GST Update

Weekly Update
19.05.2018
Background

• This Presentation covers the GST changes / observations/ press releases/ Tweet FAQs/ Sectoral FAQs released by CBEC since the last update on 12.05.2018. It supplements the earlier GST Updates.

• This presentation is based on CGST Act/Rules/ Notifications. Similar parallel provisions in State Laws may be referred to as required.
Notifications and Circulars

- Two Central Tax Notifications, and two Press Releases issued last week
Waiver of late fee for filing GSTR-3B by select taxpayers


- The late fee payable under section 47 of the CGST Act for failure to furnish the return in FORM GSTR-3B by the due date for each of the months from October, 2017 to April, 2018, for the class of registered persons whose declaration in FORM GST TRAN-1 was submitted but not filed on the common portal on or before the 27th day of December, 2017
  - is waived
  - Provided that such registered persons have filed the declaration in FORM GST TRAN-1 on or before the 10th day of May, 2018 and the return in FORM GSTR-3B for each of such months, on or before the 31st day of May, 2018
Extension of Due date for filing GSTR-3B for the month of April, 2018

- GST Portal was unavailable due to emergency maintenance activity on 18th May, 2017 on account of technical glitches
- Notification No. 23/2018-Central Tax dated 18-05-2018
  - extends the due date for filing of FORM GSTR-3B for the month of April, 2018.
  - By two days from 20th May, 2018 to 22nd May, 2018
E Way Bill Updates
E-way Bill for Intra-State movement

• E-way bill for Intra-State movement of goods introduced in Rajasthan
  • w.e.f 20th May, 2018; and
• Assam
  • w.e.f 16th May, 2018
• 20 States/UTs have introduced e-way bill for intra-state movement
• Intra-state e-way bill through out the country will be introduced by 3rd June, 2018
GST Portal Updates
Additional details available now in Form GSTR-2A

Information related to amendments made by supplier taxpayers in B2BA, CDNA, ISD & ISDA sections of their returns, are now available to normal taxpayer, in auto drafted Form GSTR-2A. Form GSTR-2A is an auto drafted and read only form, based on data uploaded from the saved/submitted returns by supplier taxpayers.
Auto drafted GSTR-4A now available

Auto drafted Form GSTR-4A available now on GST Portal

The Composition Dealers can now view auto-drafted Form GSTR 4A related to B2B inward supplies and Debit/Credit Notes received by them in their Return Dashboard. This will be an auto drafted and read only form, based on data uploaded from the saved/submitted details by supplier taxpayers in their Form GSTR-1/5.
Any ISSUES/ queries?

- [https://cbec-gst.gov.in/](https://cbec-gst.gov.in/)
- **CBEC MITRA HELPDESK**
  - 1800 1200 232
  - [cbecmitra.helpdesk@icegate.gov.in](mailto:cbecmitra.helpdesk@icegate.gov.in)

- **GSTN Help Desk**
  - [https://selfservice.gstsystem.in/](https://selfservice.gstsystem.in/) - Grievance redressal portal
  - Help Desk Number: 0120-4888999
Any ISSUES/queries?

- Twitter Handles
- For General Questions
  - https://twitter.com/askGST_GoI
- For technology related issues
  - https://twitter.com/askGSTech
- NACIN twitter
  - https://twitter.com/NACIN_OFFICIAL
THANK YOU