT, dt 10.08.2018</u> has been amended)</p>	<p><u>19/2019, CT, dt. 22.04.2019</u></p>	<p><u>09/2019–C.T./GST dt. 22-04-2019</u></p>

Central Tax Notifications (contd.)

SI No	Subject	Central Notifications No with date	State Notifications No with date
4	Third amendment, 2019 to the CGST Rules which shall come into force with immediate effect relating to:	<u>20/2019, CT, dt. 23.04.2019</u>	<u>679-F.T. dt. 23-04-2019</u>

◆ **Two new provisos inserted in Rule 23 (revocation of cancellation of registration) prescribing the following:**

- ◆ Returns due for the period **from the date of the order of cancellation till the date of the order of revocation shall be furnished within 30 days from the date of order of revocation.**
- ◆ In case of **retrospective cancellation**, returns due for the period from the effective date of cancellation till the date of order of revocation within **30 days from the date of order of revocation.**

Central Tax Notifications (contd.)

Third amendment, 2019 to the CGST Rules (contd.):

➤ **Amendment in Rule 62 to introduce a new system of payment of tax and furnishing of returns by persons under composition scheme (under section 10) & newly introduced composition like scheme for service providers (Ref. notification No [2/2019-CT\(Rate\) dt 07.03.2019](#))**

Salient points:

- **Quarterly payment of tax by 18th** of the month succeeding each quarter
- Submission of **quarterly statement in Form GST CMP-08 by 18th** of the month succeeding each quarter containing details of payment of self assessed tax.
- **New Form GST CMP-08** prescribed
- **Return in Form GSTR-4** to be submitted for the entire financial year by **30th April** following the end of the financial year.

➤ **Necessary changes made in FORM GST REG-01 (new instruction 17 inserted) to accommodate taxpayers desiring to avail the composition like scheme (vide notification No. [2/2019-CT\(Rate\) dt 07.03.2019](#))**

Central Tax Notifications (contd.)

SI No	Subject	Central Notifications No with date	State Notifications No with date
5	Special procedures to be followed regarding payment of tax and furnishing of return by persons under the composition scheme (under section 10) & newly introduced composition like scheme for service providers (Ref. notification No 2/2019-CT(Rate) dt 07.03.2019):	21/2019-CT, dt. 23-04-2019	680-F.T. dt. 23-04-2019

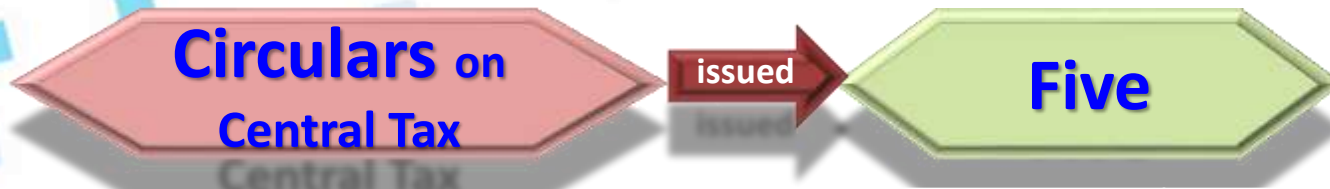
◆ Such persons shall pay **quarterly tax** by **18th** of the month succeeding each quarter.

◆ Such persons shall **furnish a statement** containing the details of payment of self-assessed tax in **GST CMP-08, for every quarter** or, as the case may be, part thereof **by the 18th day** of the month succeeding such quarter.

◆ Such persons shall **furnish a return** for **every financial year** in FORM **GSTR-4** on or before the **30th day of April** following the end of such financial year.

Central Tax Notifications (contd.)

Sl No	Subject	Central Notifications No with date	State Notifications No with date
6	<p>Appointment of 21-06-2019, as the date from which rule 138E shall come into force.</p> <p>◆ Rule 138E: Restriction on furnishing of information in PART A of FORM GST EWB-01 by any consignor/consignee/ transporter/ an e-commerce operator or a courier agency in respect of any registered person, whether as a supplier or a recipient, who:</p> <p>◆ being a composite tax payers defaulted in furnishing returns for two consecutive tax periods; or</p> <p>◆ being a normal taxable person has not furnished the returns for a consecutive period of two months</p>	<p><u>22/2019-CT,</u> <u>dt. 23-04-2019</u></p>	<p><u>681-F.T.</u> <u>dt. 23-04-2019</u></p>



Sl No	Subject	Central Circular No & date	State Circular No & date
1	Clarification regarding exercising option to pay tax under notification No. <u>2/2019-CT(Rate) dt 07.03.2019 (composition like scheme for service providers)</u> which are as under:	<u>97/2019 dt.05.04.2019</u>	<u>17/2019- dt.12-04-2019</u>

➤ **Persons seeking to opt for payment of GST@ 6% (=3%+3%) by availing the benefit of the aforesaid notification, is required to:**

- Indicate the option at serial no. 5 and 6.1(iii) of **GST REG-01** at the time of filing of application for registration if he is applying for new registration
- **File intimation in Form GST CMP-02** by selecting the category of registered person as “Any other supplier eligible for composition levy” [Sl. No. 5(iii)], **latest by 30th April, 2019. Form GST ITC- 03** is also required to be submitted.
- Exercise option in respect of any place of business in any State or UT shall be **deemed to be applicable for all other places of business registered on the same PAN**
- Option would be effective from the **beginning of the financial year** or from the **date of registration** in cases where new registration has been obtained during the financial year
- **Chapter II of the CGST Rules to apply *mutatis mutandis***

Circulars on Central Taxes (contd.)

Sl No	Subject	Central Circular No & date	State Circular No & date
2	<p>● Manner of utilization of input tax credit post insertion of rule 88A of the CGST Rules which allows utilization of input tax credit of Integrated tax towards the payment of Central tax and State tax / UT tax, in any order provided that,</p> <p>● The entire input tax credit on account of Integrated tax is to be exhausted completely before the input tax credit on account of Central tax or State / Union territory tax can be utilized.</p>	<p><u>98/2019</u> <u>dt.23.04.2019</u></p>	<p><u>18/2019</u> <u>dt. 26-04-2019</u></p>

Circulars on Central Taxes (contd.)

SI No	Subject	Central Circular No & date	State Circular No & date
3	Filing of application for revocation of cancellation of registration in terms of Removal of Difficulty Order (RoD) number <u>05/2019-CT dt 23.04.2019</u> [one time opportunity to apply for revocation of cancellation of registration on or before the 22nd July, 2019 for persons whose cancellation order has been passed up to 31st March, 2019]	<u>99/2019</u> <u>dt.23.04.2019</u>	<u>19/2019</u> <u>dt. 26-04-2019</u>

◆ Where the registration has been cancelled with effect from the date of order of cancellation, **all returns** due till the date of such cancellation **are required to be furnished before the application for revocation is be filed**. Returns due for the period **from the date of the order of cancellation till the date of the order of revocation shall be furnished within 30 days from the date of order of revocation**.

◆ In case of **retrospective cancellation**, returns due for the period from the effective date of cancellation till the date of order of revocation within **30 days** from the date of order of revocation.

Circulars on Central Taxes (contd.)

SI No	Subject	Central Circular No & date	State Circular No & date
4	GST applicability on Seed Certification Tags:	<u>100/2019</u> <u>dt.30.04.2019</u>	<u>21/2019-</u> <u>dt.02-05-2019</u>

◆ All the charges which are collected from the seed producers at different stages including those for issue of seed certificates/tags by the Seed Certification Agency of Tamil Nadu and Uttarakhand to the seed producing organization/ companies are collected for the **composite supply of seed testing and certification**, which is **exempt** under [Notification No. 12/2017-CT \(Rate\) Sl. No. 47](#) (services by Central/State Governments by way of testing/certification relating to safety of consumers and public at large, required under any law).

◆ This clarification would apply to supply of seed tags by seed testing and certification agencies of other states also following similar seed testing and certification procedure.

◆ Supply of seed tags by the other departments/manufacturers to the State Government/Seed Certification Agencies is a **supply of goods** liable to tax.

Circulars on Central Taxes (contd.)

SI No	Subject	Central Circular No & date	State Circular No & date
5	<p>GST exemption on the upfront amount (called as premium, salami, cost, price, development charges or by any other name) payable for long term lease (of thirty years, or more) of industrial plots or plots for development of infrastructure for financial business under Entry No. 41 of Exemption Notification No <u>12/2017 – CT (R) dt 28.06.2017</u> is admissible irrespective of whether such upfront amount is payable or paid in one or more instalments, provided the amount is determined upfront.</p>	<p><u>101/20/2019-GST</u> <u>dt.30.04.2019</u></p>	<p><u>22/2019-</u> <u>dt.02-05-2019</u></p>

Removal of difficulties Order issued

One

Sl No	Subject	Central Order No with date	State Order No with date
1	<p>The time limit for filing of application for revocation of cancellation of registration has been extended to 22.07.2019 for the taxpayers:</p> <ul style="list-style-type: none">■ Who could not reply to the show cause notice for cancellation of registration■ Thereby resulting in cancellation of registration &.■ Who were unable to file application for revocation of cancellation of registration against such order of cancellation passed up to 31.03.2019	<p><u>5/2019</u> <u>dt. 23-04-2019</u></p>	<p><u>678-F.T.</u> <u>dt. 23-04-2019</u></p>

Court Cases

- ◆ **Case of Kongovi Pvt Ltd Vs UOI reported in 2019-TIOL-762-HC-KAR-GST**
- ◆ **Karnataka High Court allows revision of GST Tran-1 for non-technical errors**
- ◆ The Court directed the petitioner to approach the Nodal Officer appointed for the State of Karnataka in terms of circular dated 03.04.2018.

- ◆ **Infinity Metals Products India Limited, Sujana Universal Industries Limited, Hindustan Ispat Private Limited, EBC Bearings India Limited, V.S. Ferros Enterprises Private Limited, Hyderabad Steels, MSR India Limited and Suyati Impex Private Limited**
- ◆ **Telangana High Court upholds arrest by GST officials**
- ◆ Division Bench rejected the technical objections raised by the petitioners over the powers and reasons of the GST officials to arrest them.

Court Cases (*contd.*)

- **Case of Union of India Vs Shiyaad reported in 2019-TIOL-888-HC-Kerala-GST**
- **GST Council not to adjudicate on Representations under GST**
- There is no mechanism provided in the Constitution or any other statute for the GST Council to adjudicate the grievances raised by the general public.

- ◆ **Case of Megha Engineering And Infrastructures Ltd Vs CCT reported in 2019-TIOL-893-HC-Telangana-GST**
- ◆ **Interest mandatorily payable on gross tax liability on delayed payment of GST**
- ◆ There can be no doubt about the fact that even in respect of input tax credit available in the electronic credit ledger, there is a necessity to make payment. Once it is statutorily prescribed that payment can be made either by way of cash or from out of the credit available in the electronic credit ledger, the date of payment in respect of both assumes significance for determining the liability to pay interest.

Thank You

THE END

Disclaimer:

This presentation is clarificatory in nature. It is not to be construed as a legal explanation or interpretation of the Acts and the Rules.