Enhancements in E-Way Bill System w.e.f 16.11.2018

1. **Checking of duplicate generation of e-way bills based on same invoice number:** The e-way bill system is enabled in a way that if the consignor has generated one e-way bill on the particular invoice, then he or consignee or transporter will not be allowed to generate one more e-way bill on the same invoice number. For eg: If the transporter or consignee has generated one e-way bill on the consignor’s invoice, then if any other party (consignor, transporter or consignee) tries to generate the e-way bill, the system will alert that there is already one e-way bill for that invoice, and further it allows him to continue, if he wants.

2. **CKD/SKD/Lots for movement of Export/Import consignment:** CKD/SKD/Lots supply type can now be used for movement of the big consignment in batches, during Import & Export also. Delivery challan and tax invoice need to accompany goods as prescribed in Rule 55 (5) of CGST Rules, 2017.

   CKD/SKD: Competely knocked down/ semi knocked down.

3. **Shipping address in case of export supply type:** For Export supply type, the ‘Bill To’ Party will be URP or GSTIN of SEZ Unit with state as ‘Other Country’ and shipping address and PIN code can be given as the location (airport/shipping yard/border check post/ address of SEZ), from where the consignment is moving out from the country.

4. **Dispatching address in case of import supply type:** For Import supply, the ‘Bill From’ Party will be URP or GSTIN of SEZ Unit with state as ‘Other Country’ and dispatching address and PIN code can be given as the location (airport/shipping yard/border check post/ address of SEZ), from where the consignment is entering the country.

5. **Enhancement in ‘Bill To – Ship To’ transactions:** EWB generation is now categorized to four types now Regular and Bill to Ship to, Bill from Dispatch from & combination of both.

6. **Changes in Bulk Generation Tool:** Facility of EWB generation through the Bulk Generation Tool has been enhanced.

For more information visit
https://docs.ewaybillgst.gov.in/Documents/Enhancementsewb16nov.pdf

[GST Portal]

Examination for Confirmation of Enrollment of GST Practitioners Postponed to 17.12.2018

Earlier Press Release dated 1.11.2018; exam for GST Practitioners was scheduled to be
held on 7.12.2018. However, on account of Assembly Elections in some of the states on 7.12.2018, the date of the examination stands revised to 17.12.2018 (17\textsuperscript{th} December 2018).

(Release ID: 185828)

\textbf{Due date filing of GSTR 3B/GSTR 1 for the month of July and August, 2018 extended for registered persons in Kerala, Kodagu (Karnataka); Mahe (Pondicherry)}

The Central Government vide Notification No. 62 /2018-CT ; Notification No. 63 /2018-CT ; Notification No. 64 /2018-CT/Notification No. 65 /2018-CT dated 29\textsuperscript{th} November, 2018 has notified that the return in FORM GSTR-3B/ GSTR 1 for the following registered persons has been extended upto the dates given below:

<table>
<thead>
<tr>
<th>Whose principal place of business</th>
<th>Form</th>
<th>Due Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Is in Cuddalore, Thiruvarur, Pudukottai, Dindigul, Nagapatinam, Theni, Thanjavur, Sivagangai, Tiruchirappalli, Karur and Ramanathapuram in the State of Tamil Nadu</td>
<td>FORM GSTR-3B/GSTR 1 for the month of October, 2018</td>
<td>20th December, 2018</td>
</tr>
</tbody>
</table>

[Notification No. 62 /2018-CT ; Notification No. 63 /2018-CT ; Notification No. 64 /2018-CT/Notification No. 65 /2018-CT dated 29\textsuperscript{th} November, 2018]

\textbf{Due date filing of GSTR-7 extended to 31st January, 2019}

The Central Government vide Notification No. 66 /2018 – Central Tax dated 29\textsuperscript{th} November, 2018 has notified that the due date of furnishing return in FORM GSTR-7 (Form for furnishing return by registered persons who are required to deduct tax at source under the provisions of section 51) for the months of October, 2018 to December, 2018 has been extended to the 31\textsuperscript{st} January, 2019.

Comments: It may be noted that extension of GSTR-7 would also extent the due date of payment of TDS as both of them are interrelated. Deductees will need to file monthly returns without the benefit of TDS and this might cause some concerns.

[Notification No. 66 /2018 – Central Tax dated 29\textsuperscript{th} November, 2018]

\textbf{GST Revenue collection for the month of November 2018 crosses Ninety-Seven Thousand Crore Rupees}

The total gross GST revenue collected in the month of November, 2018 is Rs. 97,637 crore Segregation of which is given below:
<table>
<thead>
<tr>
<th>Tax</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>CGST</td>
<td>Rs. 16,812 crore</td>
</tr>
<tr>
<td>SGST</td>
<td>Rs. 23,070 crore</td>
</tr>
<tr>
<td>IGST</td>
<td>Rs. 49,726 crore</td>
</tr>
<tr>
<td>Cess</td>
<td>Rs. 8,031 crore</td>
</tr>
</tbody>
</table>

The total number of GSTR 3B Returns filed for the month of October up to 30th November, 2018 is **69.6 lakh**.

(Release ID :186059)

**Press release dated 1st December, 2018**

[http://pib.nic.in/newsite/erelease.aspx]

**Examination for Confirmation of Enrollment of GST Practitioners; Extension of Eligibility Criteria for Registration.**

For the exam for GST Practitioners (GSTPs) scheduled on 17.12.2018, earlier only those GSTPs of the relevant category were invited to register on examination portal whose enrolment on GST Network was approved as on 15.11.2018. Now the GSTPs in the relevant category, who are enrolled on GSTN after 15.11.2018 and till 26.11.2018, are also invited to register on the portal. The portal is open for registration upto 5.12.2018.

(Release ID :186018)

**Press release dated 29th November, 2018**

[http://pib.nic.in/newsite/erelease.aspx]

**GST Knowledge Sharing**

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>
<th><a href="http://idtc.icai.org/knowledgesharing.php">http://idtc.icai.org/knowledgesharing.php</a></th>
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</tr>
</tbody>
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