Provisionally migrated persons may now apply for GSTIN

Central Government vide Notification No.31/2018-Central Tax dated 6th August, 2018 has provided that the persons who did not file the complete FORM GST REG26 of the Central Goods and Services Tax Rules, 2017 but received only a Provisional Identification Number (PID) till the 31st December, 2017 may now apply for Goods and Services Tax Identification Number (GSTIN).

The special procedure to be followed for registration of such taxpayers is as detailed below:

1. The details specified below should be furnished by such taxpayers to the jurisdictional nodal officer on or before the 31st August, 2018.
   a) Provisional ID
   b) Registration Number under the earlier law (Taxpayer Identification Number (TIN)/Central Excise/Service Tax Registration number)
   c) Date on which token was shared for the first time
   d) Whether activated part A of the aforesaid FORM GST REG-26
   e) Contact details of the taxpayer
   f) Email id
   g) Mobile
   h) Reason for not migrating in the system
   i) Jurisdiction of Officer who is sending the request

2. On receipt of an e-mail from the Goods and Services Tax Network (GSTN), such taxpayers should apply for registration by logging onto https://www.gst.gov.in/ in the “Services” tab and filling up the application in FORM GST REG-01 of the Central Goods and Services Tax Rules, 2017.

3. After due approval of the application by the proper officer, such taxpayers will receive an email from GSTN mentioning the Application Reference Number (ARN), a new GSTIN and a new access token.

4. Upon receipt, such taxpayers are required to furnish the following details to GSTN by email, on or before the 30th September, 2018, to migration@gstn.org.in:
   a) New GSTIN;
   b) Access Token for new GSTIN;
   c) ARN of new application;
   d) Old GSTIN (PID).

5. Upon receipt of the above information from such taxpayers, GSTN shall complete the process of mapping the new GSTIN to the old GSTIN and inform such taxpayers.

6. Such taxpayers are required to log onto the common portal www.gst.gov.in using the old GSTIN as “First Time Login” for generation of the Registration Certificate.
Such taxpayers shall be deemed to have been registered with effect from the 1st July, 2017.

Comment: Please take note that this deeming fiction allows claim of eligible credits from that date. Identification of such credits and adjustment with outstanding liabilities may be allowed ‘one-time’ opportunity only.

Return Filing

The Central Government vide Notification No. 32/2018 – Central Tax; Notification No. 33/2018 – Central Tax dated 10th August, 2018 has provided the time limits within which the taxpayers shall furnish the Forms as specified in Column (2) of the table below:

<table>
<thead>
<tr>
<th>Sl. No</th>
<th>Form</th>
<th>For the Month/Quarter</th>
<th>Last date for filing of return in FORM GSTR1</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>GSTR 1 by the taxpayers with annual aggregate turnover of more than Rs. 1.5 crore</td>
<td>For each of the months from July, 2018 to March, 2019</td>
<td>11th day of the month succeeding such month.</td>
</tr>
<tr>
<td>2.</td>
<td>GSTR 1 by the taxpayers with annual aggregate turnover upto 1.5 crore</td>
<td>July - September, 2018&lt;br&gt;October - December, 2018&lt;br&gt;January - March, 2019</td>
<td>31st October, 2018&lt;br&gt;31st January, 2019&lt;br&gt;30th April, 2019</td>
</tr>
</tbody>
</table>

[Notification No. 32/2018 – Central Tax; Notification No. 33/2018 – Central Tax dated 10th August, 2018]

The present system of filing of GSTR 3B is extended upto March, 2019

The Central Government vide Notification No. 34 /2018 – Central Tax dated 10th August, 2018 has notified that the present system of filing of GSTR 3B will continue till March, 2019.

Therefore, the Return in FORM GSTR-3B for each of the months from July, 2018 to March, 2019 shall be furnished electronically through the common portal, on or before the 20th of the month succeeding such month.

Comment: Hence, the Simplified Returns available in public domain is unlikely to be introduced during the current financial year. Verification of compliance with conditions of section 16(2) continues to be offline for all taxable persons.
Exemption from tax on procurements made from unregistered person U/s 9(4) of CGST Act, 2018 till September 30, 2019

The Central Government vide Notification No. 22/2018 – Central Tax (Rate) dated 6th August, 2018 has amended Notification No. 12/2018 – Central Tax (Rate) dated 29th June, 2018 to further extend the exemption from tax under reverse charge mechanism U/s 9(4) of CGST Act, 2017 on procuring taxable goods/services from unregistered suppliers till September 30, 2019. Earlier this exemption was upto 30th September, 2018 only.

Comment: With the introduction of CGST Amendment Bill, 2018 and the changes in section 9(4), this long-term extension of the exemption appears to require some reconciliation when the ‘classes’ actually get notified under the amended law.

Classification of fertilizers supplied for use in the manufacture of other fertilizers at 5% GST rate

Fertilizers falling under heading 3102, 3103, 3104 and 3105, other than those which are clearly not to be used as fertilizers, attract 5% GST However, fertilizers which are clearly not to be used as fertilizer attract 18% GST. The phrase “other than clearly to be used as fertilizers” would not cover such fertilizers that are used for making complex fertilizers for use as soil or crop fertilizers.

Therefore, The Central Government vide Circular No. 54/28/2018-GST dated, 9th August, 2018 has clarified that the fertilizers supplied for direct use as fertilizers, or supplied for use in the manufacturing of other complex fertilizers for agricultural use (soil or crop fertilizers), will attract 5% IGST.

Taxability of services provided by Industrial Training Institutes (ITI)

The Central Government vide Circular No. 55/29/2018-Gst dated 10th August, 2018 has clarified that Services provided by a private ITI in respect of designated trades notified under Apprenticeship Act, 1961 are exempt. As corollary, services provided by a private ITI in respect of other than designated trades would be liable to pay GST.

Further, it is clarified that in case of designated trades, services provided by a private ITI by way of conduct of entrance examination against consideration in the form of entrance fee or services relating to admission to or conduct of examination will also be exempt from GST.

The GST (Amendment) Bills, 2018 passed from Lok Sabha

The Central Goods and Services Tax (Amendment) Bill, 2018; The Integrated Goods and
Services Tax (Amendment) Bill, 2018; The Union Territory Goods and Services Tax (Amendment) Bill, 2018; The Goods and Services Tax (Compensation to States) Amendment Bill, 2018 have been passed in Lok Sabha on 9th August, 2018.

**Customs**

*Standard operating procedures for discharge of bonds executed by nominated agencies/banks.*

The Central Government vide Circular No. 25/2018 dated 8th August, 2018 has provided standard operating procedures to be followed for the expeditious discharge of bonds for the purpose of export of gold jewelry. In order to reduce such bond pendencies certain time periods have been defined in table below:

<table>
<thead>
<tr>
<th>Particulars</th>
<th>Time period</th>
</tr>
</thead>
<tbody>
<tr>
<td>Acknowledgement by Assistant / Deputy Commissioner</td>
<td>Acknowledgement by Assistant / Deputy Commissioner</td>
</tr>
<tr>
<td>Nominated agencies would electronically provide the deficient/ additional documents</td>
<td>Within 7 days of the receipt of the deficiency memo</td>
</tr>
<tr>
<td>Discharge of bond by Assistant and Deputy Commissioner</td>
<td>Within 7 days of the confirmation of Export</td>
</tr>
</tbody>
</table>

[Circular No. 25/2018 dated 8th August, 2018]

**Anti-Profiteering Mechanism under GST**

The month-wise details of Central Goods and Services Tax (CGST), State Goods and Services Tax (SGST), Integrated Goods and Services Tax (IGST) and Cess collected by the Government till 31st July, 2018 are as under:

<table>
<thead>
<tr>
<th>Month</th>
<th>GST collection (In Rs. Crore)</th>
<th>Month</th>
<th>GST collection (In Rs. Crore)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jul’17</td>
<td>21,572</td>
<td>Feb’18</td>
<td>85,962</td>
</tr>
<tr>
<td>Aug’17</td>
<td>95,633</td>
<td>Mar’18</td>
<td>92,167</td>
</tr>
<tr>
<td>Sep’17</td>
<td>94,064</td>
<td>Apr’18</td>
<td>1,03,459</td>
</tr>
<tr>
<td>Oct’17</td>
<td>93,333</td>
<td>May’18</td>
<td>94,016</td>
</tr>
<tr>
<td>Nov’17</td>
<td>83,780</td>
<td>Jun’18</td>
<td>95,610</td>
</tr>
<tr>
<td>Dec’17</td>
<td>84,314</td>
<td>Jul’18</td>
<td>96,483</td>
</tr>
<tr>
<td>Jan’18</td>
<td>89,825</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

The Government is taking various steps to check evasion as well as educate the taxpayers about the new tax regime and encouraging voluntary compliance. The steps which are being taken include introduction of e-way bill, simplification of procedure for filing tax returns, capturing invoice details so that the same could be matched with credit taken and verification of transition credit availed by tax payers.

The Anti-Profiteering mechanism under GST consists of National Anti-Profiteering
Authority (NAA), Directorate General of Anti-Profiteering (DGAP), Standing Committee at the National level and State level Screening Committees.

The NAA had monitoring meetings at Chandigarh, Chennai and Mumbai for zonal awareness. These Committees initially examine the complaints alleging profiteering and refer to the DGAP which investigates and sends its report to the NAA. NAA finally passes adjudication order thereon.

NAA website is functional since last four months. This site provides facility of making and tracking complaints online.

[Release ID :181829 dated 10th August,2018]

Draft GST Return Formats

Draft new GST return design, principles and formats has been published on [https://www.mygov.in/group-issue/simplified-gst-return-principles-and-draft-return-formats/](https://www.mygov.in/group-issue/simplified-gst-return-principles-and-draft-return-formats/) for feedback and suggestions till 31.08.2018, members are requested to provide their suggestion preferably by 25th Aug, 2018 at idtc@icai.in.

[GST Knowledge Sharing](http://idtc.icai.org/knowledgesharing.php)

For Previous updates, GST articles, GST webcasts, publications, GST Legal Updates & E-Newsletter, Upcoming GST Events etc. please visit

<table>
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<tr>
<th>GST articles</th>
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Secretary
Indirect Taxes Committee
The Institute of Chartered Accountants of India
ICAI Bhawan A-29, Sector -62,
NOIDA (U.P.) India
Website: www.idtc.icai.org