



GST Update

Weekly Update
28.04.2018

- This Presentation covers the GST changes / observations/ press releases/ Tweet FAQs/ Sectoral FAQs released by CBEC since the last update on 21.04.2018. 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

- Three Press releases – Two on E-Way Bill and one on UIN issued during the last week



Press Release dated 27.04.2018 – Recording of UIN on Invoices



Complaints have been received from Foreign Diplomatic Missions / UN Organizations regarding unwillingness of vendors / suppliers / E-commerce websites to record the UIN (Unique Identify Number) while making sales to such Embassies / Missions / Consulates or UN organizations.

It may be noted that supply to Foreign Diplomatic Missions / UN Organizations is like any other Business to Consumer (B2C) supply and will not have any additional impact on the supplier's tax liability. Recording of UIN while making such supplies by the suppliers will enable Foreign Diplomatic Missions / UN Organizations to claim refund of the taxes paid by them in India.

Therefore, it is advised that suppliers should record the UIN of the Embassies / Missions / Consulates or UN organizations on the tax invoice.



Press Release dated 27.04.2018 – Recording of UIN on Invoices



Organizations / stores are advised to amend their processes / software and enable recording of UIN when insisted upon by a diplomat or an official of a Foreign Diplomatic Missions / UN Organizations.

Attention is invited to Circular No. 43/17/2018-GST dated 13th April 2018 which provides that recording of UIN on the invoice is a necessary condition under rule 46 of the CGST Rules, 2017. If suppliers / vendors are not recording the UINs, action may be initiated against them under the provisions of the CGST Act, 2017.

Search functionality for UIN is available on the GST Common Portal in “Search Taxpayer” option. On entering UIN and captcha, details of the entity will be available.



E Way Bill Updates



E-Way Bill Roll out in certain States



Press Release dated 23.04.2018 regarding Roll out of e-Way Bill system for intra-State movement of goods in the States / Union Territory of Arunachal Pradesh, Madhya Pradesh, Meghalaya, Sikkim and Puducherry from 25th April, 2018 .

Press Release informs that the e-way bill system for intra-statement movement of goods in the above states will roll out from 25th April 2018.



E-Way Bill – Issues regarding Bill to Ship To



Press Release dated 23.04.2018 on Issues regarding “Bill To Ship To” for e-Way Bill under CGST Rules, 2017

Clarifies e-way bill issues concerning ‘bill to ship to’ supplies

- “A” is the person who has ordered “B” to send goods directly to “C”.
- “B” is the person who is sending goods directly to “C” on behalf of “A”.
- “C” is the recipient of goods.

E-Way Bill – Issues regarding Bill to Ship To

Case 1 where E-Way Bill is generated by B, following fields shall be filed in Part A of GST Form EWB-01

1	Bill from	In this field details of B“ are supposed to be filled
2	Dispatch From:	This is the place from where goods are actually dispatched. It may be the principal or additional place of business of B
3	Bill To:	In this field details of A are supposed to be filled.
4	Ship To	In this field address of C is supposed to be filled.
5	Invoice details	Details of Invoice-1 (issued by B to A) are supposed to be filled

E-Way Bill – Issues regarding Bill to Ship To

Case 2 where E-Way Bill is generated by A, following fields shall be filed in Part A of GST Form EWB-01

1	Bill from	In this field details of A are supposed to be filled
2	Dispatch From:	This is the place from where goods are actually dispatched. It may be the principal or additional place of business of B
3	Bill To:	In this field details of C are supposed to be filled.
4	Ship To	In this field address of C is supposed to be filled.
5	Invoice details	Details of Invoice-1 (issued by A to C) are supposed to be filled



E-Way Bill in Maharashtra for Intra-State Supplies



- <https://mahagst.gov.in/sites/default/files/e%20-way%20bill%2015c.pdf>
- E-Way Bill in respect of Intra-State supplies in Maharashtra State postponed till 31st May, 2018
- Thus, E-Way Bill will now be effective in Maharashtra for intra-state supplies w.e.f 1st June, 2018



E Way Bill Mechanism Status



- <http://www.cbec.gov.in/resources//htdocs-cbec/chairman-newsletters/chairman-newsletter-27-apr-18.pdf>
- 2.5 Crore E Way Bill generated in the last 26 days
- Intra-State E Way Bill introduced in 17 States/ UTs
- Some States have provided exemptions, linked either to valuation or commodities, in respect of Intra-State Supplies under Rule 138(14) of the respective SGST Rules, 2017. The CBEC chairperson has advised the chief commissioners to publicise such exemptions in order to guide the taxpayers.



GST Portal Updates

National Academy of Customs, Indirect Taxes and Narcotics (NACIN)



New Functionality



- **Form GST ITC 04**
- Facility to fill and save Form ITC-04 online has been made available to taxpayers.

New Functionality



- **Amendments In Form GSTR – 6, for Input Service Distributors (ISD)**
- Facility to file amendments in Form GSTR 6 (table 6 & 9) has been made available to ISD.
- Earlier validation check in the Portal allowed IGST credit to be distributed as CGST/SGST (UTGST) only, if the unit (to which credit is being distributed by ISD) was located in the same State as that of ISD. This was not allowing ISD to distribute IGST as IGST, in such cases. Amendments has been made and now ISD can distribute credit of IGST either as IGST or SGST (UTST)/CGST, when the receiving unit is in the same State as that of the ISD.

GSTR-6 Functionality (Contd)



- The filing process of Form GSTR-6 was in two steps. The user needs to declare all the details and “Submit” the form (and figures given in the form were freezed), to enable the user to “File” the form. On clicking of “Submit” button, system use to do all calculations and posts liabilities of late fee to Liability Register.
- ISD has now been provided with reset button in Form GSTR-6, even after “Submit” button is clicked (and entries are posted to the liability register). This is to enable them to rectify any mistakes made at the time of data submission and to correct the same with the newly provided reset button.



GST LEGAL UPDATES

National Academy of Customs, Indirect Taxes and Narcotics (NACIN)

Due Date for filing of TRAN-1 extended by HC to 10.05.2018 (for those who could not file due to system glitches)



- **Case reported in 2018-TIOL-26-HC-Mum-GST; Padmavati Enterprises Vs UOI and Ors**
- Writ Petitions filed in Mumbai High Court by Taxpayers who could not file Form TRAN-1 due to system glitches
- Taxpayers who could not access the system due to technical glitches - Given that only 25th to 27th April, 2018 are the working days available before 30th April, 2018 and 30th April, 2018 is declared to be a public holiday, interest of justice would be served by extending this date in relation to filing of TRAN-1 and which filing was not possible due to technical glitches / IT related glitches to 10th May, 2018 –High Court



Extension of due date of filing of TRAN 1 (Contd)



- Date for filing of GSTR-3B which could not be filed for such TRAN 1 remains unchanged as 31st May, 2018
- Furthermore, High Court endorses and accepts the stand that
 - facility of extending date of filing TRAN 1 is extended to only those taxpayers who could not access the system due to technical glitches



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