



Lakshmikumaran
& Sridharan
attorneys

L&S Update

an e-update to clients from
Lakshmikumaran & Sridharan

L&S GST Update No. 2 of 2020
02th January, 2020

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**Amendments by Finance (No. 2) Act,
2019: 1st January 2020 notified as
appointed date**

Notification Nos. 01/2020-CT and 01/2020-IT, both dated 01.01.2020

The Central Government has appointed **01.01.2020** as the date on which provisions of **the Finance (No.2) Act, 2019** pertaining to changes made in respect of the CGST Act, 2017 and the IGST Act, 2017, **barring few provisions** as listed hereunder, shall come into force.

- Provisions pertaining to the National Appellate Authority for Advance Ruling;
- Furnishing of return under Section 39 as per new return procedure;
- Interest chargeability on net cash tax liability under Section 50; and
- Disbursement of refund of state tax by the Government under Section 54.

NEW DELHI

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

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

Phone : +91-11-4129 9811

E-mail : lsdel@lakshmisri.com

MUMBAI

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

Prabhadevi, Mumbai - 400025.

Phone : +91-22-24392500

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) 49331800

Fax: +91(80) 49331899

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 : shyd@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
Maharashtra

E-mail : ispune@lakshmisri.com

KOLKATA

2ND Floor, Kanak Building
41, Chowringhee Road
Kolkatta-700071

Phone : +91-33-40051 5570

E-mail : lskolkata@lakshmisri.com

CHANDIGARH

1st Floor, SCO No. 59,
Sector 26,
Chandigarh - 160026

Phone : +91-172-4921700

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 : lsurgaon@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

KOCHI

First floor, PDR Bhavan, Palliyil
Lane, Foreshore Road, Ernakulam
Kochi-682016, India

Phone no : +91 (484) 4869018;
4867852

Email: lskochi@lakshmisri.com

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