

GOODS & SERVICES TAX / IDT UPDATE – 58

GST

Central Goods and Services tax (Eighth Amendment) Rules, 2018

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

Insertion in Rule : 22 Cancellation of registration

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 sub-section (2) of section 29, 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

Remarks: With the insertion of this proviso proper officer shall drop the proceedings initiated on person paying tax under section 10 who has not furnished returns for 3 consecutive tax periods or any other registered person who has not furnished return for a continuous period of 6 months and pass an order in FORM GST-REG 20 to such person on furnishing all the pending returns and making full payment of the tax dues along with applicable interest and late fee by him.

Insertion in Rule : 36 Documentary requirements and conditions for claiming input tax credit

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.

Remarks: With the insertion of this proviso a relief has been given to registered person by allowing ITC on the basis of invoice if that invoice contains not all the necessary but following particulars:

- *value of goods and tax thereon ,*
- *description of goods or services*
- *GSTIN of the supplier and recipient and*
- *Place of supply in case of inter-State supply.*

Insertion in Rule 138 A: Information to be furnished prior to commencement of movement

of goods and generation of e-way bill.

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.

Remarks: It would seem that 'any' kind of bill of entry (into-bond, ex-bond, home consumption, re warehousing and SEZ-cargo) may be carried by the transporter.

Substitution in sub-rule 10 of Rule 96

The persons claiming refund of integrated tax 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-Central Tax, dated the 18th October, 2017: It covers domestic supplies made against advance authorization, supply of capital goods against EPCG authorization, supply of goods to EOU & supply of gold by a bank or PSU against advance authorization.
- Notification No. 40/2017-Central Tax (Rate), dated the 23rd October or notification No. 41/2017-Integrated Tax (Rate), dated the 23rd October, 2017: This notification covers supplies made to merchant exporter at the rate of 0.1% in case of IGST or 0.05% each in case of CGST & SGST.

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: This notification provides exemption from Customs Duty & IGST under Customs on goods imported or procured from Public or Private Warehouse or from International Exhibition by Hundred per cent EOU, STP or EHTP units.
- Notification No. 79/2017- Customs, dated the 13th October, 2017: This notification provides exemption from Customs Duty & IGST under Customs on imports under EPCG, Advance Authorization, Advance Authorization for Annual Requirements, Advance Authorization for Deemed Export, Advance Authorization for export of Prohibited Goods and Narrow Woven Fabrics, etc.

Remarks: The latest amendment now carves out such cases referred above by way of a separate clause and provides that if the benefit has been availed by an exporter, he cannot export with payment of IGST. Exporter must compulsorily export under LUT and claim refund of the accumulated ITC. Said amendment is applied retrospectively w.e.f. 23rd October, 2017. This would adversely affect claim of transition credit and credit on capital

goods to EOUs.

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

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

(5) Where the goods are being transported in a semi knocked down or completely knocked down condition -

(a) the supplier shall issue the complete invoice before dispatch of the first consignment;

(b) the supplier shall issue a delivery challan for each of the subsequent consignments, giving reference of the invoice;

(c) each consignment shall be accompanied by copies of the corresponding delivery challan along with a duly certified copy of the invoice; and

(d) the original copy of the invoice shall be sent along with the last consignment.

Where the goods are being transported in a semi knocked down or completely knocked down condition **or in batches or lots** -

Remarks: With insertion of these words "or in batches or lots" the manner prescribed for 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 turnover in a State or a Union territory, as defined under clause (112) of section 2, excluding –

(a) the value of exempt supplies other than zero-rated supplies and

(b) the turnover of supplies in respect of which refund is claimed under sub rules

(4A) or (4B) or both, if any,

during the relevant period;

"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 in numerator and denominator.

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

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

The Central Government vide [Notification No. 40 /2018 –CT dated 4th September,2018](#); [Notification No. 42 /2018 –CT dated 4th September, 2018](#) has extended the time limit of filing various declarations upto the date as shown in the table below:

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 September, 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 October,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 the following class of taxpayers:

1. The registered persons whose return in FORM GSTR-3B of the CGST Rules, 2017 for the month of October, 2017, was submitted but not filed on the common portal, after generation of the application reference number
2. The registered persons who have filed the return in FORM GSTR-4 of the CGST Rules, 2017 for the period October to December, 2017 by the due date but late fee was

erroneously levied on the common portal

3. The Input Service Distributors who have paid the late fee for filing or submission of the return in FORM GSTR-6 of the CGST Rules, 2017 for any tax period between the 1st day of January, 2018 and the 23rd day of January, 2018.

[Notification no. 41/2018 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. On declaring transporter's godown as the additional place of business, the transportation under the e-way bill shall be deemed to be concluded once the goods have reached the transporter's godown (recipient taxpayer additional place of business). Hence, e-way bill validity in such cases will not be required to be extended.

Further, the obligation of the transporter to maintain accounts and records shall continue as a warehouse keeper. Furthermore, as per rule 56 (7) of the CGST Rules, books of accounts in relation to goods stored at the transporter's godown (i.e., the recipient taxpayer's additional place of business) by the recipient taxpayer may be maintained by him at his principal place of business. It may be noted that the facility of declaring additional place of business by the recipient taxpayer is in no way putting any additional compliance requirement on the transporters.

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

Remarks: Inclusion of transporter's address as additional place of business is truly remarkable as the only resolution to transit-holding of goods.

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

The Central Government vide *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.

4. Eligible ITC

Details	Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5
(A) ITC Available (whether in full or part)				
(1) Import of goods				
(2) Import of services				
(3) Inward supplies liable to reverse charge (other than 1 & 2 above)				
(4) Inward supplies from ISD				
(5) All other ITC				
(B) ITC Reversed				
(1) As per rules 42 & 43 of CGST Rules				
(2) Others				

6.1 Payment of tax

Description	Tax payable	Paid through ITC				Tax paid TDS./TCS	Tax/Cess paid in cash	Interest	Late Fee
		Integrated Tax	Central Tax	State/UT Tax	Cess				
1	2	3	4	5	6	7	8	9	10
Integrated Tax									
Central Tax									
State/UT Tax									
Cess									

Remarks: Earlier the Circular no. 46/16/2018-GST dated 13th April, 2018 has clarified that that the recovery of arrears arising under the existing law shall be made as central tax liability to be paid through the utilization of the amount available in the electronic credit ledger or electronic cash ledger of the registered person, and the same shall be recorded in Part II of the Electronic Liability Register (FORM GST PMT-01). However, the functionality to record this liability in the electronic liability register is not available on the common portal. Therefore, alternative method of recovery has been provided.

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

Clarification on Refund related issues

The Central Government vide Circular No. 59/33/2018-GST dated 4th September, 2018 has clarified various refund related issues which are explained below:

Submission of invoices for processing of claims of refund: In view of the difficulties being faced by the claimants in providing invoices for processing of refund claims, it has been decided that the refund claim shall be accompanied by a print-out of FORM GSTR-2A of the claimant for the relevant period for which the refund is claimed. In some situations, the proper officer may call for the hard copies of invoices (not mentioned in GSTR-2A due to some reason) if he deems it necessary for the examination of the claim for refund. However, It is emphasized that the proper officer shall not insist on the submission of an invoice (either original or duplicate) the details of which are present in FORM GSTR-2A of the relevant period submitted by the claimant.

The claimant shall also submit the details of the invoices on the basis of which input tax credit had been availed during the relevant period for which the refund is being claimed in Annexure-A manually along with the application for refund claim in FORM GST RFD-01A .

System validations in calculating refund amount: Currently the common portal is supposed to calculate the refund amount following a prescribed procedure. However, the prescribed procedure is not presently available on the common portal. Therefore, till the time such facility is made available on the common portal, the taxpayers are advised to follow the given order for utilizing the ITC and the balance unutilized shall be eligible for refund for all refund applications filed after the date of issue of this Circular.

a) Integrated tax, to the extent of balance available;

b) Central tax and State tax/Union Territory tax, equally to the extent of balance available and in the event of a shortfall in the balance available in a particular electronic credit ledger (say, Central tax), the differential amount is to be debited from the other electronic credit ledger (i.e., State tax/Union Territory tax, in this case).

However, for applications already filed and pending with the tax authorities, where this order is not adhered to by the claimant, no adverse view may be taken by the tax authorities.

Re-credit of electronic credit ledger in case of rejection of refund claim: In case of rejection of claim for refund of unutilized input tax credit on account of ineligibility of the said credit the proper officer shall order for the rejected amount to be re-credited to the electronic credit ledger of the claimant using FORM GST RFD-01B. For recovery of this amount, a demand notice shall have to be simultaneously issued to the claimant. In case the demand is confirmed by an order issued, the said amount shall be added to the electronic liability register of the claimant through FORM GST DRC 07.

Alternatively, the claimant can voluntarily pay this amount, along with interest and penalty, if applicable, before service of the demand notice, and intimate the same to the proper officer in FORM GST DRC-03.

In case of rejection of claim for refund, the rejected amount shall be re-credited to the electronic credit ledger of the claimant using FORM GST RFD-01B only after the receipt of an undertaking from the claimant to the effect that he shall not file an appeal against the said rejection or in case he files an appeal, the same is finally decided against the claimant

For example where against a refund claim of Rs.100, only Rs.80 is sanctioned (Rs.15 is rejected on account of ineligible ITC and Rs.5 is rejected on account of any other reason). As described above, Rs.15 would be re-credited with simultaneous issue of notice for recovery of ineligible ITC. Rs.5 would be re-credited (through FORM GST RFD-01B) only after the receipt of an undertaking from the claimant

Scope of rule 96(10) of the CGST Rules: it is clarified that the restriction for claiming refund of IGST paid on exports of goods or services applies only to those purchasers/importers who are directly purchasing/importing supplies on which the benefit of reduced tax incidence or no tax incidence under specified notifications has been availed.

Disbursal of refund amount after sanctioning by the proper officer: In view of the refusal to disburse the sanctioned amount by a tax authority calling into question the validity of the

sanction order on certain grounds, It is clarified that the remedy for correction of an incorrect or erroneous sanction order lies in filing an appeal against such order and not in withholding of the disbursement of the sanctioned amount.

If any discrepancy is noticed by the disbursing authority, the same should be brought to the notice of the counterpart refund sanctioning authority, the concerned counterpart reviewing authority and the nodal officer, but the disbursal of the refund should not be withheld. It is hereby clarified that neither the State nor the Central tax authorities shall refuse to disburse the amount sanctioned by the counterpart tax authority on any grounds whatsoever, exception account of malfeasance or fraud committed by taxable person.

It is further clarified that any adjustment of the amount sanctioned as refund against any outstanding demand against the claimant can be carried out by the refund disbursing authority if not already done by the refund sanctioning authority.

Status of refund claim after issuance of deficiency memo: In this regard It is clarified that show-cause-notices are not required to be issued where deficiency memos have been issued. A refund application which is re-submitted after the issuance of a deficiency memo shall have to be treated as a fresh application. No order in FORM GST RFD-04/06 can be issued in respect of an application against which a deficiency memo has been issued and which has not been resubmitted subsequently.

Treatment of refund applications where the amount claimed is less than rupees one thousand:

In this regard, it is clarified that the limit of rupees one thousand shall be applied for each tax head separately and not cumulatively. The limit would not apply in cases of refund of excess balance in the electronic cash ledger.

[Circular No. 59/33/2018-GST dated 4th September, 2018]

Processing of refund applications filed by Canteen Stores Department (CSD)

The Central Government *vide Circular No. 60/34/2018-GST dated 4th September, 2018* has provided a manner and procedure for filing and processing of refund claims by CSD which is explained as below:

Invoice-based refund: It is clarified that the instant refund to be granted to the CSD is not for the accumulated input tax credit but refund based on the invoices of the inward supplies of goods received by them.

- 1. Manual filing of claims on a quarterly basis:** the CSD are required to apply for refund on a quarterly basis the CSD shall apply for refund by filing an application in FORM GST RFD-10A manually to the jurisdictional tax office which shall be accompanied with prescribed documents
- 2. Processing and sanction of the refund claim:** Upon receipt of the complete application in FORM GST RFD-10A, an acknowledgement shall be issued manually within 15 days of the receipt of the application in FORM GST RFD-02 by the proper officer. In case of any deficiencies in the requisite documentary evidences the same shall be communicated to the CSD by issuing a deficiency memo manually in FORM GST RFD-03.

The proper officer may scrutinize:

- The details contained in FORM RFD-10A, FORM GSTR-3B and FORM GSTR-2A.
- The proper officer should ensure that the amount of refund sanctioned is 50 % of the taxes paid on the supplies received by CSD.

- 3. Sanctioning of Refund:** The proper officer shall issue the refund sanction/rejection order manually in FORM GST RFD-06 along with the payment advice manually in FORM GST RFD-05 for each tax head separately.

Further, It is clarified that the CSD will apply for refund with the jurisdictional Central tax/State tax authority to whom the CSD has been assigned. However, the payment of the sanctioned refund amount in relation to central tax / integrated tax shall be made by the Central tax authority while payment of the sanctioned refund amount in relation to State Tax / Union Territory Tax shall be made by the State tax/Union Territory tax authority.

[Circular No. 60/34/2018-GST dated 4th September, 2018]

Scope of Principal-agent relationship in the context of Schedule I of the CGST Act

In exercise of the powers conferred under section 168 (1) of the CGST Act, the Board vide *Circular No. 57/31/2018-GST dated 4th September, 2018* has clarified some of the issues regarding principal-agent relationship under GST:-

1. The crucial component for covering a person within the ambit of the term “agent” under the CGST Act is corresponding to the **representative character** identified in the definition of “agent” under the Indian Contract Act, 1872.
2. One of the important limb of “consideration” is mandatory to consider a transaction as supply. However, para 3 of Schedule I provides that key element of consideration is not required to be present for treating certain activities as supply. One such activity is supply of goods by a principal to his agent or by an agent to his principal where agent undertakes to supply/receive such goods on behalf of the principal.

Looking at the convergence point between the character of the agent under both the CGST Act and the Indian Contract Act, 1872, the following scenarios are discussed:

Not an agent	
<u>Scenario 1</u>	<u>Scenario 2</u>
Mr. A appoints Mr. B to procure certain goods from the market. Mr. B identifies various suppliers who can provide the goods as desired by Mr. A, and asks the supplier (Mr. C) to send the goods and issue the invoice directly to Mr. A. In this scenario, Mr. B is only acting as the procurement	Mr. XYZ, a banking company, appoints Mr. B (auctioneer) to auction certain goods. The auctioneer arranges for the auction and identifies the potential bidders. The highest bid is accepted and the goods are sold to the highest bidder by M/s XYZ. The invoice for the supply of the goods is issued by M/s

<p>agent, and has in no way involved himself in the supply or receipt of the goods. Hence, in accordance with the provisions of this Act, Mr.B is not an agent of Mr. A for supply of goods in terms of Schedule I.</p>	<p>XYZ to the successful bidder. In this scenario, the auctioneer is merely providing the auctioneering services with no role played in the supply of the goods. Even in this scenario, Mr.B is not an agent of M/s XYZ for the supply of goods in terms of Schedule I.</p>
<p>An agent</p>	
<p><u>Scenario 3</u></p>	<p><u>Scenario 4</u></p>
<p>Mr. A, an artist, appoints M/s B (auctioneer) to auction his painting. M/s B arranges for the auction and identifies the potential bidders. The highest bid is accepted and the painting is sold to the highest bidder. The invoice for the supply of the painting is issued by M/s B on the behalf of Mr. A but in his own name and the painting is delivered to the successful bidder. In this scenario, M/s B is not merely providing auctioneering services, but is also supplying the painting on behalf of Mr. A to the bidder, and has the authority to transfer the title of the painting on behalf of Mr. A. This scenario is covered under Schedule I.</p> <p>A similar situation can exist in case of supply of goods as well where the C&F agent or commission agent takes possession of the goods from the principal and issues the invoice in his own name. In such cases, the C&F/commission agent is an agent of the principal for the supply of goods in terms of Schedule I. The disclosure or non-disclosure of the name of the principal is immaterial in such situations.</p>	<p>Mr. A sells agricultural produce by utilizing the services of Mr B who is a commission agent as per the Agricultural Produce Marketing Committee Act (APMC Act) of the State. Mr B identifies the buyers and sells the agricultural produce on behalf of Mr. A for which he charges a commission from Mr. A. As per the APMC Act, the commission agent is a person who buys or sells the agricultural produce on behalf of his principal, or facilitates buying and selling of agricultural produce on behalf of his principal and receives, by way of remuneration, a commission or percentage upon the amount involved in such transaction.</p> <p>In cases where the invoice is issued by Mr. B to the buyer, the former is an agent covered under Schedule I. However, in cases where the invoice is issued directly by Mr. A to the buyer, the commission agent (Mr. B) doesn't fall under the category of agent covered under Schedule I.</p>
<p>In scenario 1 and scenario 2, Mr. B shall not be liable to obtain registration in terms of clause (vii) of section 24 of the CGST Act. He, however, would be liable for registration if his aggregate turnover of supply of taxable services exceeds the threshold specified in sub-section (1) of section 22 of the CGST Act. In scenario 3, M/s B shall be liable for compulsory registration in terms of the clause (vii) of section 24 of the CGST Act. In respect of commission agents in Scenario 4, notification No. 12/2017 Central Tax (Rate) dated 24.06.2017 has exempted "services by any APMC or board or services provided by the commission agents for sale or purchase of agricultural produce" from GST. Thus, the „services“ provided by the commission agent for sale or purchase of agricultural produce is exempted. Such commission agents (even when they qualify as agent under Schedule I) are</p>	

not liable to be registered according to sub-clause (a) of sub-section (1) of section 23 of the CGST Act, if the supply of the agricultural produce, and /or other goods or services supplied by them are not liable to tax or wholly exempt under GST. However, in cases where the supply of agricultural produce is not exempted and liable to tax, such commission agent shall be liable for compulsory registration under sub-section (vii) of section 24 of the CGST Act

[Circular No. 57/31/2018-GST dated 4th September,2018]

Remarks: Making reference to section 182 of Indian Contract Act, 1872 is welcome to understand the scope and limits of agency or intermediary.

Return Filing

The Central Government vide *Notification No. 43/2018 – Central Tax; Notification No. 44/2018 – Central Tax 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 of the month from July, 2017 to September, 2018	31 st October, 2018
		For each of the months from 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 of the quarter from July, 2017 to September, 2018	31 st October, 2018
		October-December, 2018	31 st January, 2019
		January - March, 2018	30 th April, 2019

However, GSTR-1 for the quarter from July, 2018 to September, 2018 by the registered persons in Kerala, Kodagu (Karnataka); Mahe (Pondicherry) shall be furnished electronically through the common portal, on or before the 15th day of November, 2018

[Notification No. 43/2018 – Central Tax, Notification No. 44/2018 – Central Tax 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]

Remarks: Please note that this extension to file GSTR-1 does not alter the time limit under section 16(4) to claim input tax credit.

Central Goods and Services tax (Ninth Amendment) Rules, 2018

The Central Government vide *Notification No. 48 /2018 –CT dated 10th September, 2018* has notified following rules further to amend the Central Goods and Service Tax Rules, 2017.

Particulars	Revised provision
<p>Insertion in Rule : 117 Tax or duty credit carried forward under any existing law or on goods held in Stock on the appointed day.</p>	<p>New sub- rule (1A) has been inserted in Rule 117 to provide that 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 and in respect of whom the Council has made a recommendation for such extension.</p> <p><i>Remarks: With the insertion of this sub-rule the Commissioner on the recommendations of the Council may extend the date of submission of FORM GST TRAN-1 by a further period not beyond 31st March, 2019.</i></p>
	<p>New proviso has been inserted in sub-rule (4), in clause (b), in sub-clause (iii) of Rule 117 to provide that the registered persons filing the declaration in FORM GST TRAN-1 in accordance with newly inserted sub-rule (1A) may submit the statement in FORM GST TRAN-2 by 30th April, 2019.</p> <p><i>Remarks: With the insertion of this proviso persons filing Form GST TRAN-1 upto 31st March, 2019 may submit the statement in FORM GST TRAN-2 by 30th April, 2019.</i></p>

[Notification No. 48 /2018 –CT dated 10th September, 2018]

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