

GST Update

Weekly Update
04.11.2017

- This Presentation covers the GST changes / observations/ press releases/ Tweet FAQs/ Sectoral FAQs released by CBEC since the last update on 28.10.2017. 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

- **01 Notification** issued on Central Tax and Integrated tax ;
- Similar notifications issued by States as well;

Due date for filing FORM GSTR-2 and FORM GSTR-3 for the month of July, 2017 extended

- **Notification No.54/2017-Central Tax dated 30.10.2017 issued.**
 - Amends notification 30/2017-Central Tax dated 11.09.2017
 - Due date for filing of GSTR-2 for the month of July extended till 30.11.2017 (earlier it was till 31.10.2017)
 - Due date for filing of GSTR-3 for the month of July extended till 11.12.2017 (earlier it was till 10.11.2017)

Electronic Sealing of Export Containers



- <http://www.cbec.gov.in/resources//htdocs-cbec/customs/cs-circulars/cs-circulars-2017/circ41-2017cs.pdf>
- All exporters who have been permitted self-sealing facilities under erstwhile procedures and exporters who are AEOs, it would be mandatory to seal their export containers with prescribed RFID e-seal w.e.f. 8th Nov. 2017.
- Any non-compliance will subject the containers to usual RMS parameters.
- In respect of the category of exporters who are availing supervised stuffing at their premises, they shall have to switch to RFID e-sealing procedures, w.e.f. from 20th November 2017.
- The procedures in respect of customs stations where readers have not been provided by any vendor so far, shall continue as per existing practice, till 31st December 2017.

Section 21 of the CGST Act, 2017

- <http://www.cbec.gov.in/resources//htdocs-cbec/gst/notfctn-17-UTGST-english.pdf>
- Section 21 of CGST Act, 2017: Manner of recovery of credit distributed in excess from Input Service Distributor (ISD).
- Notifications issued under the CGST Act, 2017 relating to the subjects referred in section 21 of the said Act are automatically extended to the UTGST Act.

FAQ on Immovable Property



Question: I am a resident of Delhi having no business in Delhi or elsewhere but I have a commercial property in NOIDA on which I receive a rent of Rs. 25 lakhs. Where should I take registration and what tax should I pay ?

Answer: As you do not have a place of business or a fixed establishment in UP (State where the your commercial property is located) you have to take registration in Delhi (State of your usual place of residence) and pay IGST.

Question: I am a resident of Delhi having no business in Delhi or elsewhere but I have commercial property in NOIDA, GURGAON AND JAIPUR respectively. I am receiving rent of Rs. 10 lac from each of the property. Where should I take registration and what tax should I pay ?

Answer: As you do not have a place of business or a fixed establishment in UP, Haryana and Rajasthan (States where the your commercial property is located) you have to take registration in Delhi (State of your usual place of residence) and pay IGST.

GST Portal Updates

- GSTR-1, 2,3 for July months are being filed and will continue till 11th December, 2017.
- Timelines for further months from August onwards not announced yet.
- Refunds for exporters are stuck due to non-filing of GSTR-1.
- Now, a new functionality of Table 6A (Export Data in GSTR-1) is made available on GST Portal.
- The exporters can file their data from August, 2017 onwards.
- IGST refund will be given based on this.
- Online facility is functional; Offline will be released later.



The functionality of Table 6A of Form GSTR 1 is now available on GST Portal. Taxpayers can file their export data from the month of August 2017 onwards. This will enable the exporters to get IGST refund from Customs. This data once filed, need not be filed by taxpayer again at the time of filing returns, of the relevant months.

LOGIN > RETURN DASHBOARD > TABLE 6A OF FORM GSTR 1



Registration Amendment (Non-core and core) Issues

- Error message - *“Systems Error Occurred”*
 - PI check for STD code of landline numbers of all the Promoters/Directors/Individuals.
- Error Message- *“Validation error”*
 - GSTN validates all details mentioned therein with the PAN database; Entire data is again validated.
 - Taxpayer should check data by logging on the website *“searchpan.in”*.
 - Fill the details on the GST Front end as shown in the website.

- The invoices uploaded from your suppliers might have the difference between amounts and count between GSTR-2A and GSTR-2.
- Invoices in GSTR-2 show up on summary screen as well as in GSTR-2, only after an action is taken on an invoice- accept, reject, modify or add new invoices.
- Rejected invoices are deducted from the count.

Invoices under GSTR-2 will start showing up on summary screen as well as inside GSTR-2 only after an action is taken on the invoice like accept, modify, or new invoices are added by the receiver. Invoice rejected will be deducted from the count and amount before summary can be updated. Please start looking at invoices uploaded from your suppliers for seeing the count and amount of ITC available. There can be a difference between amounts and count between GSTR-2A and GSTR-2 for this reason which is as per the expected behavior on the portal.



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