

GOODS & SERVICES TAX UPDATE- 27

Changes in GST rate

The CBEC vide [Notification No. 41/2017-Central Tax \(Rate\) dated 14th November 2017](#) effective from 15th November 2017 reduced GST rate on goods from 28% to 18% on goods falling in 178 headings at 4-digit level (including 4 tariff heading that are partially pruned). After these changes, only 50 items will attract GST rate of 28%.

For details of rates [Notification No. 41/2017-Central Tax \(Rate\) dated 14th November 2017](#) may be referred.

Q- How do we determine the rate of tax in case, if there is change in the tax rates?

Ans. Three important events need to be considered – Date of raising invoice, receipt of payment and completion of supply. If any of the two events occur before the change in rate of tax, then the old rate will apply else the new rate will apply.

Illustration – Rate of GST on Supply made on or after November 15, 2017 reduced from say 28% to 18% then the tax to be applied on supplies will be as under :

Before – Event occurred before November 15, 2017

After – Event occurred on or after November 15, 2017

Supply Provided	Invoice issued	Payment received	GST Rate
Before	After	After	18%
Before	Before	After	28%
Before	After	Before	28%
After	Before	After	18%
After	Before	Before	28%
After	After	Before	18%

*It may be noted that date of receipt of payment shall be the date of credit in the bank account if such credit in the bank account is after **four working days** from the date of change in the rate of tax.*

Comment: Changes in the GST rates have been made with a view to rationalize and minimized classification disputes. Please note that date of payment will be as per books of accounts if the payment is realized in the bank account 'within' four days from the accounting date of the receipt.

The GST Council had also recommended issuance of certain clarifications to address the grievance of trade on issues relating to GST rates and taxability of certain goods and services.

[\[Press Release on GST rate changes dated 10th November 2017, Notification No. 41/2017-Central Tax \(Rate\) dated 14th November 2017, Notification No. 43/2017- Integrated Tax \(Rate\) dated 14th November 2017\]](#)

Permanent transfer of Intellectual Property is a supply of goods or service

To obviate dispute and litigation, CBEC vide [Notification No. 41/2017-Central Tax \(Rate\) dated 14th November 2017](#) notified that irrespective of whether permanent transfer of Intellectual Property is a supply of goods or service: -

Description	Rate
Permanent transfer of Intellectual Property other than Information Technology software	attracts GST @ 12%
Permanent transfer of Intellectual Property in respect of Information Technology software	attracts GST @ 18%

[\[Press Release on GST rate changes dated 10th November 2017, Notification No. 41/2017-Central Tax \(Rate\) dated 14th November 2017\]](#)

Additional goods under RCM under section 9(3) of CGST Act

Section 9 of CGST Act 2017 read with [Notification No. 13/2017- Central Tax \(Rate\) dated 28th June, 2017](#) specify categories of supply of goods or services or both, the tax on which shall be paid on reverse charge basis by the recipient of such goods or services or both and all the provisions of this Act shall apply to such recipient as if he is the person liable for paying the tax in relation to the supply of such goods or services or both.

Central Government vide [Notification No. 43/2017-Central Tax \(Rate\) dated 14th November 2017](#) w.e.f 15th November, 2017 had been notified to include “**supply of raw cotton by agriculturist**” under the reverse charge and tax will be liable to be paid by the recipient of such supply under reverse charge.

[\[Press Release on GST rate changes dated 10th November 2017, Notification No. 43/2017-Central Tax \(Rate\) dated 14th November 2017, Notification No. 45/2017- Integrated Tax \(Rate\) dated 14th November 2017\]](#)

Changes relating to GST rates on certain services

CBEC vide [Notification No. 46/2017 dated 14th Nov, 2017 effective from 15th Nov, 2017](#) made the following changes in the rate of service tax :

S.No.	Description	Rate
1	All stand-alone restaurants irrespective of air conditioned or otherwise Supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or drink provided by a restaurant, eating joint including mess, canteen or takeaways including those located in residential or lodging premises having declared tariff of any unit of accommodation up to Rs. 7,499/-.	2.5% CGST / SGST each without ITC
2.	<u>Supply of (1) above, those located in residential premises</u> having declared tariff of any unit of accommodation of Rs. 7, 500/- or more per day.	18% with ITC
Explanation.- “ declared tariff ” includes charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit.		
3.	Outdoor catering will continue to be Taxed	18% with ITC
4.	GST on services by way of admission to "protected monuments"	Exempted w.e.f 15 th November 2017
5.	GST rate on job work services in relation to manufacture of those handicraft goods in respect of which the casual taxable person has been exempted from obtaining registration	5% with ITC w.e.f 15 th November 2017

Comment: Revised rate of GST is not 'optional' in respect of restaurant services. Accordingly, credit availed and remaining unutilized as at 14th November 2017 will need to be extinguished in accordance with section 18(4) of CGST Act.

[\[Press Release on GST rate changes dated 10th November 2017, Notification No. 47/2017- Central Tax \(Rate\) dated 14th November 2017 and Notification No. 46/2017 dated 14th Nov, 2017, Notification No. 48/2017-Integrated Tax \(Rate\) dated 14th November 2017, Notification No. 49/2017- Integrated Tax \(Rate\) dated 14th November 2017\]](#)

Press Release on Changes recommended in Composition Scheme

The GST Council in its [23rd Meeting held at Guwahati on 10th November 2017](#) recommended following changes in Composition Scheme under Section 10 of CGST Act, 2017 subject to necessary amendment in the CGST Act and SGST Acts:-

Uniform rate of tax @ 1% for manufacturers and traders: Earlier in case of Manufacturer 1% composition rate applicable & 2.5% in case of trader as per section 10 of CGST Act 2017. GST Council recommended for application of uniform rate of 1% on trader & manufacturer.

Further, turnover only for supply of **taxable goods** will be considered for the tax liability in other words turnover of exempted goods will not be considered in Total Turnover.

Introduction of Threshold of Rs. 5 Lakh for Composition taxpayer in respect of Services provided by them:

Supply of services by Composition taxpayer **up to Rs 5 lakh per annum** will be allowed. Earlier Composition Scheme is not available to a service provider except restaurants. In such a case, a supplier of goods who has opted for composition scheme becomes ineligible for composition as soon as he makes any outward supply of services except restaurant services. To avoid such hardships being faced by composition taxpayers, it is now proposed to allow them to make outward supply of Services up to Rs. 5 Lakh in a year.

GST Council Recommended Composition Scheme threshold to Rs 2 crore: Annual turnover eligibility for composition scheme will be increased to **Rs 2 crore** from the present limit of **Rupees 1 crore** under the law.

Thereafter, eligibility for composition scheme upto Rs.1.5 crore will be allowed to composition taxpayers.

Comment: Operative notification giving effect to the above Council decisions are awaited.

[\[CBEC Press Release dated 10th November 2017\]](#)

No GST on advance received against supply of **GOODS for all assesses**

The CBEC vide [Notification No. 66/2017 – Central Tax dated 15th November 2017](#) notified that the registered person who did not opt for the composition levy under section 10 of the CGST Act as the class of persons who shall pay the central tax on the outward supply of goods at the time of supply as specified in clause (a) of sub-section (2) of section 12 of the said Act including in the situations attracting the provisions of section 14 of the said Act, and shall accordingly furnish the details and returns as mentioned in Chapter IX of the said Act and the rules made thereunder and the period prescribed for the payment of tax by such class of registered persons shall be such as specified in the said Act.

*Comment: Therefore all persons (below or above 1.5 cr limit) shall not be required to pay tax on advance received against future **supplies of goods**. This facility was allowed only to persons below the 1.5 cr limit which will continue to enjoy the relaxation from 13th October 2017 but all other taxable persons (other than composition) will now enjoy from 15th November 2017 onwards.*

[\[Notification No. 66/2017 – Central Tax dated 15th November 2017, Notification No. 40/2017 – Central Tax dated 13th October 2017\]](#)

Return Filing

To facilitative measures for taxpayers, the [CBEC vide Notification no. 56 to 64 dated 15th November 2017](#) notified following changes in view of the difficulties being faced during the return filing process, the return filing process is to be further simplified in the following manner: -

1. All taxpayers would file return in FORM GSTR-3B along with payment of tax by 20th of the succeeding month till March 2018.

Month	Dates
January, 2018	20th February, 2018
February, 2018	20th March, 2018
March, 2018	20th April, 2018

[\[Notification No. 56/2017 – Central Tax dated 15th November 2017\]](#)

2. For filing of details in FORM GSTR-1 till March 2018, taxpayers would be divided into following two categories: -

- a) Taxpayers with annual aggregate turnover *upto Rs. 1.5 crore* need to file GSTR-1 on quarterly basis as per following frequency:

Period	Dates
Jul- Sep	31st Dec 2017
Oct- Dec	15th Feb 2018
Jan- Mar	30th April 2018

[\[Notification No. 57/2017 – Central Tax dated 15th November 2017\]](#)

- b) Taxpayers with annual aggregate turnover *more than Rs. 1.5 crore* need to file GSTR-1 on monthly basis as per following frequency:

Period	Dates
Jul- Oct	31st Dec 2017
Nov	10th Jan 2018
Dec	10th Feb 2018
Jan	10th Mar 2018
Feb	10th Apr 2018
Mar	10th May 2018

[\[Notification No. 58/2017 – Central Tax dated 15th November 2017\]](#)

3. The time period for filing GSTR-2 and GSTR-3 for the months of July 2017 to March 2018 would be worked out by a Committee of Officers. Therefore, filing of GSTR-1 will continue

for the entire period without requiring filing of GSTR-2 & GSTR-3 for the previous month / period.

4. Extension of time limits for filing of following forms: -

- i. Due date for submission of details in FORM GST-ITC-04 extends from 30th November to 31st December.

[\[Notification No. 63/2017 – Central Tax dated 15th November 2017\]](#)

- ii. Time limit for filing of FORM GSTR-4 extends from 15th November to 24th December.

[\[Notification No. 59/2017 – Central Tax dated 15th November 2017\]](#)

- iii. Time limit of filling of return FORM GSTR-5 by a non-resident taxable person, under subsection (5) of section 39 of the CGST Act read with rule 63 of the Central Goods and Services Tax Rules, 2017 for the months of July 2017, August, 2017, September, 2017 and October, 2017 till the **11th December, 2017**.

[\[Notification No. 60/2017 – Central Tax dated 15th November 2017\]](#)

- iv. Form GSTR 5A for the month of July 2017, August 2017 and September 2017 by a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 and rule 64 of the Central Goods and Services Tax Rules, 2017, from **20th November 2017 to 15th December 2017**.

[\[Notification No. 61/2017 – Central Tax dated 15th November 2017\]](#)

- v. Time limit of filling of return FORM GSTR-6 by an Input Service Distributor under subsection (4) of section 39 of the CGST Act read with rule 65 of the Central Goods and Services Tax Rules, 2017 for the months of July 2017 till the 31st December, 2017.

[\[Notification No. 62/2017- Central Tax dated 15th November, 2017\]](#)

1. A large number of taxpayers were unable to file their return in FORM GSTR-3B within due date for the months of July, August and September 2017. Late fee was waived in all such cases. It has been decided that where such late fee was paid, it will be re-credited to their Electronic Cash Ledger under "Tax" head instead of "Fee" head so as to enable them to use that amount for discharge of their future tax liabilities. The software changes for this would be made and thereafter this decision will be implemented.
2. For subsequent months, i.e. October 2017 onwards, the amount of late fee payable by a taxpayer whose tax liability for that month was 'NIL' will be Rs. 25/- per day (Rs. 10/- per day each under CGST & SGST Acts) instead of Rs. 200/- per day (Rs. 100/- per day each

under CGST & SGST Acts). Refer - [Notification No. 64/2017 – Central Tax dated 15th November 2017](#)

[\[Press release on Policy issues dated 10th November 2017, Notification No. 64/2017 – Central Tax dated 15th November 2017\]](#)

Extension of dates

Taking cognizance of the late availability or unavailability of some forms on the common portal, it has been decided that the due dates for furnishing the following forms shall be extended as under:

S. No.	FORM and Details	Original due date	Revised due date
1	GST ITC-04 for the quarter July-September, 2017	25.10.2017	31.12.2017
2	GSTR-4 for the quarter July September, 2017	18.10.2017	24.12.2017
3	GSTR-5 for July, 2017	20.08.2017 or 7 days from the last date of registration whichever is earlier	11.12.2017
4	GSTR-5A for July, 2017	20.08.2017	15.12.2017
5	GSTR-6 for July, 2017	13.08.2017	31.12.2017
6	TRAN-1	30.09.2017	31.12.2017 (Onetime option of revision also to be given till this date)

[\[Press release on Policy issues dated 10th November 2017\]](#)

Eligibility of ITC in case of Export of Services to Nepal and Bhutan

Exports of services to Nepal and Bhutan have already been exempted from GST. GST Council has decided that such exporters will also be eligible for claiming Input Tax Credit in respect of goods or services used for affecting such exempt supply of services to Nepal and Bhutan.

[\[Press release on Policy issues dated 10th November 2017\]](#)

Suppliers of Services below threshold limit exempted from Compulsory Registration even if carrying out in inter-State supplies

CBEC vide [Notification No. 65/2017 – Central Tax dated 15th November 2017](#) exempts those service providers whose annual aggregate turnover is less than **Rs. 20 lakhs** (Rs. 10 lakhs in special category states except J & K) from obtaining registration even if they are making inter-State

taxable supplies of services. As a further measure towards taxpayer facilitation to exempt such suppliers providing services through an e-commerce platform from obtaining compulsory registration provided their aggregate turnover **does not exceed Rs. 20 lakhs**. As a result, all service providers, whether supplying intra-State, inter-State or through ecommerce operator, will be exempt from obtaining GST registration, provided their aggregate turnover does not exceed Rs. 20 lakhs (Rs. 10 lakhs in special category States except J & K).

Comment: The above exclusion currently applies only to suppliers of services (other than through e-commerce operators) with effect from 15th November 2017. As regards suppliers supplying through e-commerce operators (attracting TCS u/s 52) requires amendment to the law and will take effect only after such amendment. But, suppliers supplying through e-commerce operators attracting section 9(5) were already excluded from requirement of registration even above threshold limit by section 24(ix).

[\[Press release on Policy issues dated 10th November 2017, Notification No. 65/2017 – Central Tax dated 15th November 2017\]](#)

Exemption from IGST on imports of following goods subject to conditions mentioned therein

S.no.	Exemption from IGST on	Condition
1	Imports of lifesaving medicine supplied free of cost by overseas supplier for patients	subject to certification by DGHS of Centre or State and certain other conditions Notification No. 47/2017-Integrated Tax (Rate) dated 14th November 2017
2	imports of goods (other than motor vehicles) under a lease agreement	If IGST is paid on the lease amount.
3	Specified goods by a sports person of outstanding eminence.	subject to specified conditions
4	Items such as temporary import of professional equipment by accredited press persons visiting India to cover certain events, broadcasting equipment's, sports items, testing equipment, under ATA carnet system.	These goods are to be re-exported after the specified use is over.
5.	Specified goods, such as scientific or technical instruments, software, prototype supplied to public funded research institution or a university or IISc, or IITs or NIT.	Condition as mentioned in Notification No. 45/2017-Central Tax (Rate) dated 14th November 2017 w.e.f. 15 th November 2017

[\[Press Release on GST rate changes dated 10th November 2017, Notification No. 45/2017-Central Tax \(Rate\) dated 14th November 2017, Notification No. 47/2017-Integrated Tax \(Rate\) dated 14th November 2017\]](#)

Exemption in case of skimmed milk extended to companies also

Exemption presently applicable on skimmed milk powder now recommended to extend to be available where such milk is distributed **through companies registered under the Companies Act also**. Earlier it was provided on supply of skimmed milk powder or concentrated milk by any person to distinct person under section 25(4), if such skimmed milk powder or concentrated milk was to be used in production of milk for distribution **through dairy cooperatives** only.

[\[Notification No. 50/2017-Integrated Tax \(Rate\) dated 14th November 2017, Press Release on GST rate changes dated 10th November 2017\]](#)

Rationalization of exemption on Fair Price Shops by way of sale of goods under (PDS)

The CBEC vide [Notification no. 21/2017 Central \(Rate\)](#) provided exemption on services by Fair Price Shops by way of sale of specified goods under Public Distribution System (PDS) against consideration in the form of commission or margin, the exemption was as follows:

Services provided to	By way of sales of
Central Government	Wheat, rice and coarse grains.
State Governments or Union territories	Kerosene, sugar, edible oil, etc

The central government vide [Notification No.47/2017- Central Tax \(Rate\) dated 14th November 2017](#) w.e.f. 15th November 2017 substituted the following entry against entry no. 11A for the entry in column (3) and omitted the related entry no. 11 B :

“Service provided by Fair Price Shops to Central Government, State Government or Union territory by way of sale of food grains, kerosene, sugar, edible oil, etc. under Public Distribution System against consideration in the form of commission or margin.”

Comment: These existing exemption entries are being rationalized to remove ambiguity regarding list of items and the category of recipients to whom the exemption is available.

[\[Press Release on GST rate changes dated 10th November 2017, Notification No.47/2017- Central Tax \(Rate\) dated 14th November 2017, Notification No. 49/2017- Integrated Tax \(Rate\) dated 14th November 2017\]](#)

Rationalization of exemption entries of Construction Services

Central Government vide [Notification No. 46/2017- Central Tax \(Rate\) dated 14th November 2017](#) w.e.f 15th November 2017 amends entry at item (vi) of sr. no.3 of [Notification No. 11/2017-](#)

[Central Tax \(Rate\) dated 28th June 2017](#) was mentioned as “Construction services” whereas entries at items (ii), (iii), (iv) and (v) of s.no.3 it was mentioned as “Composite supply of Works contract” as defined in clause 119 of Section 2 of CGST Act, 2017. To maintain consistency and remove ambiguity the word “services” in entry (vi) will be replaced with "Composite supply of Works contract as defined in clause 119 of Section 2 of CGST Act, 2017".

[\[Press Release on GST rate changes dated 10th November 2017, Notification No. 46/2017- Central Tax \(Rate\) dated 14th November 2017\]](#)

Amendment under Rules

Central Government vide [Notification No. 55/2017 – Central Tax dated 15th November 2017](#) w.e.f 15th November 2017 amends following rules: -

1. An explanation has been inserted after sub-rule (2) in rule 43 for the purposes of rule 42 and this rule that the aggregate value of exempt supplies shall exclude the value of supply of services having place of supply in Nepal or Bhutan, against payment in Indian Rupees.
2. In rule 54, in sub-rule (2), for the words “supplier shall issue”, the words “supplier may issue” shall be substituted.
3. **New Rule 97A & 107A on “Manual filing and processing” has been inserted after rule 97 & 107 respectively** “Notwithstanding anything contained in this Chapter, in respect of any process or procedure prescribed herein, any reference to electronic filing of an application, intimation, reply, declaration, statement or electronic issuance of a notice, order or certificate on the common portal shall, in respect of that process or procedure, include manual filing of the said application, intimation, reply, declaration, statement or issuance of the said notice, order or certificate in such Forms as appended to these rules.
4. **New Rule 109A. Appointment of Appellate Authority has been inserted after rule 109 namely: -**

<i>Any person aggrieved by any decision or order passed under CGST Act or SGST or UTGST may appeal to</i>	
Authority	Condition
Commissioner (Appeals)	Order is passed by the Additional or Joint Commissioner
Additional Commissioner (Appeals)	Order is passed by the Deputy or Assistant Commissioner or Superintendent, within 3 months from the date on which the said decision or order is communicated to such person
<i>An officer directed under sub-section (2) of section 107 to appeal against any decision or order passed under CGST Act or SGST or UTGST may appeal to</i>	
Commissioner (Appeals)	Order is passed by the Additional or Joint Commissioner

Additional Commissioner (Appeals)	Order is passed by the Deputy or Assistant Commissioner or Superintendent, within 6 months from the date on which the said decision or order is communicated to such person
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5. **Termination Power with Central Government:-** Central Government with the approval of the Chairperson of the Council may terminate the appointment of the below officials at any time as per new proviso has been inserted in sub-rule (4) & (5) of rule 124 of CGST Act 2017.

- Chairman.
- Technical Member

6. New refund forms had been inserted after the "FORM GST RFD-01".

[\[Notification No. 55/2017 – Central Tax dated 15th November 2017\]](#)

Clarifications on Exemption not available on Loading, Packing, Warehousing of Processed Agricultural Products like Tea, Coffee Beans, Pulses etc

A Circular will be issued clarifying that processed products such as tea (i.e. black tea, white tea etc.), processed coffee beans or powder, pulses (de-husked or split), jaggery, processed spices, processed dry fruits & cashew nuts etc. fall outside the definition of agricultural produce given in [Notification No. 11/2017-CT\(R\)](#) and [12/2017-CT\(R\)](#) and therefore the exemption from GST is not available to their loading, packing, warehousing etc.

[\[Press Release on GST rate changes dated 10th November 2017\]](#)

Clarification on the Insurance services provided by Government

- i. Services provided to the Central Government, State Government, Union territory under any insurance scheme for which total premium is paid by the Central Government, State Government, Union territory are exempt from GST under [Sl. No. 40 of notification No. 12/2017-Central Tax \(Rate\)](#);
- ii. Services provided by State Government by way of general insurance (managed by government) to employees of the State government/ Police personnel, employees of Electricity Department or students are exempt [vide entry 6 of notification No. 12/2017-CT\(R\)](#) which exempts Services by Central Government, State Government, Union territory or local authority to individuals.

[\[Press Release on GST rate changes dated 10th November 2017\]](#)

Clarifications on Inter State Movement of Goods

ITC Available on Inter-state supply of Aircraft engines, Parts & Accessories - It is being clarified that credit of GST paid on aircraft engines, parts & accessories will be available for discharging GST on inter-state supply of such aircraft engines, parts & accessories by way of inter-state stock transfers between distinct persons as specified in section 25 of the CGST Act.

Inter- State Movement of Goods not constitute Supply: -To clarify that inter-state movement of goods like *rigs, tools, spares and goods on wheel like cranes, not being in the course of furtherance of supply* of such goods, does not constitute a supply. This clarification gives major compliance relief to industry as there are frequent inter-state movement of such kind during providing services to customers or for the purposes of getting such goods repaired or refurbished or for any self-use. Service provided using such goods would in any case attract applicable tax.

[\[Press Release on GST rate changes dated 10th November 2017\]](#)

UIN of Foreign Diplomatic Missions/ Suppliers

Benefits for Diplomatic Missions/UN organizations: - To lessen the compliance burden on Foreign Diplomatic Missions (FDM) / UN Organizations, a centralized UIN will be issued to every FDM / UN Organization by the Central Government and all compliance for such agencies will be done by the Central Government in coordination with the Ministry of External Affairs.

[\[CBEC Press Release dated 10th November 2017\]](#)

Accepting of UIN of Foreign Diplomatic Missions/ Suppliers - Various representations have been received from Foreign Diplomatic Missions (FDM) / UN Organizations (UN) regarding unwillingness of the vendors / suppliers to record the UIN (Unique Identify Number) while making sales to such Missions / Consulates or UN organizations. It may be noted that sale or supply to FDM/ UN Organizations is like any other Business to Consumer (B2C) sale and will not have any additional effect on the supplier's tax liability. Recording of UIN while making such sales will enable FDM / UN Organizations to claim refund of the taxes paid by them in India. Therefore, it is advised that under no circumstance any supplier should decline to record the UIN of the diplomat / official on the tax invoice.

Further, it may also be noted that the diplomats / consulate staff may quote the same UIN as allotted to their Missions / Consulates or UN organizations while making any purchases.

UIN is a 15-digit unique number allotted to any specialised agency of the United Nations Organisation or any Multilateral Financial Institution and Organisation notified under the United Nations (Privileges and Immunities) Act, 1947, Consulate or Embassy of foreign

countries. First two digits of the UIN denotes State code where the Diplomatic Mission/Consulate/ Embassy is located.

Search functionality for UIN is available on the GST Common Portal in “Search Taxpayer” option. On entering UIN and captcha, details of the Diplomatic Mission/Consulate/ Embassy/ will be available.

[\[CBEC Press Release dated 13th November 2017\]](#)

New functionalities made available on GST Portal

Following new functionalities have been made available to taxpayer on GST Portal:

1. **Form GST CMP-02** - Intimation to pay tax under Section 10 (Composition Levy) under Rule 3(2) of CGST Rules, to be furnished by the person for opting to pay tax under Composition Levy, ([Notification No. 45/2017 Central Tax Dated 13/10/2017](#)).
2. **Form GST CMP-03** - Intimation of details of stock held on the date preceding the date from which the option for composition levy is exercised. Now this form can be filed electronically on GST portal by 30th November 2017, by [Order No. 5/2017-GST Dated 28/10/2017](#).
3. **Form GST ITC-04** – A new functionality has been provided to Manufacturer of Quarterly Statement to be furnished by taxpayer having details of Goods/capital goods sent to job worker and received back.
4. **Form GST REG-29** – Application for cancellation of provisional registration by the migrated taxpayer, who is not liable for registration under GST. Taxpayer can Login with credentials, click on link “Cancellation of Provisional Registration” at the Dashboard (under view profile), mention reason, sign and Submit. The cancellation will be effective from appointed date.
5. **Form GST PMT-07** - “PMT-07 Grievance for payment”, application for intimating discrepancy relating to payment is available on Portal. This functionality is meant for the taxpayer to raise grievance when the amount is debited from his account, but their Electronic Credit Ledger is not updated.

[\[Source: gst.gov.in\]](#)

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