

NOTIFICATIONS, CIRCULARS & ORDERS UNDER GST

S.No.	Contents												
1.	<p>As per <u>Notification No. 52/2019 (CGST) dated 14.11.2019</u>, the due date for furnishing FORM GSTR-1 for registered persons in Jammu and Kashmir having aggregate turnover of up to 1.5 crore rupees for the quarter July, 2019 to September, 2019 has been extended to 30.11.2019.</p> <p>This Notification to be effective from 31.10.2019.</p>												
2.	<p>As per <u>Notification No. 53/2019 (CGST) dated 14.11.2019</u>, the due date for furnishing of return in FORM GSTR-1 for registered persons in Jammu and Kashmir having aggregate turnover more than 1.5 crore rupees for the months of July, 2019 to September, 2019 has been extended to 15.11.2019.</p> <p>This Notification to be effective from 11.08.2019.</p>												
3.	<p>As per <u>Notification No. 54/2019 (CGST) dated 14.11.2019</u>, the due date for furnishing of return in FORM GSTR-3B for registered persons in Jammu and Kashmir for the months of July, 2019 to September, 2019 the due date for furnishing of return in FORM GSTR-3B for registered persons in Jammu and Kashmir for the months of July, 2019 to September, 2019 has been extended to 20.11.2019.</p>												
4.	<p>As per <u>Notification No. 55/2019 (CGST) dated 14.11.2019</u>, the due date for furnishing of return in FORM GSTR-7 for registered persons in Jammu and Kashmir for the months of July, 2019 to September, 2019 has been extended to 15.11.2019.</p>												
5.	<p>As per <u>Notification No. 56/2019 (CGST) dated 14.11.2019</u>, amendments have been made in GSTR-9:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Table</th> <th style="text-align: center;">Relaxation</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">4B to 4E</td> <td>Optional to fill net of credit or debit notes and amendments</td> </tr> <tr> <td style="text-align: center;">5D, 5E & 5F</td> <td>Option to fill separately all the supplies as exempted, nil rated and Non-GST supply or report consolidated information of all this under exempted row only.</td> </tr> <tr> <td style="text-align: center;">5A to 5F</td> <td>Optional to fill net of credit or debit notes and amendments</td> </tr> <tr> <td style="text-align: center;">6B to 6E</td> <td>Option to report breakup of ITC as inputs, capital goods and input services or report the entire ITC under inputs row only.</td> </tr> <tr> <td style="text-align: center;">7A to 7H</td> <td> <ul style="list-style-type: none"> ➤ Option to fill information on reversals separately in Table 7A to 7E or report the entire amount of reversal under Table 7H only. </td> </tr> </tbody> </table>	Table	Relaxation	4B to 4E	Optional to fill net of credit or debit notes and amendments	5D, 5E & 5F	Option to fill separately all the supplies as exempted, nil rated and Non-GST supply or report consolidated information of all this under exempted row only.	5A to 5F	Optional to fill net of credit or debit notes and amendments	6B to 6E	Option to report breakup of ITC as inputs, capital goods and input services or report the entire ITC under inputs row only.	7A to 7H	<ul style="list-style-type: none"> ➤ Option to fill information on reversals separately in Table 7A to 7E or report the entire amount of reversal under Table 7H only.
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4B to 4E	Optional to fill net of credit or debit notes and amendments												
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7A to 7H	<ul style="list-style-type: none"> ➤ Option to fill information on reversals separately in Table 7A to 7E or report the entire amount of reversal under Table 7H only. 												

		➤ Reversal on account of TRAN-1 credit (Table 7F) and TRAN-2 (Table 7G) are to be mandatorily reported
	8A to 8D	Option to upload the details for the entries in PDF Format duly signed without CA Certification.
	12 & 13	Option to fill
	15A to 15 G	Option to fill
	16A, 16B & 16C	Option to fill
	17& 18	Option to fill
	Amendments in GSTR-9C:	
	Table	Relaxation
	5B to 5N	➤ Option to fill ➤ Adjustments may be reported in Table 5O.
	12B & 12C	Option to fill
	14	Option to fill
	.	
6.	As per <u>Notification No. 57/2019 (CGST) dated 26.11.2019</u> , due date for furnishing of return in FORM GSTR-1 for registered persons in Jammu and Kashmir having aggregate turnover more than 1.5 crore rupees for the months of July, 2019 to September, 2019 has been extended to 30.11.2019. This Notification to be effective from 15.11.2019	
7.	As per <u>Notification No. 58/2019 (CGST) dated 26.11.2019</u> , the due date for furnishing of return in FORM GSTR-1 for registered persons in Jammu and Kashmir having aggregate turnover more than 1.5 crore rupees for the month of October, 2019 has been extended to 30.11.2019. This Notification to be effective from 11.11.2019.	
8.	As per <u>Notification No. 59/2019 (CGST) dated 26.11.2019</u> , the due date for furnishing of return in FORM GSTR-7 for registered persons in Jammu and Kashmir for the months of July, 2019 to October, 2019 has been extended to 30.11.2019. This Notification to be effective from 10.11.2019.	
9.	As per <u>Notification No. 60/2019 (CGST) dated 26.11.2019</u> , the due date for furnishing of return in FORM GSTR-3B for registered persons in Jammu and Kashmir for the months of July, 2019 to September, 2019 has been extended to 30.11.2019. This Notification to be effective from 20.11.2019.	

10.	<p>As per <u>Notification No. 61/2019 (CGST) dated 26.11.2019</u>, the due date for furnishing of return in FORM GSTR-3B for registered persons in Jammu and Kashmir for the month of October, 2019 has been extended to 30.11.2019.</p> <p>This Notification to be effective from 20.11.2019.</p>
11.	<p>As per <u>Notification No. 62/2019 (CGST) dated 26.11.2019</u>, notifies those persons whose principal place of business lies in the State/Union Territory of Jammu & Kashmir or in the UT of Ladakh who shall follow the special procedure (transition plan) till 31.12.2019.</p>
12.	<p>As per <u>Notification No. 26/2019 (CT-Rate) dated 22.11.2019</u>, explanation has been inserted regarding bus body building_which states that:</p> <p>“The term “bus body building” shall include building of body on chassis of any vehicle falling under chapter 87 in the First Schedule to the Customs Tariff Act, 1975.”</p>
13.	<p>As per <u>Circular No. 122/2019 dated 05.11.2019</u>, CBIC is implementing a system for digital generation of DIN for all communications sent by its offices to taxpayers and other concerned persons. No search authorization, summons, arrest memo, inspection notices and letters issued in the course of any enquiry shall be issued by any officer to a taxpayer on or after 08.11.2019 without digitally generated DIN being duly quoted prominently in the body of such communication.</p> <p>Situations where communication can be issued without DIN:</p> <ol style="list-style-type: none"> (1) when there are technical difficulties in generating the electronic DIN (2) when communication regarding investigation/enquiry, verification etc. is required to be issued at short notice or in urgent situations and the authorized officer is outside the office in the discharge of his official duties
14.	<p><u>Circular No. 123/2019 dated 11.11.2019</u>, clarifies the restrictions in availment of ITC in terms of Rule 36(4)</p> <ol style="list-style-type: none"> 1. The restriction of availment of ITC is imposed only in respect of those invoices / debit notes, details of which are required to be uploaded by the suppliers and which have not been uploaded. 2. Taxpayers may avail full ITC in respect of IGST paid on import, documents issued under RCM, credit received from ISD etc. provided that eligibility conditions for availment of ITC are met in respect of the same. 3. The amount of ITC in respect of the invoices / debit notes whose details have not been uploaded by the suppliers shall not exceed 20% of the eligible ITC available to the recipient in respect of invoices or debit notes the details

	<p>of which have been uploaded by the suppliers as on the due date of filing of the returns in FORM GSTR-1 of the suppliers for the said tax period.</p> <p>4. The balance ITC may be claimed by the taxpayer in any of the succeeding months provided details of requisite invoices are uploaded by the suppliers.</p>
15.	<p><u>Circular No. 124/2019 dated 18.11.2019</u>, clarifies that:</p> <ol style="list-style-type: none"> 1. Taxpayers under Composition scheme, may, at their own option file Form GSTR-9A for the FY 2017-18 and 2018-19 before the due date of furnishing of annual return. 2. Taxpayers other than ISD, person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person whose aggregate turnover in a financial year does not exceed two crore rupees, may, at their own option file FORM GSTR-9 for the FY 2017-18 and 2018-19 before the due date.
16.	<p><u>Circular No. 125/2019 dated 18.11.2019</u>, clarifies the fully electronic refund process through FORM GST RFD-01 and single disbursement.</p>
17.	<p><u>Circular No. 126/2019 dated 22.11.2019</u>, clarifies the scope of entries under job work under heading 9988:</p> <ol style="list-style-type: none"> 1. Item (id) covers services by way of treatment or processing undertaken by a person on goods belonging to another registered person 2. Item (iv) covers only such services which are carried out on physical inputs (goods) which are owned by persons other than those registered under the CGST Act.
18.	<p><u>Circular No. 127/2019 dated 22.11.2019</u>, Circular No. 107/26/2019-GST dated 18.07.2019 wherein certain clarifications were given in relation to various doubts related to supply of Information Technology enabled Services (ITeS services) under GST is withdrawn.</p>
19.	<p>As per <u>ROD No. 08/2019-CT dated 14.11.2019</u>, the last date for furnishing of annual return/reconciliation statement in FORM GSTR-9/FORM GSTR-9C for FY 2017-18 has been extended to 31st December, 2019 and for FY 2018-19 till 31st March, 2020.</p>