

GST Update

Weekly Update
24.08.2019

- This Presentation covers the GST changes / observations/ press releases/ Tweet FAQs/ Sectoral FAQs released by CBEC since the last update on 10.08.2019. It supplements the earlier GST Updates.
- No GST Update was released on 17.08.2019 as no notification/ circulars were issued during the preceding week.
- This presentation is based on CGST Act/Rules/ Notifications. Similar parallel provisions in State Laws may be referred to as required

- Two Central Tax notification issued during the last week
- Two Central Excise notifications issued for implementing the Sabka Vishwas Scheme, 2019 (Legacy Dispute Resolution) released by CBIC
- Advisory by GSTN for filing GSTR-9C

Sabka Vishwas (Legacy Dispute Resolution) Scheme 2019

- <http://www.cbic.gov.in/resources//htdocs-cbec/excise/cx-act/notifications/notfns-2019/cx-nt2019/ce-nt04-2019.pdf;jsessionid=E1B5B382B2E79A54C5245752F2554D9B>
- **Notification No. 04/2019 Central Excise-NT dated 21st August, 2019**
- Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 shall come into force w.e.f 1st of September, 2019

Sabka Vishwas (LDR) Scheme Rules 2019 (Contd)

- **Notification No. 05/2019 Central Excise-NT dated 21st August, 2019**
- Sabka Vishwas (Legacy Dispute Resolution) Scheme Rules, 2019
 - shall come into force on the 1st day of September, 2019
 - Shall continue till 31st December, 2019
- The declaration under section 125 shall be made electronically at <https://cbic-gst.gov.in> in Form SVLDRS-1 by the declarant ,on or before the 31st December,2019.
- A separate declaration is to be filed for each case

Sabka Vishwas (LDR) Scheme Rules 2019 (Contd)

- **Explanation to Rule 3 of the SV(LDR) Scheme Rules, 2019**
- For the purpose of this rule, a “case” means –
 - a) a show cause notice, or one or more appeal arising out of such notice which is pending as on the 30th day of June, 2019; or
 - b) an amount in arrears; or
 - c) an enquiry or investigation or audit where the amount is quantified on or before the 30th day of June, 2019; or
 - d) a voluntary disclosure.
- **Auto acknowledgement-** On receipt of declaration, an auto acknowledgement bearing a unique reference number shall be generated by the system.

Sabka Vishwas (LDR) Scheme Rules, 2019 (Contd)

- **Constitution of designated committee.-** (1) The designated committee under section 126 shall consist of –
 - a) the Principal Commr/ Commr of CE and ST and the Addl/ Joint Commr of CE & ST, in a case where the tax dues are more than rupees fifty lakh:
 - b) the Addl / Jt Commr of CE & ST and the Deputy/ Assistant Commissioner of CE&ST where the tax dues are rupees fifty lakh or less
 - c) the Pr. ADG / ADG (Adjudication), DGGI, and Additional / Joint Director, DGGI, Delhi
- There will only be one such designated committee in a Commissionerate of Central Excise and Service Tax

Sabka Vishwas (LDR) Scheme Rules, 2019 (Contd)

- **Verification by designated committee and issue of estimate, etc**
- The declaration made under section 125, except when it relates to a case of voluntary disclosure of an amount of duty, shall be verified by the designated committee based on the particulars furnished by the declarant as well as the records available with the Department.
- The statement under sub-sections (1) and (4) of section 127, as the case may be, shall be issued by the designated committee electronically, within a period of sixty days from the date of receipt of the declaration under rule 3(1), in Form SVLDRS-3 setting forth therein the particulars of the amount payable

Sabka Vishwas (LDR) Scheme Rules, 2019 (Contd)

- Where the amount estimated to be payable by the declarant exceeds the amount declared by the declarant, then, the designated committee shall issue electronically, within thirty days of the date of receipt of the declaration under rule 3(1), in Form SVLDRS-2, an estimate of the amount payable by the declarant along with a notice of opportunity for personal hearing.
- The declarant may indicate agreement or disagreement with the estimate or make written submissions or waive personal hearing or seek an adjournment, by filing electronically Form SVLDRS-2A
- If no such agreement or disagreement is indicated till the date of personal hearing and the declarant does not appear before the designated committee for personal hearing, the committee shall decide the matter based on available records.

Sabka Vishwas (LDR) Scheme Rules, 2019 (Contd)

- Within thirty days of the date of issue of Form SVLDRS-3, the designated committee may modify its order only to correct an arithmetical error or clerical error, which is apparent on the face of record, on such error being pointed out by the declarant or suo motu by issuing electronically a revised Form SVLDRS-3.
- **Form and manner of making the payment.**- Every declarant shall pay electronically the amount, as indicated in Form SVLDRS-3 issued by the designated committee, within a period of thirty days from the date of its issue
- **Proof of withdrawal of appeal from High Court or Supreme Court.**- Proof of withdrawal of appeal or WP or reference before a HC/ SC, under section 127(7) shall be furnished electronically by the declarant.

Sabka Vishwas (LDR) Scheme Rules, 2019 (Contd)

- **Issue of discharge certificate.**- The designated committee on being satisfied that the declarant has paid in full the amount as determined by it and indicated in Form SVLDRS-3, and on submission of proof of withdrawal of appeal or writ petition or reference, if any, shall issue electronically in Form SVLDRS-4 a discharge certificate under section 127(8) within thirty days of the said payment and submission of the said proof, whichever is later.
- In a case where Form SVLDRS-3 has not been issued by the designated committee by virtue of the proviso to rule 6(2), (amount payable, as determined by the designated committee is NIL and there is no appeal pending in a High Court or the Supreme Court) the discharge certificate shall be issued within thirty days of the filing of declaration referred to in rule 3(1).

| Form | Purpose |
|----------------|---|
| Form SVLDRS-1 | Declaration under section 125 of the Finance Act , 2019 read with rule 3 of the SV (LDR) Scheme Rules, 2019 to be filed by by the declarant before 31 st December, 2019 |
| Form SVLDRS-2 | Estimate of the amount payable by the declarant under section 127 of the Finance Act, 2019 read with rule 6 of the SV (LDR) Scheme Rules, 2019 to be issued by the Designated Committee |
| Form SVLDRS-2A | Written submissions, waiver of personal hearing and adjournment under section 127 of the Finance Act, 2019 read with rule 6 of the SV (LDR) Scheme Rules, 2019 |
| Form SVLDRS-2B | Intimation of personal hearing after adjournment under section 127 of the Finance Act, 2019 read with rule 6 of the SV (LDR) Scheme Rules, 2019 |

Sabka Vishwas (LDR) Scheme Rules, 2019 (Contd)

| Form | Purpose |
|---------------|---|
| Form SVLDRS-3 | Statement of the amount payable under section 127 of the Finance Act, 2019 read with rule 6 of the SV (LDR) Scheme Rules, 2019 to be issued by the Designated Committee |
| Form SVLDRS-4 | Discharge Certificate for Full and Final Settlement of Tax Dues under section 127 of the Finance Act, 2019 read with rule 9 of the SV (LDR) Scheme, 2019 |

Last date for GSTR-3B

- **Notification No. 37/2019 – Central Tax dated 21st August, 2019**
- Last Date for filing GSTR-3B for the month of July, 2019 –
 - Extended to 22nd August, 2019
 - Extended to 20th September, 2019 for floods effected districts to Bihar, Gujarat, Karnataka, Kerala, Maharashtra, Odisha and Uttarakhand
 - Extended to 20th September, 2019 for registered persons whose principal place of business is in the State of Jammu and Kashmir

Blocking of E-way Bill generation facility for non-filers

- **Notification No. 36/2019 – Central Tax dated 20th August, 2019**
- **Blocking of E-way Bill generation facility for non-filers**
- The date from which the facility of blocking and unblocking of e-way bill facility as per the provision of Rule 138E of CGST Rules, 2017 shall be brought into force
- Is extended from 21st August, 2019 to 21st November 2019

- <https://www.gst.gov.in/newsandupdates/read/313>
- **Steps to be taken by taxpayers to file Form GSTR 9C- Some of the steps are listed below:**
- Digital Signature Certificate (DSC) must be PAN based and in format PKCS7; must not be corrupted; should be valid
- Prior filing of Annual Return GSTR-9 is mandatory.
- Any observations/ comments must be entered in the offline excel tool directly and must not be copy/pasted from anywhere else

- The taxpayer should -
 - download the GSTR-9 that has already been filled on portal in pdf form
 - download GSTR-9C Tables by clicking on “initiate filing” available under the tab of GSTR 9C. The tables (derived from Form GSTR-9) contain following pre-filled fields (as filed in Annual return):
 - i. Turnover
 - ii. Taxable turnover
 - iii. Total amount of tax paid
 - iv. ITC
 - Send the above pdf files to the Auditor through e-mail or offline for Preparing GSTR-9C Statement

Advisory by GSTN for filing GSTR-9C (Contd)

- The auditor should –
 - Add table-wise details in the Offline Utility Excel Worksheet.
 - Generate Preview PDF file to view Draft Form GSTR-9C
 - Generate JSON File and affix his/her DSC
 - send the Signed JSON File to the Taxpayer through e-mail or offline
- The taxpayer-
 - Install emSigner after downloading the latest version from GST Portal
 - Upload the Signed JSON File on GST Portal and Save form
 - Sign the Form and complete filing of Form GSTR-9C.

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