



INDIRECT TAXATION

Latest **Amendments** (1.4.2019 to 31.10.2019)

Applicable For **May 2020 Exams**

[CA Inter/ IPCC]

By

CA MAHESH GOUR

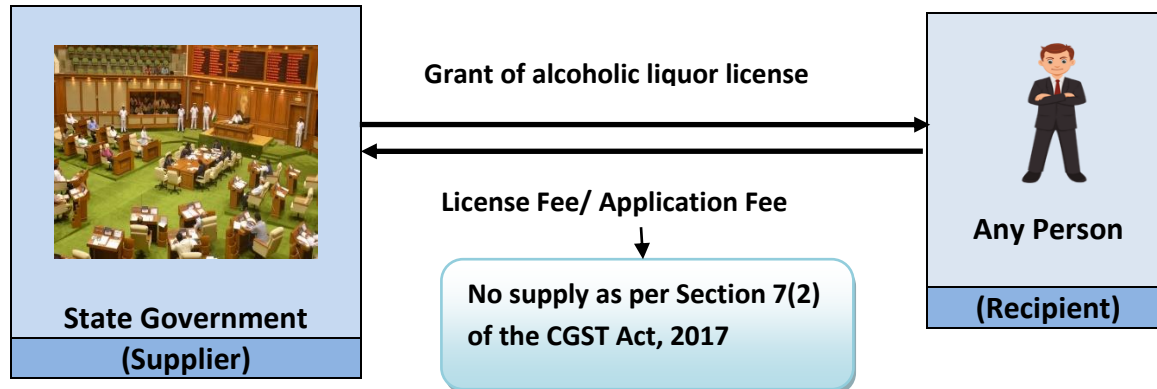
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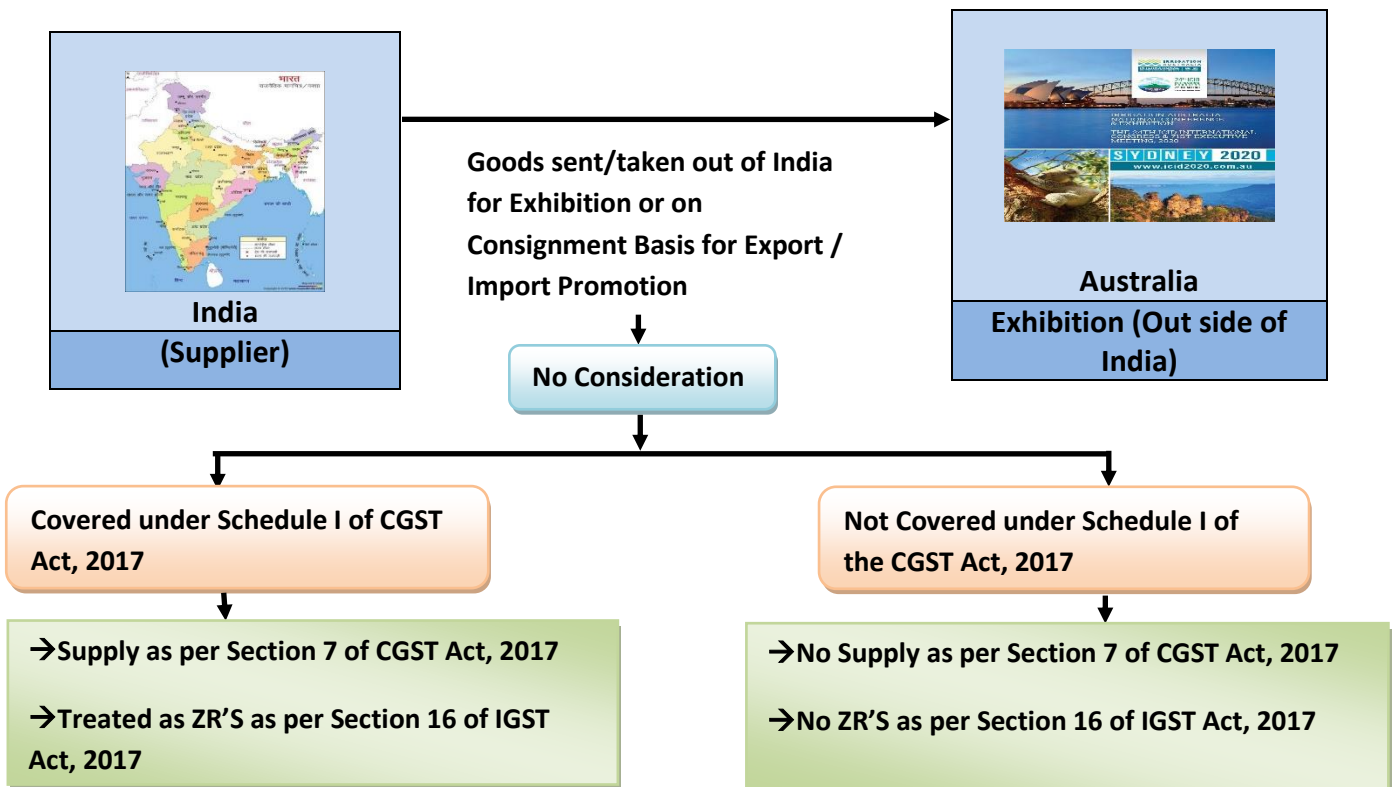
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Chapter 1. Supply under GST

1. State government provide services by way of grant of alcoholic liquor license, against consideration in the form of license fee or application fee or by whatever name it is called.



2. Goods sent / taken out of India for Exhibition or on Consignment basis for Export Promotion



3. Services by way of display of name or placing of name plates of the donor in the premises of charitable organization receiving donation or gifts from Individual Donor's.



If all followings conditions are satisfied

- ➔ Gift or Donation is made to a charitable organization
- ➔ The payment has the character of Gift or donation
- ➔ The purpose is philanthropic (i.e. it leads to no commercial gain) & not advertisement

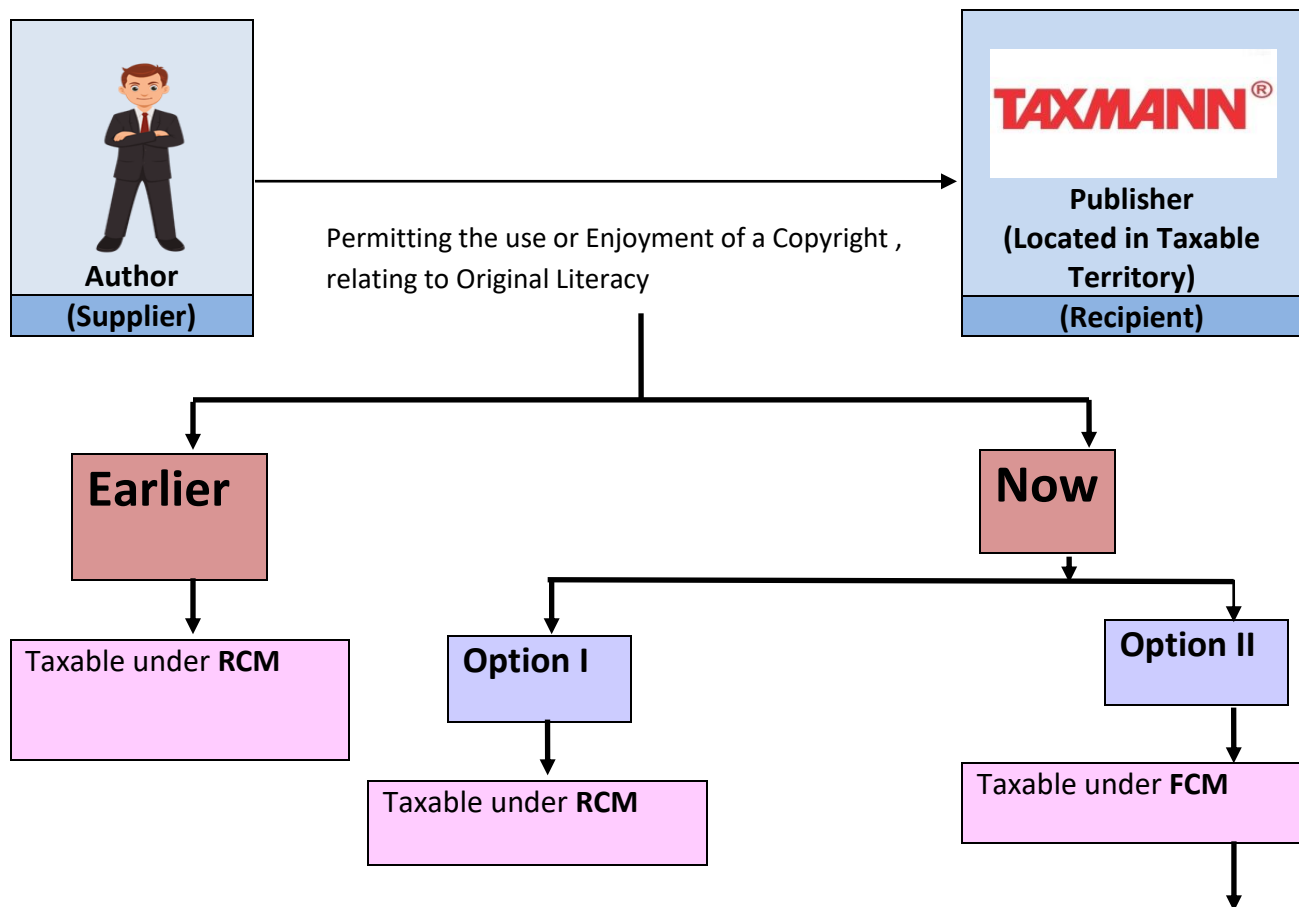


GST is not leviable

Chapter 3. Charges of GST

Part 1 : Reverse Charge Mechanism

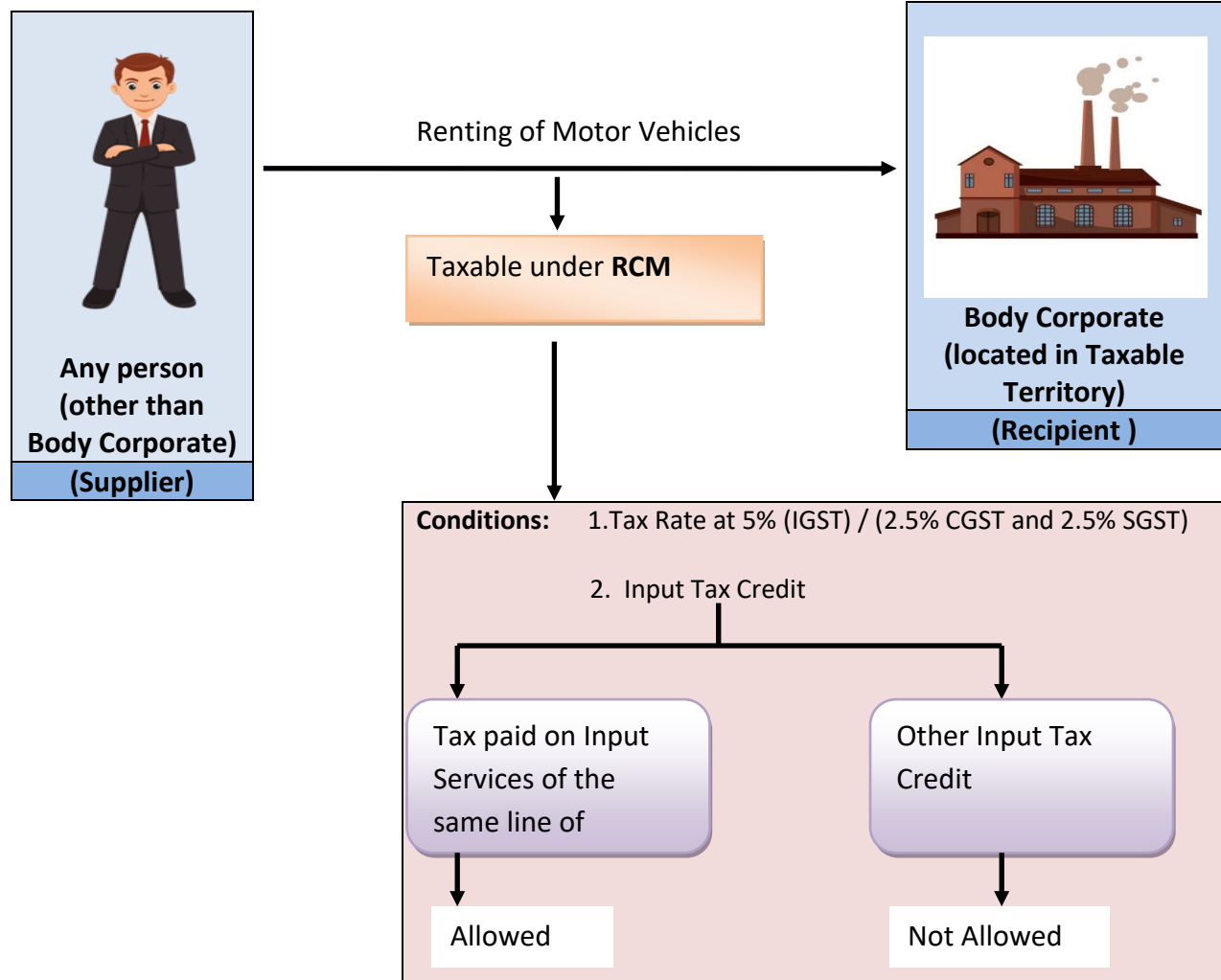
1. Transfer or Permitting the use or Enjoyment of Copyright



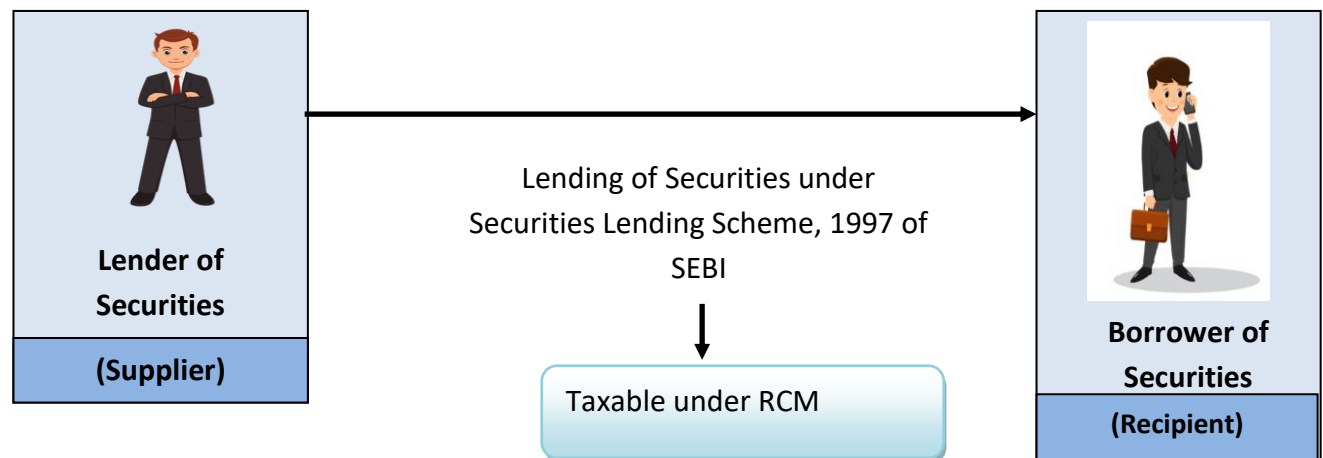
Conditions :

1. Author should be a Registered Person under CGST Act, 2017
2. Author **filled a declaration** in form at annexure I, to **GST Commissioner** (CGST/SGST Commissioner as the case may be) that, He exercise the option to pay Tax under FCM & he shall not withdraw the said option within a period of 1 year from the date of exercising such option .

2. Renting of Motor Vehicles



3. Services of Lending Securities



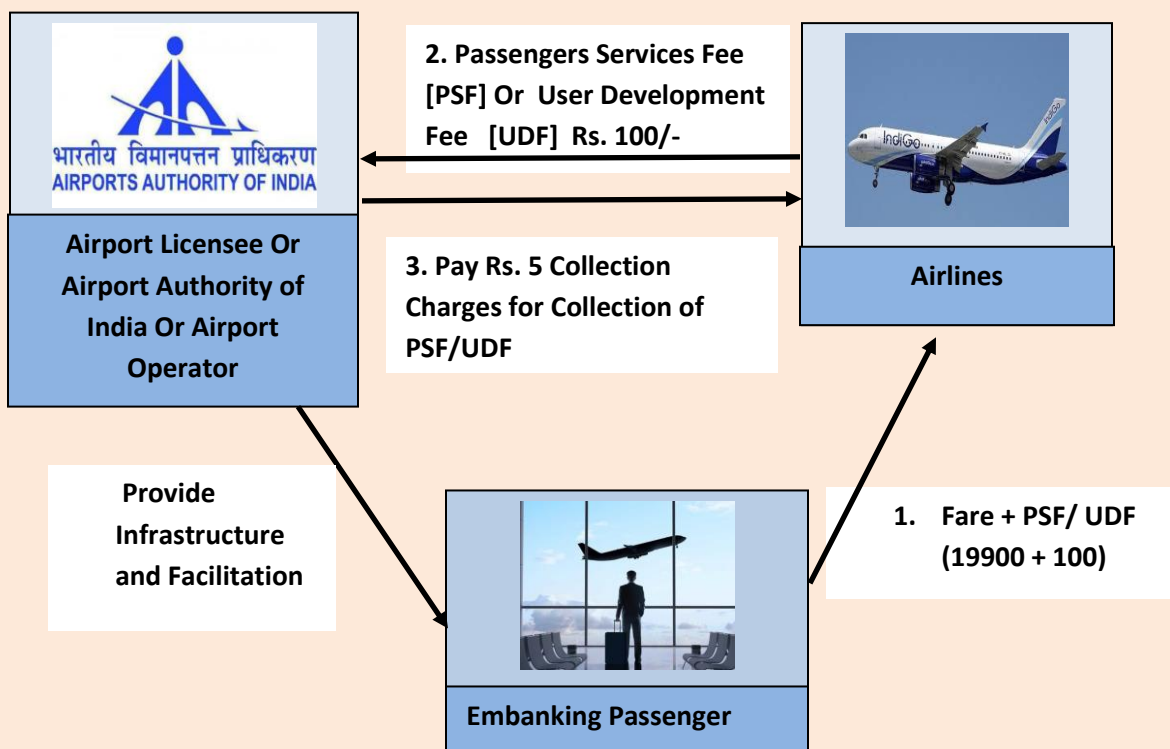
Part 2 : Composition Scheme u/s 10 of CGST Act, 2017



Manufacturer of aerated water & Supplier of aerated water can't opt to pay tax under composition levy and not eligible to pay concession tax under NN 2/2019 respectively.

Part 3 : Service provided by Airport Operator

1. The airport operators shall pay GST on the PSF and UDF collected by them from the passengers through the airlines.
2. The collection charges paid by airport operator to airlines are a consideration for the services provided by the airlines to the airport operator and airlines shall be liable to pay GST on the same under forward charge. ITC of the same will be available with the airport operator.



Analysis

- ➔ Airport Operator will be liable for payment of Tax on Rs. 100/-
- ➔ Airlines will be liable for payment of Tax on Rs. 5/-

For Valuation Purpose:-

- ➔ **Air Lines (Pure agent of the passengers) should separately indicate actual amount of PSF/UDF & GST payable on such PSF & UDF by the airport licensee in the invoice issued by the airlines to passengers**
- ➔ **Airlines shall not take ITC of GST payable or Paid on PSF & UDF**
- ➔ **Airlines would recover the actual PSF/UDF + GST from passengers**
- ➔ **The registered passengers , may take ITC of GST paid on PSF & UDF on the basis of Pure agents' invoice issued by the airline to them**

Chapter 4. Exemption of GST

Entry No.	Supplier	Nature of Supply	Recipient	Purpose of Supply
7.	CG/SG/UTG/LA	Any Services (Except:- PAT & Renting of Immovable Property)	Business Entities (an aggregate turnover of up to such amount in the preceding financial year as makes it eligible for exemption from registration under CGST Act 2017)	Services provided by Central Government, State Government, Union Territory or a local authority to a business entity if its aggregate turnover in preceding FY does not exceed such amount in the preceding financial year as makes it eligible for exemption from registration under CGST Act 2017 For the purpose of this Sr. No., it is hereby clarified that the provisions of this Sr. No. shall not be applicable to following services: (Key - PAT) 1) Services by Department of Post by way of speed post, express parcel post, life insurance and agency services provided to a person other than government. 2) Services in relation to an Aircraft or a vessel, inside or outside the precincts of a port or an airport. 3) Transportation of goods or passengers; or Service by way of renting of immovable property.
9AA	Any Person	Any services related to FIFA World Cup 2020	FIFA	Services provided by and to Federation International De Football Association (FIFA) and its subsidiaries directly or indirectly related to any of the events under FIFA U-17 Women's World Cup 2020 to be hosted in India.
14.	Hotel, Inn, etc	Residential / Lodging Purpose	Any Person	Hotels, inn, guest house, club or campsite, by whatever name called, for residential or lodging purposes where declared Actual tariff of a unit of accommodation below Rs. 1,000 per day or equal to 1000/-
19A.	Any Person	Transportation of Goods by Aircraft (Export Freight)	Any Person	Services by way of transportation of goods by an aircraft from customs station of clearance in India to a place outside India. (Till 30th September 2020)
19B.	Any Person	Transportation of Goods by Vessel (Export Freight)	Any Person	Services by way of transportation of goods by a vessel from customs station of clearance in India to a place outside India. (Till 30th September 2020)
22.	Any Person	Hiring of Motor Vehicles	(i) State transport undertaking (ii) GTA (iii) Any person	Services provided by way of hiring of Motor Vehicles : (a) to a state transport undertaking for the transportation of passengers (seating capacity of Motor Vehicles should be more than 12 passengers); or (aa) to Local Authority (Electrical Vehicles and

			who Provide trans- portation Services to educa- tiona insti- tution iv) Local Authority	seating capacity more than 12 passengers) (b) to a goods transport agency (GTA) for the transportation of goods. (c) to a person providing services of transportation of students, faculty & staff to an education Institution providing services by way of pre-school education or education upto higher secondary school or equivalent.
24B.	Any Person	Storage or warehousing services	Any Person	Services by way of storage or warehousing of cereals, pulses, fruits, nuts and vegetable, spices, copra, sugarcane, jiggery, raw vegetable, fibres such as cotton, flax, jute etc., indigo, unmanufactured tobacco, betel leaves, tendu leaves, coffee and tea.
29B.	Central Armed Police Forces Groups Insurance Funds	Life Insurance	Members of Central Armed Police Force	Services of life insurance provided or agreed to be provided by the Central Armed Police Forces (under Ministry of Home Affairs) Group Insurance Funds to their members under the Group Insurance Schemes of the concerned Central Armed Police Force.
35.	Insurer	General Insurance	Any Person (Dis- abled person in last entry)	Services of general insurance business provided under following schemes – (a) Hut Insurance Scheme; (b) Cattle Insurance under Swarnajaynti Gram Swarozgar Yojna (earlier known as Integrated Rural Development Programme); (c) Scheme for Insurance of Tribals; (d) Janata Personal Accident Policy and Gramin Accident Policy; (e) Group Personal Accident Policy for Self-Employed Women; (f) Agricultural Pumpset and Failed Well Insurance; (g) Premia collected on export credit insurance; (h) Restructured Weather Based Crop Insurance Scheme (RW-CIS) approved by the Government of India and implemented by the Ministry of Agriculture; (i) Jan Arogya Bima Policy; (j) Pradhan Mantri Fasal Bima Yojana (PMFBY) (k) Pilot Scheme on Seed Crop Insurance; (l) Central Sector Scheme on Cattle Insurance; (m) Universal Health Insurance Scheme; (n) Rashtriya Swasthya Bima Yojana; (o) Coconut Palm Insurance Scheme; (p) Pradhan Mantri Suraksha Bima Yojana; (q) Niramaya Health Insurance Scheme implemented by the Trust constituted under the provisions of the National Trust for the Welfare of Persons with Autism, Cerebral Palsy, Mental Retardation and

				Multiple Disabilities Act, 1999 (r) Restructured Weather Based Crop Insurance Scheme (RWCIS), (s) Pradhan Mantri Fasal Bima Yojana (PMFBY) (t) Bangla Shasya Bima
45.	(a) An Arbitral tribunal (b) A Partnership firm of advocates (c) other than senior advocate (d) Senior advocate	Legal Services	(a) Business Entity (b) Any Person Other than business entity (c) GE/SG/UT/LA / GA/GE	<div style="border: 1px solid black; padding: 10px; margin-bottom: 10px;"> Services provided by (a) An Arbitral Tribunal or </div> <div style="text-align: center;">↓ TO</div> <div style="border: 1px solid black; padding: 10px; margin-bottom: 10px;"> I) Govt/ Local Authority/ Government Authority/ Government Entity OR II) Any Person other than Business Entity OR III) Business Entity with an aggregate turnover upto such amount in the preceding financial year as makes it eligible for exemption from registration Under CGST Act,2017 </div> <p>NOTES:-</p> <p>1. Services provided by other than senior advocate Or firm of advocate to an advocate or firm of Advocates.: → Exempt</p> <p>2. Services provided by the senior advocates to Any advocate or firm of advocates with an aggregate turnover upto such amount in the preceding financial year as makes it eligible for exemption from registration Under CGST Act,2017.: → Exempt</p>
82A	Organizer of FIFA U-17 Women's World Cup 2020	Admission to an Events	Any Person	Services by way of right to admission to the events organised under of FIFA U-17 Women's World Cup 2020

Clarification regarding applicability of GST on delayed payment charges in case of late payment of Equated Monthly Instalments (EMI)

Issue : Whether GST is applicable on addition / penal interest on the overdue loan ? Whether such penal interest would be exempt under Entry 27 of exemption notification or it would be taxable treating it as consideration for liquidated damages.

Clarification : As per the provisions of section 15(2)(d) of the CGST Act, the value of supply shall include interest or late fee or penalty for delayed payment of any consideration for any supply. There are two transaction options involving EMI that are prevalent in the trade .In view of the provisions of law discussed in preceding para, these two options. Alongwith the GST applicability on them, have been explained with the help of illustrations as under

Illustration -1 : X sells a mobile phone to Y. The cost of mobile phone is Rs. 40,000/-.However, X gives Y an option to pay in installments, Rs. 11,000/- every month before 10th day of the following month, over next four months (Rs. 11,000/- x 4 = Rs. 44,000/-).As per the contract, if there is any delay in payment by Y beyond the scheduled date. Y would be liable to pay additional penalty interest amounting to Rs. 500/- per month for the delay. In some instances, X is charging Y Rs. 40,000/- for the mobile and is separately issuing another invoice for providing the services of extending loans to Y, the consideration for which is the interest of 2.5% per month and an additional penal interest amounting to Rs. 500/- per month for each delay in payment.

In this case, the amount of penal interest is to be included in the value of supply [in terms of section 15(2)(d)]. The transaction between X and Y is for supply of taxable goods i.e. mobile phone. Accordingly, the penal interest would be taxable as it would be included in the value of the mobile. Inspective of the manner of invoicing.

Illustration -2 : X sells a mobile phone to Y. The cost of mobile phone is Rs. 40,000/- Y has the option to avail a loan at interest of 2.5% per month for purchasing the mobile from M/S ABC Ltd. The terms of the loan from M/S. ABC Ltd. allows Y a period of four months to repay the loan and n additional/penal interest @ 1.25% per month for any delay in payment.

Here, the additional /penal interest is charged for a transaction between Y and M/S.ABC Ltd. and the same is getting covered under exemption Entry 27. Consequently, in this case, the 'peal interest' charged thereon on a transaction between Y and M/S. ABC Ltd. would not be subject to GST as the same would be covered under said exemption entry. However, M/S.ABC Ltd. levies any service fee / charge or any other charges, if any, in respect of the transaction related to extending deposits. Loans or advances does not qualify to be interest as defined in exemption notification, and accordingly will not be exempt.

Moreover, the value of supply of mobile by X to Y would be Rs. 40,000/- for the purpose of levy of GST.

Clarification on applicability of GST exemption to the DG Shipping approved maritime courses conducted by Maritime raining Institutes of India

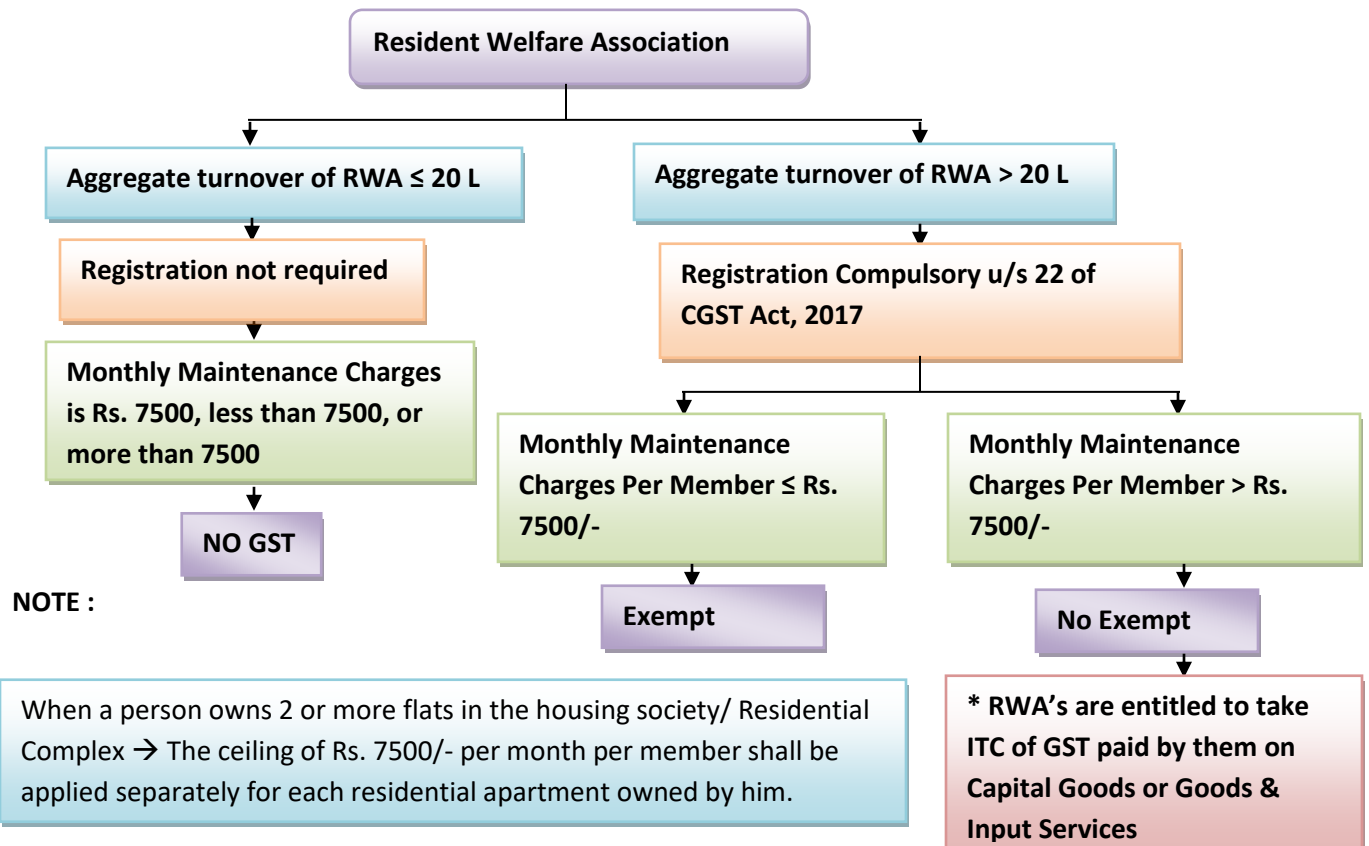
Maritime Training Institutes are educational Institution under GST Law and the courses conducted by them are exempt from levy of GST subject to fulfillment of other conditions specified under entry 66 of the exemption notification.

Clarification on the effective date of insertion of explanation in notification

Section 11(3) of CGST Act provides that the Government may insert an explanation in any notification issued under section 11, for the purpose of clarifying its scope or applicability, at any time within 1 year of issue of the notification and every such explanation shall have effect as if it had always been the part of the first such notification.

For Example, the principal Notification No. 11/2017 CT (R) dated 28.06.2017 came into force with effect from 1.07.2017. Therefore, a new entry – Entry no. 3(vi) is inserted w.e.f. 21.09.2017. Subsequently, an explanation is also inserted with respect to entry no. 3(vi) on 26.07.2018. Although the effective date mentioned in the notification which inserted said explanation is 27.07.2018, said explanation will be effective from the inception of entry in notification i.e. 21.09.2017 and not 27.07.2018.

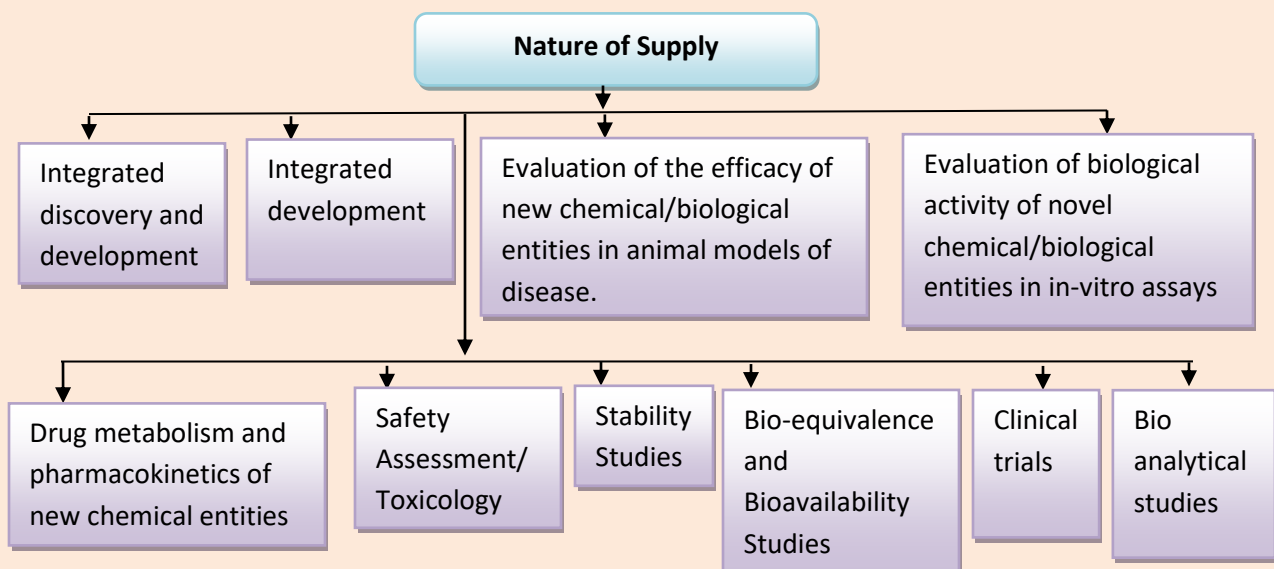
Clarification on Issues related to GST on monthly subscription/contribution charged by a Residential Welfare Association from its members.



Chapter 5. Place of Supply

1. Place of supply of research and development services related to pharmaceutical sector.

When supplied by a person located in taxable territory to a person located in the non-taxable territory, have been notified as the services for which the place of supply shall be the place of effective use and enjoyment of a service.



Place of Supply – Location of the Recipient of Services, subject to fulfillment of the following

- 1) Supply of Services as per the Contract between Service Provider (TT) and Service Recipient (NTT)
- 2) Such Supply of Services fulfillment all other Conditions in the definition of Export services (Except the Condition that Place of Supply is outside India)

2. Clarification regarding determination of place of supply in certain cases

- (i) **Services provided by Ports** - place of supply in respect of various cargo handling services provided by ports to clients

Issue: Various services are being provided by the port authorities to its clients in relation to cargo handling. Some of such services are in respect of arrival of wagons at port, haulage of wagons inside port area up-to place of unloading, siding of wagons inside the port, unloading of wagons, movement

Clarification:- such services are ancillary to or related to cargo handling services and are not related to immovable property. Accordingly, the place of supply of such services will be determined as per the provisions contained in section 12(2) or section 13(2) of the IGST Act, as the case may be, depending upon the terms of the contract between the supplier and recipient of such services.

- (ii) **Services rendered on goods temporarily imported in India** - place of supply in case of services rendered on unpolished diamonds received from abroad, which are exported after cutting, polishing etc.

Issue: What would be the place of supply in case of supply of various services on unpolished diamonds such as cutting and polishing activity which have been temporarily imported into India and are not put to any use in India?

Clarification:- In case of cutting and polishing activity on unpolished diamonds which are temporarily imported into India are not put to any use in India, the place of supply would be determined as per the provisions contained in section 13(2) of the IGST Act.

3. Clarification regarding determination of place of supply in case of software/ design services related to Electronics Semi-conductor and Design Manufacturing (ESDM) industry

the place of supply of software/design by supplier located in taxable territory to service recipient located in non-taxable territory by using sample prototype hardware / test kits in a composite supply, where such testing is an ancillary supply, is the location of the service recipient as per section 13(2) of the IGST Act. Provisions of section 13(3)(a) of IGST Act do not apply separately for determining the place of supply for ancillary supply in

Chapter 7. Supply under GST

Note:2 *Clarification on valuation methodology for ascertainment of GST on TCS under Income Tax Act, 1961*

It has been clarified that for the purpose of determination of value of supply under GST, tax collected at source (TCS) under the provisions of the Income Tax Act, 1961 would not be includible as it is an interim levy not having the character of tax.

Note 3. *Kerala Flood cess will not be included in the value.*

Chapter 8. Input Tax Credit

Note :- 20% ITC Allowed on Provisional Basis

A tax payer filing GSTR-3B can claim provisional ITC (in respect of invoice or debit note, the details of which have not been uploaded by the supplier) only to the extent of 20% of the eligible credit available and reflect in GSTR 2A

SNo.	Particulars	Before Amendment	After Amendment
A	Eligible ITC* available in the Purchase register	2,00,000	2,00,000
B	Eligible ITC* available in the GSTR-2A	1,20,000	1,20,000
C	ITC that can be claimed as provisional credit	80,000	24,000
D = B + C	Total ITC that can be claimed in the GSTR-3B	2,00,000	1,44,000
E = A - D	ITC not allowed in the GSTR-3B of November 2019	Nil	56,000

Example : Mr.Vikky, a registered supplier, receives 100 invoices (for inward supply of goods/services) involving GST of Rs. 10 lakh, from various suppliers during the month of October 20XX.

Compute the ITC that can be claimed by Mr.Vikky in his GSTR-3B for the month of October 20XX to be filed by 20th November 20XX in the following independent cases assuming that GST of Rs. 10 Lakh is otherwise eligible for ITC:

Case I : Out of 100 invoices, 80 invoices involving GST of Rs. 6 lakh have been uploaded by the suppliers in their respective GSTR – 1s filed on the prescribed due date therefor.

Case II : Out of 100 invoices, 75 invoices involving GST of Rs. 8.5 lakh have been uploaded by the suppliers in their respective GSTR – 1s filed on the prescribed due date therefor.

Solution :

Case I : ITC to be claimed by Mr.Vikky in his GSTR-3B for the month of October 20XX to be filed by 20th November 20XX will be computed as under –

Invoices	Amount of ITC involved in the invoices (Rs.)	Amount of ITC that can be availed (Rs.)
In respect of 80 invoices uploaded in GSTR-1	6 lakh	6 lakh[Avail full ITC]
In respect of 20 invoices not uploaded in GSTR-1	4 lakh	Rs. 1.2 lakh[20% of Rs.6 lakh]
Total	10 lakh	7.2 lakh

Case II : ITC to be claimed by Mr.Vikky in his GSTR-3B for the month of October 20XX to be filed by 20th November 20XX will be computed as under –

Invoices	Amount of ITC involved in the invoices (Rs.)	Amount of ITC that can be availed (Rs.)
In respect of 75 invoices uploaded in GSTR-1	8.5 lakh	8.5 lakh[Avail full ITC]
In respect of 25 invoices not uploaded in GSTR-1	1.5 lakh	Rs. 1.5 lakh [20% of 8.5 lakh or Actual ITC (Whichever is less)]
Total	10 lakh	10 lakh

Chapter 9. Registration

1. Bank Account details may be furnished after obtaining registration certificate [New rule 10A inserted and rule 21 of the CGST Rules amended]

A registered person has an option to give his bank account details after obtaining registration, within 45 days from the date of grant of registration or the due date of furnishing return, whichever is earlier.

However, if a person violates the provisions of rule 10A, his GST registration is liable to be cancelled [Rule 21].

2. Sec 29(2): Cancellation Of Registration By Proper Officer

Reasons thereof [Sections 29(2) and Rule 21 of CGST Rules, 2017]. The proper officer may cancel the registration of a person from such date, including any retrospective date, as he may deem fit, where –

- (a) a registered person has contravened such provisions of the Act or the rules made thereunder i.e. –
 - (i) he does not conduct any business from the declared place of business; or
 - (ii) he issues invoice or bill without supply of goods or services in the violation of the provision of this Act, or the rules made thereunder.
 - (iii) he violates the provisions of Section 171 of the Act or the rules made thereunder;
 - (iv) Violates the provision of Rule 10A.

NOTE: - Section 171 provides for Anti-profiteering Measure.

- (b) A person paying tax under Section 10 i.e. composition scheme has not furnished returns for 3 consecutive tax periods; or
- (c) any registration person, other than a person specified in Section 29(2)(b), has not furnished returns for a continuous period of 6 months; or
- (d) Any person who has taken voluntary registration under Section 25(3) has not commenced business within 6 months from the date of registration; or
- (e) Registration has been obtained by means of fraud, wilful misstatement or suppression of facts.

Opportunity of being heard. The proper officer shall not cancel the registration without giving the person an opportunity of being heard.

Suspension of registration during pendency of cancellation of proceedings:
During pendency of the proceedings relating to cancellation of registration, the proper officer may suspend the registration for such period and in such manner as may be prescribed. [Inserted by the CGST (Amendment) Act, 2018, w.e.f. 01-02-2019.]

3. [Rule 21A]

PERIOD AND MANNER OF SUSPENSION OF REGISTRATION

A registered person, whose registration has been suspended as above:

- shall not make any taxable supply during the period of suspension (It means the registered person shall not issue a tax invoice and, accordingly

	<p>not charge tax on supplies made by him) and</p> <ul style="list-style-type: none"> • shall not be required to furnish any return under section 39.
<p>4. Manner of furnishing the details of State/UT in application for registration by a TDS deductor in a State/UT where he doesn't have a physical presence [Rule 12(1A) of the CGST Rules]</p> <p>When a person is applying for registration to deduct TDS in a State/UT where he does not have a physical presence, he shall mention name of said State/UT in Part A of prescribed application form for registration.</p> <p>Further, the name of the State/UT in which his principal place of business is located is to be mentioned in Part B of the application form. States/UTs mentioned in Part A and Part B of the application form may be different.</p>	

Chapter 10A. Tax Invoice, Credit & Debit Note

1. services by way of admission to exhibition of cinematograph films in multiplex screens shall be required to issue an electronic ticket

Rule 54(4A) → A registered person supplying services by way of admission to exhibition of cinematograph films in multiplex screens shall be required to issue an electronic ticket and the said electronic ticket shall be deemed to be a tax invoice even if such ticket does not contain the details of the recipient of service but contains the other information as mentioned under Rule 46.



2. Clarification in respect of goods sent/ taken out of India for exhibition or on consignment basis for export promotion

The specified goods sent/taken out of India are required to be either sold or brought back within the stipulated period of 6 months from the date of removal as per the provisions contained in section 31(7) of the CGST Act.

The supply would be deemed to have taken place, on the expiry of 6 months from the date of removal, if the specified goods are neither sold abroad nor brought back within the said period.

If the specified goods are sold abroad, fully or partially, within the specified period of 6 months , the supply is effected, in respect of quantity so sold, on the date of such sale. Further, the sender shall issue a tax invoice in respect of such quantity of specified goods which has been sold abroad, in accordance with the provisions contained in section 12 and section 31 of the CGST Act read with rule 46 of the CGST Rules.

When the specified goods sent / taken out of India have neither been sold nor brought back, either fully or partially, within the stipulated period of 6 months , as laid down in section 31(7) of the CGST Act, the sender shall issue a tax invoice on the date of expiry of 6 months from the date of removal, in respect of such quantity of specified goods which have neither been sold nor brought back in accordance with the provisions contained in section 12 and section 31 of the CGST Act read with rule 46 of the CGST Rules.

The above position is explained by way of illustration below:

M/s. ABC sends 100 units of specified goods out of India. The activity of merely sending/ taking such specified goods out of India is not a supply. No tax invoice is required to be issued in this case but the specified goods shall be accompanied with a delivery challan issued in accordance with the provisions contained in rule 55 of the CGST Rules.

In case the entire quantity of specified goods is brought back within the stipulated period of 6 months from the date of removal, no tax invoice is required to be issued as no supply has taken place in such a case.

In case, however, the entire quantity of specified goods is neither sold nor brought back within 6 months from the date of removal, a tax invoice would be required to be issued for entire 100 units of specified goods in accordance with the provisions contained in section 12 and section 31 of the CGST Act read with rule 46 of the CGST Rules within the time period stipulated under section 31(7) of the CGST Act.

Chapter 11. Accounts & records ; E-way bill

Validity of e-way bill in case of multimodal shipment in which at least one leg involves transport by ship [Rule 138(10) of the CGST Rules]

Rule 138(10) of CGST Rules provides validity period of e-way bill for over dimensional cargo and for cases other than over dimensional cargo. The sub-rule (10) of rule 138 has been amended to also provide the validity period of e-way bill for multimodal shipment in which at least one leg involves transport by ship.

Thus, amended sub- rule (10) lays down as under-

Sl. No.	Distance within country	Validity period from relevant date
1.	Upto 100 km	One day in cases other than Over Dimensional Cargo or multimodal shipment in which at least one leg involves transport by ship
2.	For every 100 km or part thereof thereafter	One additional day in cases other than Over Dimensional Cargo or multimodal shipment in which at least one leg involves transport by ship
3.	Upto 20 km	One day in case of Over Dimensional Cargo or multimodal shipment in which at least one leg involves transport by ship
4.	For every 20 km. or part thereof thereafter	One additional day in case of Over Dimensional Cargo or multimodal shipment in which at least one leg involves transport by ship

The sub-rule (10) has been further amended to lay down that the validity of the e-way bill can be extended within eight hours from the time of its expiry.

Chapter 13. Returns

1. Person supplying online information technology and database access retrieval [OIDAR] services not required to furnish annual return and reconciliation statement

The Government has notified the persons compulsorily registered under section 24(xi) of the CGST Act read with rule 14 of CGST Rules supplying OIDAR services from a place outside India to a person in India, other than a registered person, as the class of registered persons who shall not be required to furnish -

- (i) the annual return under section 44(1) of the CGST Act read with rule 80(1) of the CGST Rules, and
- (ii) the reconciliation statement under section 44(2) of the CGST Act read with rule 80(3) of the CGST Rules

2. Details of tax deducted and tax collected to be made available to the deductee and collectee respectively on the common portal after filing of GSTR-7 and GSTR-8 respectively [Rule 66(2) of the CGST Rules]

Earlier, the details of tax deducted furnished by the deductor in GSTR-7 was made available to each supplier in Part C of Form GSTR-2A / Form GSTR-4A (in case of registered person opting for composition levy) on the common portal after the due date of filing of Form GSTR-7 [Rule 66(2) of the CGST Rules]. The deductee could include the details of TDS reflecting in Part C of GSTR-2A in his Form GSTR-2 by accepting the same. However since, GSTR-2 has been kept in abeyance, this provision has been amended.

Sub-rule (2) of rule 66 has been amended to lay down that the details of TDS furnished by the deductor in GSTR-7 shall be made available electronically to each of the deductees on the common portal after filing of Form GSTR-7 for claiming the amount of tax deducted in his electronic cash ledger after validation.

Similarly, the details of TCS furnished by operator in GSTR-8 were made available to each supplier in Part C of Form GSTR-2A on the common portal after the due date of filing of Form GSTR-8 under rule 67(2) of the CGST Rules.

3. Form GSTR-3B to be treated as a return furnished under section 39 of the CGST Act [Rule 61(5) of the CGST Rules]

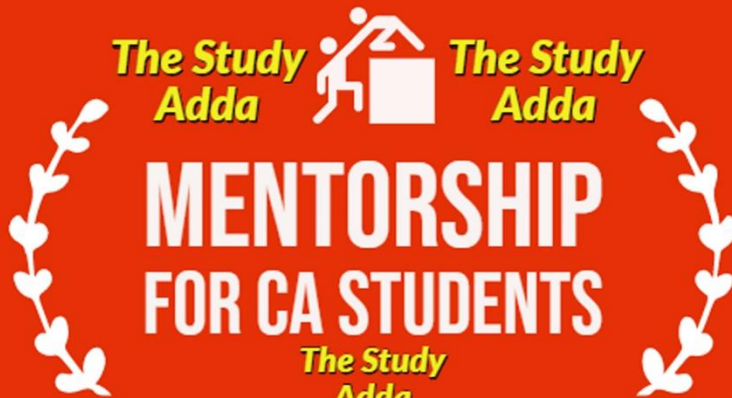
where a return in GSTR-3B is furnished by a person then such person shall not be required to furnish the return in Form GSTR-3.

Sub-rule (2) of rule 67 has been amended to provide that the details of TCS furnished by the deductor in GSTR-8 is made available electronically to each of the deductees on the common portal after filing of Form GSTR-8 for claiming the amount of tax collected in his electronic cash ledger after validation.

4. Filing of annual return under section 44(1) of the CGST Act for F.Y. 2017-18 and 2018-19 made optional for small taxpayers whose aggregate turnover is less than Rs 2 crores and who have not filed the said return before the due date

Filing of annual return (GSTR- 9) under section 44(1) of CGST Act read with rule 80(1) of CGST Rules, in respect of financial years 2017-18 and 2018-19, has been made voluntary for the registered persons whose turnover is less than Rs. 2 crore and who have not furnished the said annual return before the due date. The annual return shall be deemed to be furnished on the due date if it has not been furnished before the due date.

PREFERRED BY STUDENTS



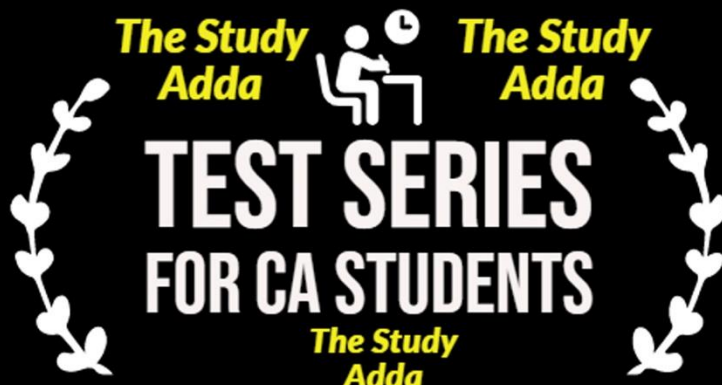
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