

# Recommendations made during the 26th meeting of the GST Council held in New Delhi Today

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## **I. Return filing System**

The present system of filing of GSTR 3B and GSTR 1 is extended for another three months i.e., April to June, 2018 till the new return system is finalized. A new model was discussed extensively and Group of Ministers on IT has been tasked to finalize the same.

## **II. Reverse charge mechanism**

The liability to pay tax on reverse charge basis has been deferred **till 30.06.2018**. In the meantime, a Group of Ministers will look into the modalities of its implementation to ensure that no inconvenience is caused to the trade and industry.

## **III. TDS/TCS**

The provisions for deduction of tax at source (TDS) under section 51 of the CGST Act and collection of tax at source (TCS) under section 52 of the CGST Act shall remain suspended **till 30.06.2018**. In the meantime, the modalities of linking State and Central Governments accounting system with GSTN will be worked out so that seamless credit is available to the registered traders whose tax is deducted or collected at source.

## **IV. Grievance Redressal Mechanism**

GST implementation Committee (GIC) has been tasked with the work of redressing the grievances caused to the taxpayers arising out of IT glitches.

**DSM/RM/SS**