



Lakshmikumaran
& Sridharan
attorneys

L&S Update

an e-update to retainer clients from
Lakshmikumaran & Sridharan

GST Update No. 11 of 2019
30th January, 2019

- ❑ **CGST Rules, 2017- Amendments made by Notification No. 3/2019-Central Tax dated 29-1-2019 (in force from 1st February, 2019)**

Amendments to CGST Rules by Notification No. 3/2019-Central Tax **Registration related changes**

Separate registration for each place of business – Rule 11 substituted

- Consequent to the amendment in CGST Act, Rule 11 has been substituted to provide for and prescribe the manner of obtaining separate registration for multiple places of business within a State or Union territory by a taxpayer.

Suspension of registration – Insertion of Rule 21A

- Rule 21A has been inserted to provide for suspension of registration on filing of an application by the registered person for cancellation of registration or action has been initiated by proper officer for suo-motu cancellation of registration.
- During the period of suspension, no taxable supplies shall be made and no returns under Section 39 shall be required to be furnished.

Input Tax Credit related changes

Insertion of Rule 41A:

- Rule 41A has been inserted to provide the manner of transferring of input tax credit on obtaining separate registration for multiple places of business within a State or Union territory.
- FORM GST ITC-02A shall be required to be filed within 30 days of obtaining such separate registration for transferring credit.
- ITC shall be transferred in the ratio of value of assets held at the time of registration.

Proportionate reversal - Rules 42 & 43 amended:

- Rules 42 & 43 have been amended to exclude supplies on which CST is paid from value of exempt supplies and total turnover.

Credit notes / debit notes - Insertion of sub-rule (1A) in Rule 53:

- In Rule 53, sub-rule (1A) has been inserted to provide for details to be mentioned in credit note / debit note. This is consequent to amendment in CGST Act to allow issuance of consolidated credit/debit notes in respect of multiple invoices issued for supplies made in a financial year.

Other changes

GST Practitioners (GSTP):

- Sub-rule (8) of Rule 83 has been substituted to widen the scope of activities which can be undertaken by GSTP such as generation of e-way bill, furnishing details in Form GST ITC-04, etc.

Changes in GST Forms:

- A new FORM GST ITC-02A has been prescribed for transferring of ITC on obtaining separate registration for multiple places of business within a State or Union territory.
- Certain consequential changes have also been made in relevant rules / forms to implement the changes made by the CGST Amendment Act, 2018.

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.