

GOODS & SERVICES TAX / IDT UPDATE – 77

GST

Due Dates for filing various Returns under GST

Extension of Due date for filing GST CMP-08

The Central Government vide [Notification No. 50/2019-Central Tax dated 24th October, 2019](#) has extended the last date of filing of Form GST CMP-08 by as under :-

<u>Sl. No</u>	<u>Form No.</u>	<u>Period</u>	<u>Due Date (as extended)</u>
1.	FORM GST CMP-08 (Form to furnish the statement containing the details of Self-assessed tax)	For the quarter July, 2019 to September, 2019.	22nd October,2019 (Earlier due date was 18th October,2019)

[[Notification No. 50/2019-Central Tax dated 24th October, 2019](#)]

To notify jurisdiction of Jammu Commissionerate over UT of J&K and UT of Ladakh

The Central Government vide [Notification No. 51/2019-Central Tax dated 31st October, 2019](#) has made amendments in Notification No. 02/2017-Central Tax dated 19th June 2017 as under:-

“In the said notification, in Table II, in column (3), in serial number 51, for the words “State of Jammu and Kashmir”, the words “Union territory of Jammu and Kashmir and Union territory of Ladakh” shall be substituted.”

Comment: *This amendment has been made in order to notify jurisdiction of Jammu Commissionerate over the newly formed Union Territory of Jammu & Kashmir and Union Territory of Ladakh*

[[Notification No. 51/2019-Central Tax dated 31st October, 2019](#)]

Extension of Due dates for filing various Returns under GST for Jammu & Kashmir

The Central Government vide [Notification No. 52/2019-Central Tax dated 14th November, 2019](#); [Notification No. 53/2019-Central Tax dated 14th November, 2019](#); [Notification No. 54/2019-Central Tax dated 14th November, 2019](#); & [Notification No. 55/2019-Central Tax dated 14th November, 2019](#) has **provided/extended** the due dates of the following Forms **for registered persons whose principal place of business is in the state of Jammu and**

Kashmir :-

<u>Sl. No</u>	<u>Form No.</u>	<u>Period</u>	<u>Due Date (as extended)</u>
1.	FORM GSTR-1 (Form for furnishing the details of outward supply of goods or services or both.) (For registered persons in Jammu & Kashmir having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year)	For the Quarter:- July, 2019 to September, 2019	30th November, 2019
2.	FORM GSTR-1 (Form for furnishing the details of outward supply of goods or services or both.) (For registered persons in Jammu & Kashmir having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year)	For each of the months of:- July,2019; August,2019; September, 2019	15th November, 2019
3.	FORM GSTR-3B (Form to furnish monthly summary of data) (For registered persons in Jammu & Kashmir)	For each of the months of :- July,2019; August,2019; September, 2019	20th November, 2019
4.	FORM GSTR-7 (Form for furnishing the monthly details of	For each of the months of :-	

	TDS) (For registered persons in Jammu & Kashmir)	July,2019; August,2019; September, 2019	15 th November, 2019
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[Notification No. 52/2019-Central Tax dated 14th November, 2019; Notification No. 53/2019-Central Tax dated 14th November, 2019; Notification No. 54/2019-Central Tax dated 14th November, 2019; Notification No. 55/2019-Central Tax dated 14th November, 2019;]

Changes in refund statements

Central Government vide Notification No.56/2019-Central Tax has amended the format of following statements which are required to be accompanied as documentary evidences in Annexure 1 in Form GST RFD-01 as the case may be .:

- Statement 1A [rule 89(2)(h)] Refund Type: ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]
- Statement 2 [rule 89(2)(c)] Refund Type: Export of services with payment of tax (accumulated ITC)
- Statement 3 [rule 89(2)(b) and rule 89(2)(c)] Refund Type: Export without payment of tax (accumulated ITC)
- Statement 4 [rule 89(2)(d) and rule 89(2)(e)] Refund Type: On account of supplies made to SEZ unit or SEZ Developer (on payment of tax)
- **New insertion** : after Statement 4, the following Statement shall be inserted, namely:- “Statement 4A Refund by SEZ on account of supplies received from DTA – With payment of tax
- Statement 5 [rule 89(2)(d) and rule 89(2)(e)] Refund Type: On account of supplies made to SEZ unit or SEZ Developer (without payment of tax)
- Statement 5B [rule 89(2)(g)] Refund Type: On account of deemed exports claimed by supplier
- Statement 5B [rule 89(2)(g)] Refund Type: On account of deemed exports claimed by recipient
- Statement 6 [rule 89(2)(j)] Refund Type: On account of change in POS (inter-state to intra-state and vice versa)

[Notification No.56/2019-Central Tax dated 14th Nov, 2019]

Changes in Form-9 /9C

With a view to remove practical difficulties in filling annual return in Form 9 and reconciliation statement in Form -9C CBIC vide notification no. 56/2019-Central Tax has

amended the fields in the format and taxpayer has provided an option to fill few fields in such forms on optional basis. The following are the important changes made in the forms :

Form-9

- *For FY 17-18 /18-19 ,the registered person shall have an option to fill table-4B to Table 4E net of credit /debit notes / amendments in case there is any difficulty in reporting such details separately in Table 4I & 4J including amendments in 4K to L.*
- *For FY 17-18 /18-19, the registered person shall have an option to fill Table 5A to Table 5F net of credit / debit notes in case there is any difficulty in reporting such details separately in Table 5H & I.*
- *For FY 17-18 /18-19, the registered person shall have an option to either report the breakup of Input Tax Credit as inputs, capital goods and input services or report the entire input tax credit under the input row only. Similar treatment for reversal may be opted.*
- *For FY 17-18 /18-19, the registered person shall have an option to not to fill table - 17-18 of HSN.*

Form-9C

- *The registered person shall option to report reconciliation differences in Table 5O instead of reporting in 5B to 5G.*
- *The registered person shall have an option not to fill table 14 in relation to expenses booked in financial statement vs ITC.*
- *Now, cash flow statement is required to be submitted wherever it is available.*
- *The wording of the certificate from “ True & Correct” has been changed to “True & Fair”*

Amendments in these forms to make suitable for filing of FY 18-19 returns has also been made.

[Notification No.56/2019-Central Tax dated 14th Nov, 2019]

Generation and quoting of Document Identification Number (DIN) on any communication issued by the officers of the Central Board of Indirect Taxes and Customs (CBIC) to tax payers and other concerned persons

CBIC has vide circular no. 122/41/2019-GST dated November 5, 2019 with a view to meet the objective of transparency and accountability has made a system for electronic (digital) generation of a Document Identification Number (DIN) for all communications sent by its offices to taxpayers and other concerned persons. To begin with, the DIN would be used for search authorization, summons, arrest memo, inspection notices and letters issued in the course of any enquiry. However, only in exceptional circumstances communications may be issued without an auto generated DIN after recording reason in writing.

The digital platform for generation of DIN is hosted on the Directorate of Data Management (DDM)'s online portal "cbicddm.gov.in"

This measure would create a digital directory for maintaining a proper audit trail of such communication. Importantly, it would provide the recipients of such communication a digital facility to ascertain their genuineness. Subsequently, the DIN would be extended to other communications

It may be noted above specified communication which does not bear the electronically generated DIN and is not covered by the exceptions mentioned shall be treated as invalid and shall be deemed to have never been issued. For further details, above circular may be referred.

Similar circular in Custom vide CIRCULAR NO 37/2019; Dated: November 5, 2019 has also been issued.

[Circular No. 122/41/2019-GST dated: November 5, 2019]

Clarification on restriction in availment of input tax credit in terms of sub-rule (4) of rule 36 of CGST Rules, 2017

CBIC vide notification No. 49/2019-Central Tax, dated 09.10.2019 has inserted Sub-rule (4) to rule 36 of the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the CGST Rules). The said sub-rule provides restriction in availment of input tax credit (ITC) in respect of invoices or debit notes, the details of which have not been uploaded by the suppliers under sub-section (1) of section 37 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as the CGST Act).

CBIC vide Circular No. **123/42/2019-GST Dated: November 11, 2019 has clarified that** this being a new provision, the restriction is not imposed through the common portal and it is the responsibility of the taxpayer that credit is availed in terms of the said rule and therefore, the availment of restricted credit in terms of sub-rule (4) of rule 36 of CGST Rules shall be done on self-assessment basis by the tax payers.

Various issues relating to implementation of the said sub-rule have been clarified as under:

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Sl. No	Issue	Clarification
1.	What are the invoices/ debit notes on which the restriction under rule 36(4) of the CGST Rules shall apply?	The restriction of availment of ITC is imposed only in respect of those invoices / debit notes, details of which are required to be uploaded by the suppliers under sub-section (1) of section 37 and which have not been uploaded. Therefore, taxpayers may avail full ITC in respect of IGST paid on import, documents issued under RCM, credit received from ISD etc. which are

		outside the ambit of sub-section (1) of section 37, provided that eligibility conditions for availment of ITC are met in respect of the same. The restriction of 36(4) will be applicable only on the invoices / debit notes on which credit is availed after 09.10.2019.				
2.	Whether the said restriction is to be calculated supplier wise or on consolidated basis?	The restriction imposed is not supplier wise. The credit available under sub-rule (4) of rule 36 is linked to total eligible credit from all suppliers against all supplies whose details have been uploaded by the suppliers. Further, the calculation would be based on only those invoices which are otherwise eligible for ITC. Accordingly, those invoices on which ITC is not available under any of the provision (say under sub-section (5) of section 17) would not be considered for calculating 20 per cent. of the eligible credit available.				
3.	FORM GSTR-2A being a dynamic document, what would be the amount of input tax credit that is admissible to the taxpayers for a particular tax period in respect of invoices / debit notes whose details have not been uploaded by the suppliers?	The amount of input tax credit in respect of the invoices / debit notes whose details have not been uploaded by the suppliers shall not exceed 20% of the eligible input tax credit available to the recipient in respect of invoices or debit notes the details of which have been uploaded by the suppliers under sub-section (1) of section 37 as on the due date of filing of the returns in FORM GSTR-1 of the suppliers for the said tax period. The taxpayer may have to ascertain the same from his auto populated FORM GSTR 2A as available on the due date of filing of FORM GSTR-1 under sub-section (1) of section 37.				
4.	How much ITC a registered tax payer can avail in his FORM GSTR-3B in a month in case the details of some of the invoices have not been uploaded by the suppliers under sub-section (1) of section 37.	<p>Sub-rule (4) of rule 36 prescribes that the ITC to be availed by a registered person in respect of invoices or debit notes, the details of which have not been uploaded by the suppliers under sub-section (1) of section 37, shall not exceed 20 per cent. of the eligible credit available in respect of invoices or debit notes the details of which have been uploaded by the suppliers under sub-section (1) of section 37. The eligible ITC that can be availed is explained by way of illustrations, in a tabulated form, below.</p> <p>In the illustrations, say a taxpayer "R" receives 100 invoices (for inward supply of goods or services) involving ITC of Rs. 10 lakhs, from various suppliers during the month of Oct, 2019 and has to claim ITC in his FORM GSTR-3B of October, to be filed by 20th Nov, 2019.</p> <table border="1" data-bbox="638 1892 1284 2016"> <tr> <td></td> <td>Details of suppliers' invoices for</td> <td>20% of eligible credit where</td> <td>Eligible ITC to be taken in GSTR-3B to be</td> </tr> </table>		Details of suppliers' invoices for	20% of eligible credit where	Eligible ITC to be taken in GSTR-3B to be
	Details of suppliers' invoices for	20% of eligible credit where	Eligible ITC to be taken in GSTR-3B to be			

	which recipient is eligible to take ITC	invoices are uploaded	filed by 20th Nov.
Case 1	Suppliers have furnished in FORM GSTR-1 80 invoices involving ITC of Rs. 6 lakhs as on the due date of furnishing of the details of outward supplies by the suppliers.	Rs.1,20,000/-	Rs. 6,00,000 (i.e. amount of eligible ITC available, as per details uploaded by the suppliers) + Rs.1,20,000 (i.e. 20% of amount of eligible ITC available, as per details uploaded by the suppliers) = Rs. 7,20,000/-
Case 2	Suppliers have furnished in FORM GSTR-1 80 invoices involving ITC of Rs. 7 lakhs as on the due date of furnishing of the details of outward supplies by the suppliers.	Rs. 1,40,000/-	Rs 7,00,000 + Rs. 1,40,000 = Rs. 8,40,000/-
Case 3	Suppliers have furnished in FORM GSTR-1 75 invoices having ITC of Rs. 8.5	Rs. 1,70,000/-	Rs. 8,50,000/- + Rs.1,50,000/-* = Rs. 10,00,000* * The additional amount of ITC availed shall be limited to

		lakhs as on the due date of furnishing of the details of outward supplies by the suppliers.	ensure that the total ITC availed does not exceed the total eligible ITC.				
5.	When can balance ITC be claimed in case avilment of ITC is restricted as per the provisions of rule 36(4)?	<p>The balance ITC may be claimed by the taxpayer in any of the succeeding months provided details of requisite invoices are uploaded by the suppliers. He can claim proportionate ITC as and when details of some invoices are uploaded by the suppliers provided that credit on invoices, the details of which are not uploaded (under sub-section (1) of section 37) remains under 20 per cent of the eligible input tax credit, the details of which are uploaded by the suppliers. Full ITC of balance amount may be availed, in present illustration by "R", in case total ITC pertaining to invoices the details of which have been uploaded reaches Rs. 8.3 lakhs (Rs 10 lakhs /1.20). In other words, taxpayer may avail full ITC in respect of a tax period, as and when the invoices are uploaded by the suppliers to the extent Eligible ITC/ 1.2. The same is explained for Case No. 1 and 2 of the illustrations provided at S1.No.3 above as under:</p> <table border="1"> <tr> <td>Case 1</td> <td>"R" may avail balance ITC of Rs. 2.8 lakhs in case suppliers upload details of some of the invoices for the tax period involving ITC of Rs. 2.3 lakhs out of invoices involving ITC of Rs. 4 lakhs details of which had not been uploaded by the suppliers. [Rs. 6 lakhs + Rs. 2.3 lakhs = Rs. 8.3 lakhs]</td> </tr> <tr> <td>Case 2</td> <td>"R" may avail balance ITC of Rs. 1.6 lakhs in case suppliers upload details of some of the invoices involving ITC of Rs. 1.3 lakhs out of outstanding invoices involving Rs. 3 lakhs. [Rs. 7 lakhs + Rs. 1.3 lakhs = Rs. 8.3 lakhs]</td> </tr> </table>		Case 1	"R" may avail balance ITC of Rs. 2.8 lakhs in case suppliers upload details of some of the invoices for the tax period involving ITC of Rs. 2.3 lakhs out of invoices involving ITC of Rs. 4 lakhs details of which had not been uploaded by the suppliers. [Rs. 6 lakhs + Rs. 2.3 lakhs = Rs. 8.3 lakhs]	Case 2	"R" may avail balance ITC of Rs. 1.6 lakhs in case suppliers upload details of some of the invoices involving ITC of Rs. 1.3 lakhs out of outstanding invoices involving Rs. 3 lakhs. [Rs. 7 lakhs + Rs. 1.3 lakhs = Rs. 8.3 lakhs]
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[Circular No. 123/42/2019-GST Dated: November 11, 2019]

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