GST Update

Weekly Update
08.02.2020

Background

- This Presentation covers the GST changes / observations/ press releases/ Tweet FAQs/ Sectoral FAQs released by CBEC since the last update on 01.02.2020. It supplements the earlier GST Updates.

- This presentation is based on CGST Act/Rules/ Notifications, except the provisions related solely to SGST provisions. Similar parallel provisions in State Laws may be referred to as required

Notifications/ Circulars

- Two Central Tax notifications for extension and staggering of due dates of Annual returns (GSTR-9/ GSTR-9C) and monthly returns (GSTR-3B) issued

- One CGST Order for extension of due dates of TRAN1 issued

- Integration of E-way Bill with Vaahan system of transport department; FAQs issues by NIC

- One Customs Circular having relevance to GST issued

Extension of due date for TRAN1 in specific cases

- http://www.cbic.gov.in/resources//htdocs-cbec/gst/order1-2020-cgst.pdf

- **Order-01/2020-GST dated 07th February, 2020** issued vide . No. CBEC-20/06/17/2018-GST

- Extension of time limit for submitting the declaration in FORM GST TRAN-1 under rule 117(1A) of the CGST Rules, 2017

- for the class of persons who could not file their form GST TRAN 1 by due date on account of technical difficulties on the common portal and whose cases have been recommended by the council

- Till 31st March, 2020

Staggering of filing of returns

- **Notification No. 07/2020 – Central Tax dated 3ʳᵈ February, 2020**

- The last date for filing of GSTR-3B for the taxpayers having annual turnover of Rs 5 crore and above in the previous financial year would be 20ᵗʰ of the month.

- Thus, around 8 lakh regular taxpayers would have the last date of GSTR-3B filing as 20ᵗʰ of every month without late fees.

- The taxpayers having annual turnover below Rs 5 crore in previous financial year are divided further in two categories.

- The tax filers from 15 States/ UTs, i.e., States of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana or Andhra Pradesh or the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands and Lakshadweep will now be having the last date of filing GSTR-3B returns

- For the month of January, February and March, 2020

- as 22nd of the following month without late fees.

- This category would have around 49 lakh GSTR-3B filers who would now have 22nd of every month as their last date for filing GSTR-3B returns.

- For the remaining 46 lakh taxpayers whose principal place of business is in the States of Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha or the Union territories of Jammu and Kashmir, Ladakh, Chandigarh and Delhi

- will now be having last date of filing the GSTR-3B for the month of January, February and March, 2020

- as 24th of the following month without late fees.

Annual return due dates

- **Notification No. 06/2020-Central Tax dated 03-02-2020**

- The due dates for furnishing GST Annual Return and Reconciliation Statement (GSTR-9 / 9A and GSTR-9C) for FY 2017-18 extended in a staggered manner for different groups of States as under.

- Chandigarh, Delhi, Gujarat, Haryana, Jammu and Kashmir, Ladakh, Punjab, Rajasthan, Tamil Nadu, Uttarakhand.

  - 5th February 2020.

- Andaman and Nicobar Islands, Andhra Pradesh, Arunachal Pradesh, Assam, Bihar, Chhattisgarh, Dadra and Nagar Haveli and Daman and Diu, Goa, Himachal Pradesh, Jharkhand, Karnataka, Kerala, Lakshadweep, Madhya Pradesh, Maharashtra, Manipur, Meghalaya, Mizoram, Nagaland, Odisha, Puducherry, Sikkim, Telangana, Tripura, Uttar Pradesh, West Bengal, Other Territory.

  - 7th February 2020

Strengthening of E-Way Bill System: Integration of E-way Bill with Vaahan system of transport department

(Pilot run of Vehicle Number Verification for Karnataka)

- https://ewaybillgst.gov.in/

- E-Way Bill system is now integrated with Vaahan system of Transport Department.

- Vehicle (RC) number entered in e-waybill will be verified with Vaahan data for its existence/correctness. If the vehicle number does not exist, then system will alert the user to check and correct, if required.

- If the vehicle (RC) number is correct as per the tax payer, then he can continue with generation of E-Way Bill. However, he needs to get the vehicle number updated in the vaahan database so that in future E-Way Bill generation will not be affected.

FAQs on verification of Vehicle number in EWB Portal

- https://docs.ewaybillgst.gov.in/Documents/FAQ_Vehicle.pdf

- If Vehicle no. is not available in the Vahan system user will get 'Alert Message' about the non-availability of vehicle number in vahan database. However, later, such vehicle numbers will not be allowed for the generation of e-way bill.

- User should check and update the vehicle registration with the concerned Regional Transport Office (RTO), otherwise after sometime this vehicle number will not be allowed for e-way bill generation.

• Vahan System provides a nationwide search over the digitized data of Registered Vehicles. Therefore, for checking whether vehicle number is available in Vahan system or not, one can always check the vehicle number in Vahan system below; https://vahan.nic.in/nrservices/faces/user/searchstatus.xhtml

• In case, Vehicle number entered in the e-waybill is registered and system still showing 'Alert Message' it is suggested to reach to the concerned RTO. Once the vehicle details are updated in Vahan system, the status in e-Waybill system will subsequently get updated.

• If the Vehicle number is with temporary registration, the details are not verified and one should enter the temporary number starting with TR.

• In case the details of vehicle number are shown in Vahan website, however, in e-way bill portal it shows not available, one can contact the E-way bill Helpdesk and submit his grievance by specifying the Vehicle number which is there in Vahan system but not available in e-way bill portal.

Export data in Shipping Bills to include District level details

- **Circular No.09/2020-Customs dated 5ᵗʰ February, 2020**

- Board has decided to incorporate additional attributes in the Shipping Bill to enable the Customs System to capture the Districts and States of Origin for goods being exported. The initiative is also aimed at bringing uniformity with the data/ information captured in the GSTN.

- With effect from 15.02.2020, the <u>declaration of GSTIN shall also be mandatory in import/ export documents for the importers and exporters registered as GST taxpayers</u>.

- **Circular No.09/2020-Customs dated 5th February, 2020**

- With effect from 15.02.2020, apart from the data/ information required to be furnished in the present electronic form of electronic integrated declaration mentioned in Regulation 3 of Shipping Bill (Electronic Integrated Declaration and Paperless Processing) Regulations 2019, the following additional information will be required to be furnished for every item in the Shipping Bill:-

- (i) The State of Origin of goods. (ii) District of Origin of goods. (iii) Details of Preferential Agreements under which the goods are being exported, wherever applicable. (iv) Standard Unit Quantity Code (SQC) for that CTH as per the first schedule of the Customs Tariff Act, 1975.

GST Portal Updates

Accounting and Billing Software Providers

- https://www.gst.gov.in/newsandupdates/read/354

- Accounting and Billing Software Providers can enrol with GSTN to receive regular updates on e-invoice

- Being key players in Indian business eco-system, the role and support of Accounting and Billing Software Providers is crucial for successful implementation of GST e-invoice System.

- In the coming months when e-invoice implementation takes place, GSTN intends to interact closely with Accounting and Billing Software Providers. This is to get suggestions and feedback as well as to keep them abreast of developments on new e-invoice framework.

- Accounting and Billing Software Providers can register at https://www.gstn.org/accounting-biling/registration.php, by providing contact and other details.

Any ISSUES/ queries?

- https://cbec-gst.gov.in/

- CBEC MITRA HELPDESK

  - 1800 1200 232

  - cbecmitra.helpdesk@icegate.gov.in

- GSTN Help Desk

  - https://selfservice.gstsystem.in/ - Grievance redressal portal

  - 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/NACIN_OFFICIAL

THANK YOU