GST Update

Weekly Update
07.12.2019
Background

• This Presentation covers the GST changes / observations/ press releases/ Tweet FAQs/ Sectoral FAQs released by CBEC since the last update on 30.11.2019. 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.
• CGST Removal of difficulties (ROD) Order No. 09 /2019-Central Tax dated 03rd December, 2019

• Extension of the last date for filing of appeals before the GST Appellate Tribunal against orders of Appellate Authority on account of non-constitution of benches of the Appellate Tribunal.

• The period of three months for the purpose of section 112(1) shall be considered to be the later of the following dates:-
  • date of communication of order; or
  • the date on which the President or the State President, as the case may be, of the Appellate Tribunal after its constitution under section 109, enters office
• Removal of difficulties (ROD) Order No. 09 /2019-Central Tax dated 03rd December, 2019

• The period of six months for the purpose of section 112(3), shall be considered to be the later of the following dates:-
  • date of communication of order; or
  • the date on which the President or the State President, as the case may be, of the Appellate Tribunal after its constitution under section 109, enters office.
Ab-initio withdrawal of circular on ITeS services

• Circular No. 127/46/2019 – GST dated 4th December, 2019
• Circular No. 107/26/2019-GST dated 18.07.2019 wherein certain clarifications were given in relation to various doubts related to supply of Information Technology enabled Services (ITeS services) under GST is withdrawn ab-initio.
Creation of State/ Area benches of GST Appellate Tribunal

- Department of Revenue S.O. 4332(E) dated 29th November, 2019
- Following State/ Area Benches of the Goods and Services Tax Appellate Tribunal (GSTAT) notified.
  - Mizoram- Aizawl
  - Rajasthan- Jaipur
  - Karnataka- Two area benches at Bengaluru
  - Rajasthan- One area benches at Jodhpur
SVLDRS, 2019

• Notification No. 06/2019 Central Excise (N.T.) dated 4th December, 2019

• Extends SVLDRS, 2019 to the following mentioned enactments:
  • Cine-Workers Welfare Cess Act, 1981 (30 of 1981);
  • Industries(Development and Regulation) Act, 1951 (65 of 1951);
  • Sugar Export Promotion Act, 1958 (30 of 1958);
  • Sugar (Regulation of Production) Act, 1961 (55 of 1961);
  • Tea Act, 1953 (29 of 1953);
  • Finance Act, 2001 (14 of 2001);
  • Finance Act, 2005 (18 of 2005);
  • Finance Act, 2010 (14 of 2010).
GST Portal Updates
Blocking and Unblocking of EWB generation facility at E-way Bill Portal

• **Blocking of EWB generation facility:** Blocking/unblocking of EWB generation facility has been implemented on EWB Portal from 2nd December, 2019.
  
  • **Meaning of blocking:** The blocking of E Way Bill generation facility means disabling taxpayer from generating E Way Bill (EWB), in case of non-filing of 2 or more consecutive GSTR 3B Return on GST Portal.

  • **Example:** Taxpayers who have not filed their GSTR-3B return for the months of September 2019 and October 2019, their EWB generation facility is blocked from 2nd December, 2019.

  • For GSTINs whose EWB generation facility is blocked, EWB can’t be generated either by the taxpayer or by their counterparty (whether as supplier or recipient) or the transporter.
• **Effect on already generated EWB:** In case of blocked GSTINs, EWBs already generated and facilities in respect of these EWBs such as updating the vehicle or transporter details or extending the validity of EWB will not be impacted.

• **Unblocking of EWB generation facility:** The EWB generation facility would be automatically unblocked in the event of filing of their GSTR 3B return for the default period(s), reducing the default period to less than 2 consecutive tax periods. The blocking will be automatically lifted on the EWB system next day.

• **Immediate updation of Status at EWB Portal:** For immediate updation of the status the taxpayer can go to the EWB portal and select the option "Search Update Block Status", enter their GSTIN and use Update Option to get themselves unblocked on GST portal, provided GSTR-3B return has already been filed for the default period(s).
Unblocking by Tax Official: EWB generation facility can also be restored by the jurisdictional tax official on basis of manual representation by a taxpayer. The tax officials will issue a speaking order on GST Portal, for accepting or rejecting such requests of the taxpayers. In case he accepts the request, the facility will get restored.

Effect on Transporter registered on EWB Portal: Transporters enrolled in EWB Portal, but not registered on GST portal will not be impacted. However, the transporters registered on GST Portal, if blocked on non-filing of two or more GSTR 3B returns, cannot use their GSTIN as Consignor, Consignee or transporter to generate EWB and update transporter details.

Frequently Asked Questions: FAQ can be accessed via link https://tutorial.gst.gov.in/userguide/returns/index.htm#t=FAQs_unblockingewaybill.htm
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