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Goods & Services Tax

Educational Series

PD & PP : GST : 281 18 July, 2018

Important GST Updates

Registration - Form GST REG-14

- Facility has been provided to UN bodies, Embassies or Other Notified Person for applying for Amendment of Registration of Non-Core fields on the GST Portal.

Form GST APL-01 now available on GST Portal

- A facility has been provided to Taxpayers or any other person, to file an appeal to first Appellate Authority, against any decision or order, passed against him by an adjudicating authority, **within 3 months** from the date on which the said decision or order is communicated to such person. (Refer Rule 108(1) of the CGST Rules, 2017)

- In case of orders/ notices for demand, the Taxpayer will have to make full payment of admitted liability and a pre-deposit, calculated on the amount of disputed tax, as per the provisions of GST Act.

Examination for Confirmation of Enrollment of GST Practitioners

- NACIN has been authorized to conduct an examination for confirmation of enrollment of Goods and Service Tax Practitioners (GSTP) in terms of sub-rule (3) of rule 83 of the Central Goods and Service Tax Rules, 2017, vide Notification No. 24/2018-Central Tax dated 28.5.2018.

- The GSTPs covered under rule 83(1)(b) read with second proviso to rule 83 (3) of said rules, are required to pass the said examination **before 31.12.2018**. The schedule of examination, syllabus of examination and the website for registration for examination will be notified in due course.

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