

GST Update

Weekly Update
02.12.2017

- This Presentation covers the GST changes / observations/ press releases/ Tweet FAQs/ Sectoral FAQs released by CBEC since the last update on 25.11.2017. It supplements the earlier GST Updates.
- This presentation is based on CGST Act/Rules/ Notifications. Similar parallel provisions in State Laws may be referred to as required

- No Circulars/ Notn on GST issued during last week
- One news release issued by CBEC advising exporters seeking refunds
- One Central Excise Notification on Manual disbursal of Budgetary support for States who enjoyed area based exemptions

National Authority for Anti-Profiteering (NAPA)

- Shri B.N.Sharma appointed the first chairman of the NAPA
- Technical Members - Shri J.C. Chauhan, Chairman Tax Tribunal, Himachal Pradesh; Shri Bijay Kumar, Principal Commissioner GST, Kolkata; Shri C.L. Mahar, Principal Commissioner GST, Meerut; and Ms. R. Bhagyadevi, ADG, Systems, Chennai.
- State level Screening Committees have already been formed in all the States; Contact Details, addresses etc. are available at <http://www.gstcouncil.gov.in/sites/default/files/State-Level-Screening-Commitee.pdf>
- Commissionerate may route complaints of profiteering to respective screening committee; Taxpayers may be advised accordingly.

Authority for Advance Ruling

- Details of addresses, contact details along with emails are available at http://www.gstcouncil.gov.in/sites/default/files/Details-of-AAR-as-on_22-11-2017.pdf
- Taxpayers may be advised accordingly to approach the concerned State Authority for seeking ruling on any question.
- Forms are prescribed in CGST Rules, 2017.
- Manual as well as electronic mode to be accepted.

Refund of GST by Exporters

- [http://www.cbec.gov.in/htdocs-cbec/press-release/CBEC Press Release 29.11.2017 GST Refund.pdf](http://www.cbec.gov.in/htdocs-cbec/press-release/CBEC_Press_Release_29.11.2017_GST_Refund.pdf)
- The prerequisites for sanction of refund of IGST paid
 - Filing of GSTR 3 B,
 - Table 6A of GSTR 1 on the GSTN portal, and
 - Shipping Bill on Customs EDI system by the exporter
- Customs system is designed to automatically grant refunds without involvement of any officer by matching information that is furnished on GSTN portal and Customs system, the onus is on the exporters to fill in all the details accurately.
- Exporters should ensure that three documents match and get these amended, if not matching.

- **Refund of unutilised ITC:** Exporters need to file an application in FORM GST RFD- 01A on the common portal where the amount claimed as refund shall get debited from the electronic credit ledger of the exporter to the extent of the claim.
- A proof of debit (ARN - Acknowledgement Receipt Number) shall be generated on the GSTN portal.
- ARN should be mentioned on the print out of the FORM GST RFD-01A and be submitted manually to the jurisdictional officer.

Disbursal of Budgetary Supply to area based exemption units

- **CBEC Circulars No. 1061/10/2017-CX dated 27.11.2017 and 30-11-2017**
- Manual Disbursement of Budgetary support to J&K, Himachal, Uttarakhand and North East States (incl. Sikkim)
- Process :
 - Registration of each Unit.
 - Validation of Bank Account by AC/DC.
 - Creation of Unique Vendor ID.
 - AC/DC, CGST to determine tentative amount of budgetary support of all pending applications.

- Process (Contd.)
 - Total Budgetary support requirements to be forwarded by CGST Commissionerates to ADG, DG, Audit (Nominated as Nodal officer for the scheme).
 - ADG, DG, Audit shall compile requirements and fwd Scheme Division to DIPP.
 - DIPP to issue Budget authorisation through Pr CCA to Pr Accounts Office, CBEC and to specific DDOs.
 - DDOs to ensure availability of sufficient budget.
 - PAO to pass the bill on first-in-first-out basis.

Disbursal of Budgetary Supply to area based exemption units (Contd)

- After sanction of budgetary support, sanction order address to PAO shall be issued by AC/DC
- AC/DC shall also act as Programme Division on PFMS portal and shall prepare the sanction on PFMS and fwd online to DDO
- Zone wise list of all mapped PAOs to each commissionerate is also available the Annexure to the said circular

Quarterly GSTR-1 for dealers having turnover less than Rs. 1.5 crores

- What will happen to the GSTR1 already filed for Jul17 by dealers having <1.5 Cr Turnover? Shall they file the same information again in Quarterly return also?
- GSTR-1 now is required to be filed on quarterly basis



GST@GoI  @askGST_GoI · 32m

They would be required to file GSTR-1 for remaining two months of quarter i.e. for August and September.

CA Stalin @stalinbee

@askGST_GoI What will happen to the GSTR1 already filed for Jul17 by dealers having <1.5 Cr Turnover? Shall they file the same information again in Quarterly return also?

- What happens to accumulated credit with manufacturers exporting through merchant exporters? Inputs are @ 18% GST, sale to Merchant exporter @ 0.1%?



GST@Gol @askGST_Gol · 33m

Manufacturers can claim refund of accumulated ITC under section 54(3) of CGST Act read with Rule 89 of CGST Rules.

BVP RAJU @BVPRAJU

@askGST_Gol what happens to accumulated credit with manufacturers exporting through merchant exporters? Inputs are @18% GST, sale to Merchant exporter @0.1%.

- Buyer fails to give GST number to Supplier. How to treat such transaction?



GST@Gol  @askGST_Gol · 41m

It may be treated as B 2 C supplies. Buyer would not get ITC.

sanjaybamboli @sanjaybamboli1

@askGST_Gol

Taxable Event. Buyer fails to give GST number to Supplier. How to treat such transaction?



Mistakes in GSTR-3B

- I have paid excess GST for July vide GSTR- 3B which includes a part for the month of august but filed the correct invoice details in GSTR-1 for July , how can I claim refund ?
- If excess ITC is shown mistakenly in 3B ,can we reduce next month ITC in 3B?
- Detailed circular is being issued.

Tweets	Answers
Several amendments have been made to CGST Rules. It is confusing to comprehend all notifications. Please guide.	Comprehensive document of rules available at - http://www.cbec.gov.in/resources//htdocs-cbec/gst/cgst-rules-15112017.pdf
I am representative of OIDAR. Do I have separate provision for invoicing ?	No. Invoicing needs to be done as per rule 46 of CGST rules.
What is the period of OIDAR return filing ?	Monthly. Return in FORM GSTR-5A needs to be filed on or before the twentieth day of the month succeeding the calendar month or part thereof.
We are planning to implement e-invoicing only. Is it possible ?	Yes. All the mandatory details as per chapter VI of CGST Rules should be present on such invoice.
I am a kirana shopkeeper. Is it mandatory to have signature on invoices?	Yes.

Tweets	Answers
<p>Is there an option to surrender registration for those who wish to cancel their registration as per Notification no. 05/2017 – Central Tax ?</p>	<p>Yes, please refer rule 22 of CGST Rules. You have to apply through FORM REG-16 or REG-29.</p>
<p>What will be place of supply in case selling goods on his over the counter shop to unregistered parties who belong to other states?</p>	<p>Place of supply would be location of supplier.</p>
<p>Service dealer opted for composition scheme. Later he came to know that the scheme is not applicable for services. What remedy he has now?</p>	<p>Please refer rule 6(3) of CGST Rules. You can opt out and need to follow all other provisions of the Act.</p>
<p>If I have taken composition for restaurant. Am I liable to pay 5% on items sold on MRP such as drinks, chocolates or 1% ?</p>	<p>5% needs to be paid on turnover in your State / UT.</p>
<p>I pay Rs. 60,000 as shop rent to unregistered dealer. Is reverse charge applicable on that?</p>	<p>No. Please refer to notification no. 38/2017-Central Tax (Rate)</p>

Tweets	Answers
I export vegetables. Where do I file in FORM GSTR-3B - Zero rate goods or Nil rated goods?	Zero rated goods.
What is the date of applicability of e-Way Bill System. Some are saying that it has been made applicable from 12/09.	Central government has not notified the enforcement of e-Way bill rules. Till that time State e-Way bill, if any, would be applicable.
Want to opt for composition scheme. When will be the option to opt for the scheme enabled again?	It has been enabled. Please refer to the Notification no. 45/2017-Central Tax.
Whether 'Subsidiary Canteen Stores' run by Maha Police/SRPF are exempted under GST?	No

Tweets	Answers
<p>Advance was given when rate was 28%, and our vendor has paid tax on it. Subsequently rate has fallen to 18%. Will the invoice will be raised at 18%? If yes, what to do of additional 10% paid as advance?</p>	<p>Assuming supply happened after the change in tax rate, the time of supply is date of issue of invoice. Therefore, 18%. Additional tax paid can either be adjusted in subsequent months or claimed back as refund</p>
<p>On my website, I show Google ads, for which I can't generate invoice. Google calculates my earning and transfers to my bank account. For brands, which gives ads directly to me I generate invoice. My annual Turnover hasn't crossed Rs. 20 Lakhs. Do I need to register for GST?</p>	<p>Registration is required when the aggregate turnover exceeds Rs. 20 lakhs</p>
<p>Is transition credit of excise duty available on an inter-State sale made on 23rd June 2017 but delivery is yet to be taken? Kindly clarify</p>	<p>If credit of the excise duty was taken in the last return filed under excise, then it is eligible for transition</p>

Tweets	Answers
Whether RCM is applicable for the professional services rendered by director of a company to the same company?	Yes. Pls refer to notf No. 13/2017-CT(Rate) dt 28.06.2017
As per the decision taken in 23rd GST Council meeting, GST rate for Composition dealers(Manufacturers & traders) has been made as 1% . Official Notification has still not been released by CBEC. Whether one can file GSTR-4 by taking 1 % rate or does one need to wait for Notification ?	Unless notified, a decision of the Council is not effective.
Can we file two refund claims of accumulated ITC applications separately. One for goods and other for services exported under LUT in the same tax period?	Yes
I opted out of composition scheme in November, 2017? Which return I need to file for october month?	For October, GSTR 4 has to be filed while for November onwards, FORM GSTR-3B needs to be filed.



GST Portal Updates

Services made available on GST Portal (as on 30th Nov)

Registrations	Payments	Returns	Transitional Forms
Application for New Registration for Normal Taxpayer	Online Payments through Internet Banking and NEFT/ RTGS	Creation and saving of Outward Supplies Return in Form GSTR-1	Tran Form 1 - Transitional ITC / Stock Statement
Application for New Registration (ISD)	Offline Payments- Over the Counter (Authorised Bank) for amount upto Rs 10,000/-	Viewing of Invoices uploaded by Supplier in GSTR-2A by Buyer	Tran Form 3 - Credit distribution
Application of Enrolment for GSTP	Creation and maintenance of Electronic Cash Ledger	Offline Utility for GSTR-1 for upload of invoices	
Application to opt for Composition scheme	Form GST PMT-07 - Grievance for payment	Creation, saving and filing of Return form GSTR-3B	
Application for Registration of casual dealer		Filing of Return Forms GSTR-1 and GSTR-2	
Application for Amendment of Registration – for non-core fields		Details of outward supplies of goods or services – GSTR-1A	
Appeal to revoke rejection of registration applications		Offline Utility for GSTR-2	
Processing of Registration of Migrated dealers	Refund	Offline Tool for GSTR-3B	
Application for New Registration for TDS	Table 6A of GSTR 1 (facility to file their export data) for Refund	Offline tool for ITC-04	
Opt out from composition scheme	RFD-01- Refund of ITC of the inputs/input services attributed to export of goods	Offline Tool for GSTR-4	
GST REG-29 - Cancellation of Registration of migrated taxpayers	RFD-01- Refund of Excess Balance in Electronic Cash Ledger (Released on 29 th Nov 2017)		
Form GST CMP-03 - Intimation of details of stock			
Form GST REG-09 - Application of registration by Non Resident Taxable Person			
Engage/Disengage GST Practitioner, GSTP Dashboard, and Locate GST Practitioner			

Quarterly GSTR-1

- If the Turnover is less than ₹1.5 Crore, we need to file quarterly returns. There is no option on the website for the same. So how to file the same in quarterly?
- GSTR-3B is to be filed on monthly basis by all taxpayers. Option for filing of GSTR-1 on quarterly basis is being enabled shortly.

Functionality to claim Refund of Excess amount in the Electronic Cash ledger

A functionality has been provided to the taxpayers on GST Portal to claim Refund of Excess amount in their Electronic Cash ledger. Those taxpayers, who wish to claim this Refund, may apply through the path given below:

Visit <https://www.gst.gov.in/> > Login > Refund Menu > Select “Refund of Excess Balance in Electronic Cash Ledger” in Refund Type



Any ISSUES/ queries?

- <https://cbec-gst.gov.in/>
- [CBEC MITRA HELPDESK](#)
 - 1800 1200 232
 - cbecmitra.helpdesk@icegate.gov.in
- GSTN Help Desk
 - helpdesk@gst.gov.in
 - Help Desk Number: 0120-4888999

Any ISSUES/ queries?

- Twitter Handles
- For General Questions
- https://twitter.com/askGST_GoI
- For technology related issues
- <https://twitter.com/askGSTech>
- NACIN twitter
- <https://twitter.com/GSTNACIN>



THANK YOU