

From	Karvy Data Management Services Ltd.
Date	October 20, 2017
Subject	Gist of notifications issued on 13 <sup>th</sup> October 2017
Category	Notification
Series	Karvy/GST/20

Eyeing the various difficulties being faced by the taxpayers post implementation of GST on 01<sup>st</sup> July 2017 to comply with the certain provisions of GST Law, The GST Council had made slew of announcement in its last 22<sup>nd</sup> meeting held at New Delhi on 06<sup>th</sup> October 2017. To give an effect to the announcement made by The GST Council, Govt. of India issued series of notifications on 13<sup>th</sup> October 2017.

**Below mentioned is the gist of important notifications issued by the Govt. of India on 13<sup>th</sup> October 2017:**

Sl. No.	Notification / order No. & Date	Coverage of the notification/order	Gist of the notification/order	Download link
1	01/2017-Central Tax dated 13-10-17	<b>Removing difficulties in implementation of Composition Scheme provisions:</b>		<a href="http://www.cbec.gov.in/resources/htdocs-cbec/gst/order1-cgst-central-tax.pdf">http://www.cbec.gov.in/resources/htdocs-cbec/gst/order1-cgst-central-tax.pdf</a>
		<b>Supplier of food &amp; beverages with services eligible for composition scheme even if exempt services are provided in addition to this</b>	A person who is engaged into <b>supply of food &amp; beverages with services along with supply of any exempt services</b> , the said person shall be eligible for the composition scheme under Section 10 of the CGST Act, 2017 which was earlier restricted in GST Law.	
		<b>Exempt services not to be included for calculating aggregate turnover</b>	In order to determine the eligibility for composition scheme, value of exempt supply of <b>services</b> shall not be considered	

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2	39/2017- Central Tax, dated 13-10- 17	<b>Empower State Tax officers for processing and grant of refund</b>	The Central Govt. empowers the proper officers appointed under SGST & UTGST Act 2017 to act as <b>officers for sanction of refund under Sec. 54 and 55 of CGST Act 2017</b> except for refunds of IGST paid on account of export out of India (Rule 96 of CGST Rules 2017)	<a href="http://www.cbec.gov.in/resources/htdocs-cbec/gst/notfctn-39-cgst-english.pdf">http://www.cbec.gov.in/resources/htdocs-cbec/gst/notfctn-39-cgst-english.pdf</a>
3	11/2017- Integrated Tax, dated 13- 10-17		<a href="http://www.cbec.gov.in/resources/htdocs-cbec/gst/notfctn-11-igst-english.pdf">http://www.cbec.gov.in/resources/htdocs-cbec/gst/notfctn-11-igst-english.pdf</a>	
4	40/2017- Central Tax, dated 13-10- 17	<b>Relief from payment of tax on receipt of advance by registered person having aggregate turnover upto 1.5 crore</b>	The Central Govt. specified that registered person having aggregate turnover upto 1.5 crore in the preceding FY or likely to have a turnover upto 1.5 crore in the FY in which registration has been obtained, shall pay tax on the outward taxable supplies of <b>goods</b> only at the time of supply which would be earliest of:  (i) date of invoice or  (ii) the last date on which invoice should have been issued (Sec. 12(2)(a) of CGST Act 2017 including the situations of change in rate of tax (Sec. 14 of CGST Act 2017)	<a href="http://www.cbec.gov.in/resources/htdocs-cbec/gst/notfctn-40-cgst-english.pdf">http://www.cbec.gov.in/resources/htdocs-cbec/gst/notfctn-40-cgst-english.pdf</a>
	The time of supply situation arising on account of receipt of advance against outward supplies of <b>goods</b> has been removed. Hence, a registered person with aggregate turnover of upto 1.5 crore is not required to pay tax on advances received towards outward supplies of <b>goods</b> .			
	It is important to note that payment of tax on account of receipt of advance towards outward supplies of <b>services</b> shall continue.			
5	41/2017- Central Tax, dated 13-10- 17	<b>Extension of time limit for filing of quarterly return (July-Sep)'17 in FORM GSTR-4 by a composition scheme dealer</b>	The Commissioner has extended the time limit for filing of quarterly return <b>in Form GSTR-4</b> for the period <b>July-Sep'17</b> by a Composition Scheme Dealer <b>till 15th November 2017</b>	<a href="http://www.cbec.gov.in/resources/htdocs-cbec/gst/notfctn-41-cgst-english.pdf">http://www.cbec.gov.in/resources/htdocs-cbec/gst/notfctn-41-cgst-english.pdf</a>

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6	42/2017-Central Tax, dated 13-10-17	<b>Extension of time limit for filing of return (July, Aug &amp; Sep)'17 in FORM GSTR-5A by a person supplying online information &amp; database access / retrieval services</b>	The Commissioner has extended the time limit for filing of return for the period <b>July'17, Aug'17 &amp; Sep'17 in Form GSTR-5A</b> by a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient till <b>20th November 2017. This notification shall be deemed to come into force from 15th Sep 2017.</b>	<a href="http://www.cbec.gov.in/resources//htdocs-cbec/gst/notfctn-42-cgst-english.pdf">http://www.cbec.gov.in/resources//htdocs-cbec/gst/notfctn-42-cgst-english.pdf</a>
7	43/2017-Central Tax, dated 13-10-17	<b>Extension of time limit for filing of return (July, Aug &amp; Sep)'17 in FORM GSTR-6 by the ISD</b>	The Commissioner has extended the time limit for filing of return for the period <b>July'17, Aug'17 &amp; Sep'17 in Form GSTR-6</b> by the Input Service Distributor (ISD) till <b>15th November 2017</b>	<a href="http://www.cbec.gov.in/resources//htdocs-cbec/gst/notfctn-43-cgst-english.pdf">http://www.cbec.gov.in/resources//htdocs-cbec/gst/notfctn-43-cgst-english.pdf</a>
8	44/2017-Central Tax, dated 13-10-17	<b>Extension of time limit for declaring eligible ITC in FORM GST ITC-01</b>	<p>The Commissioner has extended the time limit for filing of declaration by a registered person who becomes eligible to avail <b>ITC u/s 18 (1) of CGST Act 2017</b> during the period <b>July'17, Aug'17 &amp; Sep'17 in Form GST ITC -01 till 31st October 2017</b></p> <p>Section 18(1) of the CGST Act, 2017 prescribes <b>the availability of ITC</b> on the inputs held in stock and inputs contained in semi-finished or finished goods held in stock <b>in special circumstances like the persons applying for registration within 30 days from the date on which he become liable to registration, persons taking voluntary registration, persons ceasing to pay tax under composition scheme etc.</b></p>	<a href="http://www.cbec.gov.in/resources//htdocs-cbec/gst/notfctn-44-cgst-english.pdf">http://www.cbec.gov.in/resources//htdocs-cbec/gst/notfctn-44-cgst-english.pdf</a>

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9	45/2017- Central Tax, dated 13-10- 17	<b>Amendment in CGST Rules 2017 : The Central Govt. has notified certain amendment in CGST Rules 2017:</b>		<a href="http://www.cbec.gov.in/resources/htdocs-cbec/gst/notfctn-45-cgst-english.pdf">http://www.cbec.gov.in/resources/htdocs-cbec/gst/notfctn-45-cgst-english.pdf</a>
		<b>Sub-rule 3(A) in Rule 3 of CGST Rules is substituted</b>	<p>A person who has been granted registration on a provisional basis or who has been granted registration <b>under composition scheme</b> may opt to pay tax with effect from the <b>first day</b> of the month immediately succeeding the month in which he files an intimation in <b>FORM GST CMP-02 before 31st Mar 2018</b></p> <p>The registered person shall furnish the statement in <b>FORM GST ITC-03</b> within a period of <b>ninety days</b> from the day on which such person commences to pay tax under composition scheme</p> <p>Provided that the said persons shall not be allowed to furnish the declaration in <b>FORM GST TRAN-1</b> after the statement in <b>FORM GST ITC- 03</b> has been furnished.</p>	
		<b>Inclusion of new rule 46A in CGST Rules 2017</b>	A registered person supplying taxable as well as exempted goods or services or both to an <b>unregistered person</b> may issue a single " <b>invoice-cum-bill of supply</b> " for all such supplies	
		<b>Amendment under Rule 54(2) of CGST Rules 2017</b>	Insurance or a banking company or a financial institution, including a non-banking financial company shall issue " <b>consolidated tax invoice</b> " in lieu of " <b>tax invoice</b> " for the supply of services made during a month at the end of the month.	
		<b>Proviso inserted under Rule 62(1) of CGST Rules 2017</b>	Registered person opting to pay tax under <b>composition scheme</b> with effect from <b>first day of a month which is not the first month of a quarter</b> shall furnish the return in <b>FORM GSTR-4</b> for that period of the quarter for which he has paid tax under composition scheme and shall furnish the returns as applicable to him for the period of the quarter prior to opting to pay tax under composition scheme	
		<b>Revision in table 6 of Form GSTR-1</b>	Column with heading " <b>Cess</b> " has been inserted in table 6 of <b>Form GSTR-1</b> detailing "Zero rated supplies and Deemed Exports"	
		<b>Revision in table 4 of Form GSTR-1A</b>	Column with heading " <b>Cess</b> " has been inserted in table 4 of <b>Form GSTR-1A</b> detailing "Zero rated supplies and Deemed Exports"	
		<b>Inclusion of new instruction related to Form GSTR-4</b>	For the tax period <b>July-Sep'17 &amp; Oct-Dec'17, details of inward supplies received from a registered person (other than supplies attracting reverse charge) is not required to be furnished by a composition dealer in Form GSTR-4</b>	

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10	46/2017-Central Tax, dated 13-10-17	<b>Threshold limit increased for Composition Scheme Dealers</b>	<b>Threshold limit has been increased from Rs. 75 lakhs to Rs. 1 crore in respect of all eligible registered persons intending to opt for composition scheme</b> for all states other than the specified special category states (limit for specified category states has been increased from 50 lakhs to 75 lakhs)	<a href="http://www.cbec.gov.in/resources/htdocs-cbec/gst/notfctn-46-cgst-english.pdf">http://www.cbec.gov.in/resources/htdocs-cbec/gst/notfctn-46-cgst-english.pdf</a>
11	38/2017-Central Tax (Rate), dated 13-10-17	<b>Non applicability of RCM on account of intra-state purchases from unregistered person u/s 9(4) of CGST Act 2017</b>	Earlier exemption from payment of tax under reverse charge on account of intra-state purchases from unregistered dealer upto transaction value of INR 5000 per day was notified vide notification no. 8/2017-Central Tax (Rate)	<a href="http://www.cbec.gov.in/resources/htdocs-cbec/gst/notfctn-38-cgst-rate-english.pdf">http://www.cbec.gov.in/resources/htdocs-cbec/gst/notfctn-38-cgst-rate-english.pdf</a>
	38/2017-Union Territory tax (Rate) dated 13-10-17		The Central Govt. has now exempted entire payment of CGST by a registered person on account of <b>intra-state purchases</b> from unregistered person falling u/s 9(4) of CGST Act 2017 till 31st March 2017	
			It is important to note that payment of CGST by a registered person on account of <b>intra-state purchases</b> from a registered person for the classified list of goods & services falling u/s 9(3) of CGST Act 2017 shall continue	
12	32/2017 – Integrated Tax (Rate) dated 13-10-17	<b>Non applicability of RCM on account of inter-state purchases from unregistered person u/s 5(4) of IGST Act 2017</b>	The Central Govt. has exempted entire payment of IGST by a registered person on account of <b>inter-state purchases</b> from unregistered person falling u/s 5(4) of IGST Act 2017 till 31st March 2017	<a href="http://www.cbec.gov.in/resources/htdocs-cbec/gst/notfctn-32-igst-rate-english.pdf">http://www.cbec.gov.in/resources/htdocs-cbec/gst/notfctn-32-igst-rate-english.pdf</a>
			It is important to note that payment of IGST by a registered person on account of <b>inter-state purchases</b> from a registered person for classified list of goods & services falling u/s 5(3) of IGST Act 2017 shall continue	

Relevant notifications can be viewed by accessing the download link provided in each of the tables above.

### **About KARVY DATA MANAGEMENT SERVICES LTD.**

Karvy Data Management Services Limited (KDMSL), a GST Suvidha Provider which has developed ASP Solution for easing GST compliance for tax payers. Easy to use interfaces are made available at the disposal of the tax payers to simplify their compliances in terms of dashboards, MIS, returns, payments, refunds and other compliance process. So, 'HELP US HELP YOU' we offer following services for GST - GSP & ASP Services (on cloud or on premises) with ERP Integration and Vendor Management Solution. We also offer managed services for Outsourced GST Compliance which will take care of end to end compliances.

In India, GST Team of KDMSL are located in following cities: Hyderabad, Mumbai, Bangalore, New Delhi and Kolkata. For more information about KDMSL service offerings, visit [www.karvygst.com](http://www.karvygst.com)

Below are the co-ordinates of our representatives from GST Team across India:

Hyderabad: Mr. Vamsi Krishna Pothukuchi (8378976769)

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***Disclaimer: The interpretation of notification is for general information purpose only. Karvy Data Management Services Limited shall not accept any liability for any decision taken based on the advice. You should carefully study the situation and consult tax advisors before taking any decision.***