

# GST Update

Weekly Update  
20.10.2018

- This Presentation covers the GST changes / observations/ press releases/ Tweet FAQs/ Sectoral FAQs released by CBEC since the last update on 13.10.2018. 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

- Two Press releases issued clarifying manner of filing composition returns and on availing ITC
- One advisory issued by GST Portal for taxpayers to file refund for multiple tax periods

# Filing the quarterly return by composition dealers in FORM GSTR-4

- <http://www.cbic.gov.in/resources//htdocs-cbec/press-release/press-release-GSTR-4.pdf;jsessionid=8C1273741F1148623248113B6DDE1930>
- Manner of filing the quarterly return by composition dealers in FORM GSTR-4 in the absence of auto-population of the details of inward supplies (other than supplies attracting reverse charge) received from registered suppliers.
- In this regard, the taxpayers who have opted to pay tax under the composition levy shall not furnish the data in serial number 4A of Table 4 of FORM GSTR-4.
- The required changes in the CGST Rules, 2017 would be notified shortly

# Last date to avail ITC in respect of invoices pertaining to period from July- March, 2018

- [http://www.cbic.gov.in/resources//htdocs-cbec/press-release/PRESS%20RELEASE%20-%20Last%20date%20for%20taking%20ITC\\_v2.0.pdf;jsessionid=E5740E4659DC18008C753B4D3FCA9CA8](http://www.cbic.gov.in/resources//htdocs-cbec/press-release/PRESS%20RELEASE%20-%20Last%20date%20for%20taking%20ITC_v2.0.pdf;jsessionid=E5740E4659DC18008C753B4D3FCA9CA8)
- As per section 16 (4) of the CGST Act, 2017, a registered person shall not be entitled to take ITC in respect of any invoice or debit note for supply of goods or services or both after the due date of furnishing of the return under section 39 for the month of September following the end of financial year to which such invoice or invoice relating to such debit note pertains or furnishing of the relevant annual return, whichever is earlier.

# Last date to avail ITC in respect of invoices pertaining to period from July-March, 2018 (Contd)

- With taxpayers self-assessing and availing ITC through return in FORM GSTR-3B, the last date for availing ITC in relation to the said invoices issued by the corresponding supplier(s) during the period from July, 2017 to March, 2018 is the last date for the filing of such return for the month of September, 2018 i.e. 20th October, 2018.

# Last date to avail ITC in respect of invoices pertaining to period from July- March, 2018 (Contd)

- It is clarified that the furnishing of outward details in FORM GSTR-1 by the corresponding supplier(s) and the facility to view the same in FORM GSTR-2A by the recipient is in the nature of taxpayer facilitation and does not impact the ability of the taxpayer to avail ITC on self-assessment basis in consonance with the provisions of section 16 of the Act. The apprehension that ITC can be availed only on the basis of reconciliation between FORM GSTR-2A and FORM GSTR-3B conducted before the due date for filing of return in FORM GSTR-3B for the month of September, 2018 is unfounded as the same exercise can be done thereafter also.

# Last date to avail ITC in respect of invoices pertaining to period from July-March, 2018 (Contd)

- **Last Date for recently migrated taxpayers:** The Government has extended the last date for furnishing of return in FORM GSTR-3B for the month of September, 2018 for certain taxpayers who have been recently migrated from erstwhile tax regime to GST regime vide notification No. 47/2018- Central Tax dated 10th September, 2018.
- For such taxpayers, the extended date i.e. 31st December, 2018 or the date of filing of annual return whichever is earlier will be the last date for availing ITC in relation to the said invoices issued by the corresponding suppliers during the period from July, 2017 to March, 2018





**CBIC**  @cbic\_india · 16m

On account of apprehensions by trade and industry relating to the last date for availment of ITC for the period July 2017 to March 2018 and with a view to give some more time for the same (1/2)



**CBIC**  @cbic\_india

**Following**

The last date for furnishing GSTR-3B for the month of September, 2018 is being extended up to 25th October, 2018. Relevant notification will follow shortly (2/2)

11:25 AM

[https://twitter.com/cbic\\_india/status/1053887521854242816](https://twitter.com/cbic_india/status/1053887521854242816)

# Advisory for Taxpayers to file Refund for Multiple Tax period

- <https://www.gst.gov.in/newsandupdates/read/238>
- Refund application filing for multiple tax period is available for below grounds of refund:
  - a. Export of Goods & Services-Without payment of Tax
  - b. Export of services with payment of tax
  - c. Supplies made to SEZ Unit/SEZ Developer-Without payment of Tax
  - d. Supplies made to SEZ Unit/SEZ Developer-With payment of Tax
  - e. ITC accumulated due to inverted tax structure
  - f. Claim by recipient /supplier of deemed exports
- Refund application can be filed using refund application Form GST-RFD-01A & selecting the tax period range

# Advisory for Taxpayers to file Refund for Multiple Tax period (Contd)

The multiple tax period application has following restrictions:

- a. Multiple tax period selection should be within a single financial year
- b. Application has to be filed chronologically for tax periods and in case refund application is not to be filed for any tax period, a declaration of “No Refund Application” is to be provided.

-For e.g.: If tax payer wants to file refund application for period April 2018 to June 2018 and there is no refund application filed for period previous to April 2018, then: First, taxpayer would have to file No refund application till April 2018 & Post that file refund application for April 2018 to June 2018.

For claiming refund, taxpayer would have to upload invoice details mandatorily in the statement template available in the refund application itself. The statement uploaded by taxpayers will be validated by system from the invoice data declared/provided by the taxpayer at the time of filing return for that period for which refund is claimed. Only after validating data from system, the taxpayer would be able to file refund application

# Advisory for Taxpayers to file Refund for Multiple Tax period (Contd)

- All the invoice details are to be provided in a single statement. Taxpayer is not required to upload multiple statements for different periods separately
- After filing refund application, taxpayer would not be able to claim refund for that invoice again in some other refund application as the system will lock the invoice for which refund is claimed in one application. Also, taxpayer would not be able to amend invoice details after claiming refund
- Taxpayer can also attach any other supporting document (maximum 4 documents in pdf format of size 5MB each)
- After filing of refund application by taxpayer, refund application Form GST-RFD-01A along with the statement and documents uploaded shall be available to jurisdictional tax officer for review and processing of refund

- [https://docs.ewaybillgst.gov.in/Documents/EWBfaq\\_new.pdf](https://docs.ewaybillgst.gov.in/Documents/EWBfaq_new.pdf)
- New FAQs issued by NIC for e-way bill changes ( Enhancements in E way bill system) made effective from 1<sup>st</sup> October, 2018



# GST PORTAL UPDATES

# New Functionality

- **Registration- Form GST REG-14**
- Facility has been provided on the GST Portal to NRTP, OIDAR, TDS & TCS taxpayers for applying for amendment in registration of Core fields.

# New Functionality

- **Refund: Filing of refund & upload of prescribed statement for supplies made to SEZ unit/ SEZ Developer (with payment of tax)**
- Taxpayers filing refund application on account of supplies made to SEZ unit/ SEZ Developer, with payment of tax has now been provided with facility to apply for refund with upload of statement 4 .

*(refer Section 54(3) of CGST Act 2017)*



# New Functionality

- **Refund workarounds**
- Facility to claim Refund on account of excess payment of tax (if any), has been enabled on GST Portal for the taxpayers (Alternate Flow-11).
- *(refer Section 54(1) of CGST Act 2017)*

# New Functionality

- **Refund workarounds**
- Facility to claim Refund on account of any other reason has been enabled on GST Portal for the taxpayers (Alternate Flow-12).
- *(refer Section 54(1) of CGST Act 2017)*

# New Functionality

- **Refund- Auto population of refund amount in case of refund of Excess Balance in Electronic Cash Ledger**
- Facility to claim Refund on account of Excess Balance in Electronic Cash Ledger in Form RFD- 01A, has been enhanced. The balance available in the Electronic Cash Ledger, will now be auto populated in the table of form RFD- 01A, for the taxpayer to claim refund. But the figures will be editable i.e. the amount to be claimed as refund can be reduced, but it cannot be enhanced (Alternate Flow-01).

- Release of API related to Application for Amendment in Registration of Core fields for NRTP/OIDAR/TDS/TCS taxpayers
- Get Application - Submit
- Get Application - Resubmit
- Update Registration Status-Approve, SCN and Reject
- Get ARN Update-SCN, Approve, Reject;
- Get Entity
- Get Alert

## Download TCS data in Form GSTR-2A to an Excel file

Taxpayers were earlier provided with a facility to download details of Form GSTR-2A in an Excel file. Now they can download data in TCS section also to that Excel file, in a different sheet.

## Changes in Challan of ISD Registrants

ISD (Input Service Distributors) registrants are now required to fill only Fee and Penalty minor heads in challan. Rest all other minor heads (Tax, Interest, Others) will remain disabled.

# New Functionality- Acceptance of CIN generated after expiry of CPIN



## Acceptance of CIN generated after expiry of CPIN

CIN generated in case of Net Banking (E-Payment) is accepted, even after expiry of CPIN, if payment is initiated before expiry of CPIN by a taxpayer.



# Generating Challan without logging into GST portal



## CHALLANS

**Q. Where can I generate challan for making payments without logging onto the GST Portal?**

**Ans.** Navigate to Services > Payments > Create Challan.





# GST LEGAL UPDATES

# Rectification of GST-TRAN1 already filed not allowed

- Gujarat High Court; M/s Jay Chemical Industries vs Union of India
- Rectification of GST-TRAN1 already filed not allowed
- Limited extension has been granted to cover cases where genuine hardships were felt in uploading the said declarations due to technical glitches
- The time limit provisions contained in the transitional chapter cannot be lightly extended. The petition had time till 27.12.2017 to file and rectify a declaration

## Any ISSUES/ queries?

- <https://cbec-gst.gov.in/>
- [CBEC MITRA HELPDESK](#)
  - 1800 1200 232
  - [cbecmitra.helpdesk@icegate.gov.in](mailto: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](https://twitter.com/askGST_GoI)
- For technology related issues
- <https://twitter.com/askGSTech>
- NACIN twitter
- [https://twitter.com/NACIN\\_OFFICIAL](https://twitter.com/NACIN_OFFICIAL)



**THANK YOU**