

GST Update

Weekly Update
19.12.2020

- This Presentation covers the GST changes / observations/ press releases/ Tweet FAQs/ Sectoral FAQs released by CBEC since the last update on 14.11.2020. It supplements the earlier GST Updates. No updates were issued on 21.11.2020, 28.11.2020, 05.12.2020 and 12.12.2020.
- 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

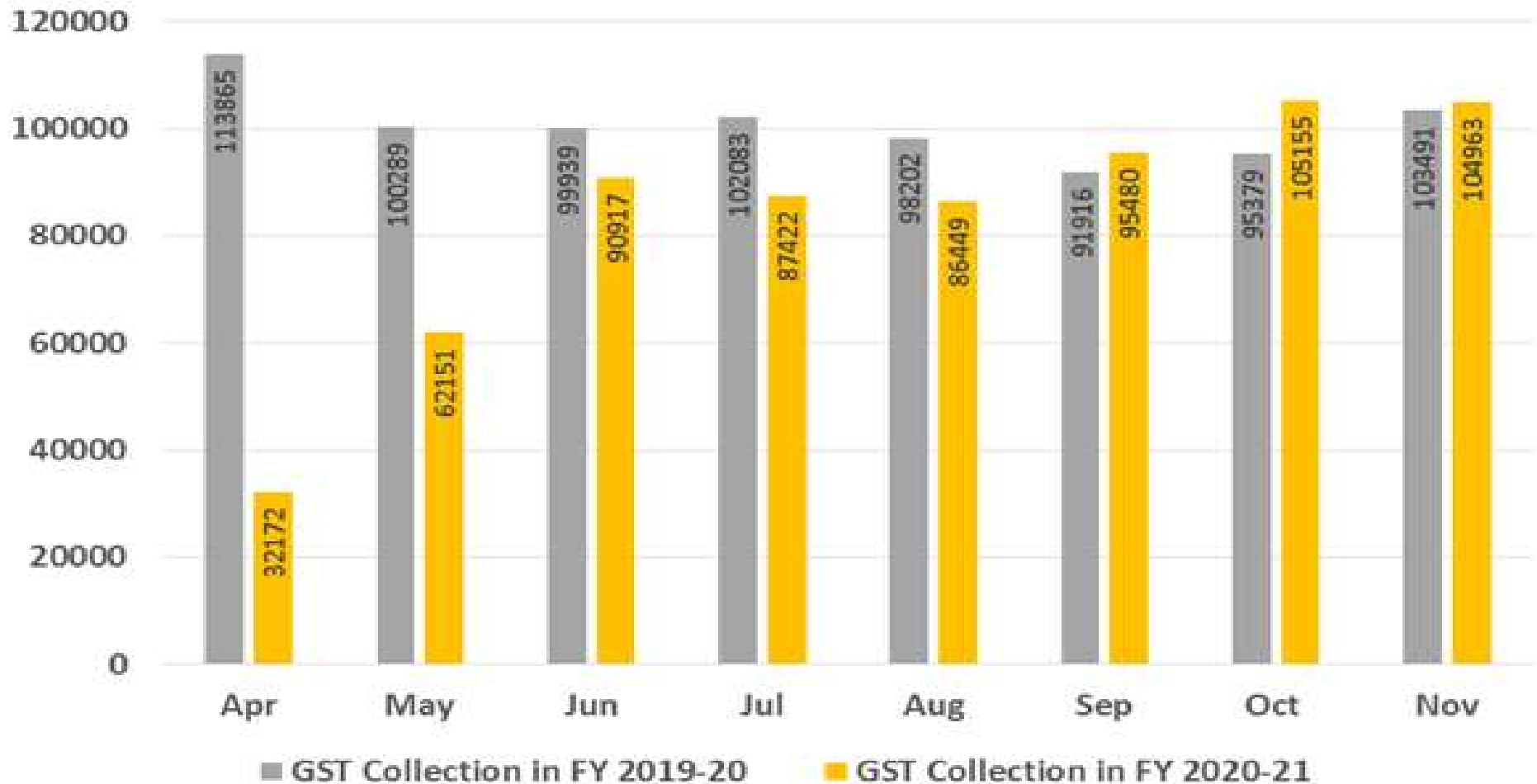
GST Revenue for November 2020



- <https://pib.gov.in/PressReleaseframePage.aspx?PRID=1677332>
- The gross GST revenue collected in the month of November 2020 is ₹ 1,04,963 crore of which CGST is ₹ 19,189 crore, SGST is ₹ 25,540 crore, IGST is ₹ 51,992 crore (including ₹ 22,078 crore collected on import of goods) and Cess is ₹ 8,242 crore (including ₹ 809 crore collected on import of goods).
- The revenues for the month of November 2020 are 1.4% higher than the GST revenues in the same month last year. During the month, revenues from import of goods was 4.9% higher and the revenues from domestic transaction (including import of services) are 0.5% higher than the revenues from these sources during the same month last year.

GST Revenue for November 2020 (Contd)

Trends in GST Collection in Rs. crore



No penalty for non-compliance of QR Code provisions



- **Notification No. 89 /2020 – Central Tax dated 29th November 2020**
- No penalty payable by any registered person under section 125 of the CGST Act for noncompliance of the QR Code provisions of notification No.14/2020 – Central Tax dated 21st March 2020, subject to the condition that the said person complies with the provisions of the said notification from the 01st April 2021.

Due dates for compliances in respect of anti-profiteering provision

- **Notification No. 91/2020 – Central Tax dated 14th December 2020**
- Amends notification No. 35/2020 – Central Tax dated 3rd April 2020
- All dates for compliances and actions in respect of anti-profiteering measures
 - Extended under GST till 31.03.2021

Waiver from recording of UIN on the invoices



- **Circular No.144/14/2020-GST dated 15th December 2020**
- Waiver from recording of UIN on the invoices issued by the retailers/suppliers, pertaining to the refund claims from April 2020 to March 2021, subject to the condition that the copies of such invoices are attested by the authorized representative of the UIN entity and the same is submitted to the jurisdictional officer.
- Earlier Circular No.63/37/2018-GST dated 14th September 2018 has waived recording of UIN on invoices till March 2020

SOP for verification of taxpayers granted deemed registration

- **Instruction No. 4/3/2020-GST dated 27th November 2020**
- With effect from 21.08.2020, rule 9 of the CGST Rules, 2017 provide that in cases where Aadhaar authentication has either not been opted for by the applicant or where such authentication has failed, the proper officer has to mandatorily initiate physical verification of the premises, or in cases where the physical verification is difficult, certain additional documents may be called for by the proper officer (upon approval of an officer not below the rank of Joint Commissioner) for verification before deciding upon grant of registration.

SOP for verification of taxpayers granted deemed registration (Contd)

- Further, the present provisions allow for deemed registration upon completion of 21 days of application in such cases if the proper officer has not issued any notice within the said 21 days.
- Deemed registration has been granted in many cases where Aadhaar authentication has not been opted for or has failed. These registrations granted on deemed basis require verifications to ascertain that they have genuine business or intends to carry out so.
- In order to complete the verification of such registrants, detailed SOP has been issued for guidance of proper officers.

E-Invoice Updates

https://tutorial.gst.gov.in/downloads/news/Updatesoneinvoicing_16112020.pdf

<https://einv-apisandbox.nic.in/>

E-invoice



- The list of GSTINs (State-wise, along with Name of entity) who are actually generating IRN on e-invoice production portal (IRP) has been published at <https://einvoice1.gst.gov.in/Others/GSTINsGeneratingIRN>. The list is being updated from time to time. As on 19.12.2020, 34491 GSTINs are generating IRN on e-invoice portal.
- From 1-1-2021, e-invoicing for the taxpayers with aggregate turnover exceeding Rs 100 Cr. (in any preceding financial year from 2017-18 onwards) has been mandated. (Notification No. 88/2020 – Central Tax dated 10th November 2020)

E-invoice (Contd)



- <https://einv-apisandbox.nic.in/>
- For all the notified taxpayers, API sandbox/testing is enabled since 29th October 2020.
- The e-invoices/IRNs and e-way bills generated on trial e-invoice portal (<https://einvoice1-trial.nic.in/>) are for testing purpose only. They don't have any legal validity and shall not be used for regular supplies, i.e. for actual movement of goods etc.
- Access to production environment for eligible taxpayers with turn over between Rs. 100 Cr. and 500 Cr. for API and bulk tool will be available from 15/12/2020.
- In production environment, the IRNs and E-way bills generated will be real and valid, they will not be discarded. Requested to test with actual data on Production environment and be prepared for the launch date. However, on Sandbox environment, testing can be carried out with all possible permutations

E-invoice (Contd)

- Any technical issues arising on -
 - E-invoice trial/testing portal (<https://einvoice1-trial.nic.in/>) or
 - RP/Production portal (<https://einvoice1.gst.gov.in/>) or
 - Use of e-invoice Offline utilities (bulk generation tools)
 - D. APIs/Sandbox (<https://einv-apisandbox.nic.in/>),
- May be reported on GST Self-Service Portal (<https://selfservice.gstsystem.in/>)
- The earlier support for e-invoice issues via e-mail has been discontinued. For detailed information on e-invoice help options- <https://einvoice1.gst.gov.in/Others/Support>



GST Portal Updates

Online filing of application form GST EWB 05

- <https://www.gst.gov.in/newsandupdates/read/420>
- Online filing of application (Form GST EWB 05) by the taxpayer for un-blocking of E-Way Bill (EWB) generation facility
- In terms of Rule 138E (a) and (b) of the CGST Rules, 2017, the E-Way Bill (EWB) generation facility of a taxpayer is to be blocked, in case the taxpayer fails to file their returns in Form GSTR-3B or Statement in Form CMP-08, for two or more consecutive tax periods.
- For unblocking of this facility, taxpayer need to apply to jurisdictional Tax Official in Form GST EWB 05.

Online filing of application form GST EWB 05 (Contd)

- A facility has now been provided to the taxpayers on the GST Portal, from 28th November 2020 onwards, to file an application online for unblocking of their EWB generation facility (in Form EWB-05), in case their EWB generation facility has been blocked on the EWB Portal. (So far taxpayers were applying to tax officials vide manual application, and tax officials were issuing orders online on GST Portal, in Form GST EWB 06. Now this facility is being discontinued)
- The application so filed is populated to dashboard of jurisdictional tax official. The tax official can issue a Notice for personal hearing to the taxpayer. Then the taxpayer can file their reply to the notice online, along with supporting documents.

Online filing of application form GST EWB 05 (Contd)

- The tax Officer can issue an order (in Form EWB-06) approving or rejecting the taxpayer application for unblocking the EWB generation facility. After which their EWB generation facility will be restored for the duration specified in the order.
- If the Tax Officer rejects the application, the EWB generation facility will remain blocked and the taxpayer shall be required to file their pending returns (in Form GSTR-3B / Statement in FORM CMP-08), for restoration of the EWB generation facility.
- Notice(s)/ Order issued by Tax Officer will be sent via SMS and mail to taxpayer and will be made available on the taxpayer dashboard (Services > User Services > View Additional Notices/Orders option).

GSTR-9 of FY 2019-20



- <https://www.gst.gov.in/newsandupdates/read/424>
- Facility to file annual return in Form GSTR-9 for FY 2019-20 is now available. The Form is enabled for taxpayers whose table 8A computation has been completed.
- Computation of the table 8A of the said return for auto population from returns is under progress which is likely to be completed soon. Please ensure that all applicable returns of the said year have been filed before attempting to file the said return.

Auto-populated Form GSTR 3B

- GSTN has introduced auto-populated Form GSTR-3B in PDF format, for benefit of the taxpayers. The auto-populated PDF of Form GSTR-3B will consist of:-
 - Liabilities in Table 3.1(a, b, c and e) and Table 3.2 from Form GSTR-1
 - Liability in Table 3.1(d) and Input Tax Credit (ITC) in Table 4 from auto-drafted ITC Statement from Form GSTR-2B.
- This facility is made available in Form GSTR 3B dashboard from October 2020 tax period onwards.
- This facility will become available for taxpayers who are registered as Normal taxpayer, SEZ Developer, SEZ unit and casual taxpayer.
- The system generated PDF will be made available on GSTR-3B dashboard. Taxpayers will be able to access their Form GSTR-3B (PDF) through: **Login to GST Portal > Returns Dashboard > Select Return period > GSTR-3B> System Generated 3B.**

Auto-populated Form GSTR 3B



- <https://www.gst.gov.in/newsandupdates/read/429>
- Ignore prompt on liability for inward supplies attracting reverse charge in Table-3.1 (d)
- It is noticed that the system is giving alert when the taxpayer revises the auto-populated values upward by 10% in table 3.1(d) which pertains to *inward supplies attracting reverse charge*. This alert is erroneous. The technical team is working to resolve the same at the earliest.
- Meanwhile, the taxpayers may kindly continue to declare their correct liability in Table-3.1(d) pertaining to liability on *inward supplies attracting reverse charge* and proceed to file GSTR-3B

Auto-population of e-invoice details into GSTR-1

- <https://www.gst.gov.in/newsandupdates/read/416>
- Upon successful generation of IRN, details of e-invoices will be auto-populated in respective tables of GSTR-1. Details of e-invoices can be downloaded as excel file.
- For October 2020, the e-invoice details would be processed incrementally from 13th November 2020. The processing of details of e-invoices/IRNs generated till 31st October 2020 is expected to take some time.
- The processing of documents, dated in October 2020, has no effect on filing of GSTR-1 for October. The taxpayers are advised not to wait for auto-population but file GSTR-1 for October, on their own (if not filed already).
- Taxpayers are requested to verify the documents present in excel and may share feedback on [GST Self Service Portal](#), on below aspects:
 - All documents reported to IRP are present in excel
 - Status of each e-invoice/IRN is correct
 - All the details of document are populated correctly
- The e-invoices generated will be auto-populated into GSTR-1 in incremental manner.



THANK YOU