

From	Karvy Data Management Services Ltd.
Date	November 17, 2017
Subject	Gist of notifications issued by CBEC on 15 th Nov 2017
Category	Notification
Reference	Notification No. 55/2017-Central Tax; 56/2017-Central Tax; 57/2017-Central Tax; 58/2017-Central Tax; 59/2017-Central Tax; 60/2017-Central Tax; 61/2017-Central Tax; 62/2017-Central Tax; 63/2017-Central Tax; 64/2017-Central Tax; 65/2017-Central Tax; 66/2017-Central Tax dt. 15.11.2017
Series	Karvy/GST/23

With major announcement made by GST Council in the 23rd GST Council meeting held at Guwahati bringing relief to taxpayers in India by rationalising the compliance issues being faced post implementation of GST, Central Board of Excise and Customs (CBEC) issued series of notification on 15th Nov 2017 to give an effect to the recommendations of GST Council.

Below mentioned is the summary detailing the essence of important notifications issued by CBEC on 15th Nov 2017:

Sl. No.	Notification No. & Date	Coverage of the notification	Essence of the Notification	Download link
1	55/2017-Central Tax, dt. 15-11-2017	Twelfth amendment to CGST Rules, 2017:		http://www.cbec.gov.in/resources/htdocs-cbec/gst/notfctn-55-central-tax-english.pdf
		Insertion of Rule 97A	In respect of refund process , any electronic filing of an application, intimation, reply, declaration, statement or electronic issuance of a notice, order or certificate on the common portal shall in this respect include manual filing of the applications in such Forms as appended to these rules	
		Insertion of Rule 107A	In respect of advance ruling process , any electronic filing of an application, intimation, reply, declaration, statement or electronic issuance of a notice, order or certificate on the common portal shall in this respect include manual filing of the applications in such Forms as appended to these rules	

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1	55/2017- Central Tax, dt. 15-11-2017	Insertion of Rule 109A: Appointment of Appellate Authority	Any person aggrieved by any decision or order passed under CGST Act / SGST Act / UTGST Act may appeal within three months from the date of the communication OR An Officer directed under sec. 107 (2) of CGST Act 2017 may appeal against any decision or order passed under CGST Act / SGST Act / UTGST Act may appeal within six months from the date of the communication of the order to:	http://www.cbec.gov.in/resources/htdocs-cbec/gst/notfctn-55-central-tax-english.pdf
			(a) The Commissioner (Appeals) where a decision is passed by Additional or Joint Commissioner	
			(b) The Additional Commissioner (Appeals) where a decision is passed by Deputy or Assistant Commissioner or Superintendent	
		Insertion of Manual Application for Refund Form - FORM-GST-RFD-01 A		
2	56/2017- Central Tax, dt. 15-11-2017	Mandate the furnishing of return in FORM GSTR-3B till March, 2018	All registered taxpayers shall furnish return in Form GSTR-3B along with payment of tax till March'2018 by 20th of the month succeeding the particular tax period.	http://www.cbec.gov.in/resources/htdocs-cbec/gst/notfctn-56-central-tax-english.pdf
3	57/2017- Central Tax, dt. 15-11-2017	Quarterly furnishing of FORM GSTR-1 for those taxpayers with aggregate turnover of upto Rs.1.5 crore	All registered taxpayers having an aggregate turnover of upto Rs. 1.5 crore in the preceding financial year shall file return in Form GSTR-1 on quarterly basis with timeline for filing of GSTR-1 till March'2018 is stated below:	http://www.cbec.gov.in/resources/htdocs-cbec/gst/notfctn-57-central-tax-english.pdf
		Period	Timeline for furnishing details in Form GSTR-1	
		July-Sep'2017	31st December 2017	
		Oct-Dec'2017	15th February 2018	
		Jan-Mar'2018	30th April 2018	

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4	58/2017- Central Tax, dt. 15-11-2017	Extend the due dates for filing of return in FORM GSTR-1 for those taxpayers with aggregate turnover of more than Rs.1.5 crore	All registered taxpayers with aggregate turnover of more than Rs. 1.5 crore in the preceding financial year shall file return in Form GSTR-1 on monthly basis with extended timeline for filing GSTR-1 till March'2018 is stated below:	http://www.cbec.gov.in/resources/htdocs-cbec/gst/notfctn-58-central-tax-english.pdf
		Period	Timeline for furnishing details in Form GSTR-1	
		July-Oct'2017	31st December 2017	
		Nov'2017	10th January 2018	
		Dec'2017	10th February 2018	
		Jan'2018	10th March 2018	
		Feb'2018	10th April 2018	
March'2018	10th May 2018			
5	59/2017- Central Tax, dt. 15-11-2017	Extend the time limit for filing of return in FORM GSTR-4	All registered taxpayer who have opted composition scheme can now file their quarterly return in Form GSTR-4 for the period July-Sep'2017 by 15th Nov 2017	http://www.cbec.gov.in/resources/htdocs-cbec/gst/notfctn-59-central-tax-english.pdf
6	60/2017- Central Tax, dt. 15-11-2017	Extend the time limit for furnishing the return in FORM GSTR-5, for the period July to October'2017	All registered non-resident taxpayers shall file return in Form GSTR-5 for the period July'17 to Oct'17 on monthly basis till 11th December 2017	http://www.cbec.gov.in/resources/htdocs-cbec/gst/notfctn-60-central-tax-english.pdf
7	61/2017- Central Tax, dt. 15-11-2017	Extend the time limit for furnishing the return in FORM GSTR-5A, for the period July to October'2017	A person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient shall file return in Form GSTR-5A for the period July'17 to Oct'17 on monthly basis till 15th December 2017	http://www.cbec.gov.in/resources/htdocs-cbec/gst/notfctn-61-central-tax-english.pdf

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8	62/2017- Central Tax, dt. 15-11-2017	Extend the time limit for furnishing the return in FORM GSTR-6 for the month of July' 2017	An Input Service Distributor (ISD) shall now file return in Form GSTR-6 for the month of July'17 till 31st December 2017	http://www.cbec.gov.in/resources/htdocs-cbec/gst/notfctn-62-central-tax-english.pdf
		Timeline for filing the return in Form GSTR-6 for the period Aug'17 to Oct'17	Further due date for filing return in For GSTR-6 for the month Aug'17 to Oct'17 shall be subsequently notified by the Govt. of India	
9	63/2017- Central Tax, dt. 15-11-2017	Extend the due date for submission of details in FORM GST-ITC-04 for the period July'17 to Sep'17	Details of goods supplied by the Principal to Job worker and bringing such goods back to the premises of Principal from the Job worker location on the basis of challan shall be furnished in Form GST-ITC-04 by the Principal for the quarter July'17 to Sep'17 till 31st December 2017	http://www.cbec.gov.in/resources/htdocs-cbec/gst/notfctn-63-central-tax-english.pdf
10	64/2017- Central Tax, dt. 15-11-2017	Maximum late fee payable for delayed filing of return in FORM GSTR-3B from October, 2017 onwards	Limit has been set for late fee payable by the taxpayers on account of delay in filing of return in Form GSTR-3B for the month October'17 onwards which are as follows:	http://www.cbec.gov.in/resources/htdocs-cbec/gst/notfctn-64-central-tax-english.pdf
			(a) For GSTR-3B return having tax liability - Rs.50/- per day (Rs. 25 each under CGST & SGST head)	
			(b) For GSTR-3B return having NIL tax liability - Rs.20/- per day (Rs. 10 each under CGST & SGST head)	

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11	65/2017- Central Tax, dt. 15-11-2017	Exempt suppliers of services through an e-commerce platform from obtaining compulsory registration	A person having aggregate turnover upto Rs. 20 lakhs in the preceding financial year (Rs. 10 lakhs for special category states except J&K) making supply of services through an e-commerce operator is now exempted from obtaining compulsory registration under GST	http://www.cbec.gov.in/resources/htdocs-cbec/gst/notfctn-65-central-tax-english.pdf
			It is important to note that a person supplying Goods through an e-commerce operator even with aggregate turnover upto Rs. 20 lakhs will have to take compulsory registration under GST as per Sec. 24 of CGST Act 2017	
12	66/2017- Central Tax, dt. 15-11-2017	Exempt all taxpayers from payment of tax on advances received in case of supply of goods	A registered person other than a person registered under composition scheme supplying goods will not be required to pay tax on account of receipt of advance payment in respect of such supply of goods. (Time of supply of goods provision as per Sec. 12 (a) & Sec. 14 of CGST Act 2017 is only applicable)	http://www.cbec.gov.in/resources/htdocs-cbec/gst/notfctn-66-central-tax-english.pdf
			Earlier the exemption from payment of tax on account of receipt of advance payment in respect of supply of goods was extended only to the taxpayers with aggregate turnover upto Rs. 1.5 crore vide notification no. 40/2017-Central Tax dt. 13th Oct 2017	
			It is important to note that payment of tax on account of receipt of advance payment in respect of supply of services still continues in GST. This has not been exempted.	
			It is also important to note that such exemption from payment of tax on receipt of advance for supplying goods will be effective from 15th Nov 2017. Hence, any advances received by a registered person till 14th Nov 2017 for supplying goods , advance tax shall be paid. Of course taxpayer needs to check with the aggregate turnover limit of Rs. 1.5 crore in order to determine the advance tax liability till 14th Nov 2017 applicable from 13th Oct 2017	

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

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

Hyderabad: Mr. Vamsi Krishna Pothukuchi (8378976769) & Mr. Dipak Tiwary (9823741187)

Mumbai: Mr. Deep Anandani (9820313095)

Bangalore: Mr. Vamsi Krishna Pothukuchi (8378976769)

New Delhi: Ms. Priyanka Mathur (9953563996)

Kolkata: Ms. Ishika Agrawal (8820253344) & Mr. Vijay Kumar Gupta (9339355647)

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.