Lakshmikumaran & Sridharan attorneys

L&S Update

an e-update to clients from
Lakshmikumaran & **Sridharan**

L&S GST Update
No. 12 of 2018
5th September, 2018

Amendments to CGST Rules –

- Annual Return form notified
- Late fee waived in certain cases
- Other changes

Amendments to CGST Rules

Notification No. 39/2018 dated 4-9-2018 – Central Tax

- **Proviso inserted in Rule 22(4) [Rule 22 deals with cancellation of registration]:**

  – *Provided that where the person instead of replying to the notice served under sub-rule (1) for contravention of the provisions contained in clause (b) or clause (c) of sub-section (2) of section 29, furnishes all the pending returns and makes full payment of the tax dues along with applicable interest and late fee, the proper officer shall drop the proceedings and pass an order in FORM GST-REG 20.*

In view of the above amendment, proper officer shall drop the proceedings in case the registered person fulfills pending compliances, i.e. filing of GST returns & payment of tax.

Amendment to CGST Rules (Cont.)

- **Proviso inserted in Rule 36(2) of CGST Rules [Rule 36 deals with documentary requirements and conditions for claiming input tax credit]:**

  – *Provided that if the said document does not contain all the specified particulars but contains the details of the amount of tax charged, description of goods or services, total value of supply of goods or services or both, GSTIN of the supplier and recipient and place of supply in case of inter-State supply, input tax credit may be availed by such registered person.*

  In view of the above proviso, ITC shall be available to the recipient even if the minimum details as prescribed above are mentioned in the tax invoice raised by supplier.

Amendment to CGST Rules (Cont.)

- **Changes in Rule 55(5) of CGST Rules:**

  In Rule 55(5), after the words "completely knocked down condition", the words "or in batches or lots" shall be inserted.

  Accordingly, in case goods are dispatched in lots or batches, the option of dispatching such goods under the cover of delivery challan as per Rule 55(5) of CGST Rules will be available.

- **Second proviso inserted in Rule 138A(1) of CGST Rules [e-way bill related]:**

  In case of imported goods, the person in charge of conveyance shall also carry a copy of bill of entry and shall indicate the number and date of the bill of entry in Part A of FORM GST EWB-01.

Amendment to CGST Rules (Cont.)

- **Rule 96(10) of CGST Rules has been substituted retrospectively, i.e. w.e.f 23rd October 2017:**

  The amended rule prescribes that the persons claiming refund of IGST paid on exports of goods or services should not have -

  - *Received supplies on which the benefit of the NN 48/2017-Central Tax, NN 40/2017- Central Tax (Rate) or NN 41/2017-Integrated Tax (Rate) has been availed.*
  - *Availed the benefit under NN 78/2017-Customs or NN 79/2017-Customs.*

  The earlier provision provided that the person claiming refund of IGST paid on exports of goods or services should not have received supplies on which the supplier has availed the benefit of above specified Notifications.

  The amended provision provides that the refund will not be available to the exporters who are availing the exemption from IGST under Advance Authorisation/EPCG.

Amendment to CGST Rules (Cont.)

- **Format of various forms has been notified/ substituted:**
  - **Format of Form GSTR -9 (i.e. Annual Return to be filed for FY 2017-18) has been prescribed.**
  - Format for Form REG-20 has been substituted.
  - Format of Form ITC-04 (job work related) has been revised - Details of inputs/capital goods received back from job worker or sent out from business place of job work to be provided in detail in 3 tables

- **Definition of "Adjusted Total Turnover" (ATT) as defined in Clause (E) of sub-rule (4) of Rule 89 is amended.**

  Definition of ATT has been amended to include only those zero-rated supply of services as defined in Clause (D) of Rule 89(4) of CGST Rules.

Extension of time limits for filing certain returns

- Time limit for filing Form GST ITC-04, in respect of goods dispatched to or received from job worker or sent from one job worker to another, for the period of **July-17 to June-2018 extended till 30th September, 2018.**

  [Notification No. 40/2018-Central Tax, dated 4-9-2018]

- Time limit for filing Form GST ITC-01, for person who have filed application in Form GST-CMP-04 between 02-Mar-18 to 31-Mar-2018, extended by **thirty days from the date of the notification (4-9-2018)**.

  [Notification No. 42/2018-Central Tax, dated 4-9-2018]

Waiver of late fees

- Late fee paid under Section 47 has been waived for following classes of taxpayers [Notification No. 41/2018-Central Tax, dated 4-9-2018]:

Form	Period	Condition
GSTR - 3B	Oct-2017	If submitted but not filed on common portal after generation of application reference number
GSTR-4	Oct-17 to Dec-17	If filed by due date but late fees was erroneously levied on the common portal
GSTR-6	01-Jan-18 to 23-Jan-2018	-

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