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CONTENTS

	Pg.
GST Statistical Updates	01
GSTR 3B Filed from October, 2018 to September, 2019.....	02
Break-Up of GST Collection.....	03
Notifications	04
Central Goods and Services Tax (Seventh Amendment) Rules, 2019	10
Circulars & Orders	20
GST Quiz.....	28



Dear Professional Colleague,

What began as a good and simple tax, as a replacement to the pre-existing regime of indirect taxation has now developed itself to be an integral part of not only the Indian Fiscal System but the entire Indian economy. If the reforms through amendments and notifications are to be deliberated, the Goods and Services Tax or GST has portrayed itself as one of the most dynamic taxation law in the Indian Diaspora.

And it is the impact of these reforms that the collections registered have even after dwindling in the past few months have started on an inclined path. With the \$5 trillion GDP goal in sight, the Ministry of Finance is taking all the necessary steps to propagate the agenda of Ease of Doing Business with greater zeal than ever. The extension given to flood-affected states on filing returns and even further to the registered persons in the state of Jammu and Kashmir is an illustration of this thought.

However, the reduced revenues over the year-ago month statistics have come to be realised as a challenge in the growth graph of the economy. Considering the role played by taxation, especially indirect taxation in the Indian scenario, it is the expected that the law shall further undergo alterations and amendments to suit the ongoing economic culture of the nation.

As professionals it is our prime prerogative to understand both the law and its true intent to partner in the growth story of the country and fulfil our designated responsibilities as the nation's GST partner.

Happy Reading !!

CS Ranjeet Pandey

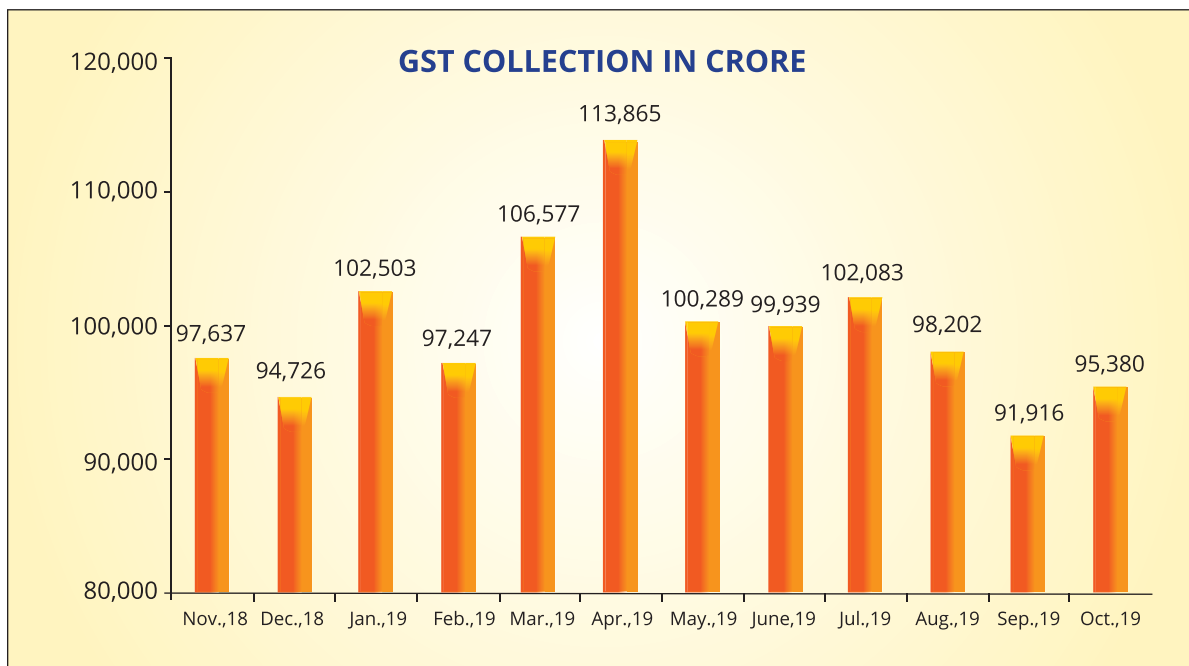
President

The Institute of Company Secretaries of India

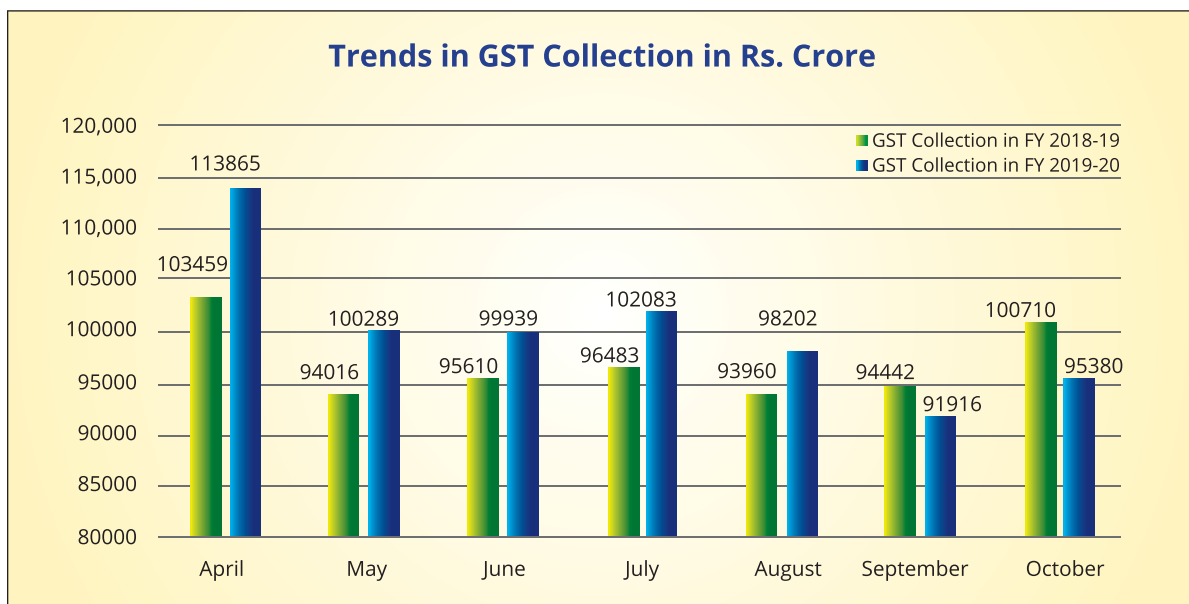
GST STATISTICAL UPDATES

GST COLLECTIONS

GST Revenue collection for October, 2019 stood at ₹95,380 crore.



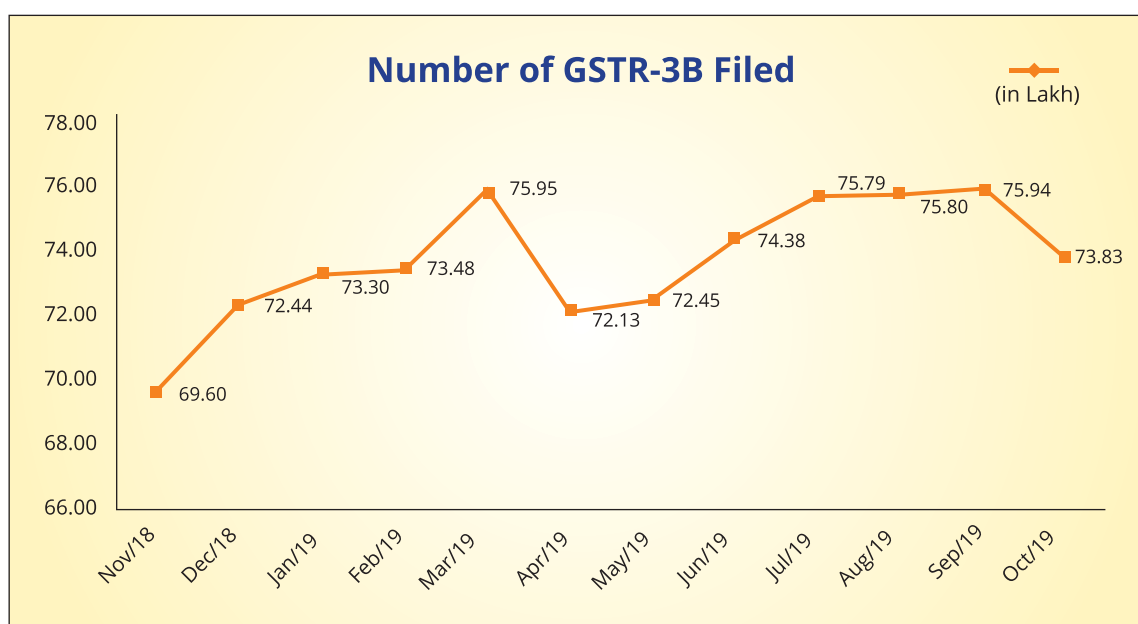
TRENDS IN GST COLLECTION



Source: www.pib.gov.in

GSTR 3B FILED FROM OCT., 2018 TO SEPT., 2019

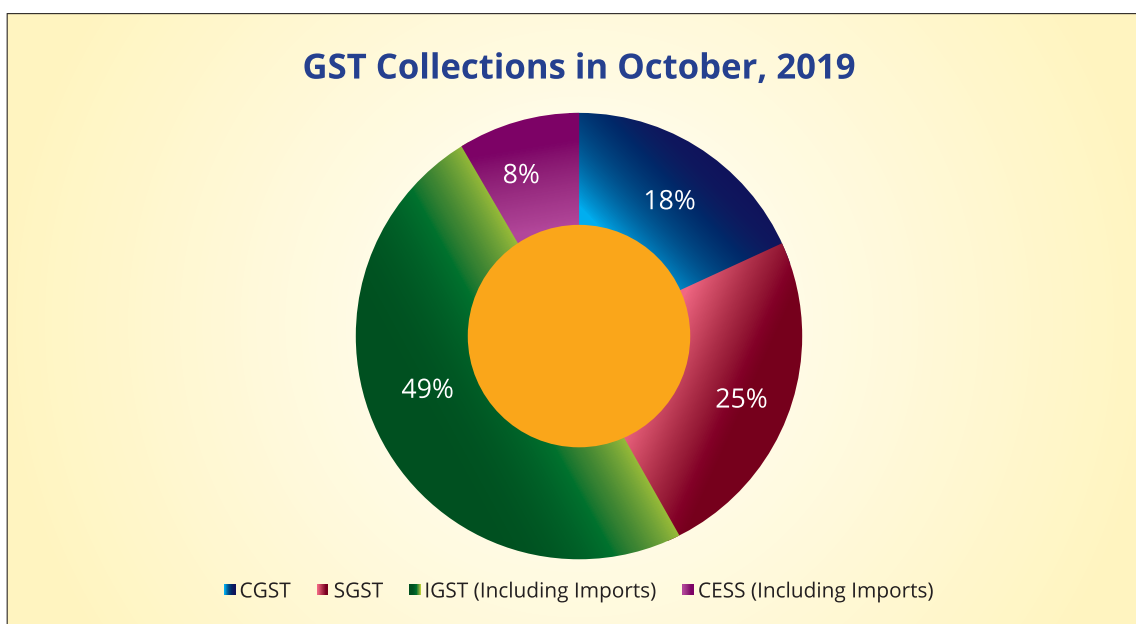
Sr. No	For the Month	Upto	In Lakh
1	October, 2018	30 th November, 2018	69.60
2	November, 2018	31 st December, 2018	72.44
3	December, 2018	31 st January, 2019	73.30
4	January, 2019	28 th February, 2019	73.48
5	February, 2019	31 st March, 2019	75.95
6	March, 2019	30 th April, 2019	72.13
7	April, 2019	31 st May, 2019	72.45
8	May, 2019	30 th June, 2019	74.38
9	June, 2019	31 st July, 2019	75.79
10	July, 2019	31 st August, 2019	75.80
11	August, 2019	30 th September, 2019	75.94
12	September, 2019	31 st October, 2019	73.83



Source: <http://pib.gov.in>

BREAK-UP OF GST COLLECTION

Out of total GST collection of ₹95,380 crore, in the month of **October, 2019** CGST is ₹17,582 crore, SGST is ₹23,674 crore, IGST is ₹46,517 crore (including ₹21,446 crore collected on imports) and Cess is ₹7,607 crore (including ₹774 crore collected on imports).



Source: <http://pib.gov.in>

Forms	Period	Due Date	Remarks
GSTR-1	Oct-19	11 th Nov, 2019	Turnover greater than ₹ 1.50 Crore or opted to file monthly Return
GSTR-3B	Oct-19	20 th Nov, 2019	All registered Persons required to pay GST and file Monthly GST Return
GSTR-5	Oct-19	20 th Nov, 2019	For non-resident persons required to pay GST and file Monthly GST Return
GSTR-5A	Oct-19	20 th Nov, 2019	Non-resident OIDAR services providers required to file Monthly GST Return
GSTR-6	Oct-19	13 th Nov, 2019	Every Input Service Distributors (ISD Return)
GSTR-7	Oct-19	10 th Nov, 2019	Filed by persons liable to deduct TDS
GSTR-8	Oct-19	10 th Nov, 2019	Filed by E-Commerce Operators liable to deduct TCS
GSTR-9	2017-18	31 st Dec, 2019	Annual Returns Filed by Regular Taxpayers
GSTR-9	2018-19	31 st March, 2019	Annual Returns Filed by Regular Taxpayers
GSTR-9A	2017-18 & 2018-19	Waived Off	Annual Return Filed by Composition Dealer
GSTR-9C	2017-18	31 st Dec, 2019	Reconciliation statement & Certification
GSTR-9C	2018-19	31 st March, 2019	Reconciliation statement & Certification

Source: <http://gst.gov.in>

NOTIFICATIONS

Notification No. 50/2019 – Central Tax, dated 24th October, 2019

In exercise of the powers conferred by section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 21/2019- Central Tax, dated the 23rd April, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 322(E), dated the 23rd April, 2019, namely:-

In the said notification, in paragraph 2, after the first proviso, the following proviso shall be inserted, namely: -

“Provided further that the due date for furnishing the statement containing the details of payment of self-assessed tax in said **FORM GST CMP-08**, for the quarter July, 2019 to September, 2019, or part thereof, shall be the 22nd day of October, 2019.”.

2. This notification shall be deemed to have come into force with effect from the 18th day of October, 2019.

Notification No. 51/2019 – Central Tax, dated 31st October, 2019

In exercise of the powers under section 3 read with section 5 of the Central Goods and Services Tax Act, 2017 (12 of 2017) and section 3 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Government hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 02/2017- Central Tax, dated the 19th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 609(E), dated the 19th June, 2017, namely:-

In the said notification, in Table II, in column (3), in serial number 51, for the words “State of Jammu and Kashmir”, the words “Union territory of Jammu and Kashmir and Union territory of Ladakh” shall be substituted.

Notification No. 52/2019 – Central Tax, dated 14th November, 2019

In exercise of the powers conferred by section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), the Central Government, on the recommendations of the Council, hereby makes the following amendment in notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 27/2019 – Central Tax, dated the 28th June, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 453 (E), dated the 28th June, 2019, namely:-

In the said notification, in the second paragraph, the following proviso shall be inserted, namely: -

“Provided that for registered persons whose principal place of business is in the State of Jammu and Kashmir, shall furnish the details of outward supply of goods or services or both in **FORM GSTR-1** under the Central Goods and Services Tax Rules, 2017 effected during the quarter July-September, 2019 till 30th November, 2019.”

2. This notification shall be deemed to come into force with effect from the 31st day of October, 2019.

Notification No. 53/2019-Central Tax, dated 14th November, 2019

In exercise of the powers conferred by the second proviso to sub-section (1) of section 37 read with section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), the Commissioner, on the recommendations of the Council, hereby makes the following amendment in notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 28/2019 – Central Tax, dated the 28th June, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 454 (E), dated the 28th June, 2019, namely:-

In the said notification, in the first paragraph, the following proviso shall be inserted, namely: –

“Provided that for registered persons whose principal place of business is in the State of Jammu and Kashmir, the time limit for furnishing the details of outward supplies in **FORM GSTR-1** of Central Goods and Services Tax Rules, 2017, by such class of registered persons having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or current financial year, for each of the months from July, 2019 to September, 2019 till 15th November, 2019.”

2. This notification shall be deemed to come into force with effect from the 11th day of August, 2019.

Notification No. 54/2019-Central Tax, dated 14th November, 2019

In exercise of the powers conferred by section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017) read with sub-rule (5) of rule 61 of the Central Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), the Commissioner, on the recommendations of the Council, hereby makes the following further amendments in notification of the Government of India in the Ministry of Finance (Department of Revenue), No.29/2019 – Central Tax, dated the 28th June, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R.455(E), dated the 28th June, 2019, namely:-

In the said notification, in the first paragraph, after the third proviso, the following proviso shall be inserted, namely: –

“Provided also that the return in **FORM GSTR-3B** of the said rules for the months of July to September, 2019 for registered persons whose principal place of business is in the State of Jammu and Kashmir, shall be furnished electronically through the common portal, on or before the 20th November, 2019.”.

2. This notification shall be deemed to come into force with effect from the 20th day of September, 2019.

Notification No. 55/2019-Central Tax, dated 14th November, 2019

In exercise of the powers conferred by sub-section (6) of section 39 read with section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), the Commissioner hereby makes the following further amendments in notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 26/2019 – Central Tax, dated the 28th June, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 452 (E), dated the 28th June, 2019, namely:-

In the said notification, in the first paragraph, after the second proviso, the following proviso shall be inserted, namely: –

“Provided also that the return by a registered person, required to deduct tax at source under the provisions of section 51 of the said Act in **FORM GSTR-7** of the Central Goods and Services Tax Rules, 2017 under sub-section (3) of section 39 of the said Act read with rule 66 of the Central Goods and Services Tax Rules, 2017, for the months of July, 2019 to September, 2019, whose principal place of business is in the State



of Jammu and Kashmir shall be furnished electronically through the common portal, on or before the 15th November, 2019.”.

2. This notification shall be deemed to come into force with effect from the 20th day of September, 2019.

Notification No. 57/2019 – Central Tax, dated 26th November, 2019

In exercise of the powers conferred by second proviso to sub-section (1) of section 37 read with section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), the Commissioner, on the recommendations of the Council, hereby makes the following further amendment in notification of the Government of India in the Ministry of Finance (Department of Revenue), No.28/2019 – Central Tax, dated the 28th June, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.454(E), dated the 28th June, 2019, namely:-

In the said notification, for the proviso to the first paragraph, the following proviso shall be substituted, namely: -

“Provided that for registered persons whose principal place of business is in the State of Jammu and Kashmir, the time limit for furnishing the details of outward supplies in **FORM GSTR-1** of Central Goods and Services Tax Rules, 2017, by such class of registered persons having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or current financial year, for each of the months from July, 2019 to September, 2019 till 30th November, 2019.”

2. This notification shall be deemed to come into force with effect from the 15th Day of November, 2019.

Notification No. 58/2019 – Central Tax, dated 26th November, 2019

In exercise of the powers conferred by second proviso to sub-section (1) of section 37 read with section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), the Commissioner, on the recommendations of the Council, hereby makes the following amendment in notification of the Government of India in the Ministry of Finance (Department of Revenue), No.46/2019 – Central Tax, dated the 9th October, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.769(E), dated the 09th October, 2019, namely:-

In the said notification, in the first paragraph, the following proviso shall be inserted, namely:-

“Provided that for registered persons whose principal place of business is in the State of Jammu and Kashmir, the time limit for furnishing the details of outward supplies in **FORM GSTR-1** of Central Goods and Services Tax Rules, 2017, by such class of registered persons having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or current financial year, for the month of October, 2019 till 30th November, 2019.”

2. This notification shall be deemed to come into force with effect from the 11th Day of November, 2019.

Notification No. 59/2019 – Central Tax, dated 26th November, 2019

In exercise of the powers conferred by sub-section (6) of section 39 read with section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), the Commissioner hereby makes the following further amendment in notification of the Government of India in the Ministry of Finance (Department of Revenue), No.26/2019 – Central Tax, dated the 28th June, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.452(E), dated the 28th June, 2019, namely:-

In the said notification, in the first paragraph, for the third proviso, the following proviso shall be substituted, namely: -

“Provided also that the return by a registered person, required to deduct tax at source under the provisions of section 51 of the said Act in **FORM GSTR-7** of the Central Goods and Services Tax Rules, 2017 under sub-section (3) of section 39 of the said Act read with rule 66 of the Central Goods and Services Tax Rules, 2017, for the months of July, 2019 to October, 2019, whose principal place of business is in the State of Jammu and Kashmir shall be furnished electronically through the common portal, on or before the 30th November, 2019.”

2. This notification shall be deemed to come into force with effect from the 10th Day of November, 2019.

Notification No. 60/2019 – Central Tax, dated 26th November, 2019

In exercise of the powers conferred by section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017) read with sub-rule (5) of rule 61 of the Central Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), the Commissioner, on the recommendations of the Council, hereby makes the following further amendment in notification of the Government of India in the Ministry of Finance (Department of Revenue), No.29/2019 – Central Tax, dated the 28th June, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.455(E), dated the 28th June, 2019, namely:-

In the said notification, in the first paragraph, for the fourth proviso, the following proviso shall be substituted, namely: –

“Provided also that the return in **FORM GSTR-3B** of the said rules for the months of July to September, 2019 for registered persons whose principal place of business is in the State of Jammu and Kashmir, shall be furnished electronically through the common portal, on or before the 30th November, 2019.”

2. This notification shall be deemed to come into force with effect from the 20th Day of November, 2019

Notification No. 61/2019 – Central Tax, dated 26th November, 2019

In exercise of the powers conferred by section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017) read with sub-rule (5) of rule 61 of the Central Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), the Commissioner, on the recommendations of the Council, hereby makes the following amendment in notification of the Government of India in the Ministry of Finance (Department of Revenue), No.44/2019 – Central Tax, dated the 09th October, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.767(E), dated the 09th October, 2019, namely:-

In the said notification, in the first paragraph, the following proviso shall be inserted, namely: –

“Provided that the return in **FORM GSTR-3B** of the said rules for the month of October, 2019 for registered persons whose principal place of business is in the State of Jammu and Kashmir, shall be furnished electronically through the common portal, on or before the 30th November, 2019.”

2. This notification shall be deemed to come into force with effect from the 20th Day of November, 2019

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

In exercise of the powers conferred by section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter referred to as the said Act), the Government, on the recommendations of the Council, hereby notifies those persons whose principal place of business or place of business lies in the erstwhile State of Jammu and Kashmir till the 30th day of October, 2019; and lies in the Union territory of Jammu and Kashmir or in the Union territory of Ladakh from the 31st day of October, 2019 onwards, as the class of persons who shall follow the following special procedure till the 31st day of December, 2019 (hereinafter referred to as the transition date), as mentioned below.



2. The said class of persons shall:-

- i. ascertain the tax period as per sub-clause (106) of section 2 of the said Act for the purposes of any of the provisions of the said Act for the month of October, 2019 and November, 2019 as below:
 - a) October, 2019: 1st 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 in the Union territory of Ladakh from the 31st day of October by following the procedure as below:
 - a) the said class of persons shall 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 in the Union territory of Ladakh;
 - c) the transfer of ITC shall be carried out through the return under section 39 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 of the said class of persons, whose principal place of business lies in the Union territory of Ladakh 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 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.

Notification No. 26/2019 – Central Tax (Rate), dated 22nd November, 2019

In exercise of the powers conferred by sub-section (3) of section 11 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, and on being satisfied that it is necessary so to do, hereby makes the following further amendment in the notification of the Government of India, in the Ministry of Finance (Department of Revenue) No.11/2017- Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 690(E), dated the 28th June, 2017. In the said notification, in the Table, against serial number 26, in column (3), in item (ic), the following Explanation shall be inserted, namely: -

“Explanation- For the purposes of this entry, the term “bus body building” shall include building of body on chassis of any vehicle falling under chapter 87 in the First Schedule to the Customs Tariff Act, 1975.”

Notification No. 25/2019 – Integrated Tax (Rate) dated 22nd November, 2019

In exercise of the powers conferred by sub-section (3) of section 6 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on the recommendations of the Council, and on being satisfied that it is necessary so to do, hereby makes the following further amendment in the notification of the Government of India, in the Ministry of Finance (Department of Revenue) No. 8/2017- Integrated Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 683(E), dated the 28th June, 2017. In the said notification, in

the Table, against serial number 26, in column (3), in item (ic), the following Explanation shall be inserted, namely: -

“Explanation- For the purposes of this entry, the term “bus body building” shall include building of body on chassis of any vehicle falling under chapter 87 in the First Schedule to the Customs Tariff Act, 1975.”

Notification No. 26/2019 – Union Territory Tax (Rate), dated 22nd November, 2019

In exercise of the powers conferred by sub-section (3) of section 8 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), the Central Government, on the recommendations of the Council, and on being satisfied that it is necessary so to do, hereby makes the following further amendment in the notification of the Government of India, in the Ministry of Finance (Department of Revenue) No.11/2017- Union Territory Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 702(E), dated the 28th June, 2017. In the said notification, in the Table, against serial number 26, in column (3), in item (ic), the following Explanation shall be inserted, namely: -

“Explanation- For the purposes of this entry, the term “bus body building” shall include building of body on chassis of any vehicle falling under chapter 87 in the First Schedule to the Customs Tariff Act, 1975.”



CENTRAL GOODS AND SERVICES TAX (Seventh Ammendment) Rules, 2019

Notification No. 56/2019 – Central Tax, dated 14th November, 2019

In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely:-

1. (1) These rules may be called the Central Goods and Services Tax (Seventh Amendment) Rules, 2019.
(2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the Official Gazette.
2. In the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules)-
 - (i) in **FORM GST RFD-01**, in Annexure 1,
 - (a) for **Statement 1A**, the following Statement shall be substituted, namely:-

“Statement 1A [rule 89(2)(h)]

Refund Type: ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]

Sl No.	Details of documents of inward supplies received of inputs received							Tax paid on inward supplies			Details of documents of outward supplies issued				Tax paid on outward supplies			
	Type of Inward Supply	GST in of Supplier/ Self GST in	Type of Document	No./ B/E	Port Code	Date	Tax able Value	Integ-rated Tax	Central Tax	State/ UT Tax	Type of Out ward Supply	Type of Document	No.	Date	Tax able Value	Integ-rated Tax	Central Tax	State/ UT Tax
	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
											B2 B/B2 C							

- (b) for **Statement 2**, the following Statement shall be substituted, namely:-

“Statement 2 [rule 89(2)(c)]

Refund Type: Export of services with payment of tax (accumulated ITC)

Sr. No.	Document Details					Integrated Tax	Cess	BRC/ FIRC		
	Type of Document	No.	Date	Value	Taxable value			No.	Date	Value
	2	3	4	5	7	8	9	10	11	12

(c) for **Statement 3**, the following Statement shall be substituted, namely:-

“Statement 3 [rule 89(2)(b) and rule 89(2)(c)]

Refund Type: Export without payment of tax (accumulated ITC)

Sr. No.	Document Details				Goods/ Services (G/S)	Shipping bill/ Bill of export			EGM Details		BRC/ FIRC		
	Type of Document	No.	Date	Value		Port code	No.	Date	Ref No.	Date	No.	Date	Value
1	2	3	4	5	6	7	8	9	10	11	12	13	14

(d) for **Statement 4**, the following Statement shall be substituted, namely:-

“Statement 4 [rule 89(2)(d) and rule 89(2)(e)]

Refund Type: On account of supplies made to SEZ unit or SEZ Developer (on payment of tax)

GST in of recipient	Document Details				Shipping bill/ Bill of export/ Endorsed invoice by SEZ		Taxable Value	Integrated Tax	Cess
	Type of Document	No.	Date	Value	No.	Date			
1	2	3	4	5	6	7	8	9	10

(e) after **Statement 4**, the following Statement shall be inserted, namely:-

“Statement 4A

Refund by SEZ on account of supplies received from DTA – With payment of tax

GST in of recipient	Document Details				Shipping bill/ Bill of export/ Endorsed invoice by SEZ		Taxable Value	Integrated Tax	Cess
	Type of Document	No.	Date	Value	No.	Date			
1	2	3	4	5	6	7	8	9	10

(f) for **Statement 5**, the following Statement shall be substituted, namely:-

“Statement 5 [rule 89(2)(d) and rule 89(2)(e)]

Refund Type: On account of supplies made to SEZ unit or SEZ Developer (without payment of tax)

Sr. No.	Document Details				Goods/ Services (G/S)	Shipping bill/ Bill of export/ Endorsed invoice no.	
	Type of Document	No.	Date	Value		No.	Date
1	2	3	4	5	6	7	8



(g) for **Statement 5B**, the following Statement shall be substituted, namely:-

“Statement 5B [rule 89(2)(g)]

Refund Type: On account of deemed exports claimed by supplier

Sl. No.	Document details of inward supplies in case refund is claimed by Supplier				Tax paid			
	Type of Document	No.	Date	Taxable Value	Integrated Tax	Central Tax	State/Union Territory Tax	Cess
1	2	3	4	5	6	7	8	9

Statement 5B [rule 89(2)(g)]

Refund Type: On account of deemed exports claimed by recipient

Sl. No.	Document details of inward supplies in case refund is claimed by recipient					Tax paid			
	GST in of Supplier	Type of Document	No.	Date	Taxable Value	Integrated Tax	Central Tax	State/Union Territory Tax	Cess
1	2	3	4	5	6	7	8	9	10

(h) for **Statement 6**, the following Statement shall be substituted, namely:-

“Statement 6 [rule 89(2)(j)]

Refund Type: On account of change in POS (inter-state to intra-state and vice versa)

Document Type B2C/ Registered	Receipt GSTIN/ UIN	Name (in case of B2C)	Document Details				
			Type of Document	No.	Date	Value	Taxable Value
1	2	3	4	5	6	7	8
Details of documents covering transaction considered as intra -State / inter-State transaction earlier							
Inter/Intra	Integrated Tax	Central tax	State/UT Tax	Cess	PoS		
9	10	11	12	13	14		
Transaction which were held inter State / intra-State supply subsequently							
Inter/Intra	Integrated Tax	Central tax	State/UT Tax	Cess	PoS		
15	16	17	18	19	20		

(ii) in **FORM GSTR-9**, in the Table,-

(a) against serial number 8C, in column 2,-

(A.) before the letters and words “ITC on inward supplies”, the word, letters and figures “For FY 2017-18” shall be inserted;

(B.) after the entry ending with the words and figures, “April 2018 to March 2019”, the following entry shall be inserted, namely :-

“For FY 2018-19, ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during 2018-19 but availed during April 2019 to September 2019” ;

- (b) in Pt. V,-
- (A.) before the words “Particulars of the transactions”, the word, letters and figures “For FY 2017-18” shall be inserted;
 - (B.) after the heading ending with the words and figures “April 2018 till March 2019”, the following entry shall be inserted, namely :-
“For FY 2018-19, Particulars of the transactions for the FY 2018-19 declared in returns between April 2019 till September 2019”;
- (iii) in **FORM GSTR-9**, in the instructions,
- (a) for paragraph 2, the following paragraph shall be substituted, namely: -
“2. It is mandatory to file all **FORM GSTR-1** and **FORM GSTR-3B** for the financial year for which the return is being filed for before filing this return and for FY 2017-18, the details for the period between July 2017 to March 2018 are to be provided in this return.”;
 - (b) in **paragraph 4**, -
 - (A.) before the words, “It may be noted”, the word, letters and figures “For FY 2017-18,” shall be inserted;
 - (B.) after the words, letters and figures, “that additional liability for the FY 2017-18”, the letters and figures “or FY 2018-19” shall be inserted;
 - (C.) after the words, “taxpayers cannot claim input tax credit”, the words, letters and figures “unclaimed during FY 2017-18”, shall be omitted;
 - (D.) in the Table, in second column, -
 - (I) against serial number 4I, after the entry ending with the words “ filling up these details.”, the following entry shall be inserted, namely:-
“For FY 2017-18 and 2018-19, the registered person shall have an option to fill Table 4B to Table 4E net of credit notes in case there is any difficulty in reporting such details separately in this table.”;
 - (II) against serial number 4J, after the entry ending with the words “ filling up these details.”, the following entry shall be inserted, namely:-
“For FY 2017-18 and 2018-19, the registered person shall have an option to fill Table 4B to Table 4E net of debit notes in case there is any difficulty in reporting such details separately in this Table.”;
 - (III) against serial number 4K & 4L, after the entry ending with the words “ filling up these details.”, the following entry shall be inserted, namely:-
“For FY 2017-18 and 2018-19, the registered person shall have an option to fill Table 4B to Table 4E net of amendments in case there is any difficulty in reporting such details separately in this table.”;
 - (IV) against serial number 5D,5E and 5F, after the entry ending with the words, figures and brackets “under Non-GST supply (5F).”, the following entry shall be inserted, namely:-
“For FY 2017-18 and 2018-19, the registered person shall have an option to either separately report his supplies as exempted, nil rated and Non-GST supply or report consolidated information for all these three heads in the “exempted” row only.”;
 - (v) against serial number 5H, after the entry ending with the words “filling up these details.”, the following entry shall be inserted, namely:-
“For FY 2017-18 and 2018-19, the registered person shall have an option to fill Table 5A to Table 5F net of credit notes in case there is any difficulty in reporting such details separately in this Table.”;

(VI) against serial number 5I, after the entry ending with the words “filling up these details.”, the following entry shall be inserted, namely:- “For FY 2017-18 and 2018-19, the registered person shall have an option to fill Table 5A to Table 5F net of debit notes in case there is any difficulty in reporting such details separately in this Table.”;

(VII) against serial number 5J & 5K, after the entry ending with the words “filling up these details.”, the following entry shall be inserted, namely:-

“For FY 2017-18 and 2018-19, the registered person shall have an option to fill Table 5A to Table 5F net of amendments in case there is any difficulty in reporting such details separately in this Table.”;

(c) in **Paragraph 5**, in the Table, in second column ,-

(A.) against serial number 6B, after the entry ending with the words, figure, brackets and letter “under 6(H) below.”, the following entry shall be inserted, namely:-

“For FY 2017-18 and 2018-19, the registered person shall have an option to either report the breakup of input tax credit as inputs, capital goods and input services or report the entire input tax credit under the “inputs” row only.”;

(B.) against serial number 6C and serial number 6D, after the entry ending with the words “filling up these details.”, the following entry shall be inserted, namely:-

“For FY 2017-18 and 2018-19, the registered person shall have an option to either report the breakup of input tax credit as inputs, capital goods and input services or report the entire input tax credit under the “inputs” row only.

For FY 2017-18 and 2018-19, the registered person shall have an option to either report Table 6C and Table 6D separately or report the consolidated details of Table 6C and 6D in Table 6D only.”;

(C.) against serial number 6E, after the entry ending with the words “filling up these details.”, the following entry shall be inserted, namely:-

“For FY 2017-18 and 2018-19, the registered person shall have an option to either report the breakup of input tax credit as inputs and capital goods or report the entire input tax credit under the “inputs” row only.”;

(D.) against serial number 7A, 7B, 7C, 7D, 7E, 7F, 7G and 7H, after the entry ending with the words, figures and letters “in 7E of **FORM GSTR-9**.”, the following entry shall be inserted, namely:-

“For FY 2017-18 and 2018-19, the registered person shall have an option to either fill his information on reversals separately in Table 7A to 7E or report the entire amount of reversal under Table 7H only. However, reversals on account of TRAN-1 credit (Table 7F) and TRAN-2 (Table 7G) are to be mandatorily reported.”;

(E.) against serial number 8A,-

(I) for the letters and figures, “FY 2017-18”, the words “the financial year for which the return is being for” shall be substituted;

(II) before the words, “It may be noted”, the word, letters and figures, “For FY 2017-18,” shall be inserted;

(III) after the entry ending with the words “auto-populated in this table.”, the following entry shall be inserted, namely:-

“For FY 2018-19, It may be noted that the **FORM GSTR-2A** generated as on the 1st November, 2019 shall be auto-populated in this table. For FY 2017-18 and 2018-19, the registered person shall have an option to upload the details for the entries in Table 8A to 8D duly signed, in PDF format in FORM GSTR-9C (without the CA certification).”;

- (F.) against serial number 8B, after the entry ending with the words “be auto-populated here.”, the following entry shall be inserted, namely:- “For FY 2017-18 and 2018-19, the registered person shall have an option to upload the details for the entries in Table 8A to 8D duly signed, in PDF format in FORM GSTR-9C (without the CA certification).” ;
- (G.) against serial number 8C,-
- (I) before the words, “Aggregate value of”, the word, letters and figures, “For FY 2017-18,” shall be inserted;
 - (II) after the entry ending with the words “shall be declared here.”, the following entry shall be inserted, namely:-
“For FY 2018-19, Aggregate value of input tax credit availed on all inward supplies (except those on which tax is payable on reverse charge basis but includes supply of services received from SEZs) received during April 2018 to March 2019 but credit on which was availed between April 2019 to September 2019 shall be declared here.”;
 - (III) after the entry ending with the words “for filling up these details.”, the following entry shall be inserted, namely:-
“For FY 2017-18 and 2018-19, the registered person shall have an option to upload the details for the entries in Table 8A to Table 8D duly signed, in PDF format in FORM GSTR-9C (without the CA certification).”;
- (H.) against serial number 8D, after the entry ending with the words “shall be negative.”, the following entry shall be inserted, namely:-
“For FY 2017-18 and 2018-19, the registered person shall have an option to upload the details for the entries in Table 8A to Table 8D duly signed, in PDF format in FORM GSTR-9C (without the CA certification).” ;
- (d) in paragraph 7,-
- (A.) before the words and letter “Part V consists”, the word, letters and figures “For FY 2017-18,” shall be inserted;
 - (B.) after the entry ending with the words and figures “April 2018 to March 2019”, the following entry shall be inserted, namely :-
“For FY 2018-19, Part V consists of particulars of transactions for the previous financial year but paid in the **FORM GSTR-3B** between April 2019 to September 2019.”;
 - (C.) in the Table, in second column ,-
 - (I) against serial number 10 & 11,
 - (1.) before the words, “Details of additions”, the word, letters and figures, “For FY 2017-18,” shall be inserted;
 - (2.) after the entry ending with the words “shall be declared here.”, the following entry shall be inserted, namely:-
“For FY 2018-19, Details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 9A, Table 9B and Table 9C of **FORM GSTR-1** of April 2019 to September 2019 shall be declared here.”;
 - (II) against serial number 12,
 - (1.) before the words, “Aggregate value of”, the word, letters and figures, “For FY 2017-18,” shall be inserted;
 - (2.) after the entry ending with the words “filling up these details.”, the following entry shall be inserted, namely:-



“For FY 2018-19, Aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April 2019 to September 2019 shall be declared here. Table 4(B) of **FORM GSTR-3B** may be used for filling up these details. For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this table.”;

(III) against serial number 13, –

(1.) before the words, “Details of ITC for”, the word, letters and figures, “For FY 2017-18,” shall be inserted;

(2.) after the entry ending with the words, letters and figures “annual return for FY 2018-19.”, the following entry shall be inserted, namely:-

“For FY 2018-19, Details of ITC for goods or services received in the previous financial year but ITC for the same was availed in returns filed for the months of April 2019 to September 2019 shall be declared here. Table 4(A) of **FORM GSTR-3B** may be used for filling up these details. However, any ITC which was reversed in the FY 2018-19 as per second proviso to sub-section (2) of section 16 but was reclaimed in FY 2019-20, the details of such ITC reclaimed shall be furnished in the annual return for FY 2019-20. For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this table.”;

(e) in paragraph 8, in the Table, in second column, –

(A.) against serial number 15A, 15B, 15C and 15D, after the words and letters “details of non-GST refund claims.”, the words and figures “For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this Table.” shall be inserted;

(B.) against serial number 15E, 15F and 15G, after the words “shall be declared here.”, the words, letters and figures “For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this Table.” shall be inserted;

(C.) against serial number 16A, after the words “filling up these details.”, the words, letters and figures “For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this Table.” shall be inserted;

(D.) against serial number 16B and serial number 16C, after the words “shall be declared here.”, the words, letters and figures “For FY 2017- 18 and 2018-19, the registered person shall have an option to not fill this table.” shall be inserted;

(E.) against serial number 17 & 18, after the words “value of inward supplies.”, the words, letters and figures “For FY 2017-18 and 2018- 19, the registered person shall have an option to not fill this table.” shall be inserted;

3. In the said rules, in **FORM GST GSTR-9C**, in the instructions, in paragraph 2,

(I) for the letters and figures, “FY 2017-18”, the words “current financial year” shall be substituted;

(II) before the words, “The details for the”, the word, letters and figures “For FY 2017-18,” shall be inserted;

(III) in Paragraph 4, in the Table, in second column,–

(a) against serial number 5B and serial number 5C, after the entry ending with the words and brackets “shall be declared here.”, the following entry shall be inserted, namely:-

“For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 5O.”;

(b) against serial number 5D, after the entry ending with the words “not required to be included here.”, the following entry shall be inserted, namely:-

“For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 5O.”;

- (c) against serial number 5E and serial number 5F, after the entry ending with the words “shall be declared here.”, the following entry shall be inserted, namely:-
“For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 5O.”;
- (d) against serial number 5G, after the entry ending with the words “shall be declared here.”, the following entry shall be inserted, namely:-
“For FY 2017-18, the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 5O.”;
- (e) against serial number 5H, serial number 5I, serial number 5J, serial number 5K, serial number 5L, serial number 5M and serial number 5N, after the entry ending with the words “shall be declared here.”, the following entry shall be inserted, namely:-
“For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 5O.”;
- (iv) in paragraph 6, in second column , -
 - (A.) against serial number 12B, after the entry ending with the words and figures “availed during Financial Year 2017-18.”, the following entry shall be inserted, namely:-
“For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this Table.”;
 - (B.) against serial number 12C, after the entry ending with the words “ shall be declared here.”, the following entry shall be inserted, namely:-
“For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this Table.”;
 - (C.) against serial number 14, after the entry ending with the words “are to be declared here.”, the following entry shall be inserted, namely:-
“For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this Table.”;
- (v) for Part B, the following shall be substituted, namely:-



“PART – B- CERTIFICATION

1. Certification in cases where the reconciliation statement (FORM GSTR-9C) is drawn up by the person who had conducted the audit:

* I/we have examined the—

- (a) balance sheet as on
- (b) the *profit and loss account/income and expenditure account for the period beginning fromto ending on, and
- (c) the cash flow statement (if available) for the period beginning from to ending on, —attached herewith, of M/s..... (Name), (Address),..... (GSTIN).....

2. Based on our audit I/we report that the said registered person—

*has maintained the books of accounts, records and documents as required by the IGST/ CGST/ <<>> GST Act, 2017 and the rules/notifications made/issued thereunder

*has not maintained the following accounts/records/documents as required by the IGST/ CGST/ <<>> GST Act, 2017 and the rules/notifications made/issued thereunder:

- 1.
- 2.
- 3.

3a. *I/we report the following observations/ comments / discrepancies / inconsistencies; if any:

.....
.....

3. (b)*I/we further report that, -

- (A) *I/we have obtained all the information and explanations which, to the best of *my/our knowledge and belief, were necessary for the purpose of the audit/ information and explanations which, to the best of *my/our knowledge and belief, were necessary for the purpose of the audit were not provided/partially provided to us.
- (B) In *my/our opinion, proper books of account *have/have not been kept by the registered person so far as appears from*my/ our examination of the books.
- (C) I/we certify that the balance sheet, the *profit and loss/income and expenditure account and the cash flow Statement (if available) are *in agreement/not in agreement with the books of account maintained at the Principal place of business atand **additional place of business within the State.

4. The documents required to be furnished under section 35 (5) of the CGST Act / SGST Act and Reconciliation Statement required to be furnished under section 44(2) of the CGST Act / SGST Act is annexed herewith in Form No. GSTR-9C.

5. In *my/our opinion and to the best of *my/our information and according to explanations given to *me/us, the particulars given in the said Form No.GSTR-9C are true and fair subject to following observations/qualifications, if any:

- (a)
 - (b)
 - (c)
-
.....

** (Signature and stamp/Seal of the Auditor) Place:

Name of the signatory

Membership No.....

Date:

Full address

II. Certification in cases where the reconciliation statement (FORM GSTR-9C) is drawn up by a person other than the person who had conducted the audit of the accounts:

*I/we report that the audit of the books of accounts and the financial statements of M/s. (Name and address of the assessee with GSTIN) was conducted by M/s. (full name and address of auditor along with status), bearing membership number in pursuance of the provisions of the Act, and *I/we annex hereto a copy of their audit report dated along with a copy of each of :-

- a) balance sheet as on
- b) the *profit and loss account/income and expenditure account for the period beginning fromto ending on ,
- c) the cash flow statement (if available) for the period beginning from to ending on, and
- d) documents declared by the said Act to be part of, or annexed to, the *profit and loss account/ income and expenditure account and balance sheet.

2. I/we report that the said registered person—

*has maintained the books of accounts, records and documents as required by the IGST/ CGST/ <<>> GST Act, 2017 and the rules/notifications made/issued thereunder

*has not maintained the following accounts/records/documents as required by the IGST/ CGST/ <<>> GST Act, 2017 and the rules/notifications made/issued thereunder:

- 1.
- 2.
- 3.

3. The documents required to be furnished under section 35 (5) of the CGST Act / SGST Act and Reconciliation Statement required to be furnished under section 44(2) of the CGST Act / SGST Act is annexed herewith in Form No.GSTR-9C.

4. In *my/our opinion and to the best of *my/our information and according to examination of books of account including other relevant documents and explanations given to *me/us, the particulars given in the said Form No.9C are true and fair subject to the following observations/ qualifications, if any:

- (a)
- (b)
- (c)

.....

** (Signature and stamp/Seal of the Auditor) Place:

Name of the signatory

Membership No.....

Date:

Full address.....".

Circular No.122/41/2019-GST dated 5th November, 2019

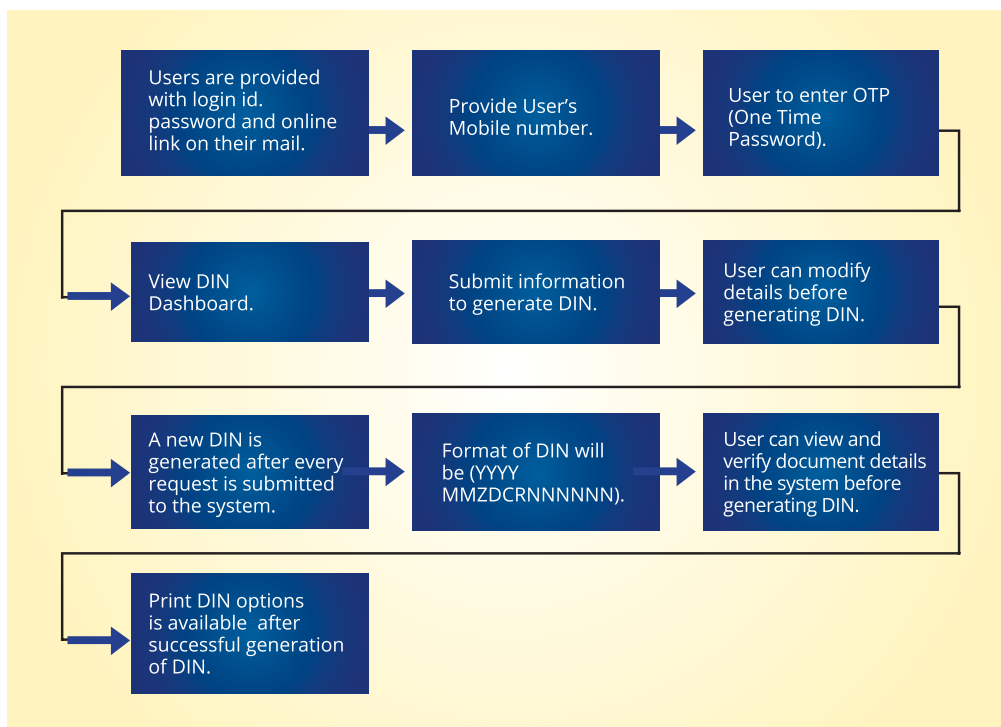
Generation and quoting of Document Identification Number (DIN) on any communication issued by the officers of the Central Board of Indirect Taxes and Customs (CBIC) to tax payers and other concerned persons- reg.

1. In keeping with the Government's objectives of transparency and accountability in indirect tax administration through widespread use of information technology, the CBIC is implementing a system for electronic (digital) generation of a Document Identification Number (DIN) for all communications sent by its offices to taxpayers and other concerned persons. To begin with, the DIN would be used for search authorization, summons, arrest memo, inspection notices and letters issued in the course of any enquiry. This measure would create a digital directory for maintaining a proper audit trail of such communication. Importantly, it would provide the recipients of such communication a digital facility to ascertain their genuineness. Subsequently, the DIN would be extended to other communications. Also, there is a plan to have the communication itself bearing the DIN generated from the system.
2. The Board in exercise of its power under section 168(1) of the CGST Act, 2017/ Section 37B of the Central Excise Act, 1944 directs that no search authorization, summons, arrest memo, inspection notices and letters issued in the course of any enquiry shall be issued by any officer under the Board to a taxpayer or any other person, on or after the 8th day of November, 2019 without a computer-generated Document Identification Number (DIN) being duly quoted prominently in the body of such communication. The digital platform for generation of DIN is hosted on the Directorate of Data Management (DDM)'s online portal "cbicddm.gov.in"
3. Whereas DIN is a mandatory requirement, in exceptional circumstances communications may be issued without an auto generated DIN. However, this exception is to be made only after recording the reasons in writing in the concerned file. Also, such communication shall expressly state that it has been issued without a DIN. The exigent situations in which a communication may be issued without the electronically generated DIN are as follows:-
 - i) when there are technical difficulties in generating the electronic DIN, or
 - ii) when communication regarding investigation/enquiry, verification etc. is required to issued at short notice or in urgent situations and the authorized officer is outside the office in the discharge of his official duties.
4. The Board also directs that any specified communication which does not bear the electronically generated DIN and is not covered by the exceptions mentioned in para 3 above, shall be treated as invalid and shall be deemed to have never been issued.
5. Any communication issued without an electronically generated DIN in the exigencies mentioned in para 3 above shall be regularized within 15 working days of its issuance, by:
 - i) obtaining the post facto approval of the immediate superior officer as regards the justification of issuing the communication without the electronically generated DIN;
 - ii) mandatorily electronically generating the DIN after post facto approval; and

- iii) printing the electronically generated pro-forma bearing the DIN and filing it in the concerned file.
6. In order to implement this new facility of electronically generating the DIN, all Principal Chief Commissioners/ Principal Director Generals/Chief Commissioners/Director Generals shall ensure that all their authorized officers who have to electronically generate the DIN are immediately mapped as users in the System and are conversant with the process for auto-generating a DIN. In order to successfully add users for the DIN utility and enable them to electronically generate DINs, the following steps shall be followed:
- i) The details of officers to be added as users of the DIN Utility such as name, designation/Branch and official e-mail Id shall be fed into the System (the office of the officer being added will be auto populated);
 - ii) The dashboard (Manage User) is provided with add/ activate/inactivate/delete and edit options which can be availed for namely adding, activating, inactivating, editing and deleting the users as follows:
 - a) **Add:-** Officers name/designation and branch can be added by selecting appropriate designation and branch from the drop down menu provided against the respective column.
 - b) **Activate:-** Once the user activates the URL and provides the user name and password and OTP, the authorization will be processed by the system and shall be reflected as Green Radio button.
 - c) **Inactivate:-** Any already added user who may be diverted on temporary basis to attend to some other assignment in the case of administrative exigency, can be deactivated for time being by dragging the Green Radio button to the left by which it will become red in color showing the user's position as inactive. A confirmation e-mail will also be sent to the respective user.
 - d) **Edit:-** This icon will always appear with Red Radio button (indicating the inactive position of the user) and is provided for modifying/editing the name/ designation/branch/e-mail Id of the officer to be authorized.
 - e) **Delete:-** This icon can be used for deleting the already added user profile if the officer is permanently transferred out from that office.
7. Officers who have been added as users in the DIN utility shall electronically generate DINs, as follows:
- i) Every authorized user shall receive an e-mail on his official e-mail Id after he/she is mapped into the DIN utility. This e-mail shall provide the user of his/her user name and password. The same e-mail shall also provide an URL online link.
 - ii) After clicking on the said URL link, the user shall be guided to the DIN utility within CBIC-Sanchar on the DDM's online portal "cbicddm.gov.in/".
 - iii) The user shall be required to submit his/her mobile number on the screen page for purposes of verification and then click "Get OTP" button for receiving a One Time Password (OTP) on the mobile.
 - iv) The user shall login to the DIN utility by entering the OTP received.
 - v) After successfully logging in, the user shall see the Dashboard displaying different categories, for total number of summons, search authorizations, inspection notices and arrest memos issued by the user. Initially, the figures under each category shall be 'zero'.
 - vi) The user shall click "Generate DIN" on the Menu Bar located at the left hand side of the screen

and enter the details of the communication to be issued by choosing its category and selecting the appropriate title of the communication from the dropdown menu “Choose Document”

- vii) After filling in all the required information, and clicking on the “View & Save DIN” button, the user shall see a preview page. By clicking the “Back button”, mistakes or typographical errors, if any, can be rectified. Also, the user has the option of partially entering details in the System at a time and coming back later to retrieve the partially entered document (automatically saved in the System), fill in the remaining details, and generate a DIN on a later occasion.
- viii) The last step is to click on the “Generate DIN” button and a DIN shall be generated for that particular communication by the System. The generated DIN cannot be edited.
- ix) A new DIN shall be generated each time a request for generating it is submitted to the System.
- x) After the DIN is generated, the user shall print the page bearing the DIN and file it in the concerned file while also quoting the DIN on the communication.



- 8. The genuineness of the communication can be ascertained by recipient (public) by entering the CBIC- DIN for that communication in a window VERIFY CBIC-DIN on CBIC’s website www.cbic.gov.in. Only in those cases where the DIN entered is valid, information about the office that issued that communication and the date of generation of its DIN would be displayed on the screen.
- 9. As aforementioned, in the first phase beginning on 8th day of November, 2019, the “Generate DIN” option shall be used for Search Authorizations, Summons, Inspection Notices, Arrest Memos, and letters issued in the course of any enquiry. The format of the DIN shall be CBIC-YYYY MM ZCDR NNNNNN where,
 - a) YYYY denotes the calendar year in which the DIN is generated,
 - b) MM denotes the calendar month in which the DIN is generated,
 - c) ZCDR denotes the Zone-Commissionerate-Division- Range Code of the field formation/ Directorate of the authorized user generating the DIN,
 - d) NNNNNN denotes 6 digit alpha-numeric system generated random number.

10. The electronic generation of DIN and its use in official communications to taxpayers and other concerned persons is a transformative initiative. Principal Chief Commissioners/ Principal Director Generals / Chief Commissioners/Director Generals must become fully familiar with the process involved. They are also urged to ensure that adequate and proper training is provided to all concerned officers under their charge to ensure its successful implementation. It is reiterated that any specified document that is issued without the electronically generated DIN shall be treated as invalid and shall be deemed to have never been issued. Therefore, it is incumbent upon all officers concerned to strictly adhere to these instructions.

Circular No. 123/42/2019- GST, dated 11th November, 2019

Restriction in availment of input tax credit in terms of sub-rule (4) of rule 36 of CGST Rules, 2017

To ensure uniformity in the implementation of the provisions of the law across the field formations, the Board, in exercise of its powers conferred under section 168(1) of the CGST Act hereby clarifies various issues in succeeding paragraphs.

The conditions and eligibility for the ITC that may be availed by the recipient shall continue to be governed as per the provisions of Chapter V of the CGST Act and the rules made thereunder. This being a new provision, the restriction is not imposed through the common portal and it is the responsibility of the taxpayer that credit is availed in terms of the said rule and therefore, the availment of restricted credit in terms of sub-rule (4) of rule 36 of CGST Rules shall be done on self-assessment basis by the tax payers. Various issues relating to implementation of the said sub-rule have been examined and the clarification on each of these points is as under: -

Sl. No	Issue	Clarification
1.	What are the invoices / debit notes on which the restriction under rule 36(4) of the CGST Rules shall apply?	The restriction of availment of ITC is imposed only in respect of those invoices / debit notes, details of which are required to be uploaded by the suppliers under sub-section (1) of section 37 and which have not been uploaded. Therefore, taxpayers may avail full ITC in respect of IGST paid on import, documents issued under RCM, credit received from ISD etc. which are outside the ambit of sub-section (1) of section 37, provided that eligibility conditions for availment of ITC are met in respect of the same. The restriction of 36(4) will be applicable only on the invoices / debit notes on which credit is availed after 09.10.2019.
2.	Whether the said restriction is to be calculated supplier wise or on consolidated basis?	The restriction imposed is not supplier wise. The credit available under sub-rule (4) of rule 36 is linked to total eligible credit from all suppliers against all supplies whose details have been uploaded by the suppliers. Further, the calculation would be based on only those invoices which are otherwise eligible for ITC. Accordingly, those invoices on which ITC is not available under any of the provision (say under sub-section (5) of section 17) would not be considered for calculating 20 per cent. of the eligible credit available.
3.	FORM GSTR-2A being a dynamic document, what would be the amount of input tax credit that is admissible to the taxpayers for a particular tax period in respect of invoices / debit notes whose details have not been uploaded by the suppliers?	The amount of input tax credit in respect of the invoices / debit notes whose details have not been uploaded by the suppliers shall not exceed 20% of the eligible input tax credit available to the recipient in respect of invoices or debit notes the details of which have been uploaded by the suppliers under sub-section (1) of section 37 as on the due date of filing of the returns in FORM GSTR-1 of the suppliers for the said tax period. The taxpayer may have to ascertain the same from his auto populated FORM GSTR 2A as available on the due date of filing of FORM GSTR-1 under sub-section (1) of section 37.

4.	How much ITC a registered tax payer can avail in his FORM GSTR-3B in a month in case the details of some of the invoices have not been uploaded by the suppliers under subsection (1) of section 37.	<p>Sub-rule (4) of rule 36 prescribes that the ITC 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 subsection (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 subsection (1) of section 37. The eligible ITC that can be availed is explained by way of illustrations, in a tabulated form, below.</p> <p>In the illustrations, say a taxpayer "R" receives 100 invoices (for inward supply of goods or services) involving ITC of Rs.10 lakhs, from various suppliers during the month of Oct, 2019 and has to claim ITC in his FORM GSTR-3B of October, to be filed by 20th Nov, 2019.</p>			
			<p>Details of suppliers' invoices which for recipient is eligible to take ITC</p>	<p>20% of eligible credit where invoices are uploaded</p>	<p>Eligible ITC to be taken in GSTR 3B to be filed by 20th Nov.</p>
		Case 1	Suppliers have furnished in FORM GSTR-1 80 invoices involving ITC of Rs. 6 lakhs as on the due date of furnishing of the details of outward supplies by the suppliers.	Rs.1,20,000/-	Rs. 6,00,000 (i.e. amount of eligible ITC available, as per details uploaded by the suppliers) + Rs.1,20,000 (i.e. 20% of amount of eligible ITC available, as per details uploaded by the suppliers) = Rs. 7,20,000/-
		Case 2	Suppliers have furnished in FORM GSTR-1 80 invoices involving ITC of Rs. 7 lakhs as on the due date of furnishing of the details of outward supplies by the suppliers.	Rs. 1,40,000/-	Rs 7,00,000 + Rs. 1,40,000 = Rs. 8,40,000/-

		Case 3	Suppliers have furnished in FORM GSTR-1 75 invoices having ITC of Rs. 8.5 lakhs as on the due date of furnishing of the details of outward supplies by the suppliers.		Rs. 8,50,000/- + Rs.1,50,000/-* = Rs. 10,00,000 * The additional amount of ITC availed shall be limited to ensure that the total ITC availed does not exceed the total eligible ITC.
5.	When can balance ITC be claimed in case availment of ITC is restricted as per the provisions of rule 36(4)?		The balance ITC may be claimed by the taxpayer in any of the succeeding months provided details of requisite invoices are uploaded by the suppliers. He can claim proportionate ITC as and when details of some invoices are uploaded by the suppliers provided that credit on invoices, the details of which are not uploaded (under sub-section (1) of section 37) remains under 20 per cent of the eligible input tax credit, the details of which are uploaded by the suppliers. Full ITC of balance amount may be availed, in present illustration by "R", in case total ITC pertaining to invoices the details of which have been uploaded reaches Rs. 8.3 lakhs (Rs 10 lakhs /1.20). In other words, taxpayer may avail full ITC in respect of a tax period, as and when the invoices are uploaded by the suppliers to the extent Eligible ITC/ 1.2. The same is explained for Case No. 1 and 2 of the illustrations provided at Sl. No. 4 above as under:		
		Case 1	"R" may avail balance ITC of Rs. 2.8 lakhs in case suppliers upload details of some of the invoices for the tax period involving ITC of Rs. 2.3 lakhs out of invoices involving ITC of Rs. 4 lakhs details of which had not been uploaded by the suppliers. [Rs. 6 lakhs + Rs. 2.3 lakhs = Rs. 8.3 lakhs]		
		Case 2	"R" may avail balance ITC of Rs. 1.6 lakhs in case suppliers upload details of some of the invoices involving ITC of Rs. 1.3 lakhs out of outstanding invoices involving Rs. 3 lakhs. [Rs. 7 lakhs + Rs. 1.3 lakhs = Rs. 8.3 lakhs]		

Circular No. 124/43/2019 – GST, dated 18th November, 2019

Optional filing of annual return under notification No. 47/2019- Central Tax , dated 9th Oct., 2019

It is provided that the annual return shall be deemed to be furnished on the due date if it has not been furnished before the due date for the financial year 2017-18 and 2018-19, in respect of those registered persons. In order to clarify the issue and to ensure uniformity in the implementation of the provisions of the law across field formations, the Board, in exercise of its powers conferred by section 168 (1) of the said Act, hereby clarifies the issues raised as below:-

a. As per proviso to sub-rule (1) of rule 80 of the CGST Rules, a person paying tax under section 10 is required to furnish the annual return in **FORM GSTR-9A**. Since the said notification has made it optional



to furnish the annual return for FY 2017-18 and 2018-19 for those registered persons whose aggregate turnover in a financial year does not exceed two crore rupees, it is clarified that the tax payers under composition scheme, may, at their own option file **FORM GSTR-9A** for the said financial years before the due date. After the due date of furnishing the annual return for the year 2017-18 and 2018-19, the common portal shall not permit furnishing of **FORM GSTR-9A** for the said period.

b. As per sub-rule (1) of rule 80 of the CGST Rules, every registered person other than an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, shall furnish an annual return as specified under sub-section (1) of section 44 electronically in **FORM GSTR-9**. Further, the said notification has made it optional to furnish the annual return for FY 2017-18 and 2018-19 for those registered persons whose aggregate turnover in a financial year does not exceed two crore rupees. Accordingly, it is clarified that the tax payers, may, at their own option file **FORM GSTR-9** for the said financial years before the due date. After the due date of furnishing the annual return for the year 2017-18 and 2018-19, the common portal shall not permit furnishing of **FORM GSTR-9** for the said period.

Section 73 of the said Act provides for voluntary payment of tax dues by the taxpayers at any point in time. Therefore, irrespective of the time and quantum of tax which has not been paid or short paid, the taxpayer has the liberty to self-ascertain such tax amount and pay it through **FORM GST DRC-03**. Accordingly, it is clarified that if any registered tax payer, during course of reconciliation of his accounts, notices any short payment of tax or ineligible availment of input tax credit, he may pay the same through **FORM GST DRC-03**.

Circular No. 125/44/2019 – GST, dated 18th November, 2019

Fully electronic refund process through FORM GST RFD-01 and single disbursement

After roll out of GST w.e.f. 01.07.2017, on account of the unavailability of electronic refund module on the common portal, a temporary mechanism had to be devised and implemented wherein applicants were required to file the refund application in **FORM GST RFD-01A** on the common portal, take a print out of the same and submit it physically to the jurisdictional tax office along with all supporting documents. Further processing of these refund applications, i.e. issuance of acknowledgement of the refund application, issuance of deficiency memo, passing of provisional/final order, payment advice etc. was also being done manually. In order to make the process of submission of the refund application electronic, Circular No. 79/53/2018- GST dated 31.12.2018 was issued wherein it was specified that the refund application in **FORM GST RFD01A**, along with all supporting documents, shall be submitted electronically. However, various post submission stages of processing of the refund application continued to be manual.

Source: <http://cbic.gov.in/resources//htdocs-cbec/gst/circular-cgst-125.pdf>

Circular No. 126/45/2019-GST, dated 22nd November, 2019

Scope of the notification entry at item (id), related to job work, under heading 9988 of Notification No. 11/2017-Central Tax (Rate) dated 28-06-2017

The matter has been examined. The entries at items (id) and (iv) under heading 9988 read as under:

(3)	(4)	(5)
(id) Services by way of job work other than (i), (ia), (ib) and (ic) above;	6	-
(iv) Manufacturing services on physical inputs (goods) owned by others, other than (i), (ia), (ic), (id), (ii), (iia) and (iii) above	9	-

Job work has been defined in CGST Act as under. "Job work means any treatment or processing undertaken by a person on goods belonging to another registered person and the expression 'job worker' shall be construed accordingly."

In view of the above, it may be seen that there is a clear demarcation between scope of the entries at item (id) and item (iv) under heading 9988 of Notification No. 11/2017-Central Tax (Rate) dated 28-06-2017. Entry at item (id) covers only job work services as defined in section 2 (68) of CGST Act, 2017, that is, services by way of treatment or processing undertaken by a person on goods belonging to another registered person. On the other hand, the entry at item (iv) specifically excludes the services covered by entry at item (id), and therefore, covers only such services which are carried out on physical inputs (goods) which are owned by persons other than those registered under the CGST Act.

Order No. 08/2019-Central Tax, dated 14th November, 2019

WHEREAS, sub-section (1) of section 44 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this Order referred to as the said Act) provides that every registered person, other than an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, shall furnish an annual return for every financial year electronically in such form and manner as may be prescribed on or before the thirty-first day of December following the end of such financial year;

AND WHEREAS, for the purpose of furnishing of the annual return electronically for every financial year as referred to in sub-section (1) of section 44 of the said Act, certain technical problems are being faced by the taxpayers as a result whereof, the said annual return for the period from the 1st July, 2017 to the 31st March, 2018 and for the period from 1st April, 2018 to the 31st March, 2019 could not be furnished by the registered persons, as referred to in the said sub-section (1) and because of that, certain difficulties have arisen in giving effect to the provisions of the said section.

NOW, THEREFORE, in exercise of the powers conferred by section 172 of the Central Goods and Services Tax Act, 2017, the Central Government, on recommendations of the Council, hereby makes the following Order, to remove the difficulties, namely:-- 1. Short title.--This Order may be called the Central Goods and Services Tax (Eighth Removal of Difficulties) Order, 2019. 2. For the Explanation in section 44 of the Central Goods and Services Tax Act, 2017, the following Explanation shall be substituted, namely: -

"Explanation.- For the purposes of this section, it is hereby declared that the annual return for the period from the 1st July, 2017 to the 31st March, 2018 shall be furnished on or before the 31st December, 2019 and the annual return for the period from the 1st April, 2018 to the 31st March, 2019 shall be furnished on or before the 31st March, 2020. "

Source : <http://cbic.gov.in/htdocs-cbec/gst/index-english>



GST Quiz

- 1 Due date of Form GSTR-3B for the month of October, 2019 for registered persons whose principal place of business is in the State of Jammu and Kashmir is _____
A. 20th November, 2019 B. 30th November, 2019 C. 31st December, 2019 D. 31st January, 2020
- 2 Relaxation in filing of Form GSTR 9A for Financial year 2017-18 & 2018-19 for _____ taxpayers.
A. Normal B. ISD C. NRTP D. Composition
- 3 Due Date of GSTR 9 for Financial year 2017-18 is _____.
A. 31st December, 2019 B. 31st January, 2020 C. 31st March, 2020 D. 29th February, 2020
- 4 The format of the DIN (Document Identification Number) shall be _____.
A. CBIC-ZCDRNNNNNNYYYYMM B. CBIC-YYYYMMZCDRNNNNNN
C. CBIC-YYYYMMNNNNNNZCDR D. CBIC-NNNNNNZCDRYYYYYMM
- 5 As per the new transition plan of Jammu & Kashmir/Ladakh, the tax period for November, 2019 is _____.
A. 1st Nov, 2019 – 30th Nov, 2019 B. 31st Oct, 2019 - 30th Nov, 2019
C. 30th Oct, 2019 - 30th Nov, 2019 D. 29th Oct, 2019 - 30th Nov, 2019

Answer: Q1-B, Q2-D, Q3- A, Q4-B, Q5-B



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