



GST Updates- **December, 2019**

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Central/State Tax Notifications

SI No	Subject	Central Notifications No with date	State Notifications No with date
1	<p>Appointment of Shri D.P. Karanam, Commissioner of State Tax, West Bengal, as the officer of the West Bengal Screening Committee on anti-profiteering by the Governor of West Bengal with effect from 06.12.2019 by amending Notification No <u>1639-F.T. dt 14.09.2017</u></p>	N.A.	<p><u>1956-F.T. dt. 06.12.2019</u></p>
2	<p>Due date for furnishing of FORM GSTR-1 for each of the months from July, 2019 to September, 2019 by registered persons having aggregate turnover of more than Rs.1.5 crore & whose principal place of business is in the State of Jammu & Kashmir has been extended till 20.12.2019. <i>Date of Effect: 30.11.2019</i></p>	<p><u>63/2019-CT, dt. 12-12-2019</u></p>	N.A.

Central/State Tax Notifications (contd.)

Sl No	Subject	Central Notifications No with date	State Notifications No with date
3	<p>Due date for furnishing of FORM GSTR-1 for the month of October, 2019 by registered persons having aggregate turnover of more than Rs. 1.5 crore & whose principal place of business is in the State of Jammu & Kashmir has been extended till 20.12.2019.</p> <p><i>Date of Effect: 30.11.2019</i></p>	<p><u>64/2019-CT,</u> <u>dt. 12-12-2019</u></p>	<p>N.A.</p>
4	<p>Due date for furnishing of FORM GSTR-7 for the months of July to October, 2019 by registered persons whose principal place of business is in the State of Jammu & Kashmir has been extended till 20.12.2019</p> <p><i>Date of Effect: 30.11.2019</i></p>	<p><u>65/2019-CT,</u> <u>dt. 12-12-2019</u></p>	<p>N.A.</p>

Central/State Tax Notifications (contd.)

SI No	Subject	Central Notifications No with date	State Notifications No with date
5	<p>Due date for furnishing of FORM GSTR-3B for the months of July to September, 2019 by registered persons whose principal place of business is in the State of Jammu & Kashmir has been extended till 20.12.2019</p> <p><i>Date of Effect: 30.11.2019</i></p>	<p><u>66/2019-CT,</u> <u>dt. 12-12-2019</u></p>	<p>N.A.</p>
6	<p>Due date for furnishing of FORM GSTR-3B for the month of October, 2019 by registered persons whose principal place of business is in the State of Jammu & Kashmir has been extended till 20.12.2019</p> <p><i>Date of Effect: 30.11.2019</i></p>	<p><u>67/2019-CT,</u> <u>dt. 12-12-2019</u></p>	<p>N.A.</p>

Central/State Tax Notifications (contd.)

Sl No	Subject	Central Notifications No with date	State Notifications No with date
7	<p>CGST/WBGST (Eighth Amendment) Rules, 2019 – Mandatory requirement of preparation of e-invoices by a class of registered persons as may be notified by the Government by including particulars contained in FORM GST INV-01 after obtaining an Invoice Reference Number (IRN) on the Common GST Electronic Portal. [New rules 48(4), 48(5) & 48(6) inserted]</p> <p><i>Date of Effect: 13.12.2019</i></p>	<p><u>68/2019-CT,</u> <u>dt. 13-12-2019</u></p>	<p><u>2050-F.T</u> <u>dt 23-12-2019</u></p>
8	<p>Common GST Electronic Portal notified for the purpose of preparation of e-invoices in terms of newly inserted rule 48(4)</p> <p><i>Date of Effect: 01.01.2020</i></p>	<p><u>69/2019-CT,</u> <u>dt. 13-12-2019</u></p>	<p><u>2051-F.T</u> <u>dt 23-12-2019</u></p>

Central/State Tax Notifications (contd.)

Sl No	Subject	Central Notifications No with date	State Notifications No with date
9	Registered persons whose aggregate turnover in a financial year exceeds Rs 100 crore are notified as the class of persons who shall prepare e-invoices in terms of Rule 48(4) for B2B supplies <i>Date of Effect: 01.04.2020</i>	<u>70/2019-CT,</u> <u>dt. 13-12-2019</u>	<u>2052-F.T</u> <u>dt 23-12-2019</u>
10	01.04.2020 fixed as the appointed day for mandatory requirement of having QR code in tax invoices. [Sixth proviso to rule 46 inserted by CGST 4 th Amendment Rule, 2019 vide Notification No <u>31/2019-CT, dt. 28-06-2019</u>]	<u>71/2019-CT,</u> <u>dt. 13-12-2019</u>	<u>2053-F.T</u> <u>dt 23-12-2019</u>
11	Registered persons, whose aggregate turnover in a financial year exceeds Rs 500 crore are notified as class of persons who shall issue tax invoices with QR Code in B2C invoices <i>Date of Effect: 01.04.2020</i>	<u>72/2019-CT,</u> <u>dt. 13-12-2019</u>	<u>2054-F.T</u> <u>dt 23-12-2019</u>

Central/State Tax Notifications (contd.)

SI No	Subject	Central Notifications No with date	State Notifications No with date
12	<p>Due date for furnishing of FORM GSTR-3B for the month of November, 2019 has been extended till 23.12.2019</p> <p><i>Date of Effect: 20.12.2019</i></p>	<p><u>73/2019-CT,</u> <u>dt. 23-12-2019</u></p>	<p><u>17/2019-C.T./GST</u> <u>dt. 24-12-2019</u></p>
13	<p>Late fee waived for the registered persons who failed to furnish FORM GSTR-1 for the months/quarters from July, 2017 to November, 2019 by the due date but who furnish the same between the period from 19.12.2019 to 10.02.2020</p> <p><i>Date of Effect: 19.12.2019</i></p>	<p><u>74/2019-CT,</u> <u>dt. 26-12-2019</u></p>	<p><u>2089-F.T</u> <u>dt 31-12-2019</u></p>

Central/State Tax Notifications (contd.)

SI No	Subject	Central Notifications No with date	State Notifications No with date
14	CGST/WBGST (Ninth Amendment) Rules, 2019 in respect of the following:	<u>75/2019-CT,</u> <u>dt. 26-12-2019</u>	<u>2090-F.T</u> <u>dt 31-12-2019</u>

■ Amendment in Rule 36(4):

■ An RTP can avail of ITC in respect of invoices or debit notes whose details have not been uploaded by the suppliers **up to the extent of 10%** *[instead of 20% as it was previously]* of the eligible credit available in respect of uploaded details of invoices or debit notes by the suppliers

■ *Date of effect: 26.12.2019*

⊕ Insertion of New Rule 86A in respect of conditions of use of amount available in electronic credit ledger:

⊕ Provision made for not allowing debiting of electronic credit ledger up to one year for discharging any liability or for claim of any refund of any unutilised input tax credit in case where there are reasons to believe that the credit of input tax available in the electronic credit ledger has been fraudulently availed or is ineligible due to the circumstances as specified in the rule.

■ *Date of effect: 26.12.2019*

◆ Insertion of clause (c) to Rule 138E :

◆ Disallowance of furnishing of information in PART A of FORM GST EWB-01 in case a person has not furnished FORM GSTR-1 for any two months or for two quarters.

■ *Date of effect: 11.01.2020*

Central /State Tax Notifications (contd.)

Sl No	Subject	Central Notifications No with date	State Notifications No with date
15	<p>Due date for furnishing of FORM GSTR-1 for the month of November, 2019 by registered persons having aggregate turnover of more than Rs. 1.5 crore & whose principal place of business is in the State of Assam, Manipur or Tripura has been extended till 31.12.2019.</p> <p><i>Date of Effect: 11.12.2019</i></p>	<p><u>76/2019-CT,</u> <u>dt. 26-12-2019</u></p>	N.A.
16	<p>Due date for furnishing of FORM GSTR-3B for the month of November, 2019 by registered persons whose principal place of business is in the State of Assam, Manipur, Meghalaya or Tripura has been extended till 31.12.2019.</p> <p><i>Date of Effect: 23.12.2019</i></p>	<p><u>77/2019-CT,</u> <u>dt. 26-12-2019</u></p>	N.A.
17	<p>Due date for furnishing of FORM GSTR-7 for the months of November, 2019 by registered persons whose principal place of business is in the State of Assam, Manipur or Tripura has been extended till 26.12.2019.</p> <p><i>Date of Effect: 10.12.2019</i></p>	<p><u>77/2019-CT,</u> <u>dt. 26-12-2019</u></p>	N.A.

Central/State Tax (Rate) Notifications

SI No	Subject	Central Notifications No with date	State Notifications No with date	IGST Notifications No with date
1	Prescribes changes in GST rates for certain goods:	<u>27/2019-CT(R)</u> <u>dt. 30.12.2019</u>	<u>20 FT/2020</u> <u>dt 03.01.2020</u>	<u>26/2019-IGST (R)</u> <u>dt. 30.12.2019</u>

From 12% (Sch II) to 18% (Sch III), [Effective date: 1st January, 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; *Chapter: 3923 or 6305, [SI: 163B]*

Flexible intermediate bulk containers; *Chapter: 6305 32 00 , [SI: 163C]*

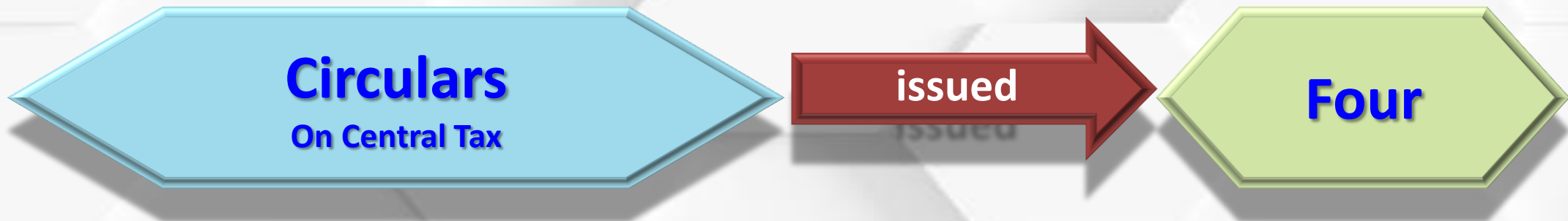
Central/State Tax (Rate) Notifications (contd.)

SI No	Subject	Central Notifications No with date	State Notifications No with date	IGST Notifications No with date
2	<p>Exemption to Upfront amount payable in respect of service by way of granting of long term lease of thirty years, or more of industrial plots or plots for development of infrastructure for financial business, provided by the State Government Industrial Development Corporations or Undertakings or by any other entity having 20% [instead of previously fixed 50%] or more ownership of Central Government, State Government, Union territory to the industrial units or the developers in any industrial or financial business area subject to certain conditions.</p> <p><u>[Amending notification No. 12/2017- CT (R) dt 28-06-2017]</u></p>	<p><u>28/2019-CT(R)</u> <u>dt. 31.12.2019</u></p>	<p><u>38-FT/2020</u> <u>dt 07.01.2020</u></p>	<p><u>27/2019-IGST (R)</u> <u>dt. 31.12.2019</u></p>

Central/State Tax (Rate) Notifications (contd.)

SI No	Subject	Central Notifications No with date	State Notifications No with date	IGST Notifications No with date
3	Amendment of <u>notification No 13/2017 CT (R)</u> in respect of services under reverse charge mechanism (RCM)[<i>Substitution of sl. no 15 of the notification</i>] as under:	<u>29/2019-CT(R)</u> <u>dt. 31.12.2019</u>	<u>39-FT/2020</u> <u>dt 07.01.2020</u>	<u>28/2019-IGST (R)</u> <u>dt. 31.12.2019</u>

SI	Description	Supplier	Recipient
15	Services provided by way of renting of any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration charged from the service recipient, provided to a body corporate.	Any person, other than a body corporate who supplies the service to a body corporate and does not issue an invoice charging central tax at the rate of 6 per cent. to the service recipient.	Any body corporate located in the taxable territory.



Sl No	Subject	Central Circular No & date	State Circular No & date
1	Ab-initio withdrawal of Circular No. <u>107/26/2019</u> dt <u>18.07.2019</u> in respect of clarification on various doubts associated with supply of Information Technology enabled Services (ITeS services) to overseas entities under GST.	<u>127/2019</u> dt 04.12.2019	<u>48/2019</u> dt 10.12.2019
2	Further clarification on mandatory generation & quoting of Document Identification Number (DIN) on any communication issued by the officers of the Central Board of Indirect Taxes and Customs (CBIC) to tax payers and other concerned persons w.e.f. 08.11.2019	<u>128/2019</u> dt 23.12.2019	N.A

Circulars on Central Tax (contd.)

Sl No	Subject	Central Circular No & date	State Circular No & date
3	Standard Operating Procedure to be followed in case of non-filers of returns.	<u>129/2019</u> dt 24.12.2019	<u>49/2019</u> dt 26.12.2019
4	<p>Clarification that RCM on the service of renting of any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration charged from the service recipient would be applicable only if the supplier fulfils all the following conditions:–</p> <ul style="list-style-type: none"> ◆ The supplier is other than a body-corporate; ◆ does not issue an invoice charging GST @12% from the service recipient; and ◆ supplies the service to a body corporate. 	<u>130/2019</u> dt 31.12.2019	<u>1/2020</u> dt 16.01.2020

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SI No	Subject	Central Order No & date	State Order No & date
1	Extension of the last date for filing of appeals before the GST Appellate Tribunal in respect of orders of Appellate Authority on account of non-constitution of benches of the Appellate Tribunal	<u>9/2019-CT</u> dt 3.12.2019	<u>1993-F.T.</u> dt. 12.12.2019
2	The due date for furnishing of details in Annual Return (FORM GSTR-9) / in Reconciliation Statement (FORM GSTR-9C) for the financial year 2017-18 is extended till 31.01.2020	<u>10/2019-CT</u> dt 26.12.2019	<u>2091-F.T.</u> dt. 31.12.2019

Court Judgement

◆ **HIGH COURT OF AHMEDABAD: Case of Kushal Ltd Vs UoI reported in 2019-TIOL-2943-HC-AHM-GST**

◆ **Provisional Attachment is not permissible u/s 83 when proceedings u/s 62, 63,64, 67 or 74 of CGST Act, is not pending.**

◆ **A reading of Section 83 of the CGST Act makes it clear that a sine qua non for exercising powers under this provisions is that proceedings should be pending u/s 62, 63, 64, 67 or 74 of the CGST Act. On the date when the orders of provisional attachment came to be passed, the basic requirement for exercising powers u/s 83 have not been satisfied. Hence the provisional attachment is not in consonance with the provisions of Section 83 and cannot be sustained. As such, the orders attaching the petitioner's bank accounts are unsustainable and merit being quashed.**

Rulings by WBAAR

Order No & date: 37/WBAAR/2019-20 dated 09/12/2019

Applicant: Switz Foods Pvt Ltd

Issue: Whether the products as listed in the Table of para 1.5 in *order no. 37/WBAAR/2019-20 dt 09/12/2019* are classifiable under HSN 1601 (mostly baked food preparations made of flour and contain chicken)?

Rulings: Chicken meat is used as a filling in most of the products where bread or baked flour is used as the base. The baked product (sandwich, puff, patty, burger etc.) as distinct food preparations will survive even if the chicken meat is excluded from the filling. They are, therefore, not food preparations based on chicken meat. Such bakers' wares cannot, therefore, be classified under HSN 1601.

A few of the Applicant's products would not survive as food preparation if the chicken meat were removed. Such products may be classified under HSN 1601, provided they contain more than 20% by weight of meat.

Rulings by WBAAR (contd.)

Order No & date: [38/WBAAR/2019-20 dated 24/12/2019](#)

Applicant: Infobase Services Pvt Ltd

Issue:

The Tollygunge Club Ltd has engaged the applicant for supplying the service of printing the 'Directory of Members 2020'. The applicant also enters into an agreement with the Club for marketing of advertisement space for the Directory. The applicant will have to finance the project cost of printing the Directory from the proceeds from sale of space for advertisements. If it exceeds the final project cost for printing, the applicant will gain 75% of the differential amount. If it does not cover the cost of such printing, the applicant will have to bear the losses to that extent. The applicant will raise tax invoice on the Club for the printing service. However, the Club will also raise invoice on the applicant for the amount by which the proceeds from sale of advertisement space falls short of the cost of printing.

Whether its procurement of advertisements for the Directory is classifiable as selling of space for advertisement in print media and whether SI No. 21(i) of Notification No. 11/2017-CT (R) dt 28/06/2017 (corresponding State Notification No. 1135-FT dt 28/06/2017) is applicable thereto.

Rulings:

The Applicant is making a mixed supply to the Tollygunge Club of printing service (SAC 998912) & intermediary service for selling space for advertisement on behalf of the club (SAC 998362). It shall be treated as supply of the above intermediary service taxable @ 18% under SI No. 21 (ii) of Notification No. 11/2017 – CT (R) dt 28/06/2017 (corresponding State Notification No. 1135-FT dated 28/06/2017), as amended from time to time.

Rulings by WBAAR (contd.)

Order No & date: [39/WBAAR/2019-20 dated 24/12/2019](#)

Applicant: Ambo Agritec Pvt Ltd

Issue:

The Applicant is stated to be a manufacturer of vanaspati, refined oil & biscuits as well as manufacturer of a non-edible intermediary product for confectionery industry, which is prepared from dough of wheat flour, sugar, food grade sodium bicarbonate and water, cut into tiny Kaju shaped pellets. Ruling is sought on the classification of the above intermediary product.

Rulings:

The Applicant is supplying a mixture and dough of wheat flour, sugar and water, cut into specific shape, which is dried and hardened by heating. It is classifiable under tariff item 1901 20 00.

Thank You

THE END

Image courtesy:
<https://www.google.co.in/imghp?hl=en&tab=ri&ogbl>

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.