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L&S Update

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

L&S GST Update
No. 60 of 2017

Non-rate Notifications including those extending due date for various GST Returns issued to bring into effect GST Council decisions

CBEC has issued various notifications and orders on 15th November 2017 to bring into effect the decisions taken by the GST Council in its 23rd Meeting held on 10th November, 2017.

S. No.	Notification	Subject	Remarks
1.	Notification No. 55/2017-Central Tax	This notification amends the Central Goods and Services Tax Rules, 2017 (“CGST Rules”). • Explanation to Rule 43(2) of CGST Rules inserted: Clarifies that aggregate value of exempt supplies (for Rules 42 & 43) excludes the value of supply of services where place of supply is in Nepal or Bhutan [such services are exempt under Notification No. 42/2017-Integrated Tax (Rate)]	Major change pertains to provision for manual filing of refund application and application for advance rulings.

S. No.	Notification	Subject	Remarks
	Notification No. 55/2017-Central Tax **(contd.)**	• Rules 97A and 107A inserted: Provides for manual filing and processing of application, intimation, reply, declaration, statement or electronic issuance of a notice, order or certificate in such Forms as appended to CGST Rules. • Form-GST-RFD-01 A inserted for manual filing of application for refund and Form-GST-RFD-01 B for manual generation of Refund Order.	For relevant forms, please see notification in CBEC portal or in www.gst.lakshmisri.com

S. No.	Notification	Subject	Remarks
	Notification No. 55/2017-Central Tax **(contd.)**	• Rules 109A inserted: provides for appointment of appellate authority to whom any person aggrieved by any decision or order passed under the CGST Act / SGST Act / UTGST Act may appeal to.	Appeal to be filed with Commissioner (Appeals) if order has been passed by Additional / Joint Commissioner; Appeal to be filed with Additional Commissioner (Appeals) if order is passed by Deputy / Asst. Commissioner or Superintendent.

S. No.	Notification	Subject	Remarks
2.	Notification No. 56/2017-Central Tax	Notifies the last date for filing Form GSTR-3B and payment of GST (and interest, penalty, fees etc.) for the month of: • January, 2018 as 20th February. 2018 • February, 2018 as 20th March, 2018 • March 2018 as 20th April, 2018	GSTR-3B return to be filed till March, 2018.

S. No.	Notification	Subject	Remarks
3.	Notification No. 57/2017-Central Tax	Notifies special procedure for furnishing details of outward supply by registered persons having aggregate turnover upto Rs. 1.5 crore. The last date for furnishing Form GSTR-1 for such small taxpayers during a quarter notified as below: • July – September, 2017 as 31st December, 2017 • October – December, 2017 as 15th February, 2018 • January – March, 2018 as 30th April, 2018	Small taxpayers having aggregate turnover upto Rs. 1.5 crore to furnish GSTR-1 on quarterly basis. Similar time extension for filing GSTR-2 and GSTR-3 to be notified later.

S. No.	Notification	Subject	Remarks
4.	Notification No. 58/2017-Central Tax	Extends the last date for filing GSTR-1 by registered persons having aggregate turnover of more than Rs. 1.5 crore. • For the months of July to October, 2017 –> 31st December, 2017 • November, 2017 –> 10th January, 2018 • December, 2017 –> 10th February, 2018 • January, 2018 –> 10th March, 2018 • February, 2018 –> 10th April, 2018 • March, 2018 –> 10th May, 2018	Similar time extension for filing GSTR-2 and GSTR-3 to be notified later.

S. No.	Notification	Subject	Remarks
5.	Notification No. 59/2017-Central Tax	Extends the last date for filing GSTR-4 return by a composition dealer for the quarter July – September, 2017 to 24^{th} December, 2017.	The date earlier notified for filing GSTR-4 return was 15^{th} November, 2017.
6.	Notification No. 60/2017-Central Tax	Extends the last date for filing GSTR-5 return by a non-resident taxable person for the months of July, August, September and October, 2017 to 11^{th} December, 2017.	

S. No.	Notification	Subject	Remarks
7.	Notification No. 61/2017-Central Tax	Extends the last date for filing GSTR-5A return by a person supplying online information and database access or retrieval (OIDAR) services from a place outside India to a non-taxable online recipient for the months of July, August, September and October, 2017 to 15th December, 2017.	
8.	Notification No. 62/2017-Central Tax	Extends the last date for filing GSTR-6 return by an Input Service Distributor (ISD) for the month of July, 2017 to 31st December, 2017.	The date earlier notified was 15th November, 2017. For subsequent months, due date will be notified later.

S. No.	Notification	Subject	Remarks
9.	Notification No. 63/2017-Central Tax	Extends the last date for filing Form GST ITC-04 (Intimation regarding goods sent to & received from job workers) for the quarter July - September’17 to 31st December 2017.	The date earlier notified for filing GST ITC-04 was 30th November, 2017.
10.	Notification No. 64/2017-Central Tax	Caps the amount of late fee payable by a registered person for failure to furnish GSTR-3B return for October, 2017 and onwards, by the due date to Rs. 25 per day. Such late fee in case of a NIL return for October 2017 onwards capped at Rs. 10 per day.	

S. No.	Notification	Subject	Remarks
11.	Notification No. 65/2017-Central Tax	Exempts persons making supplies of services [other than supplies specified under Section 9(5) of the CGST Act] though an electronic commerce operator who is required to collect tax at source under Section 52 of the CGST Act and having an aggregate turnover of less than Rs. 20 lakh [Rs. 10 lakh in case of special category States] in a financial year from mandatory registration under GST.	Persons making supply of goods through an electronic commerce operator who is required to collect tax at source are not covered under this notification.

S. No.	Notification	Subject	Remarks
12.	Notification No. 66/2017-Central Tax	Exempts all registered persons [except taxpayers who did not opt for composition levy under Section 10 of CGST Act] from payment of tax on advances received in case of supply of goods. The time of supply will be date of issuance of invoice as per Section 12(2)(a) of CGST Act.	This exemption was earlier available to only registered persons whose aggregate turnover in the preceding financial year or in the year in which registration was obtained did not exceed (not likely to exceed) Rs. 1.5 crore.

S. No.	Notification	Subject	Remarks
13.	Order No. 9/2017-GST and Order No. 10/2017-GST	Extends the last date for submission / revision of Form TRAN-1 to 27th December 2017	The Government had earlier extended the last date for submission / revision of Form TRAN-1 to 30th November, 2017.

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