

# GST Update

Weekly Update  
20.04.2019

- This Presentation covers the GST changes / observations/ press releases/ Tweet FAQs/ Sectoral FAQs released by CBEC since the last update on 06.04.2019. It supplements the earlier GST Updates.
- No update was released for the week ended on 16.03.2019.
- This presentation is based on CGST Act/Rules/ Notifications. Similar parallel provisions in State Laws may be referred to as required

- Three Central Tax Notifications issued
- DG Systems –CBIC issues its newsletter for the month of April, 2019 focussing on “Business Functionalities Available in GST IT Ecosystem”

# Time period for filing GSTR-1 for the month of March 2019 extended

- **Notification No.17/2019-Central Tax dated 10<sup>th</sup> April, 2019**
- Seeks to extend the due date for furnishing FORM GSTR-1 for taxpayers having aggregate turnover more than Rs. 1.5 crores for the month of March, 2019 from 11.04.2019 to 13.04.2019

# Time period for filing GSTR-7 (TDS Deductor) for the month of March 2019 extended

- **Notification No.18/2019-Central Tax dated 10<sup>th</sup> April, 2019**
- Seeks to extend the due date for furnishing FORM GSTR-7 for the month of March, 2019 from 10.04.2019 to 12.04.2019.
- GSTR 7 is to be filed by a registered person required to deduct tax at source under the provisions of section 51 of CGST Act, 2017.

- DG Systems, CBIC issues newsletter for CBIC-GST Application focussing on “Business Functionalities Available in GST IT Ecosystem”

# New Functionalities in CBIC-GST Application

- **Functionalities available in CBIC-GST Application:**
- Tax officers can block/unblock ITC credit in Credit ledger at GST portal.
- Tax officers can see annual return GSTR 9 return filed on GST portal.
- Tax officers can see annual return GSTR 9A return filed on GST portal.
- Tax officer can see GSTR 2X return, claiming TDS/TCS credit, on GST portal.
- Tax officers can see ITC 01 and 03 returns filed by new registrants for ITC credit on inputs held in stock or semi-finished or finished goods.

# Due date for filing GSTR 3B for the month of March 2019 extended till 23<sup>rd</sup> April 2019

- Due to issues faced in the GST common portal, taxpayers are facing difficulty in furnishing their return in FORM GSTR-3B for the month of March, 2019.
- In view of the said difficulties, the last date for furnishing return in the FORM GSTR-3B for the month of March, 2019 is being extended up to 23<sup>rd</sup> April, 2019 so as the trade and industry get more time to file their returns.





# GST Portal Updates

# New Functionality

- **Return - Offline Utility for filing of Form GSTR-9A**
- Offline utility of Form GSTR-9A is made available in the download section of GST Portal for the composition taxpayers. The excel based offline utility is designed to help composition taxpayers to prepare their Form GSTR-9A offline.
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- *(refer Section 44(1) of the CGST Act, 2017 & Rule 80(1) of the CGST Rules, 2017 )*

## New Functionality

- **Return - Online filing of Form GSTR-9C & its Offline Utility**
- Facility for online filing of Form GSTR-9C, Audited Annual Accounts and Reconciliation Statement, has been made available on GST Portal to the taxpayers.
- Offline utility of Form GSTR-9C is also made available in the download section of GST Portal for the taxpayers. The excel based offline utility is designed to help taxpayers to prepare their Form GSTR-9C offline.
- *(refer Section 35(5) & 44(2) of the CGST Act, 2017 & Rule 80(3) of the CGST Rules, 2017 )*



# GST Legal Updates

# Telangana High Court upholds arrest by GST officials



WP Nos.4764, 4769, 4892, 5074, 5130, 5329, 6952 and 7583 of 2019 –  
decided on 18.04.2019

The Writ Petition was filed by Seven Companies Infinity Metals Products India Limited, Sujana Universal Industries Limited, Hindustan Ispat Private Limited, EBC Bearings India Limited, V.S. Ferros Enterprises Private Limited, Hyderabad Steels, MSR India Limited and Suyati Impex Private Limited.

The Petitioners challenged the issuance of summons and searches conducted by the Hyderabad GST officials.

While upholding the arrest, a Division Bench rejected the technical objections raised by the petitioners over the powers and reasons of the GST officials to arrest them. The bench observed that despite the petitions being maintainable and incongruities within some provisions of the Central Goods and Service Tax (CGST) Act-2017, the relief could not be granted to the companies due to the 'special circumstances' of the case.

## Any ISSUES/ queries?



- <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/> - Grievance redressal portal
  - Help Desk Number: 0120-4888999

# Any ISSUES/ queries?

- Twitter Handles
- For General Questions
- [https://twitter.com/askGST\\_GoI](https://twitter.com/askGST_GoI)
- For technology related issues
- <https://twitter.com/askGSTech>
- NACIN twitter
- [https://twitter.com/NACIN\\_OFFICIAL](https://twitter.com/NACIN_OFFICIAL)

**THANK YOU**