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L&S Update

an e-update to clients from
Lakshmikumaran & Sridharan

L&S GST Update No. 32
20th June, 2017

**CGST Act & IGST Act -
Notifications issued bringing
certain provisions into force
from 22 June 2017**

Notification No. 1/2017-Central Tax & No. 2/2017-Central Tax issued under CGST Act

- June 22nd, 2017 has been notified as the appointed day by Central Government (“CG”) for provisions pertaining to the following and they will come into effect from such date:
 - Registration
 - Composition Levy
 - Extent and Commencement of CGST Act
 - Appointment and powers of Officers under GST
 - Power to make rules under CGST Act
- Notification prescribing the territorial jurisdiction of Principal Chief Commissioners, Principal Commissioners, Chief Commissioners and Commissioners has also been issued.

Notification No. 3/2017-Central Tax & 4/2017-Central Tax

- Following rules and forms, finalised earlier in the GST council meetings have now been notified by the CG:
 - Composition Rules
 - Composition Forms
 - Registration Rules
 - Registration Forms
- For facilitating registration, payment of tax, furnishing of returns, computation and settlement of integrated tax and electronic way bill, www.gst.gov.in has been notified as the common GST electronic portal.

Notification No. 5/2017-Central Tax

- Persons satisfying the below conditions are exempted from obtaining registration under CGST Act
 - Engaged in making taxable supply of goods/services;
 - Entire tax on such supplies is to be paid by the recipient under reverse charge;
 - Person is not engaged in making any supplies on which tax is to be paid under forward charge
- As GTA service will be under reverse charge mechanism, this notification is expected to provide relaxation to small transporters from following compliances under GST

Notification No. 6/2017-Central Tax

- Following modes of verification have been prescribed for the purpose of authentication of applications, reply to notices, returns, appeals, or any other document required to be submitted under registration rules:
 - Aadhaar based Electronic Verification Code (EVC);
 - Bank account based One Time Password (OTP)
- Where the verification is done using the above two modes, it should be ensured that such verification is done within two days of furnishing the documents.

Notification No. 1/2017-Integrated Tax & No. 2/2017-Integrated Tax issued under IGST Act

- June 22nd, 2017 has been notified as the appointed day by Central Government (“CG”) for provisions pertaining to the following and they will come into effect from such date :
 - Extent and Commencement of IGST Act
 - Appointment of officers under IGST Act
 - Payment of tax by a supplier of online information and database access or retrieval services (“OIDAR Services”)
 - Provisions borrowed from CGST Act under IGST Act
 - Power to make rules under IGST Act
- Principal Commissioner of Central Tax, Bengaluru West and all the officers subordinate to him have been empowered to grant registration in case of OIDAR Services provided or agreed to be provided by a person located in non-taxable territory and received by a non-taxable online recipient.

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