

GST Update

Weekly Update
07.07.2018

- This Presentation covers the GST changes / observations/ press releases/ Tweet FAQs/ Sectoral FAQs released by CBEC since the last update on 30.06.2018. 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

- One Central Tax Notification issued during last week. It amends the CGST Rules (VIIth amendment in 2018).

Amendment to CGST Rules (VIIth Amendment in 2018)

- <http://www.cbic.gov.in/resources//htdocs-cbec/gst/Notification-29-2018-central tax-English.pdf;jsessionid=D0EBEAB98590925AE1B24CF2D402E065>
- Notfn 29/2018-Central Tax dated 06.07.18 issued
- Substitution of DG/Anti-profiteering for DG/Safeguards
- In rule 125, 129, 130, 131, 132 & 133 of CGST Rules, 2017, for the words “Directorate General of Safeguards”, the words “Directorate General of Anti-profiteering” shall be substituted;



GST PORTAL UPDATES



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Assessment & Adjudication

1. SRS_ADJ_07 - Issue acknowledgement (DRC-04) for voluntary payment made without SCN
2. SRS_ADJ_07 - Drop Proceedings (DRC-05) for voluntary payment made with manual SCN
3. SRS_ADJ_13 - General Penalty
4. SRS_ADJ_08 – G2G API for Intimation of Voluntary Payment (DRC-03)

Appeal

1. SRS_A&R_01 - First Appeal by Taxpayer
2. SRS_A&R_02 – Admission & Rejection of First Appeal

Demand and Collection Register

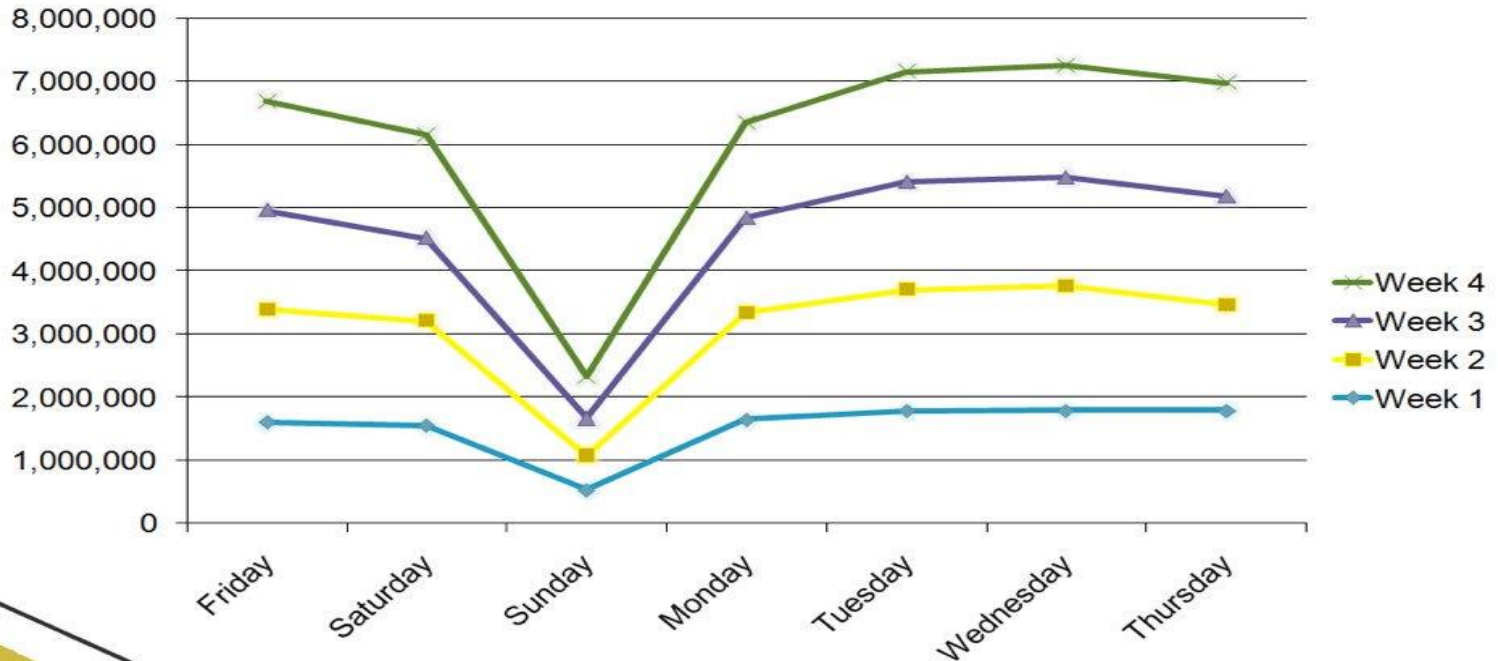
1. Create DCR
2. Update DCR

Advance Ruling – Rectification of application and Initiating void order.

1. BO officer should be able to file rectification.
2. JO/CO should be able to file rectification.
3. BO officer should be able to do Void order initiation.



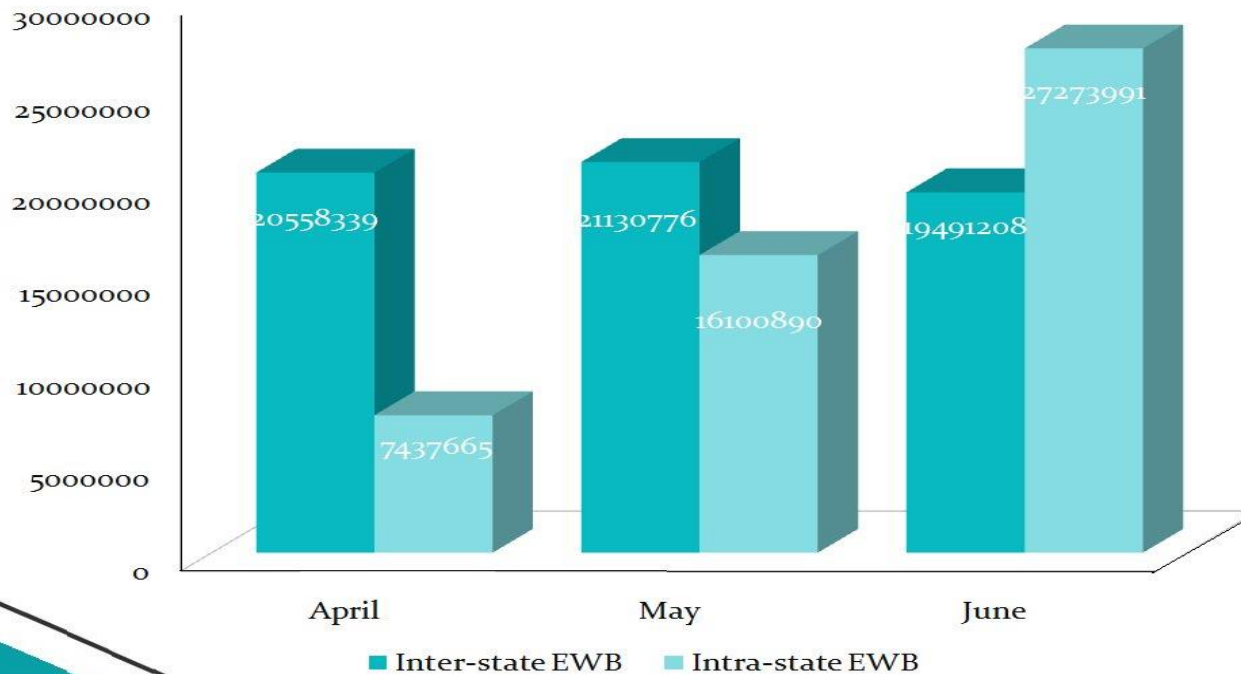
Week-wise E-Way Bill Trend for June



E-Way Bill generation for April-June 2018



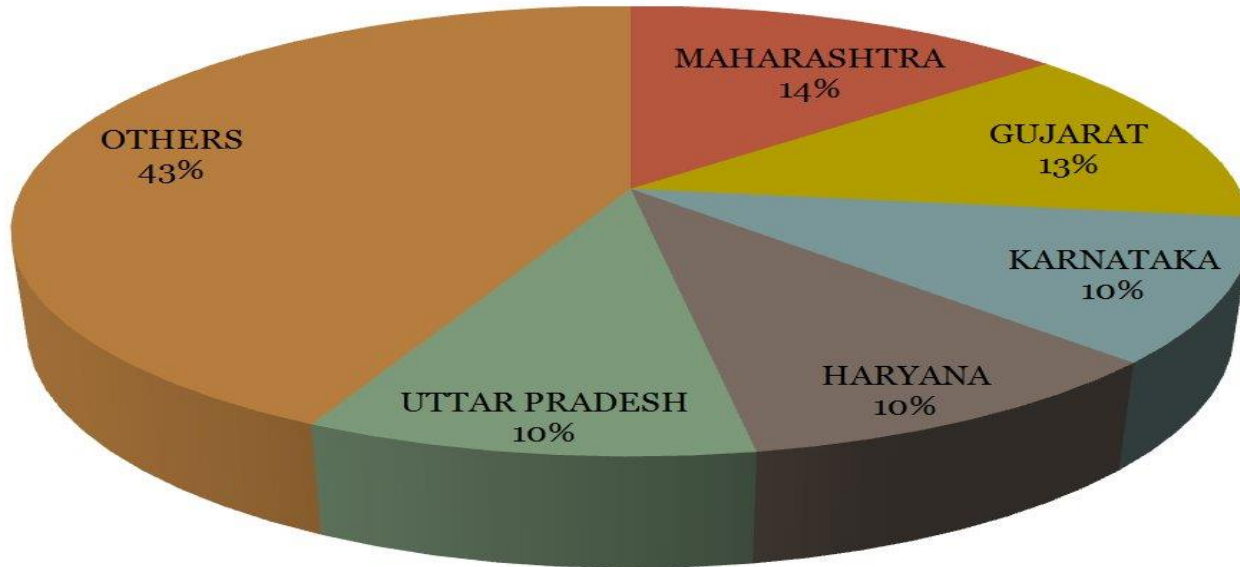
INTER-STATE & INTRA-STATE E-WAY BILL GENERATION FOR APRIL-JUNE 2018



Total EWB generated in April-June: 11,19,92,869

Top 5 E-way bill generating states during April-June 2018

TOP 5 E-WAY BILL GENERATING STATES OF APRIL-JUNE 2018



Total E-Way Bill generated till 30th June: 11,19,92,869

GST LEGAL UPDATES

Statutory Provisions sought to be exploited for derailing the process of adjudication

Case of Indus Integrated Information Mgmt Ltd Vs PR CGST & CS reported in 2018-TIOL-61-HC-Kol

Writ petition filed challenging the final order passed by respondent No. 1 determining the Service Tax finally payable by petitioner along with interest and penalty – Argument of the Petitioner was that as per provisions of Section 4(B)(b) of Finance Act, 1994, Authority responsible for determining tax should complete the adjudication within one year from the date of Demand Notice - It was argued that the respondent No. 2 is the only officer who heard the petitioner and, therefore, the Demand having been decided by a different respondent No. 1, cannot be sustained

The High Court held as under

Arguments advanced by petitioner are based on hyper technicalities which are not of a nature so as to derail the adjudication process - This Court is satisfied that the statutory provisions relied upon by respondents to take care of the contingencies sought to be exploited by the petitioner for filibustering the adjudication.

Any ISSUES/ queries?

- <https://cbec-gst.gov.in/>
- [CBEC MITRA HELPDESK](#)
 - 1800 1200 232
 - cbecmitra.helpdesk@icegate.gov.in
- GSTN Help Desk
 - <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