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Simplification of
Indirect tax (GST) Amendments
for
July 2020 Exams
CS Professional- Programme
(New Syllabus)

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(Part A- Amendment by Notifications)

Amendments relating to GST Returns:

1. Exemption from furnishing of Annual Return (GSTR-9) / Reconciliation Statement (GSTR-9C) for suppliers.
Notification No. 30/2019 – Central Tax, dated 28th June, 2019

Exemption to whom: - Registered persons who are supplying online information and data base access or retrieval services from a place outside India to an unregistered person in India.

What Exemption:- Exempt from furnishing Annual Return in GSTR-9 and reconciliation statement in Form - 9C.

2. Exemption in Filing of annual return (GSTR-9) under section 44 (1) of CGST Act for F.Y. 2017-18 and 2018-19 optional for small taxpayers whose aggregate turnover is less than Rs 2 crores

Notification No. 47/2019 – Central Tax, dated 9th October, 2019

In Simple words, a small taxpayers having aggregate turnover \leq Rs. 2 Cr. Is exempted from filing annual return GSTR-9

3. Due date for furnishing GSTR-3B for the months of October, 2019 to March, 2020

Notification No. 44/2019 – Central Tax, dated 9th October, 2019

a) Due date of GSTR-3B for each of the months from October, 2019 to March, 2020 will be, on or before the twentieth day of the month succeeding such month.

e.g. For Oct,19 - Due date will be on or before, 20th Nov,19.

b) Payment of taxes for discharge of tax liability as per FORM GSTR-3B.

- Every registered person furnishing the return in FORM GSTR-3B of the said rules shall, subject to the provisions of section 49 of the said Act, discharge his liability towards tax, interest, penalty, fees or any other amount payable under the said Act by debiting the electronic cash ledger or electronic credit ledger, as the case may be, not later than the last date, as specified in the first paragraph, on which he is required to furnish the said return.

4. Due date for furnishing GSTR-1 (Seeks to amend notification No. 41/2019 - Central Tax, dated the 31st August, 2019)

Notification No. 48/2019 – Central Tax, dated 9th October, 2019

A. Extention of Due date for GSTR-1 for the month of July 2019 from 20th Sept,19to 11th Oct, 19.

B. Extention of due date of GSTR-1 in the Jammu & Kashmir state-

After the clause (iv) of aforesaid notification, the following clauses shall be inserted, namely: -

“(v) the registered persons whose principal place of business is in the State of Jammu and Kashmir, having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or the current financial year, who have furnished, electronically through the common portal, details of outward supplies in FORM GSTR-1 of the Central Goods and Services Tax Rules, 2017 (hereafter referred to as the said rules), for the month of August, 2019, on or before the 11th October, 2019, for failure to furnish the said FORM GSTR-1 by the due date;

“(vi) the registered persons whose principal place of business is in the State of Jammu and Kashmir, having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or the current

financial year, who have furnished, electronically through the common portal, details of outward supplies in FORM GSTR-1 of the Central Goods and Services Tax Rules, 2017 (hereafter referred to as the said rules), for the month of August, 2019, on or before the 11th October, 2019, for failure to furnish the said FORM GSTR-1 by the due date; (c) (vi) the registered persons whose principal place of business is in the State of Jammu and Kashmir, required to deduct tax at source under the provisions of section 51 of the said Act, who have furnished electronically through the common portal, return in FORM GSTR-7 of the said rules under sub-section (3) of section 39 of the said Act read with rule 66 of the said rules, for the month of July, 2019, on or before the 10 th October, 2019, for failure to furnish the said FORM GSTR-7 by the due date;

(vii) the registered persons whose principal place of business is in the State of Jammu and Kashmir, required to deduct tax at source under the provisions of section 51 of the said Act, who have furnished electronically through the common portal, return in FORM GSTR-7 of the said rules under sub-section (3) of section 39 of the said Act read with rule 66 of the said rules, for the month of August, 2019, on or before the 10 th October, 2019, for failure to furnish the said FORM GSTR-7 by the due date; (e)

(viii) the registered persons whose principal place of business is in the State of Jammu and Kashmir, who have furnished, electronically through the common portal, return in FORM GSTR-3B of the said rules, for the month of July, 2019, on or before the 20th October, 2019, for failure to furnish the said FORM GSTR-3B by the due date; (f) (ix) the registered persons whose principal place of business is in the State of Jammu and Kashmir, who have furnished, electronically through the common portal, return in FORM GSTR-3B of the said rules, for the month of August, 2019, on or before the 20th October, 2019, for failure to furnish the said FORM GSTR-3B by the due date."

(ix) the registered persons whose principal place of business is in the State of Jammu and Kashmir, who have furnished, electronically through the common portal, return in FORM GSTR-3B of the said rules, for the month of August, 2019, on or before the 20th October, 2019, for failure to furnish the said FORM GSTR-3B by the due date."

Other Misc. amendment notification

5. Details of Bank Accounts to be furnish within 45 days from GST registration.

[Notification No. 31/2019 – Central Tax, dated 28th June, 2019](#)

In the Central Goods and Services Tax Rules, 2017, after rule 10, the following rule shall be inserted, namely: - "10A. Furnishing of Bank Account Details.- After a certificate of registration in FORM GST REG-06 has been made available on the common portal and a Goods and Services Tax Identification Number has been assigned, the registered person, except those who have been granted registration under rule 12 or, as the case may be rule 16, shall as soon as may be, but not later than forty five days from the date of grant of registration or the date on which the return required under section 39 is due to be furnished, whichever is earlier, furnish information with respect to details of bank account, or any other information, as may be required on the common portal in order to comply with any other provision."

6. Exclude aerated waters manufacturers from the purview of composition scheme

[Notification No. 43/2019 – Central Tax, dated 30th September, 2019](#)

7. Insertion :-in Central Goods and Services Tax Rules, 2017

Notification No. 49/2019 – Central Tax, dated 9th October, 2019

In Rule 21A

(a) in sub-rule (3), the following explanation shall be inserted, namely:-

the expression "shall not make any taxable supply" shall mean that the registered person shall not issue a tax invoice and, accordingly, not charge tax on supplies made by him during the period of suspension.";

(b) after sub-rule (4), the following sub-rule shall be inserted, namely:-

"(5) Where any order having the effect of revocation of suspension of registration has been passed, the provisions of clause (a) of sub-section (3) of section 31 and section 40 in respect of the supplies made during the period of suspension and the procedure specified therein shall apply."

In Rule 36

After sub-rule (3), the following sub-rule shall be inserted, namely:-

"(4) Input tax credit to be availed by a registered person in respect of invoices or debit notes, the details of which have not been uploaded by the suppliers under sub-section (1) of section 37, shall not exceed 20 per cent. of the eligible credit available in respect of invoices or debit notes the details of which have been uploaded by the suppliers under sub-section (1) of section 37."

8. Seeks to notify the transition plan with respect to J&K reorganization w.e.f. 31.10.2019

Notification No. 62/2019 – Central Tax, dated 26h November, 2019

Those persons whose principal place of business lies in the J & K & Ladakh till the 30, Oct,19 onwards, who shall follow special procedure till the 31st, Dec 19 as mentioned below.

(i) Ascertain the tax period as per sub-clause (106) of section 2 of the said Act for the month of October, 2019 and November, 2019 as below:

(a) October, 2019: 1 st October, 2019 to 30th October, 2019;

(b) November, 2019: 31st October, 2019 to 30th November, 2019;

(ii) Irrespective of the particulars of tax charged in the invoices, or in other like documents, raised from 31st October, 2019 till the transition date, pay the appropriate applicable tax in the return under section 39 of the said Act;

(iii) Have an option to transfer the input tax credit (ITC) from the registered Goods and Services Tax Identification Number (GSTIN), till the 30th day of October, 2019 in the State of Jammu and Kashmir, to the new GSTIN in the Union territory of Jammu and Kashmir or Ladakh from the 31st day of October by following the procedure as below:

(a) Intimate the jurisdictional tax officer of the transferor and the transferee regarding the transfer of ITC, within one month of obtaining new registration;

(b) the ITC shall be transferred on the basis of ratio of turnover of the place of business in the Union territory of Jammu and Kashmir and of Ladakh;

(c) the transfer of ITC shall be carried out through the return under section 39 (GSTR 3) of the said Act for any tax period before the transition date and the transferor GSTIN would be debiting the said ITC from its electronic credit ledger in Table 4 (B) (2) of FORM GSTR-3B and the transferee GSTIN would be crediting the equal amount of ITC in its electronic credit ledger in Table 4 (A) (5) of FORM GSTR-3B.

3. The balance of State taxes in electronic credit ledger from the 31st day of October, 2019, shall be transferred as balance of Union territory tax in the electronic credit ledger.

4. The provisions of clause (i) of section 24 (Reg. of casual taxpayer) of the said Act shall not apply on the said class of persons making inter-State supplies between the Union territories of Jammu and Kashmir and Ladakh from the 31st day of October, 2019 till the transition date.