

# NOTIFICATIONS & CIRCULARS UNDER GST

S.No.	Contents												
1.	As per <b><u>Notification No. 44/2019 (CGST) dated 09.10.2019</u></b> , FORM GSTR-3B for the month of October, 2019 to March, 2020 shall be filed before 20 <sup>th</sup> day of the next month.												
2.	<p>As per <b><u>Notification No. 45/2019 (CGST) dated 09.10.2019</u></b>, the due date for FORM GSTR-1 for registered persons having aggregate turnover of up to 1.5 crore rupees for the quarters:</p> <table> <tr> <th>Quarter</th><th>Due Date</th></tr> <tr> <td>October, 2019 to December, 2019</td><td>31st January, 2020</td></tr> <tr> <td>January, 2020 to March, 2020</td><td>30th April, 2020</td></tr> </table>	Quarter	Due Date	October, 2019 to December, 2019	31st January, 2020	January, 2020 to March, 2020	30th April, 2020						
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October, 2019 to December, 2019	31st January, 2020												
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3.	As per <b><u>Notification No. 46/2019 (CGST) dated 09.10.2019</u></b> , the due date for FORM GSTR-1 for registered persons having aggregate turnover of more than 1.5 crore rupees for the months of October, 2019 to March, 2020 is 11 <sup>th</sup> day of the next month.												
4.	As per <b><u>Notification No. 47/2019 (CGST) dated 09.10.2019</u></b> , filing of annual return for F.Y. 2017-18 and 2018-19 is optional for small taxpayers whose aggregate turnover is less than Rs 2 crores.												
5.	<p>As per <b><u>Notification No. 48/2019 (CGST) dated 09.10.2019</u></b>, extension of due date for those registered persons whose principal place of business is in the State of Jammu &amp; Kashmir:</p> <table> <tr> <th>Form</th><th>Due Date</th></tr> <tr> <td>GSTR-1 for the month of August, 2019</td><td>On or before 11<sup>th</sup> October, 2019</td></tr> <tr> <td>GSTR-7 for the month of July, 2019</td><td>On or before 10<sup>th</sup> October, 2019</td></tr> <tr> <td>GSTR-7 for the month of August, 2019</td><td>On or before 10<sup>th</sup> October, 2019</td></tr> <tr> <td>GSTR-3B for the month of July, 2019</td><td>On or before 20<sup>th</sup> October, 2019</td></tr> <tr> <td>GSTR-3B for the month of August, 2019</td><td>On or before 20<sup>th</sup> October, 2019</td></tr> </table>	Form	Due Date	GSTR-1 for the month of August, 2019	On or before 11 <sup>th</sup> October, 2019	GSTR-7 for the month of July, 2019	On or before 10 <sup>th</sup> October, 2019	GSTR-7 for the month of August, 2019	On or before 10 <sup>th</sup> October, 2019	GSTR-3B for the month of July, 2019	On or before 20 <sup>th</sup> October, 2019	GSTR-3B for the month of August, 2019	On or before 20 <sup>th</sup> October, 2019
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6.	<p>As per <b><u>Notification No. 49/2019 (CGST) dated 09.10.2019</u></b>, changes in GST Rules are:</p> <p><b><u>(a) Insertion of sub-rule (4) in rule 36:</u></b> Input tax credit to be availed by a registered person in respect of invoices or debit notes, the details of which have not been uploaded by the suppliers under sub-section (1) of section 37, shall not exceed 20 per cent. of the eligible credit available in respect of invoices or debit notes the details of which have been uploaded by the suppliers under sub-section (1) of section 37.</p> <p><b><u>(b) Insertion of sub-rule (7A) in rule 97(7):</u></b> The Standing Committee shall make available to the Board 50 per cent. of the amount credited to the Consumer Welfare Fund each year, for publicity or consumer awareness on Goods and Services Tax, provided the availability of funds for consumer welfare activities of the Department of Consumer Affairs is not less than twenty-five crore rupees per annum.</p> <p><b><u>(c) Insertion of sub-rule (1A) in Rule 142(1):</u></b> The proper officer shall, before service of notice to the person chargeable with tax, interest and penalty, under sub-section (1) of Section 73 or sub-section (1) of Section 74, as the case may be, shall communicate the details of any tax, interest and penalty as ascertained by the said officer, in Part A of FORM GST DRC-01A</p> <p><b><u>(d) Insertion of sub-rule (2A) in Rule 142(2):</u></b> Where the person referred to in sub-rule (1A) has made partial payment of the amount communicated to him or desires to file any submissions against the proposed liability, he may make such submission in Part B of FORM GST DRC-01A</p>
7.	As per <b><u>Notification No. 50/2019 (CGST) dated 24.10.2019</u></b> , last date for filing of FORM GST CMP-08 for the quarter July-September 2019 has been extended from 18.10.2019 to 22.10.2019.
8.	<b><u>Notification No. 51/2019 (CGST) dated 31.10.2019</u></b> , notifies jurisdiction of Jammu Commissionerate over UT of J&K and UT of Ladakh
9.	As per <b><u>Circular No. 110/2019 (CGST) dated 03.10.2019</u></b> , registered person who has filed a NIL refund claim in FORM GST RFD-01A/RFD-01 for a given period under a particular category, may again apply for refund for the said period under the same category only if he satisfies the conditions.
10.	<b><u>Circular No. 111/2019 (CGST) dated 03.10.2019</u></b> , clarifies the procedure to be followed by a registered person to claim refund subsequent to a favourable order in appeal or any other forum against rejection of a refund claim in FORM GST RFD-06.

11.	As per <b><u>Circular No. 112/2019 (CGST) dated 03.10.2019,</u></b> Circular No. 105/24/2019-GST dated 28.06.2019 is withdraw wherein certain clarifications were given in relation to various doubts related to treatment of secondary or post-sales discounts under GST.																								
12.	<p><b><u>Circular No. 113/2019 (CGST) dated 11.10.2019,</u></b> clarifies GST rates and classification of goods:</p> <table><tr><th>Goods</th><th>HSN</th><th>Rate</th></tr><tr><td>Leguminous vegetables when subject to mild heat treatment (parching) if<ul style="list-style-type: none"><li>branded and packed in a unit container</li><li>all other cases</li></ul></td><td>0713 -</td><td>5% Exempt</td></tr><tr><td>Almond milk</td><td>2202 99 90</td><td>18%</td></tr><tr><td>Mechanical Sprayer</td><td>8424</td><td>12%</td></tr><tr><td>Imported stores for use in navy ships</td><td>-</td><td>Exempt</td></tr><tr><td>Goods imported under lease</td><td>-</td><td>Exempt</td></tr><tr><td>Parts including Solar Evacuated Tube for the manufacture of solar water heater and system</td><td>84, 85 and 94</td><td>5%</td></tr><tr><td>Parts and accessories suitable for use solely or principally with a medical device</td><td>9018, 9019, 9021 or 9022</td><td>12%</td></tr></table>	Goods	HSN	Rate	Leguminous vegetables when subject to mild heat treatment (parching) if <ul style="list-style-type: none"><li>branded and packed in a unit container</li><li>all other cases</li></ul>	0713 -	5% Exempt	Almond milk	2202 99 90	18%	Mechanical Sprayer	8424	12%	Imported stores for use in navy ships	-	Exempt	Goods imported under lease	-	Exempt	Parts including Solar Evacuated Tube for the manufacture of solar water heater and system	84, 85 and 94	5%	Parts and accessories suitable for use solely or principally with a medical device	9018, 9019, 9021 or 9022	12%
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13.	<p><b><u>Circular No. 114/2019 (CGST) dated 11.10.2019,</u></b> clarifies support services to exploration, mining or drilling of petroleum crude or natural gas or both shall be governed by the explanatory notes to service codes 9983 and 9986 of the Scheme of Classification of Services.</p>																								
14.	<p><b><u>Circular No. 115/2019 (CGST) dated 11.10.2019,</u></b> clarifies GST on Airport levies:</p> <p>(a) The airport operators shall pay GST on the PSF and UDF collected by them from the passengers through the airlines.</p> <p>(b) The collection charges paid by airport operator to airlines are a consideration for the services provided by the airlines to the airport operator (AAI, DAIL, MAIL etc) and airlines shall be liable to pay GST on the same under forward charge. ITC of the same will be available with the airport operator.</p>																								

15.	<p><b><u>Circular No. 116/2019 (CGST) dated 11.10.2019,</u></b> clarifies that the service of display of name or placing of name plates of the donor in the premises of charitable organisations receiving donation or gifts by individual donors is exempt from GST if the three conditions are satisfied:</p> <ul style="list-style-type: none"> <li>(a) gift or donation is made to a charitable organization,</li> <li>(b) the payment has the character of gift or donation and</li> <li>(c) the purpose is philanthropic (i.e. it leads to no commercial gain) and not advertisement</li> </ul>
16.	<p><b><u>Circular No. 117/2019 (CGST) dated 11.10.2019,</u></b> provides that Levy of GST on the service of display of name or placing of name plates of the donor in the premises of charitable organisations receiving donation or gifts by individual donors.</p>
17.	<p><b><u>Circular No. 118/2019 (CGST) dated 11.10.2019,</u></b> provides clarification regarding determination of place of supply in case of software/design services related to Electronics Semi-conductor and Design Manufacturing (ESDM) industry.</p>
18.	<p><b><u>Circular No. 119/2019 (CGST) dated 11.10.2019,</u></b> provides clarification regarding taxability of supply of securities under Securities Lending Scheme, 1997.</p>
19.	<p><b><u>Circular No. 120/2019 (CGST) dated 11.10.2019,</u></b> provides clarification on the effective date of explanation inserted in notification No. 11/2017- CTR dated 28.06.2017, Sr. No. 3(vi).</p>
20.	<p><b><u>Circular No. 121/2019 (CGST) dated 11.10.2019,</u></b> provides clarification related to supply of grant of alcoholic liquor license.</p>