

GST

Due date filing of GSTR 3B/GSTR 1 extended for registered persons in Kerala, Kodagu (Karnataka); Mahe (Pondicherry)

The Central Government vide [Notification No. 36 /2018 – CT dated 24th August, 2018](#) and [Notification No. 37 /2018 – CT dated 24th August](#) has notified that the return in FORM GSTR-3B/ GSTR 1 for months of July, 2018 and August,2018 for the registered persons in Kerala, Kodagu; Mahe is required to furnish, on or before the 6th Oct, 2018 & 10th Oct, 2018 respectively.

However, [Notification No. 38 /2018 – CT dated 24th August, 2018](#) has notified that the persons filing return in form GSTR 1 for quarter July-September, 2018 shall furnish the return on or before 15th day of Nov, 2018

[\[Notification No. 36 /2018 – CT dated 24th August, 2018;Notification No. 37 /2018 – CT dated 24th August, 2018;Notification No. 38 /2018 – CT dated 24th August, 2018\]](#)

Further, [Notification No. 59/2018 – Custom dated 24th August, 2018](#) exempts all goods, , falling under the First Schedule to Customs Tariff Act, 1975 when imported into India and intended for donation for the relief and rehabilitation of the people affected by the recent floods in the State of Kerala from –

- (a) the whole of the duty of customs leviable thereon under the First Schedule; and
- (b) the whole of IT leviable thereon under section 3(7) of the said Act,

[\[Notification No. 59/2018 – Custom dated 24th August, 2018\]](#)

Central Goods and Services tax Amendment Rules, 2018

The Central Government vide [Notification No. 39 /2018 –CT dated 4th September, 2018](#), [Notification No. 48 /2018 –CT dated 10th September, 2018](#), [Notification No. 49 /2018 –CT dated 13th September, 201](#) has notified following rules further to amend the Central Goods and Service Tax Rules, 2017.

Insertion in Rule 22

New proviso in sub- rule (4) of Rule 22 has been inserted to provide that where the person instead of replying to the notice served for cancellation of registration for contravention of the provisions contained in clause (b) or clause (c) of section 29(2), furnishes all the pending returns and makes full payment of the tax dues along with applicable interest and late fee, the proper officer shall drop the proceedings and pass an order in FORM GST-REG 20

Insertion in Rule 36

New proviso in sub- rule (2) of Rule 36 has been inserted to provide that if the invoice does not contain all the specified particulars but contains the details of the amount of tax charged, description of goods or services, total value of supply of goods or services or both, GSTIN of the supplier and recipient and place of supply in case of inter-State supply, input tax credit may be availed by such registered person.

Insertion in Rule 138 A

New proviso in sub- rule (1) of Rule 138A has been inserted to provide that in case of imported goods, the person in charge of a conveyance shall also carry a copy of the bill of entry filed by the importer of such goods and shall indicate the number and date of the bill of entry in Part A of FORM GST EWB-01.

Substitution in Rule 96(10)

The persons claiming refund of IT paid on exports of goods or services should not have –

(a) received supplies on which the following benefits of the Government of India has been received:

- Notification No. 48/2017-CT, dated the 18th October, 2017
- Notification No. 40/2017-CT (Rate), or notification No. 41/2017-IT (Rate), dated the 23rd October, 2017

Hence in above cases, exporter has to export only under LUT and claim refund of accumulated ITC.

(b) availed the benefit under following notifications:

- Notification No. 78/2017-Customs, dated the 13th October, 2017
- Notification No. 79/2017- Customs, dated the 13th October, 2017

Insertion of Forms after Form GSR 8

1. Form GSTR 9 Annual Return
2. Form GSTR 9 A Annual Return (For Composition Taxpayer)

Existing provision	Revised provision
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Substitution in Rule: 55 Transportation of goods without issue of invoice.

<p>(5) Where the goods are being transported in a semi knocked down or completely knocked down condition -</p>	<p>Where the goods are being transported in a semi knocked down or completely knocked down condition or in batches or lots -</p>
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Remarks: Transportation of goods in a semi knocked down or completely knocked down condition shall also apply to the transportation of goods in batches or lots.

Substitution in Sub-rule (4) of Rule 89

“Adjusted Total Turnover” means the sum total of the value of-

- (a) the turnover in a State or a Union territory, as defined under clause (112) of section 2, excluding the turnover of services; and
- (b) the turnover of zero-rated supply of services determined in terms of clause (D) and non-zero-rated supply of services, excluding-
 - (i) the value of exempt supplies other than zero-rated supplies; and
 - (ii) The turnover of supplies in respect of which refund is claimed under sub-rule (4A) or sub-rule (4B) or both, if any, during the relevant period.

Remarks: Much needed clarity now comes with this amendment about the cash-accrual basis.

[\[Notification No. 39 /2018 –CT dated 4th September, 2018\]](#)

Insertion of sub- rule (1A) in Rule : 117

Notwithstanding anything contained in sub-rule (1), the Commissioner may, on the recommendations of the Council, extend the date for submitting the declaration electronically in FORM GST TRAN-1 by a further period not beyond 31st March, 2019, in respect of registered persons who could not submit the said declaration by the due date on account of technical difficulties on the common portal.

New proviso inserted in sub-rule (4) (b) (iii) of Rule 117 to provide that the registered persons filing the declaration in FORM GST TRAN-1 in accordance with sub-rule (1A) may submit the statement in FORM GST TRAN-2 by 30th April, 2019.

[\[Notification No. 48 /2018 –CT dated 10th September, 2018\]](#)

Further, the Central Government *vide* [Notification No. 49 /2018 –CT dated 13th September, 2018](#) has notified **Part A- FORM GSTR-9C - Reconciliation Statement and Part B-Certificate**” to be certified by the Chartered Accountants, which is applicable in case of taxable person whose aggregate turnover during a financial year exceeds Rs. 2 crore. It is required to be submitted on or before 31st Dec, 2018.

[\[Notification No. 49 /2018 –CT dated 13th September, 2018\]](#)

Extension of time limit for making declaration in Form GST ITC-04

The Central Government *vide* [Notification No. 40 /2018 –CT, Notification No. 42 /2018 –CT dated 4th September, 2018](#) has extended the time limit of filing various declarations:

S.no	Form	Purpose	Due date
1.	GST ITC-04	Form for declaration in respect of goods dispatched to a job worker or received from a job worker or sent from one job worker to another, during the period from July, 2017 to June, 2018	30 th Sept, 2018
2.	GST ITC-01	Form containing details of the stock of inputs and inputs contained in semi-finished or finished goods held in stock by him on the date on which the option of availing composition is withdrawn or denied to the effect that he is eligible to avail the input tax credit	3rd Oct,2018 (Only for registered persons who have filed the application in Form GST-CMP-04 between the period from 2 nd March,2018 to 31 st March,2018)

[\[Notification No. 40 /2018 –CT dated 4th September, 2018; Notification No. 42 /2018 –CT dated 4th September, 2018\]](#)

Waiver of late fees by the following taxpayers

The Central Government vide [Notification no. 41/2018 dated 4th September, 2018](#) has waived the late fee paid due to failure to furnish the Returns required under section 39 or 45 by the due date by:

1. FORM GSTR-3B of the CGST Rules, 2017 for the month of October, 2017 submitted but not filed, after generation of the application reference number
2. FORM GSTR-4 of the CGST Rules, 2017 for the period Oct-Dec, 2017 filed by the due date but late fee was erroneously levied
3. ISDs who have paid the late fee for filing or submission of the return in FORM GSTR-6 for any tax period between the 1st day and 23rd day of January, 2018.

[\[Notification no. 41/2018 dated 4th September, 2018\]](#)

Recovery of arrears of wrongly availed CENVAT credit under the existing Law and inadmissible transitional credit

[Circular No. 58/32/2018-GST dated 4th September, 2018](#) has clarified an alternative method of recovery of the arrears of wrongly availed CENVAT credit under the existing Law and inadmissible transitional credit. In this method of recovery, taxpayers may reverse the wrongly availed CENVAT credit under the existing law and inadmissible transitional credit through Table 4(B) (2) of FORM GSTR-3B. The applicable interest and penalty shall apply on all such reversals which shall be paid through entry in column 9 of Table 6.1 of FORM GSTR-3B.

[\[Circular No. 58/32/2018-GST dated 4th September, 2018\]](#)

E-way bill in case of storing of goods in godown of transporter

The Central Government vide [Circular No. 61/35/2018-GST dated 4th September,2018](#) has clarified various issues faced by transporters providing warehousing facilities due to which they need to get themselves registered and maintain detailed records. In this regard an alternative method to escape from above obligations has been provided where transporter's godown can be declared as an additional place of business by the recipient taxpayer.

[\[Circular No. 61/35/2018-GST dated 4th September, 2018\]](#)

Return Filing

The Central Government vide [Notification No. 43/2018 – CT; Notification No. 44/2018 – CT dated 10th September,2018](#) has provided the time limits within which the taxpayers shall furnish the Forms as specified in Column (2) of the table below:

Sl. No (1)	Form (2)	For the Month/Quarter (3)	Last date for filing of return in FORM GSTR1 (4)
1.	GSTR 1 by the taxpayers with annual aggregate turnover of more than Rs. 1.5 crore	For each month July, 2017 to September, 2018	31 st October, 2018
		For each months October, 2018 to March, 2019	11 th day of the month succeeding such month.
2.	GSTR 1 by the taxpayers with annual aggregate turnover upto 1.5 crore	For each quarter July, 2017 to September, 2018	31 st October, 2018
		October-December, 2018	31 st January, 2019
		January - March, 2018	30 th April, 2019

[\[Notification No. 43/2018 – CT, Notification No. 44/2018 – CT dated 10th September, 2018\]](#)

Further, the Central Government vide [Notification no. 45/2018-CT, Notification no. 46/2018-CT dated 10th September, 2018](#) has provided that that the return in FORM GSTR-1/GSTR-3B to be filed for the period from July, 2017 to November, 2018 by the taxpayers who have obtained GSTIN through special procedure prescribed vide [Notification no. 31/2018-CT dated 6th August, 2018](#) for persons having provisional ID to get register w.e.f 1st July, 2017 shall be furnished electronically through the common portal on or before the 31st December, 2018.

[\[Notification no. 45/2018-CT, Notification no. 46/2018-CT dated 10th September, 2018\]](#)

TDS/TCS provisions effective from 1st October, 2018

The Central Government *vide* [Notification No. 50 /2018 –CT dated 13th September, 2018](#) has notified 1st October, 2018, as the date on section 51 (TDS) will be effective with respect to a department of central/state Government, local authority, governmental agencies and notified persons as specified below:

a) an authority or a board or any other body, -

- (i) set up by an Act of Parliament or a State Legislature; or
- (ii) established by any Government,

with fifty-one per cent or more participation by way of equity or control, to carry out any function;

- b) Society established by the Central Government or the State Government or a Local Authority under the Societies Registration Act, 1860 (21 of 1860);
- c) Public sector undertakings.

Therefore, w.e.f 1st Oct, 2018, above notified persons are required to deduct TDS @1% each in case of intra state and 2% in case of interstate supply for total value of supply exceeding Rs. 2.5 Lacs under a contract and the amount so collected shall be paid to the Government by the deductor within 10 days after the end of the month in which such deduction is made.

[\[Notification No. 50 /2018 –CT dated 13th September, 2018\]](#)

Also, the Central Government *vide* [Notification No.51/2018 –CT dated 13th September, 2018](#) has notified 1st October, 2018, as the date on section 52 (TCS) will be effective, which is applicable in case of e-commerce operator for supplies made through it by other suppliers where the consideration with respect to such supplies is to be collected by the operator.

Therefore, w.e.f 1st Oct, 2018, such e-commerce operators are required to deduct TCS at such rate not exceeding 1% as may be notified by the Government of net value of taxable supply and the amount so collected shall be paid to the Government by the operator within 10 days after the end of the month in which such collection is made.

[\[Notification No.51/2018 –CT dated 13th September, 2018\]](#)

CUSTOMS

Allowing re-import of indigenously manufactured electronic goods, for repair and reconditioning within 7 years from the date of exportation,

The Central Government vide [Notification No. 60/2018 – Customs dated 11th September, 2018](#) made amendments in the Notification No. 158 / 95-Customs, dated the 14th November, 1995 to allow re-import of certain indigenously manufactured electronic goods, for repair and reconditioning within seven years from the date of exportation, without payment of basic customs duty subject to the condition that the goods are re--exported back after repair and reconditioning within one year from the date of re-importation.

[[Notification No. 60/2018 – Customs dated 11th September, 2018](#)]

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