

GOODS & SERVICES TAX UPDATE – 15

CENTRAL GOODS & SERVICES TAX

Extension of Time limit for filing details in FORM GSTR-5A for month of July

The Central Government vide *Notification No.25/2017-Central Tax, dated. 28-08-2017* has extended the time limit for filing of details in form GSTR-5A (*Form for submission of return by persons providing online information and database access or retrieval services from a place outside India to unregistered person in India*) for the month of July 2017 up to 15th September 2017. Prior to this notification, the time limit for filing such details was on or before the twentieth day of the month succeeding the calendar month i.e 20th August,2017.

[Notification No.25/2017-Central Tax, dated. 28-08-2017]

Extension of Time limit for filing ISD Return in FORM GSTR-6 for month of July & August

The Central Government vide *Notification No.26/2017-Central Tax, dated. 28-08-2017* has extended the time limit for filing of details in form GSTR-6 (*Form for submission of return by input service distributor*) for the month of July 2017 up to 8th August 2017 and for the month of August up to 23rd September 2017. Prior to this notification, the time limit for filing such details was on or before the 13th day of the month succeeding such calendar month.

[Notification No.26/2017-Central Tax, dated. 28-08-2017]

Procedure for electronic sealing of containers

Central government had previously issued *Circular No. 26/2017-Customs dated 1st July, 2017* which provided for a simplified procedure for stuffing and sealing of export goods in containers under self-sealing procedure where exporter shall seal the container with the tamper proof electronic-seal of standard specification.

Further to aforesaid circular, the Central Government vide *Circular no. 36/2017 dated 28th August, 2017- Customs* has now prescribed the detailed procedure to be followed while electronic sealing of containers by exporters under self-sealing procedure. The said procedure is available at www.cbec.gov.in.

[Circular no. 36/2017 dated 28th August, 2017- Customs]

Sector Specific FAQ on GST released by CBEC

To guide taxpayers in relation to GST matters, CBEC has issued a range of frequently asked questions related to GST law, procedures, tax rates, specific industry or sector. The information is available on CBEC GST portal <http://cbec-gst.gov.in> under Services section. Taxpayers can search for information using key words or a topic like Textiles, Restaurants, Composition levy scheme, Registration procedure, Return filing, Job work, input tax credit etc. For any further information taxpayers, may

reach out to CBEC twitter handle, or help at cbecmitra.helpdesk@icegate.gov.in or 1800-1200-232. Taxpayers may also look for latest information on GST at CBEC portals www.cbec.gov.in and www.cbec-gst.gov.in.

CBEC recently release FAQs on various sectoral groups such as Government Services, Gems & Jewellery, IT/ITES, Handicrafts, E-Commerce, Mining, Drugs & Pharmaceuticals, Food Processing, Exports, MSME and Textiles which is available on the website and can be downloaded at link <http://idtc.icai.org/gst.html>

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