



RJA

Rajput Jain & Associates

Chartered Accountants

**Committed to
Provide
Innovative
Solutions**

**Development of new return filling system by GSTN
Orders & Notification**

Rajput Jain & Associates, Chartered Accountants offers its clients a full range of services. The company has been setup by a group of young, enthusiastic highly skilled and motivated professional who have taken experience from the top consulting firm and are extensively experienced in their chosen fields has providing a wide array of consultancy in the field of accounting , taxation , assurance and business advisory service to various clients and other stakeholders.

We are the exclusive member in India of the association of international tax consultants, an association of independent professional firm represented throughout Europe, US, Canada, South Africa, Australia and Asia.




GST

GOODS AND SERVICE TAX

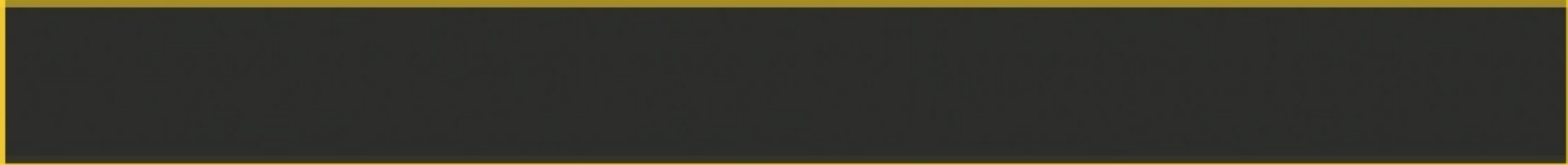


Table of Contents

	Page
Development of new return filling system by GSTN	4
Recommendations made during 31 st Meeting of the GST Council held regarding Rate changes and clarification in Goods	6
Orders	14
Notification	17



Development of new
return filing system by
GSTN



Development of new return filing system by GSTN



GSTN will focus on the development of new return filing, further improving the user interface, and Business Intelligence and Analytics. While the new return is yet to be notified, GSTN has started development of the components in which major changes are not expected. Improvement in User Interface on the basis of feedback is a continuous

process. Few important initiatives/improvements made for better User experience are:

- Questionnaire for filing GSTR-3B to avoid errors by taxpayers.
- Option to generate pre-populated Challan by the system to avoid depositing Cash in wrong Head by the taxpayers.
- Introduction of one click nil return filing.
- Suggested utilisation of ITC informed to the taxpayer for discharging tax liability.
- Contextual help for GST transactions like Registration, Returns, Payment, etc.

GSTN has started work on BI & Analytics. Different scenarios of BI have been identified on which work is going on such as Persona based Analysis, Predictive Analysis, Fraud/Anomaly Detection, Statistical Scoring, 360 degree view taxpayers, Circular Trading & Network Analysis etc. Further, GSTN has started sharing data with tax authorities on the following:

1. Mis-match between figures reported in GSTR-1 & GSTR-3B.
2. Mis-match between figures reported GSTR-3B and that computed by the system in GSTR-2A.
3. Taxpayers who have generated e-way bill but not filed tax returns.

Comparison of GSTR-1 & GSTR-3B for liability analysis, GSTR-2A & GSTR-3B for comparison of ITC being claimed by taxpayers, and analysis regarding taxpayers who have generated e-way bill but not filed tax returns is being done and the reports generated are shared with tax authorities for taking appropriate action.

Recommendations made during 31st Meeting of the GST Council



Recommendations made during 31st Meeting of the GST Council held regarding Rate changes and clarification in Goods

GST Council in the 31st meeting held on 22nd December, 2018 at New Delhi took following decisions relating to changes in GST rates, and clarification (on Goods). The decisions of the GST Council have been presented in this note for easy understanding. The same would be given effect to through Gazette notifications/ circulars which shall have force of law.

GST rate reduction on goods which were attracting GST rate of 28%

1. 28% to 18%

- Pulleys, transmission shafts and cranks, gear boxes etc., falling under HS Code 8483
- Monitors and TVs of up to screen size of 32 inches
- Re-treaded or used pneumatic tyres of rubber;
- Power banks of lithium ion batteries. Lithium ion batteries are already at 18%. This will bring parity in GST rate of power bank and lithium ion battery.
- Digital cameras and video camera recorders
- Video game consoles and other games and sports requisites falling under HS code 9504.

2. 28% to 5%

Parts and accessories for the carriages for disabled persons

GST rate reduction on other goods,-

1. 18% to 12%

- Cork roughly squared or debagged
- Articles of natural cork
- Agglomerated cork

2. 18% to 5%

- Marble rubble

3. 12% to 5%

- Natural cork
- Walking Stick
- Fly ash Blocks

4. 12% to Nil:

- Music Books

5. 5% to Nil

- Vegetables, (uncooked or cooked by steaming or boiling in water), frozen, branded and put in a unit container
- Vegetable provisionally preserved (for example by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.

6. Miscellaneous

- Exemption from GST on supply of gold by Nominated Agencies to exporters of article of gold Jewellery.
- Exemption from GST on proceeds received by Government from auction of gifts received by President, Prime Minister, Governor or Chief Minister of a State and public servants, the proceeds of which is used for public or charitable cause.
- Exemption from IGST/Compensation cess on vehicles imported for temporary purposes under the Customs Convention on the Temporary importation of Private Road Vehicles (carnet de passages-en-douane).
- Rate of 5%/18% to be applied based on transaction value of footwear
- Uniform GST rate of 12% on Flexible Intermediate Bulk Container (FIBC) from existing 5%/12% (depending on the value)

GST on solar power generating plant and other renewable energy plants

- GST rate of 5% rate has been prescribed on renewable energy devices & parts for their manufacture (bio gas plant/solar power based devices, solar power generating system (SGPS) etc) [falling under chapter 84, 85 or 94 of the Tariff]. Other goods or services used in these plants attract applicable GST.

- Certain disputes have arisen regarding GST rates where specified goods attracting 5% GST are supplied along with services of construction etc and other goods for solar power plant.
- To resolve the dispute the Council has recommended that in all such cases, the 70% of the gross value shall be deemed as the value of supply of said goods attracting 5% rate and the remaining portion (30%) of the aggregate value of such EPC contract shall be deemed as the value of supply of taxable service attracting standard GST rate.

Clarifications

- Sprinkler system consisting of nozzles, lateral and other components would attract 12% GST rate under S.No. 195B of notification No. 1/2017-Central Tax (Rate) dated 28.6.2018
- Movement of Rigs, Tools & Spares and all goods on wheels on own account where such movement is not intended for further supply of such goods but for the provision of service does not involve a supply (e.g., movement of testing equipment etc.) and is not be liable to GST.
- The goods with description Bagasse Board [whether plain or laminated] falling under Chapter 44 attract GST at the rate of 12%.
- Concessional GST rate of 5% applies to the LPG supplied in bulk to an OMC by refiners/fractioners for bottling for further supply to household domestic consumers.

- While animal/cattle/aquatic/poultry feed are exempt vide S. No. 102 of notification No. 2/2017-Central Tax (Rate), this exemption would not apply to their inputs such as fish meal, meat bone meal, bran, sharps, oil cakes of various oil seeds etc.
- Manure of determination of classification of vitamins, provitamins etc. as animal feed supplements
- Sattu or Chattua falling under HS code 1106 and attracts the applicable GST rate.
- Polypropylene Woven and Non-Woven Bags and PP Woven and Non-Woven Bags laminated with BOPP falls under HS code 3923 and attract 18% GST rate.
- 18% GST is applicable on wood logs including the wood in rough/log used for pulping.
- Turbo charger is classified under heading 8414 and attracts 18% GST and not 5% GST.
- Fabric even if embroidered or has stitching of lace and tikki etc., and even if sold in three piece fabric as ladies suit set, will be classifiable as fabric and would attract 5% GST.
- Scope of concessional rate of 5% GST rate for specified equipment for waste to energy plant.

Reduction in GST rates/exemptions on services

1. GST rate on cinema tickets above Rs. 100 shall be reduced from 28% to 18% and on cinema tickets upto Rs. 100 from 18% to 12%.
2. GST rate on third party insurance premium of goods carrying vehicles shall be reduced from 18% to 12%
3. Services supplied by banks to Basic Saving Bank Deposit (BSBD) account holders under Pradhan Mantri Jan Dhan Yojana (PMJDY) shall be exempted.
4. Services supplied by rehabilitation professionals recognized under Rehabilitation Council of India Act, 1992 at medical establishments, educational institutions, rehabilitation centers established by Central Government / State Government or Union Territories or entity registered under section 12AA of the Income-tax Act shall be exempted.
5. Services provided by GTA to Government departments/local authorities which have taken registration only for the purpose of deducting tax under Section 51 shall be excluded from payment of tax under RCM and the same shall be exempted.
6. Exemption on services provided by Central or State Government or Union Territory Government to their undertakings or PSUs by way of guaranteeing loans taken by them from financial institutions is being extended to guaranteeing of such loans taken from banks.
7. Air travel of pilgrims by non-scheduled/charter operations, for religious pilgrimage facilitated by the Government of India under bilateral arrangements shall attract the same rate of GST as applicable to similar flights in Economy class (i.e. 5% with ITC of input services).

Rationalization

8. Parliament and State legislatures shall be extended the same tax treatment with regard to payment of tax under RCM (reverse charge mechanism) as available to Central and State Governments.
9. Security services (supply of security personnel) provided to a registered person, except Government Departments which have taken registration for TDS and entities registered under composition scheme, shall be put under RCM.
10. Services provided by unregistered Business Facilitator (BF) to a bank and agent of Business correspondent (BC) to a BC shall be put under RCM.

Clarifications

11. To clarify that with effect from 31st January, 2018 degrees/ diploma awarded by IIMs under IIM Act, 2017 will be exempt from GST.
12. To clarify that the services provided by IFC and ADB are exempt from GST in terms of provisions of IFC Act, 1958 and ADB Act, 1966.
13. To clarify to West Bengal that services provided by Council/ Board of Primary/ Secondary/ Higher Secondary Education for conduct of examination to its students are exempt.
14. To clarify that "printing of pictures" falls under service code "998386: Photographic and videographic processing services" of the scheme

of classification of services and attract GST @18% and not under "998912: Printing and reproduction services of recorded media, on a fee or contract basis "which attracts GST @12%.

15. To clarify that leasing of pumps and reservoirs by the OMCs to petrol pump dealers is a mixed supply and the Licence Fee Recovery (LFR) charged for the same shall be leviable to GST @ 28%, the rate applicable to pumps. Leasing of land and buildings along with equipment shall fall under heading 9972 (real estate services) and attract GST rate of 18%.
16. To clarify that the incentives paid by RBI to Banks under "Currency Distribution and Exchange Scheme" (CDES) are taxable.
17. To clarify under section 11(3) of the CGST Act, 2017 that scope of entry for multi-modal transport with GST rate of 12% inserted w.e.f. date 26.07.2018, covers only transport of goods from a place in India to another place in India, that is, only domestic multi-modal transport.
18. To clarify that the nature of business establishment making supply of food, drinks and other articles for human consumption will not determine whether the supply by such establishments is a supply of goods or services. It will rather depend on the constituents of each individual supply and whether same satisfies the conditions / ingredients of a 'composite supply' or 'mixed supply'.
19. To clarify that GST is exempt on supply of food and drinks by an educational institution when provided by the institution itself to its

students, faculty and staff and is leviable to GST of 5% when provided by any other person based on a contractual arrangement with such institutions.

20. To clarify that the banking company is liable to pay GST on the entire value of service charge or fee charged to customers whether or not received via business facilitator or the business correspondent.
21. To issue a clarification to Food Corporation of India (FCI) that the service provided by godown owner in case of lease with services, where the godown owner, besides leasing the warehouse, undertakes to carry out activities of storage and preservation of stored food grains, is the service of storage and warehousing of agricultural produce and the same is exempt.
22. Extending the Composition scheme to small service providers. The rate of tax and threshold limit to be proposed - Law Committee and Fitment Committee.
23. Tax rate on lotteries – Committee of States.
24. Taxation of residential property in real estate sector – Law Committee and Fitment Committee.
25. Threshold limit of exemption under GST regime – GoM on MSMEs.

2. GST council in its next meeting would take a view on the above issues in its next meeting.

Creation of a Centralized Appellate Authority for Advance Ruling (AAAR) to deal with cases of conflicting decisions by two or more State Appellate Advance Ruling Authorities on the same issue.

Amendment of section 50 of the CGST Act to provide that interest should be charged only on the net tax liability of the taxpayer, after taking into account the admissible input tax credit, i.e. interest would be leviable only on the amount payable through the electronic cash ledger.

1. There would be a single cash ledger for each tax head. The modalities for implementation would be finalized in consultation with GSTN and the Accounting authorities.
2. A scheme of single authority for disbursement of the refund amount sanctioned by either the Centre or the State tax authorities would be implemented on pilot basis. The modalities for the same shall be finalized shortly.
3. The new return filing system shall be introduced on a trial basis from 01.04.2019 and on mandatory basis from 01.07.2019.
4. The due date for the furnishing of the annual returns in FORM GSTR-9, FORM GSTR-9A and reconciliation statement in FORM GSTR-9C for the Financial Year 2017 – 2018 shall be further extended till 30.06.2019.
5. The following clarificatory changes, inter-alia, shall be carried out in the formats/instructions according to which the annual return / reconciliation statement is to be submitted by the taxpayers:

ORDERS

NOTIFICATIONS





List of GST Notification / Circular / Order issued on 31.12.2018 to give effect to 31st GST Council Meeting Decisions

Order No. 04/2018-Central Tax

New Delhi, the 31st December, 2018

Due date of GSTR-8 for October to December 2018 extended to 31.01.2019

S.O. 6430(E).—WHEREAS, sub-section (4) of section 52 of the **Central Goods and Services Tax Act, 2017** (12 of 2017) (hereafter in this Order referred to as the said Act) provides that every operator who collects the amount specified in sub-section (1) shall furnish a statement, electronically, containing the details of outward supplies of goods or services or both effected through it, including the supplies of goods or services or both returned through it, and the amount collected under sub-section (1) during a month, in such form and

manneras may be prescribed, within ten days after the end of such month;

AND WHEREAS, certain operators, were unable to obtain registration because of technical issues being faced by them on the common portal but they collected the amount for the months of October, November and December 2018, as a result whereof, the statement under sub-section (4) of section 52 of the said Act could not be furnished and because of that certain difficulties

Have arisen in giving effect to the provisions of the said sub-section;

NOW, THEREFORE, in exercise of the powers conferred by section 172 of the Central Goods and Services Tax Act, 2017, the Central Government, on recommendations of the Council, hereby makes the following Order, to remove the difficulties, namely: —

1. Short title. —This Order may be called the **Central Goods and Services Tax (Fourth Removal of Difficulties) Order, 2018**.

2. In section 52 of the Central Goods and Services Tax Act, 2017, in sub-section (4), the following Explanation shall be inserted, namely: —

“Explanation: – For the purposes of this sub-section, it is hereby declared that the due date for furnishing the said statement for the months of October, November and December, 2018 shall be the 31st January, 2019.”.

Order No. 03/2018-Central Tax

New Delhi, the 31st December, 2018

FORM GSTR-9, GSTR-9A & GSTR-9C due date extended to 30.06.2019

S.O.6429(E).—WHEREAS, sub-section (1) of section 44 of the **Central Goods and Services Tax Act, 2017** (12 of 2017) (hereafter in this Order referred to as the said Act) provides that every registered person, other than an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, shall furnish an annual return for every financial year electronically in such form and manner as may be prescribed on or before the thirty-first day of December following the end of such financial year;

AND WHEREAS, for the purpose of furnishing of the annual return electronically for every financial year as referred to in sub-section (1) of section 44 of the said Act, through the electronic system to be developed is at the advanced stage, it may likely to take some more time for being made operational as a result whereof, the said annual return for the period from the 1st July, 2017 to the 31st March, 2018 could not be furnished by the registered persons, as referred to in the said sub-section (1) and because of that, certain difficulties have arisen in giving effect to the provisions of the said section.

NOW, THEREFORE, in exercise of the powers conferred by section 172 of the Central Goods and Services Tax Act, 2017, the Central Government, on recommendations

of the Council, hereby makes the following Order, to remove the difficulties, namely:—

1. Short title.— This Order may be called the Central Goods and Services Tax (Third Removal of Difficulties) Order, 2018.

2. In section 44 of the Central Goods and Services Tax Act, 2017, in the Explanation, for the figures, letters and word “31st March, 2019”, the figures, letters and word “30th June, 2019” shall be substituted.

Order No. 02/2018-Central Tax

New Delhi, the 31st December, 2018

CBIC extends due date for availing ITC of FY 2017-18

S.O.6428 (E).—WHEREAS, sub-section (4) of section 16 of the **Central Goods and Services Tax Act, 2017** (12 of 2017) (hereafter in this Order referred to as the said Act) provides that a registered person shall not be entitled to take input tax credit in respect of any invoice or debit note for supply of goods or services or both after the due date of furnishing of the return under section 39 for the month of September following the end of financial year to which such invoices or invoice relating to such debit note pertains or furnishing of the relevant annual return, whichever is earlier;

AND WHEREAS, sub-section (3) of section 37 of the said Act provides that-

Any registered person, who has furnished the details under sub-section (1) for any tax period and which have remained unmatched under section 42 or section

43, shall, upon discovery of any error or omission therein, rectify such error or omission in such manner as may be prescribed, and shall pay tax and interest, if any, in case there is short payment of tax on account of such error or omission, in return to be furnished for such tax period:

Provided that no rectification of error or omission in respect of the details furnished under sub-section (1) shall be allowed after furnishing of the return under section 39 for the month of September following the end of the financial year to which such details pertain, or furnishing of the relevant annual return, whichever is earlier;

AND WHEREAS, the financial year 2017-18 was the first year of the implementation of the Goods and Services Tax in India and the taxpayers were still in the process of familiarizing themselves with the new taxation system and due to lack of said familiarity-

(i) the registered persons eligible to avail input tax credit could not claim the same in terms of provisions of section 16 because of missing invoices or debit notes referred to sub-section (4) within the stipulated time;

(ii) The registered persons could not rectify the error or omission in terms of provisions of sub-section (3) of section 37 within the stipulated time,

As a result whereof certain difficulties have arisen in giving effects to the provisions of sub-section (4) of section 16 and sub-section (3) of section 37;

NOW, THEREFORE, in exercise of the powers conferred by section 172 of the Central Goods and Services Tax Act, 2017, the Central Government, on

recommendations of the Council, hereby makes the following Order, to remove the difficulties, namely:—

1. Short title—This Order may be called the **Central Goods and Services Tax (Second Removal of Difficulties) Order, 2018.**-

2. In sub-section (4) of section 16 of the said Act, the following proviso shall be inserted, namely: —

“Provided that the registered person shall be entitled to take input tax credit after the due date of furnishing of the return under section 39 for the month of September, 2018 till the due date of furnishing of the return under the said section for the month of March, 2019 in respect of any invoice or invoice relating to such debit note for supply of goods or services or both made during the financial year 2017-18, the details of which have been uploaded by the supplier under sub-section (1) of section 37 till the due date for furnishing the details under sub-section (1) of said section for the month of March, 2019.”.

3. In sub-section (3) of section 37 of the said Act, after the existing proviso, the following proviso shall be inserted, namely: —

“Provided further that the rectification of error or omission in respect of the details furnished under sub-section (1) shall be allowed after furnishing of the return under section 39 for the month of September, 2018 till the due date for furnishing the details under sub-section (1) for the month of March, 2019 or for the quarter January, 2019 to March, 2019.”.

Notification

Notification No. 30/2018-Union Territory Tax (Rate)

New Delhi, the 31st December, 2018

Reg. UTGST on Transport of goods in containers by rail by any person other than Indian Railways

G.S.R.1275(E).— In exercise of the powers conferred by sub-section (3) of section 8 of the **Union Territory Goods and Services Tax Act, 2017** (14 of 2017), the Central Government, on the recommendations of the Council, and on being satisfied that it is necessary so to do for the purpose of clarifying the scope and applicability of the notification of the Government of India, in the Ministry of Finance (Department of Revenue) **No.11/2017- Union Territory Tax (Rate), dated the 28th June, 2017**, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 702(E), dated the 28th June, 2017,

hereby inserts the following Explanation in the said notification, in the Table, against serial number 9, in column (3), in item (vi), namely:-

“Explanation 2.- Nothing contained in this item shall apply to supply of a service other than by way of transport of goods from a place in India to another place in India.”.

2. The existing Explanation in the above items shall be renumbered as Explanation 1.

3. This notification shall come into force on the 1st day of January, 2019.

Notification No. 29/2018-Union Territory Tax (Rate)

New Delhi, the 31st December, 2018

UTGST: New services under Reverse Charge Mechanism wef 1st January 2019

G.S.R.1273(E).- In exercise of the powers conferred by sub-section (3) of section 7 of the **Union Territory Goods and Services Tax Act, 2017** (14 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), **No.13/2017- Union Territory Tax (Rate), dated the 28th June, 2017**, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-

section(i), vide number G.S.R. 704(E), dated the 28th June, 2017, namely:-

In the said notification,-

(i) In the Table,-

(a) against serial number 1, in the entry in column (2), after item (g), the following proviso shall be inserted, namely: –

“Provided that nothing contained in this entry shall apply to services provided by a goods transport agency, by way of transport of goods in a goods carriage by road, to, –

(a) a Department or Establishment of the Central Government or State Government or Union territory; or

(b) local authority; or

(c) Governmental agencies,

Which has taken registration under the **Central Goods and Services Tax Act, 2017**(12 of 2017) only for the purpose of deducting tax under section 51 and not for making a taxable supply of goods or services.”;

Notification No. 28/2018- Union Territory Tax (Rate)

New Delhi, the 31st December, 2018

CBIC exempt certain services from UTGST w.e.f. 1st January 2019

21B	Heading 9965 or Heading 9967	Services provided by a goods transport agency, by way of transport of goods in a goods carriage, to, – (a) a Department or Establishment of the Central Government or State Government or Union territory; or (b) local authority; or (c) Governmental agencies, Which has taken registration under the Central Goods and Services Tax Act, 2017 (12 of 2017) only for the purpose of deducting tax under Section 51 and not for making a taxable supply of goods or services.	Nil	Nil
-----	------------------------------	---	-----	-----

27A	Heading 9971	Services provided by a banking company to Basic Saving Bank Deposit (BSBD) account holders under PradhanMantri Jan DhanYojana (PMJDY).	Nil	Nil
-----	--------------	--	-----	-----

74A	Heading 9993	Services provided by rehabilitation professionals recognized under the Rehabilitation Council of India Act, 1992 (34 of 1992) by way of rehabilitation, therapy or counselling and such other activity as covered by the said Act at medical establishments, educational institutions, rehabilitation centers established by Central Government, State Government or Union territory or an entity registered under section 12AA of the Income-tax Act, 1961 (43 of 1961).	Nil	Nil
-----	-----------------	---	-----	-----

Notification No. 27/2018- Union Territory Tax (Rate)

New Delhi, the 31st December, 2018

Changes in UTGST rates of various services from 1st January 2019

G.S.R. 1279(E).- In exercise of the powers conferred by sub-section (1) of section 7, sub-section (1) of section 8 and clause (iv) and clause (v) of section 21 of the **Union Territory Goods and Services Tax Act, 2017** (14 of 2017) read with sub-section (5) of section 15 and sub-section (1) of section

16 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), **No.11/2017-Union Territory Tax (Rate), dated the 28th June, 2017**, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 702(E), dated the 28th June, 2017, namely:-

1. In the said notification,-
(i) in the Table, –

(a) against serial number 3, in column (3), in item (xii), after the brackets, figures and word “(xi) above”, the word and number “and serial number 38 below” shall be inserted;

(b) against serial number 7, in column (3), in item (i), in Explanation 1, the words “school, college” shall be omitted;

Transportation of passengers, with or without accompanied baggage, by air, by non-scheduled air transport service or charter operations, engaged by specified organisations in respect of religious pilgrimage facilitated by the Government of India, under bilateral arrangement.	2.5	Provided that credit of input tax charged on goods used in supplying the service has not been taken [Please refer to clause (iv) of paragraph 4 relating to Explanation]
---	-----	---

38.	9954 or 9983 or 9987	Service by way of construction or engineering or installation or other technical services, provided in relation of setting up of following, – (a) Bio-gas plant (b) Solar power based devices (c) Solar power generating system (d) Wind mills, Wind Operated Electricity Generator (WOEG) (e) Waste to energy plants / devices (f) Ocean waves/tidal waves energy devices/plants Explanation:- This entry shall be read in conjunction with serial number 234 of Schedule I of the notification No. 1/20 17- Union Territory Tax (Rate), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) dated 28th June, 2017 vide GSR number 710(E) dated 28th June, 2017.	9	-
-----	----------------------------------	--	---	---

	Service of third party insurance of “goods carriage”		6	-
--	--	--	---	---

	Leasing or renting of goods	Same rate of Union territory tax as applicable on supply of like goods involving transfer of title in goods		-
--	-----------------------------	---	--	---

	Services by way of admission to exhibition of cinematograph films where price of admission ticket is above one hundred rupees.		9	-
--	--	--	---	---

Notification No. 26/2018-Union Territory Tax (Rate)

New Delhi, the 31st December, 2018

CBIC exempts UTGST on supply of gold by nominated agencies to registered persons

G.S.R.1269(E).– In exercise of the powers conferred by sub-section (1) of section 8 of the **Union territory Goods and Services Tax Act, 2017** (14 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts the intra-State supply of gold falling in heading 7108 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), when supplied by Nominated Agency under the scheme for “Export Against Supply by Nominated Agency” as referred to in paragraph 4.41 of the Foreign Trade Policy, read with relevant provisions of Chapter 4 of Handbook of Procedures, to registered person (herein referred to as “recipient”), from the whole of the Union territory tax leviable thereon, under section 7 of the Union territory Goods and Services Tax Act, 2017, subject to following conditions, namely:-

(i) the Nominated Agency and the recipient shall follow the conditions and observe the procedures as specified in the Foreign Trade Policy read with Handbook of Procedures;

(ii) the recipient shall export the jewellery made out of such gold within a period of 90 (ninety) days from the date of supply of gold to such recipient and shall provide copy of shipping bill or bill of export containing details of Goods and Services Tax Identification Number (GSTIN) alongwith the invoice for exports to the Nominated Agency within a period of 120 (one hundred and twenty) days from the date of supply by the Nominated Agency;

(iii) wherever such proof of export is not produced within the period mentioned in condition (ii), the Nominated Agency shall pay the amount of Union territory tax payable on the quantity of gold not exported, along with interest from the date when the said tax on such supply was payable, but for the exemption.

Explanation. – For the purpose of this notification, –

(a) “Foreign Trade Policy ” means the **Foreign Trade Policy, 2015-2020**, notified by the Government of India in the Ministry of Commerce and Industry vide **notification No.41/2015-2020, dated the 5th December, 2017**, published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-Section (ii) vide S.O. 3813, dated the 5th December, 2017;

(b) “Handbook of Procedures” means the Handbook of Procedure, notified by the Government of India in the Ministry of Commerce and Industry vide **Public Notice No. 43/2015-2020, dated the 5th December 2017**, published in the Gazette of India, Extraordinary, Part-I, Section 1, vide F. No. 01/94/180/333/AM 15/PC-4, dated the 5th December 2017;

(c) “Nominated Agency” means entities mentioned in List 32 of **Notification No. 50/2017-Customs, dated the 30th June 2017** published Gazette of India, Extraordinary, Part-II, Section 3 sub-section

43A	0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen
43B	0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption”;

(i),vide, number G. S. R. 785 (E), dated the 30th June, 2017;

(d) “Heading” means heading as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975)

2. This notification shall come into force on the 1st January, 2019.

Notification No. 25/2018-Union Territory Tax (Rate)

New Delhi, the 31st December, 2018

CBIC exempt UTGST on certain goods WEF 1st January, 2019

G.S.R.1268(E).- In exercise of the powers conferred by sub-section (1) of section 8 of the **Union Territory**

Goods and Services Tax Act, 2017 (14 of 2017), the Central Government, being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), **No.2/2017-Union territory Tax (Rate), dated the 28th June, 2017**, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 711(E), dated the 28th June, 2017, namely:-

In the said notification, in the Schedule, –

(i) For S. No. 43A and the entries relating thereto, the following serial numbers and entries shall be substituted, namely: –

(ii) After S. No. 121 and the entries relating thereto, the following serial number and entries shall be inserted, namely: –

121A	4904 00 00	Music, printed or in manuscript, whether or not bound or illustrated
-------------	-----------------------	---

(iii) After S. No. 152 and the entries relating thereto, the following serial number and entries shall be inserted, namely: –

153	Any Chapter	Supply of gift items received by the President, Prime Minister, Governor or Chief Minister of any State or Union territory, or any public servant, by way of public auction by the Government,
------------	------------------------	---

where auction proceeds are to be used for public or charitable cause”.

2. This notification shall come into force on the 1st January, 2019.

Notification No. 24/2018-Union territory Tax (Rate)

New Delhi, the 31st December, 2018

CBIC notifies Change in UTGST rates on goods wef 01.01.2019

G.S.R.1267(E).– In exercise of the powers conferred by sub-section (1) of section 7 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017) read with sub-section (5) of section 15 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), **No.1/2017-Union territory Tax (Rate), dated the 28th June, 2017**, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 710(E), dated the 28th June, 2017, namely:-

In the said notification, –

(a) in the opening paragraph, after the brackets, words and figures “(14 of 2017)”, the words, brackets and figures “read with sub-section (5) of section 15 of the **Central Goods and Services Tax Act, 2017**_(12 of 2017)”, shall be inserted;

(b) in **Schedule I – 2.5%**, –

(i) S. Nos. 23 and 24 and the entries relating thereto shall be omitted;

(ii) after S. No. 123 and the entries relating thereto, the following serial number and entries shall be inserted, namely: –

123A	2515 11 00	Marble and travertine, crude or roughly trimmed
------	---------------	---

(iii) S. No. 198A shall be re-numbered as S. No. 198AA, and before S. No. 198AA as so re-numbered, the following serial number and entries shall be inserted, namely:

198A	4501	Natural cork, raw or simply prepared”;
------	------	--

(iv) Against S. No. 224, for the entry in column (2), the entry “63 [other than 6305 32 00, 6309] shall be substituted;

(v) Against S. No. 225, for the entry in column (3), the entry “Footwear of sale value not exceeding Rs.1000 per pair” shall be substituted;

(vi) For S. No. 225A and the entries relating thereto, the following serial numbers and entries shall be substituted, namely: –

225A	6602 00 00	Walking-sticks including seat sticks
225B	6815	Fly ash bricks or fly ash aggregate with 90 per cent. or more fly ash content; Fly ash blocks”;

(vii) Against S. No. 234, in the entry in column (3), the following Explanation shall be inserted in the end, namely: –

“*Explanation:* If the goods specified in this entry are supplied, by a supplier, along with supplies of other goods and services, one of which being a taxable service specified in the entry at S. No. 38 of the Table mentioned in the **notification No. 11/2017-Union Territory Tax (Rate), dated 28th June, 2017**[G.S.R. 702(E)], the value of supply of goods for the purposes of this entry shall be deemed as seventy per cent. Of the gross consideration charged for all such supplies, and the remaining thirty per cent. Of the gross consideration charged shall be deemed as value of the said taxable service.”

(viii) S. No. 243A shall be re-numbered as S. No. 243B, and before S. No. 243B as so re-numbered, the following serial number and entries shall be inserted, namely: –

243A	8714 20	Parts and accessories of carriage
------	---------	-----------------------------------

for disabled persons”;

(c) in Schedule II – 6%, –

(i) after S. No. 101 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: –

101A	4502 00 00	Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers)
101B	4503	Articles of natural cork such as Corks and Stoppers, Shuttlecock cork bottom
101C	4504	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork ”;

(ii) S. Nos. 102 and 126 and the entries relating thereto shall be omitted;

(iii) S. No. 171A shall be re-numbered as S.No. 171AA, and before S. No. 171AA as so re-numbered, the following serial number and entries shall be inserted, namely:-

171A	6305 32 00	Flexible intermediate bulk containers”;
-------------	-----------------------	--

(iv) Against S. No. 173, in the entry in column (3), the words “walking-sticks, seat-sticks,” shall be omitted;

(v) S. No. 177 and the entries relating thereto, shall be omitted;

(d) in Schedule III – 9%, –

(i) S. No. 121A shall be re-numbered as S. No. 121B, and before S. No. 121B as so re-numbered, the following serial number and entries shall be inserted, namely: –

121A	4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber
-------------	-------------	---

(ii) S. Nos. 142, 143 and 144 and the entries relating thereto shall be omitted;

(iii) against S. No. 369A, for the entry in column (3), the entry “Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints)” shall be substituted;

(iv) after S. No. 376AA and the entries relating thereto, the following serial number and entries shall be inserted, namely: –

376AAA	8507	Lithium-ion accumulators (other than battery) including lithium-ion power bank”;
---------------	-------------	---

(v) Against S. No. 383, in the entry in column (3), after the words “television cameras”, the words, “digital cameras and video camera recorders”, shall be inserted;

(vi) Against S. No. 383C, in the entry in column (3), for the figures and letters “68 cm”, the figures and word “32 inches” shall be substituted;

(vii) against S. No. 384, in the entry in column (3), for the figures and word “20 inches”, the figures and word “32 inches” shall be substituted;

(viii) S. No. 440A shall be re-numbered as S. No. 440B and before S. No. 440B as so re-numbered, the following serial number and entries shall be inserted, namely:

440A	9504	Video game consoles and machines, articles of funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment [other than playing cards, ganjifa card, chess board, carom board and other board games of 9504 90 90 like ludo, etc.]
-------------	-------------	--

(e) In Schedule IV – 14%, –

(i) S. No. 47 and the entries relating thereto shall be omitted;

(ii) S. No. 135 and the entries relating thereto shall be omitted;

(iii) Against S. No. 139, in the entry in column (3), after the words “other than Lithium-ion battery”, the words “and other Lithium-ion accumulators including Lithium-ion power banks” shall be inserted;

(vi) S. No. 151 and the entries relating thereto shall be omitted;

(v) against S. No. 154, in the entry in column (3), for the figures and word “20 inches” and the figures and letters “68 cm”, the figures and word “32 inches” shall respectively be substituted;

(vi) For S. No. 174 and the entries relating thereto, the following serial number and the entries shall be substituted, namely: –

174	8714	Parts and accessories of vehicles of heading 8711
------------	-------------	--

(vii) S. No. 215 and the entries relating thereto shall be omitted.

2. This notification shall come into force on the 1st January, 2019.

Notification No. 79/2018 – Central Tax

New Delhi, the 31st December, 2018

CBIC amends territorial jurisdiction of Central Tax Officers

G.S.R.1283(E),– In exercise of the powers conferred by sub-section (1) of section 5 of the **Central Goods and Services Tax Act, 2017** (12 of 2017) (hereinafter referred to as the “said Act”), the Board hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), **No. 2/2017- Central Tax, dated the 19th June, 2017**, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 609 (E), dated the 19th June, 2017, namely:-

In the said notification, in paragraph 3, the following shall be inserted, namely:-

“Notwithstanding anything contained in this notification, the central tax officer specified in column (3) of Table I and the officers subordinate to him shall exercise powers under sections 73, 74, 75 and 76 of Chapter XV of the said Act throughout the territorial jurisdiction of the corresponding central tax officer specified in column (2) of the said Table in respect of those cases as may be assigned by the Board”.

Notification No. 78/2018-Central Tax

New Delhi, the 31st December, 2018

Time limit to furnish FORM ITC-04 extended till 31.03.2019

G.S.R... (E). – In pursuance of section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017) and sub-rule (3) of rule 45 of the **Central Goods and Services Tax Rules, 2017** (hereinafter referred to as the said rules), and in supercession of the notification of the Government of India in the Ministry of Finance, Department of Revenue **No. 59/2018-Central Tax, dated the 26th October, 2018**, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.1071(E), dated the 26th October, 2018, except as respects things done or omitted to be done before such supercession, the Commissioner, hereby extends the time limit for furnishing the declaration in **FORM GST ITC-04** of the said rules, in respect of goods dispatched to a job worker or received from a job worker, during the period from July, 2017 to December, 2018 till the 31st day of March, 2019.

Notification No. 77/2018 – Central Tax

New Delhi, the 31st December, 2018

Late fees leviable for delayed furnishing of FORM GSTR-4 waived

G.S.R..... (E),– In exercise of the powers conferred by section 128 of the **Central Goods and Services Tax Act, 2017** (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of India, in the Ministry of Finance, Department of Revenue **No. 73/2017– Central Tax, dated the 29th December, 2017**, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.1600(E), dated the 29th December, 2017, namely:–

In the said notification, after the first proviso, the following proviso shall be inserted, namely:–

“Provided further the amount of late fee payable under section 47 of the said Act shall stand waived for the registered persons who failed to furnish the return in **FORM GSTR-4** for the quarters from July, 2017 to September, 2018 by the due date but furnishes the said return between the period from 22nd December, 2018 to 31st March, 2019.”

Notification No. 76/2018-Central Tax

New Delhi, the 31st December, 2018

Late fees leviable for delayed furnishing of FORM GSTR-3B waived

G.S.R.....(E),– In exercise of the powers conferred by section 128 of the **Central Goods and Services Tax Act, 2017** (12 of 2017) (hereafter in this notification referred to as the said Act), the Central Government, on

the recommendations of the Council , and in supersession of the notification of the Government of India in the Ministry of Finance, Department of Revenue **No. 28/2017 – Central Tax, dated the 1st September, 2017** published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 1126 (E), dated the 1st September, 2017, notification of the Government of India in the Ministry of Finance, Department of Revenue **No. 50/2017 – Central Tax, dated the 24th October, 2017**, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 1326 (E), dated the 24th October, 2017 and notification of the Government of India in the Ministry of Finance (Department of Revenue) **No. 64/2017– Central Tax, dated the 15th November, 2017**, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.1420(E), dated the 15th November, 2017, except as respects things done or omitted to be done before such supersession, hereby waives the amount of late fee payable by any registered person for failure to furnish the return in **FORM GSTR-3B** for the month of July, 2017 onwards by the due date under section 47 of the said Act, which is in excess of an amount of twenty-five rupees for every day during which such failure continues:

Provided that where the total amount of central tax payable in the said return is nil, the amount of late fee payable by such registered person for failure to furnish the said return for the month of July, 2017 onwards by the due date under section 47 of the said Act shall stand waived to the extent which is in excess of an amount of ten rupees for every day during which such failure continues:

Provided further that the amount of late fee payable under section 47 of the said Act shall stand waived for the registered persons who failed to furnish the return in **FORMGSTR-3B** for the months of July, 2017 to September, 2018 by the due date but furnishes the said return between the periods from 22nd December, 2018 to 31st March, 2019.

Notification No. 75/2018-Central Tax

New Delhi, the 31st December, 2018

Late fees leviable for delayed furnishing of FORM GSTR-1 waived

G.S.R.....(E),– In exercise of the powers conferred by section 128 of the **Central Goods and Services Tax Act, 2017** (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance, Department of Revenue **No. 4/2018– Central Tax, dated the 23rd January, 2018**, published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i) vide number G.S.R.53(E), dated the 23rd January, 2018, namely:–

In the said notification, after the proviso, the following proviso shall be inserted, namely:–

“Provided further that the amount of late fee payable under section 47 of the said Act shall stand waived for the registered persons who failed to furnish the details of outward supplies in FORM GSTR-1 for the

months/quarters from July, 2017 to September, 2018 by the due date but furnishes the said details in FORM GSTR-1 between the period from 22nd December, 2018 to 31st March, 2019.”.

Notification No. 74/2018 – Central Tax

New Delhi, 31st December, 2018

GST Annual Return, Reconciliation Statement & Refund Application format amended

G.S.R (E). – In exercise of the powers conferred by section 164 of the **Central Goods and Services Tax Act, 2017** (12 of 2017), the Central Government hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely:–

1. (1) These rules may be called the Central Goods and Services Tax (Fourteenth Amendment) Rules, 2018.

(2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the Official Gazette.

2. In the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 12, after sub-rule (1), the following sub-rule shall be inserted, namely:–

“(1A) A person applying for registration to collect tax in accordance with the provisions of section 52, in a State or Union territory where he does not have a physical presence, shall mention the name of the State or Union

territory in **PART A** of the application in **FORM GST REG-07** and mention the name of the State or Union territory in **PART B** thereof in which the principal place of business is located which may be different from the State or Union territory mentioned in **PART A**.’

3. In the said rules, in rule 45, in sub-rule (3), after the words ‘received from a job worker’, the words, ‘or sent from one job worker to another’ shall be omitted.

4. In the said rules, in rule 46, after the fourth proviso, the following proviso shall be inserted, namely:-

“Provided also that the signature or digital signature of the supplier or his authorised representative shall not be required in the case of issuance of an electronic invoice in accordance with the provisions of the Information Technology Act, 2000 (21 of 2000).’.

5. In the said rules, in rule 49, after the second proviso, the following proviso shall be inserted, namely:-

“Provided also that the signature or digital signature of the supplier or his authorised representative shall not be required in the case of issuance of an electronic bill of supply in accordance with the provisions of the **Information Technology Act, 2000** (21 of 2000).”.

Notification No. 73/2018-Central Tax

New Delhi, the 31st December, 2018

Supply between GovtDepts& PSUs exempted from GST TDS

G.S.R.(E).— In exercise of the powers conferred by sub-section (3) of section 1 read with section 51 of the **Central Goods and Services Tax Act, 2017** (12 of 2017), hereafter in this notification referred to as the said Act, the Central Government, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue **No. 50/2018-Central Tax dated the 13th September, 2018** published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R 868 (E) dated the 13th September, 2018, namely:—

In the said notification, after the second proviso, the following proviso shall be inserted, namely:-

“Provided also that nothing in this notification shall apply to the supply of goods or services or both which takes place between one person to another person specified under clauses (a), (b), (c) and (d) of sub-section (1) of section 51 of the said Act.”.

Notification No. 72/2018-Central Tax

New Delhi, the 31st December, 2018

Notification No. 71/2018-Central Tax: CBIC Extends date to file GSTR-1

G.S.R....(E).— In exercise of the powers conferred by the second proviso to sub-section (1) of section 37 read with section 168 of the **Central Goods and Services Tax Act, 2017** (12 of 2017), the Commissioner, on the recommendations of the Council, hereby makes the

following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), **No. 44/2018- Central Tax, dated the 10th September, 2018**, published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (i) vide number G.S.R. 855(E), dated the 10th September, 2018, namely:–

In the said notification, in the first paragraph, in the first proviso, for the words, figures and letters “July, 2017 to November, 2018” and “31st day of December, 2018”, the words, figures and letters “July, 2017 to February, 2019” and “31st day of March, 2019” shall be respectively substituted.

Notification No. 71/2018-Central Tax

New Delhi, the 31st December, 2018

Notification No. 71/2018-Central Tax: CBIC Extends date to file GSTR-1

G.S.R.....(E).– In exercise of the powers conferred by section 148 of the **Central Goods and Services Tax Act, 2017** (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) **No. 43/2018- Central Tax, dated the 10th September, 2018**, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 854(E), dated the 10th September, 2018, namely:–

In the said notification, in paragraph 2, in the second proviso, for the words, figures and letters “July, 2017 to September, 2018” and “31st day of December, 2018”, the words, figures and letters “July, 2017 to December, 2018” and “31st day of March, 2019” shall respectively be substituted.

Notification No. 70/2018-Central Tax

New Delhi, the 31st December, 2018

Notification No. 70/2018-Central Tax: Time to furnish GSTR-3B for newly migrated taxpayers extended

G.S.R.....(E).– In exercise of the powers conferred by section 168 of the **Central Goods and Services Tax Act, 2017** (12 of 2017) read with sub-rule (5) of rule 61 of the Central Goods and Services Tax Rules, 2017, the Commissioner, on the recommendations of the Council, hereby makes the following further amendments in **notification No. 34/2018 – Central Tax, dated the 10th August, 2018**, published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i) vide number G.S.R.761(E), dated the 10th August, 2018, namely:–

In the said notification, in the first paragraph, in the third proviso, for the words, figures and letters “July, 2017 to November, 2018” and “31st day of December, 2018”, the words, figures and letters “July, 2017 to February, 2019” and “31st day of March, 2019” shall be respectively substituted.

Notification No. 69/2018-Central Tax

New Delhi, the 31st December, 2018

Notification No. 69/2018-Central Tax: Time to furnish GSTR-3B for newly migrated taxpayers extended

G.S.R.....(E).– In exercise of the powers conferred by section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017) read with sub-rule (5) of rule 61 of the Central Goods and Services Tax Rules, 2017, the Commissioner, on the recommendations of the Council, hereby makes the following further amendments-

(i) in notification No. 35/2017 – Central Tax, dated the 15th September, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R.1164(E), dated the 15th September, 2017; and

(ii) in notification No. 16/2018 – Central Tax, dated the 23rd March, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R.268(E), dated the 23rd March, 2018, namely:–

In the said notifications, in the first paragraph, in the proviso, for the words, figures and letters “July, 2017 to November, 2018” and “31st day of December, 2018”, the words, figures and letters “July, 2017 to February, 2019” and “31st day of March, 2019” shall be respectively substituted.

Notification No. 68/2018-Central Tax

New Delhi, the 31st December, 2018

Time limit to furnish FORM GSTR-3B for newly migrated taxpayers extended

G.S.R.....(E).– In exercise of the powers conferred by section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017) read with sub-rule (5) of rule 61 of the Central Goods and Services Tax Rules, 2017, the Commissioner, on the recommendations of the Council, hereby makes the following further amendments –

(i) in notification No. 21/2017– Central Tax, dated the 08th August, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 997(E), dated the 08th August, 2017.

(ii) in notification No. 56/2017– Central Tax, dated the 15th November, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.1412(E), dated the 15th November, 2017, namely:–

In the said notifications, in the first paragraph, in the proviso, for the words, figures and letters “July, 2017 to November, 2018” and “31st day of December, 2018”, the words, figures and letters “July, 2017 to February, 2019” and “31st day of March, 2019” shall be respectively substituted.

Reach Us



DISCLAIMER

No part of this article may be reproduced, reprinted or utilized in any form or by any means electronic or mechanical without prior permission of the publisher. While every care is taken in compilation of information contained herein, the publisher cannot accept any responsibility for error or omission or for the use of trademark, copyrights, brand name, logos or other identifying symbols provided in supporting and participating companies and organizations. However all possible and reasonable care has been taken to ensure that the information in this newsletter is as accurate and up-to-date at the time of printing. This newsletter is for internal use only.

RAJPUT JAIN & ASSOCIATES

www.carajput.com

P-6/90, Connaught Circus
Connaught Place
New Delhi 110001 INDIA

Mobile No.: 9811322785, 9555555480

E-mail: info@carajput.com



We are the exclusive member of in India of the **Association of International Tax Consultants**, an association of independent professional firms represented throughout worldwide.