

NOTIFICATIONS, CIRCULARS & ORDERS UNDER GST

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| 1. | <p>As per <u>Notification No. 63/2019 (CGST) dated 12.12.2019</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 20.12.2019.</p> <p>This Notification to be effective from 30.11.2019.</p> |
| 2. | <p>As per <u>Notification No. 64/2019 (CGST) dated 12.12.2019</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 20.12.2019.</p> <p>This Notification to be effective from 30.11.2019.</p> |
| 3. | <p>As per <u>Notification No. 65/2019 (CGST) dated 12.12.2019</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 20.12.2019.</p> <p>This Notification to be effective from 30.11.2019.</p> |
| 4. | <p>As per <u>Notification No. 66/2019 (CGST) dated 12.12.2019</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 20.12.2019.</p> <p>This Notification to be effective from 30.11.2019.</p> |
| 5. | <p>As per <u>Notification No. 67/2019 (CGST) dated 12.12.2019</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 20.12.2019.</p> <p>This Notification to be effective from 30.11.2019.</p> |
| 6. | <p>As per <u>Notification No. 68/2019 (CGST) dated 13.12.2019</u>, rule 48 (4) is inserted stating that the invoice shall be prepared by such class of registered persons as may be notified by the Government, by including such particulars contained in FORM GST INV-01 after obtaining an Invoice Reference Number by uploading information contained therein on the Common Goods and Services Tax Electronic</p> |

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| | <p>Portal in such manner and subject to such conditions and restrictions as may be specified in the notification. Every invoice issued by a person to whom sub-rule (4) applies in any manner other than the manner specified in the said sub-rule shall not be treated as an invoice.</p> |
| 7. | <p>As per <u>Notification No. 69/2019 (CGST) dated 13.12.2019</u>, the following Common Goods and Services Tax Electronic Portal are notified for the purpose of preparation of the invoice in terms of sub-rule (4) of rule 48 of the aforesaid rules, namely:-</p> <ul style="list-style-type: none"> (i) www.einvoice1.gst.gov.in; (ii) www.einvoice2.gst.gov.in; (iii) www.einvoice3.gst.gov.in; (iv) www.einvoice4.gst.gov.in; (v) www.einvoice5.gst.gov.in; (vi) www.einvoice6.gst.gov.in; (vii) www.einvoice7.gst.gov.in; (viii) www.einvoice8.gst.gov.in; (ix) www.einvoice9.gst.gov.in; (x) www.einvoice10.gst.gov.in. |
| 8. | <p>As per <u>Notification No. 70/2019 (CGST) dated 13.12.2019</u>, a registered person, whose aggregate turnover in a financial year exceeds one hundred crore rupees, as a class of registered person, who shall prepare e-invoice in respect of supply of goods or services or both to a registered person w.e.f 1st day of April, 2020</p> |
| 9. | <p>As per <u>Notification No. 71/2019 (CGST) dated 13.12.2019</u>, a QR Code (Quick Response Code) shall be mention on the Tax invoice w.e.f. 01/04/2020 as per rule 46 of the CGST Rules, 2017.</p> |
| 10. | <p>As per <u>Notification No. 72/2019 (CGST) dated 13.12.2019</u>, an invoice issued by a registered person, whose aggregate turnover in a financial year exceeds five hundred crore rupees, to an unregistered person (hereinafter referred to as B2C invoice), shall have Quick Response (QR)code w.e.f. 01/04/2020.</p> |
| 11. | <p>As per <u>Notification No. 73/2019 (CGST) dated 23.12.2019</u>, due date of filing GSTR-3B for the month of November has been extended up to 23.12.2019 which was originally due on 20/12/2019.</p> |
| 12. | <p>As per <u>Notification No. 74/2019 (CGST) dated 26.12.2019</u>, non filer of GSTR-1 from July-2017 to November -2019 can now file the GSTR-1 without payment of late fee if such non filer, files his pending GSTR-1 between 19/12/2019 (Date of council meeting) to 10/01/2020. Complete waiver of late fee in respect of belated file GSTR-1 between 19/12/2019 to 10/01/2020. It means the person who has</p> |

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| | already filed belated GSTR-1 upto 18/12/2019 may attract late fee provisions or this needs to be clarified by the CBIC. |
| 13. | As per <u>Notification No. 75/2019 (CGST) dated 26.12.2019</u> , the taxpayer can availed only up to 10% of the ITC reflected in his GSTR-2A as against the ITC not reflecting in his GSTR-2A though available to him as per his book of accounts on all his onwards claim of ITC in the returns, w.e.f 01/01/2020 also further conditions imposed for use of ITC available in his electronic credit ledger. The commissioner or an officer authorized by him in this behalf, having reasons to believe that ITC availed in Electronic credit ledger has been fraudulently availed or is ineligible in as much as – ITC availed on the strength of tax invoices or debit note issued by a registered person who has been found non-existent or not to be conducting any business from any place for which registration has been obtained or without receipt of goods or services or both or Output tax in respect of ITC availed has not been paid to the Government or the registered person availing ITC has been found non-existent or not to be conducting any business from any place for which registration has been obtained or the registered person availing ITC is not in possession of a tax invoice or debit note, may not allow debit of an amount equivalent to such credit. |
| 14. | As per <u>Notification No. 76/2019 (CGST) dated 26.12.2019</u> , due date for furnishing of return in FORM GSTR-1 for registered persons in Assam, Manipur or Tripura having aggregate turnover more than 1.5 crore rupees for the month of November, 2019 has been extended to 31.12.2019. This Notification to be effective from 11.12.2019. |
| 15. | As per <u>Notification No. 77/2019 (CGST) dated 26.12.2019</u> , the due date for furnishing of return in FORM GSTR-3B for registered persons in Assam, Manipur, Meghalaya or Tripura for the month of November, 2019 has been extended to 31.12.2019. This Notification to be effective from 23.12.2019. |
| 16. | As per <u>Notification No. 78/2019 (CGST) dated 26.12.2019</u> , the due date for furnishing of return in FORM GSTR-7 for registered persons in Assam, Manipur or Tripura for the month of November, 2019 has been extended to 25.12.2019. This Notification to be effective from 10.12.2019. |
| 17. | As per <u>Notification No. 27/2019 (CT-Rate) dated 30.12.2019</u> , rate of GST will be 18% on: <ul style="list-style-type: none"> ➤ 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 |

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| | <p>➤ Flexible intermediate bulk containers</p> <p>This to be effective from 01.01.2020.</p> |
| 18. | <p>As per <u>Notification No. 28/2019 (CT-Rate) dated 31.12.2019</u>, proviso has been inserted in the service which is already exempt under GST:</p> <p><u>Service:</u></p> <p>One-time upfront amount (called as premium, salami, cost, price, development charges or by any other name) leviable in respect of the service, by way of granting long term (thirty years, or more) lease of industrial plots, provided by the State Government Industrial Development Corporations or Undertakings to industrial units</p> <p><u>Proviso:</u></p> <ol style="list-style-type: none"> 1. The leased plots shall be used for the purpose for which they were allotted 2. The concerned SG shall monitor and enforce the above condition 3. In case of any violation or subsequent change of land use: The original lessor, original lessee as well as any subsequent lessee or buyer or owner shall be jointly and severally liable to pay such amount of central tax, as would have been payable on the upfront amount charged for the long term lease of the plots but for the exemption contained herein, along with the applicable interest and penalty <p>This Notification to be effective from 01.01.2020.</p> |
| 19. | <p>As per <u>Notification No. 29/2019 (CT-Rate) dated 31.12.2019</u>, certain service to be charged under RCM:</p> <p>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.</p> |
| 20. | <p>As per <u>Circular No. 128/47/2019 (CGST) dated 23.12.2019</u>, Document Identification Number (DIN) shall be done in all communications (including e-mails) sent to tax payers and other concerned persons by any office of the CBIC w.e.f 24.12.2019. The Board also directs that all field formations shall use the standardized authorization for search, summons, inspection notice, arrest memo and provisional release order w.e.f. 01.01.2020. Also the board point out that whereas DIN is a mandatory requirement, in exceptional circumstances, communications may be issued without an auto generated DIN. However, this exception is to be made only after recording the reason in writing in the concerned file. Also, such communication shall expressly state that it has been issued without a DIN. The</p> |

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| | <p>exigent situations in which a communication may be issued without the electronically generated DIN are as follows:</p> <ol style="list-style-type: none"> i. When there are technical difficulties in generating the electronic DIN, or ii. When communication regarding investigation/enquiry, verification etc. is required to issued at short notice or in urgent situations and the authorized officer is outside in the discharge of his official duties. <p>Also the Board clarifies that any specified communication which does not bear the electronically generated DIN and is not covered by the exceptions mentioned as above, shall be treated as invalid and shall be deemed to have never been issued.</p> |
| 21. | <p>As per <u>Circular No. 129/48/2019 (CGST) dated 24.12.2019</u>, a standard operating procedure shall be adopted for issue of notice and recovery proceeding for non-filer of GST returns. As per this SOP now the department shall issue system generated SMS to the taxpayer 3 days prior to the due date of filing the returns. Auto generated mail to be sent to the no filer after the due date of filing the return. Within 5 days after due date a notice in GSTR-3A would be issued electronically to the non-filer for filing of return within 15 days of notice, if return filed then GSTR-3A would be deemed as withdrawn otherwise best judgments assessment would be finalized in ASMT-13 based on GSTR-1, E-way Bill or any other documents or details available with officer. If return filed within 30 days after impugned order in ASMT-13 then the order in ASMT-13 would be deemed as withdrawn otherwise recovery proceeding would be initiated as per order in ASMT-13. If non filer continues make default for 6 monthly returns or 3 Quarters, then RC would be cancelled by the proper officer.</p> |
| 22. | <p>As per <u>Circular No. 130/2019 dated 31.12.2019</u>, RCM shall be applicable on the service 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 only if the supplier fulfils all the following conditions:</p> <ol style="list-style-type: none"> (a) is other than a body-corporate; (b) does not issue an invoice charging GST @ 12% from the service recipient; and (c) supplies the service to a body corporate. |
| 23. | <p><u>ROD No. 09/2019-CT dated 03.12.2019</u>, clarifies the method by which time period shall be calculated under Section 112.</p> <ol style="list-style-type: none"> 1. <u>Appeal to Appellate Tribunal by any aggrieved person</u>: The start of time period of 3 months from the date of receipt of order shall be considered the later of the following dates: <ol style="list-style-type: none"> (i) date of communication of order; or (ii) the date on which the President or the State President, as the case may be, of the Appellate Tribunal after its constitution under section 109, enters office; |

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| | <p>2. <u>Appeal to Appellate Tribunal by Commissioner:</u> The start of time period of six months from the date on which the order is passed shall be considered the later of the following dates:</p> <ul style="list-style-type: none">(i) date of communication of order; or(ii) the date on which the President or the State President, as the case may be, of the Appellate Tribunal after its constitution under section 109, enters office. |
| 24. | As per <u>ROD No. 10/2019-CT dated 26.12.2019</u> , the due date of filing Annual return and Audit report in GSTR-9 & 9C has been extended up to 31.01.2020 for the year 2017-18. |