



Lakshmikumaran
& Sridharan
attorneys

L&S Update

an e-update to clients from
Lakshmikumaran & Sridharan

**L&S GST Update
No. 17 of 2018
31st October, 2018**

- **Procedure for recovery of dues under 'existing' laws (earlier laws) notified**
- **Appeal to the Appellate Authority**
- **Amendment in GST Forms**
- **Pattern and Syllabus for GST Practitioners (GSTP) examination notified**

Recovery of dues under ‘existing’ laws

- Procedure for recovery of tax, interest, penalty, fee or any other dues which becomes recoverable consequent to proceedings initiated under the ‘existing’ laws (Central Excise, Service Tax, VAT) have been notified.
- In this regard, following forms have also been notified:.

S. No.	Forms	Particulars
1	GST DRC-07A	Summary of the order creating demand under ‘existing’ laws
2	GST DRC-08A	Amendment/Modification of summary of the order creating demand under ‘existing’ laws

Appeal to Appellate Authority

- Appeal can be filed before an officer not below the rank of Joint Commissioner (Appeals) [earlier Additional Commissioner (Appeals)] against any decision or order passed under CGST/SGST/UTGST Act by the Deputy / Assistant Commissioner or the Superintendent.
- Department can also file appeal in the said situation before such authority as mentioned above.

Amendments in GST Forms

- CBIC has notified certain amendments in the following forms:

S. No.	Forms	Particulars
1	GST REG-16	Application for Cancellation of Registration
2	GSTR-4	Quarterly return for registered person opting for composition levy
3	GST PMT-01	Electronic Liability Register of Taxable Person
4	GST APL-04	Summary of the demand after issue of order by the Appellate Authority, Tribunal or Court

GST Practitioners (GSTP) Examination

- The rules, pattern and syllabus of GSTP Examination has been notified for those who were enrolled as a sales tax practitioner or tax return preparer under the 'existing' law (earlier law) for a period of not less than five years.
- Key highlights of the said examination are as under:
 - It will be conducted twice in a year
 - A person already enrolled as GSTP is required to pass the said examination within two years of enrolment. However, if enrollment was made before 1st of July 2018, he shall get one more year to pass the examination
 - The examination will be a computer based test consisting of multiple choice questions
 - A person will be required to secure 50% of the total marks to qualify in the examination

[Notification No. 60/2018- Central Tax, dated 30-10-2018 refers]

NEW DELHI

5 Link Road, Jangpura Extension,
Opp. Jangpura Metro Station,
New Delhi 110014

Phone : +91-11-4129 9800

B-6/10, Safdarjung Enclave
New Delhi - 110 029

Phone : +91-11-4129 9900

E-mail : lsdel@lakshmisri.com

MUMBAI

2nd floor, B&C Wing,
Energy IT Park,
Appa Saheb Marathe Marg, (Near
Century Bazar)

Prabhadevi, Mumbai - 400025.

Phone : +91-22-2439 2500

E-mail : lsbom@lakshmisri.com

CHENNAI

2, Wallace Garden, 2nd Street
Chennai - 600 006

Phone : +91-44-2833 4700

E-mail : lsmds@lakshmisri.com

BENGALURU

4th floor, World Trade Center
Brigade Gateway Campus
26/1, Dr. Rajkumar Road,
Malleswaram West,
Bangalore-560 055.

Ph: +91-80-4933 1800

E-mail : lsblr@lakshmisri.com

HYDERABAD

'Hastigiri', 5-9-163, Chapel Road
Opp. Methodist Church, Nampally
Hyderabad - 500 001

Phone : +91-40-2323 4924

E-mail : lshyd@lakshmisri.com

AHMEDABAD

B-334, SAKAR-VII,
Nehru Bridge Corner,
Ashram Road,

Ahmedabad - 380 009

Phone : +91-79-4001 4500

E-mail : lsahd@lakshmisri.com

PUNE

607-609, Nucleus, 1 Church Road,
Camp, Pune – 411 001

Phone : +91-20-6680 1900

E-mail : ls pune@lakshmisri.com

KOLKATA

2ND Floor, Kanak Building

41, Chowringhee Road,
Kolkatta-700071

Phone : +91-33-4005 5570

E-mail : lskolkata@lakshmisri.com

CHANDIGARH

1st Floor, SCO No. 59,
Sector 26,

Chandigarh - 160026

Phone : +91-172-492 1700

E-mail : lschd@lakshmisri.com

GURGAON

OS2 & OS3, 5th Floor, Corporate Office
Tower, AMBIENCE Island, Sector 25-A,
Gurgaon - 122001

Phone : +91-124-477 1300

E-mail : ls gurgaon@lakshmisri.com

ALLAHABAD

3/1A/3, (opposite Auto Sales), Colvin
Road, (Lohia Marg),

Allahabad -211001 (U.P.)

Phone no. : (0532) – 2421037, 2420359

Email: lsallahabad@lakshmisri.com

.....

Disclaimer: L&S Update is meant for informational purpose only and does not purport to be advice or opinion, legal or otherwise, whatsoever. Lakshmikumaran & Sridharan does not intend to advertise its services through this update. Lakshmikumaran & Sridharan or its associates are not responsible for any error or omission in this update or for any action taken based on its contents. To unsubscribe, please mail to update@lakshmisri.com.