

# GST Update

Weekly Update  
21.12.2019

- This Presentation covers the GST changes / observations/ press releases/ Tweet FAQs/ Sectoral FAQs released by CBEC since the last update on 14.12.2019. It supplements the earlier GST Updates.
- This presentation is based on CGST Act/Rules/ Notifications, except the provisions related solely to SGST provisions. Similar parallel provisions in State Laws may be referred to as required

- 38th meeting of the GST Council held
- Three PIB press releases
- Results of the GST Practitioners exam declared

# GST Council's decisions On Rate Changes

- <http://www.gstcouncil.gov.in/sites/default/files/Press-Dynamic/PIB-decisions%20On%20Rate%20Changes.pdf>
- Single rate of GST @ 28% on both State run and State authorized lottery. This change shall become effective from 1st March, 2020.
- Exemption to upfront amount payable for long term lease of industrial/ financial infrastructure plots by an entity having 20% or more ownership of Central or State Government. Presently, the exemption is available to an entity having 50% or more ownership of Central or State Government. This change shall become effective from 1st January, 2020.

# GST Council's decisions On Rate Changes (Contd)

- Rate of GST rate on Woven and Non-Woven Bags and sacks of polyethylene or polypropylene strips or the like , whether or not laminated, of a kind used for packing of goods ( HS code 3923/6305), post the changes recommended on such goods in last meeting and
- recommended to raise the GST to a uniform rate of 18%(from 12%) on all such bags falling under HS 3923/6305 including Flexible Intermediate Bulk Containers (FIBC).
- This change shall become effective from 1st January, 2020.

# GST Council's decisions regarding Law and Procedure related changes

- <https://pib.gov.in/PressReleaseDetail.aspx?PRID=1596896>
- Grievance Redressal Committees (GRC) will be constituted at Zonal/State level with both CGST and SGST officers and including representatives of trade and industry and other GST stakeholders (GST practitioners and GSTN etc.). These committees will address grievances of specific/ general nature of taxpayers at the Zonal/ State level.
- Due date for annual return in **FORM GSTR-9** and reconciliation statement in **FORM GSTR-9C** for FY 2017-18 to be extended to 31.01.2020.

- Measures to improve filing of **FORM GSTR-1**:
  - Waiver of late fee to be given to all taxpayers in respect of all pending **FORM GSTR-1** from July 2017 to November 2019, if the same are filed by 10.01.2020.
  - E-way Bill for taxpayers who have not filed their **FORM GSTR-1** for two tax periods shall be blocked.
- Input tax credit to the recipient in respect of invoices or debit notes that are not reflected in his **FORM GSTR-2A** shall be restricted to 10 per cent of the eligible credit available in respect of invoices or debit notes reflected in his **FORM GSTR-2A**.

- To check the menace of fake invoices, suitable action to be taken for blocking of fraudulently availed input tax credit in certain situations.
- A Standard Operating Procedure for tax officers would be issued in respect of action to be taken in cases of non-filing of **FORM GSTR 3B** returns.
- Due date of filing GST returns for the month of November, 2019 to be extended in respect of a few North Eastern States.
- The Council also approved various law amendments which will be introduced in Budget 2020.



# GST Practitioners exams

- <https://nacin.onlineregistrationform.org/NACINDOC/Result.pdf>
- NACIN has conducted examination for confirmation of enrollment of GST Practitioners (GSTPs) in terms of second proviso to rule 83(3) of the CGST, 2017 on 12.12.2019
- The result of the abovementioned exam, including marks obtained, have been made available individually to all GSTPs who had appeared in the examination through emails and at the Exam Portal on Candidates' dashboard.

## 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\\_Gol](https://twitter.com/askGST_Gol)
- For technology related issues
- <https://twitter.com/askGSTech>
- NACIN twitter
- [https://twitter.com/NACIN\\_OFFICIAL](https://twitter.com/NACIN_OFFICIAL)

**THANK YOU**