

From	Karvy Data Management Services Ltd.
Date	January 04, 2019
Subject	Gist of notifications issued by CBIC giving effect to the 31 st GST Council decisions
Category	Notifications
Reference	Notification No. 67/2018-CT to 79/2018-CT dt. 31.12.2018, 29/2018-CT (Rate) dt. 31.12.2018 & 04/2018-IT dt. 31.12.2018
Series	Karvy/GST/91

Central Board of Indirect Taxes and Customs (CBIC) has recently issued series of notification giving effect to the announcements made in the 31st GST Council meeting held on 22nd December 2018. Key highlights of the notifications are:

Extension in timeline for competing migration process for certain class of taxpayers.

Extension in timeline for furnishing return in Form GSTR-3B and outward supply details in Form GSTR-1 by newly migrated taxpayers.

Due date extended for furnishing job work data in Form GST ITC-04 for the period July 17 – Dec 18.

Non applicability of GST TDS provision for supplies made between Government Departments and PSUs.

Late fees waived of for delay in filing of Form GSTR-1, GSTR-3B and GSTR-4 for the period July 17 – Sep 18 in specified cases.

Amendment in CGST Rules related to the modifications in Form GST RFD-01, Form GSTR-9/9A and GSTR-9C and other amendments.

Notifying services to fall within the ambit of Reverse Charge Mechanism (RCM).

Amendment in the IGST Rules specifying the manner of determination of Place of supply (POS) attributable to different States or UTs.

Gist of the notifications detailing the essence of the enabling provisions has been tabulated in the below mentioned manner:

Sl. No.	Notification No. & Date	Coverage of the notification	Essence of the Notification	Download link
1	67/2018-CT dt. 31.12.2018	Time period extended for completing the migration procedure	<p>Taxpayers who received Provisional ID till 31.12.17 but did not file the complete Form GST REG-26 shall furnish the details in table as mentioned in notification no. 31/2018-CT dt. 06.08.18 to the jurisdictional nodal officer of the Central Government or State Government on or before the 31.01.2019.</p> <p>On receipt of the email from GSTN, taxpayer shall apply for registration at the portal in the "Services" tab and filling up the application in Form GST REG-01.</p> <p>After due approval of the application by the proper officer, such taxpayers will receive an email from GSTN mentioning ARN, a new GSTIN and a new access token.</p> <p>Upon receipt, such taxpayers are required to furnish the details (New GSTIN, Access Token for new GSTIN, ARN of new application & Old GSTIN (PID)) to GSTN by e-mail, on or before the 28.02.2019, to migration@gstn.org.in</p>	http://www.cbic.gov.in/resources/htdocs-cbec/gst/notfctn-67-central-tax-english-2018.pdf;jsessionid=F31A34FFB3069F7F6F839A914A61B971
2	68/2018-CT dt. 31.12.2018	Due date for filing Form GSTR-3B for the period July 17 to Feb 19 extended for the newly migrated taxpayers	Taxpayers who have obtained GSTIN in terms of notification no. 31/2018-CT dt. 06.08.18 and 67/2018-CT dt. 31.12.18 shall furnish return in Form GSTR-3B for the period July 2017 - February 2019 on or before 31.03.2019 .	http://www.cbic.gov.in/resources/htdocs-cbec/gst/notfctn-68-central-tax-english-2018.pdf
3	69/2018-CT dt. 31.12.2018			http://www.cbic.gov.in/resources/htdocs-cbec/gst/notfctn-69-central-tax-english-2018.pdf;jsessionid=F156AB853852DAE122D8127BBD24F01E
4	70/2018-CT dt. 31.12.2018			http://www.cbic.gov.in/resources/htdocs-cbec/gst/notfctn-70-central-tax-english-2018.pdf;jsessionid=21C19697C54EBFE312308F808D083B19

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5	71/2018-CT dt. 31.12.2018	Due date for filing Form GSTR-1 for the period July 17 to Dec 18 extended for the newly migrated taxpayers having aggregate turnover of up to Rs. 1.5 Crore	Taxpayers having aggregate turnover of up to Rs. 1.5 Crore in the preceding or the current financial year and who have obtained GSTIN in terms of notification no. 31/2018-CT dt. 06.08.18 and 67/2018-CT dt. 31.12.18 shall furnish details of outward supplies in Form GSTR-1 for the period July 2017 - December 2018 on or before 31.03.2019 .	http://www.cbic.gov.in/resources/hdocs-cbec/gst/notfctn-71-central-tax-english-2018.pdf;jsessionid=1D2E9749D2F901AC7BC97DE3865B1066
6	72/2018-CT dt. 31.12.2018	Due date for filing Form GSTR-1 for the period July 17 to Feb 19 extended for the newly migrated taxpayers having aggregate turnover of more than Rs. 1.5 Crore	Taxpayers having aggregate turnover of more than Rs. 1.5 Crore in the preceding or the current financial year and who have obtained GSTIN in terms of notification no. 31/2018-CT dt. 06.08.18 and 67/2018-CT dt. 31.12.18 shall furnish details of outward supplies in Form GSTR-1 for the period July 2017 - February 2019 on or before 31.03.2019 .	http://www.cbic.gov.in/resources/hdocs-cbec/gst/notfctn-72-central-tax-english-2018.pdf;jsessionid=D99411C725671037DE39C8B91E1C1FCD
7	73/2018-CT dt. 31.12.2018	Non-applicability of GST TDS provision for supplies made between Govt. Departments and PSUs	Provision of GST TDS u/s 51 of CGST Act 2017 read with notification no. 50/2018-CT dt. 13.09.18, shall not apply towards supply of goods or services or both between Government Departments and Public Sector Undertakings.	http://www.cbic.gov.in/resources/hdocs-cbec/gst/notfctn-73-central-tax-english-2018.pdf
8	74/2018-CT dt. 31.12.2018		Amendment to the CGST Rules 2017	http://www.cbic.gov.in/resources/hdocs-cbec/gst/notfctn-74-central-tax-english-2018.pdf;jsessionid=B1729EB3C344A7CB7F30C8883B05ADE6
i		Manner of registration application by persons required to collect tax u/s 52 of CGST Act 2017	The person shall mention the name of the State or Union territory in PART A of the application in FORM GST REG-07 and mention the name of the State or Union territory in PART B thereof in which the principal place of business is located, which may be different from the State or Union territory mentioned in PART A.	

ii	Amendment in the manner of disclosure of job work related data by the principal in Form GST ITC-04 u/r 45 (3) of CGST Rules 2017	The details of challans in respect of goods sent from one job worker to another during a quarter shall not be included in Form GST ITC-04.
iii	Amendment to the provision related to the particulars of Tax Invoicing, Bill of Supply, Consolidated Tax Invoice or any document in lieu thereof and ticket u/r 46, 49 & 54 of CGST Rules 2017	The signature or digital signature of the supplier or authorised representative shall not be required in the case of issuance of an electronic invoice, an electronic bill of supply, a consolidated tax invoice or any document in lieu thereof and ticket under Rule 46, 49 and 54 of CGST Rules 2017 in accordance with the provisions of the Information Technology Act, 2000 (21 of 2000)
iv	Definition of the term "Relevant Period" & "Adjusted Total Turnover" for the purpose of computation of refund under inverted duty structure under sub-rule 5 of CGST Rule 2017	Definition of the term "Relevant Period" & "Adjusted Total Turnover" for the purpose of computation of refund under inverted duty structure shall have the same meaning as defined under sub-rule (4) of Rule 89 of CGST Rules 2017
v	Amendment to the provision of refund of IGST on goods or services exported out of India u/r 96 of CGST Rule 2017	The shipping bill filed by an exporter of goods shall be deemed to be an application for refund of integrated tax paid on the goods exported out of India and such application shall be deemed to have been filed only when: (a) the person in charge of the conveyance carrying the export goods duly files a departure manifest or an export manifest or an export report covering the number and the date of shipping bills or bills of export; and (b) the applicant has furnished a valid return in FORM GSTR-3 or FORM GSTR-3B.
vi	Insertion of Rule 109B towards: Notice to person and order of revisional authority in case of revision	Sub-Rule (1): Where the Revisional Authority decides to pass an order in revision under section 108 which is likely to affect the person adversely, the Revisional Authority shall serve on him a notice in FORM GST RVN-01 and shall give him a reasonable opportunity of being heard. Sub-Rule (2): 2. The Revisional Authority shall, along with its order under sub-section (1) of section 108, issue a summary of the order in FORM GST APL-04 clearly indicating the final amount of demand confirmed

vii	Insertion of Rule 138E towards: Restriction on furnishing of information in PART A of FORM GST EWB-01		<p>No person (including a consignor, consignee, transporter, an e-commerce operator or a courier agency) shall be allowed to furnish the information in PART A of FORM GST EWB-01 in respect of a registered person, whether as a supplier or a recipient, who:</p> <p>(a) being a taxpayer under composition scheme has not furnished the returns for two consecutive tax periods; (b) being a regular taxpayer has not furnished the returns for a two consecutive months</p> <p>The taxpayer may submit a request in writing with the Commissioner, showing the sufficient cause and reason for non-submission of return.</p> <p>Upon satisfaction of the reasons shown by the taxpayer, the Commissioner may allow furnishing of the said information in PART A of FORM GST EWB 01.</p> <p>The Commissioner may also reject the request of the taxpayer by passing a rejection order after giving the taxpayer a reasonable opportunity of being heard.</p>	
viii	Amendment of Forms		Form GST RFD-01, GST RFD-01A, Annual Return Form GSTR-9/9A, Reconciliation Statement Form GSTR-9C and Form GST APL-04 has been amended.	
ix	Insertion of Forms		Form GST RVN-01 has been inserted	
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9	75/2018-CT dt. 31.12.2018	Waiver of late fee payable on account of delay in filing Form GSTR-1 for the period July 17 to Sep 18 in certain cases	Late fees payable on account of delay in filing of Form GSTR-1 for the period July 17 - Sep 18 by the due date shall be waived of for the taxpayers who file the Form GSTR-1 for the said period between 22.12.2018 to 31.03.2019.	http://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-75-central-tax-english-2018.pdf;jsessionid=1FB9C758195D4C225EF0B1FFD87FFBF2
10	76/2018-CT dt. 31.12.2018	Waiver of late fee payable on account of delay in filing Form GSTR-3B for the period July 17 to Sep 18 in certain cases	Late fees payable on account of delay in filing of Form GSTR-3B for the period July 17 - Sep 18 by the due date shall be waived of for the taxpayers who file the Form GSTR-3B for the said period between 22.12.2018 to 31.03.2019.	http://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-76-central-tax-english-2018.pdf;jsessionid=1D195BDEEEF311E34AC16876AE7EB5A

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11	77/2018-CT dt. 31.12.2018	Waiver of late fee payable on account of delay in filing Form GSTR-4 for the period July 17 to Sep 18 in certain cases	Late fees payable on account of delay in filing of Form GSTR-4 for the period July 17 - Sep 18 by the due date shall be waived of for the taxpayers who file the Form GSTR-4 for the said period between 22.12.2018 to 31.03.2019.	http://www.cbic.gov.in/resources/htdocs-cbec/gst/notfctn-77-central-tax-english-2018.pdf
12	78/2018-CT dt. 31.12.2018	Due date for filing Form GST ITC-04 for the period July 17 - Dec 18 extended till 31.03.2019	Due date for furnishing job work related data by the principal in Form GST ITC-04 for the period July 17 to December 18 has been extended till 31.03.2019.	http://www.cbic.gov.in/resources/htdocs-cbec/gst/notfctn-78-central-tax-english-2018.pdf;jsessionid=AA3F1511F613676A7E4423C4D253D981
13	79/2018-CT dt. 31.12.2018	Power under Sec. 73, 74, 75 & 76 of CGST Act 2017 (Demands & Recovery) extended to the Central Tax Officer & to the officers sub-ordinate to him	The power of demands and recovery under Sec. 73, 74, 75 & 76 of CGST Act 2017 shall be extended to the Central Tax Officer & to the officer's sub-ordinate to him. Refer notification no. 02/2017-CT dated 19.06.2017	http://www.cbic.gov.in/resources/htdocs-cbec/gst/notfctn-79-central-tax-english-2018.pdf;jsessionid=BACF7C534556816C3DFBF47CFC94D50F
14	29/2018-CT (Rate) dt. 31.12.2018	Non-applicability of RCM on account of GTA services provided to a Govt. Establishments, Local Authorities' or Govt. Agencies registered under GST as a TDS Deductor u/s 51 of CGST Act 2017	Proviso has been inserted in the notification no. 13/2017-CT (Rate) dt. 28.06.17 applicable for notified list of services falling within the ambit of RCM – The provision of RCM shall not be applicable where the services by way of transport of goods by road is provided by a GTA (Goods Transport Agency) to a Govt. Establishment, Local Authority or Govt. Agencies registered under GST Law for the purpose of deducting TDS u/s 51 of CGST Act 2017 and not for making any taxable supply of goods or services.	http://www.cbic.gov.in/resources/htdocs-cbec/gst/notfctn-29-2018-cgst-rate-english.pdf;jsessionid=F8729E7B699A93B403413831346EA459

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15	29/2018-CT (Rate) dt. 31.12.2018	Notifying services to fall within the ambit of RCM	<p>Services provided by business facilitator (BF) to a banking company located in a taxable territory</p> <p>Services provided by an agent of business correspondent (BC) to business correspondent (BC) located in a taxable territory</p> <p>Security services (services provided by way of supply of security personnel) provided by a person other a body corporate to a registered person located in a taxable territory.</p> <p>The provision of RCM for security services shall not be applicable where such services are provided: (i) to a Govt. Establishment, Local Authority or Govt. Agencies registered under GST Law for the purpose of deducting TDS u/s 51 of CGST Act 2017 and not for making any taxable supply of goods or services; and (ii) to a person registered under the composition scheme u/s 10 of CGST Act 2017.</p>	http://www.cbic.gov.in/resources/htdocs-cbec/gst/notfctn-29-2018-cgst-rate-english.pdf;jsessionid=F8729E7B699A93B403413831346EA459
			<p>The provision of notification no. 29/2018-CT (Rate) dt. 31.12.2018 shall come into force on 01.01.2019</p>	
16	04/2018-IT dt. 31.12.2018		<p>Amendment to the IGST Rules</p>	http://www.cbic.gov.in/resources/htdocs-cbec/gst/notfctn-4-2018-igst-english.pdf;jsessionid=E6F01CC94AC9E2708EE5E544002519B3
i	<p>Insertion of Rule 4 to the IGST Rules 2017 - Determining the Place of supply of services (POS) attributable to different States or UTs where an immovable property or boat or vessel is located in more than one State or UT</p>		<p>The Place of supply (POS) of services in relation to immovable property, lodging in hotel or boat or vessel, other ancillary services under Sec. 12 (3) of IGST Act 2017, where such property or boat or vessel is located in more than one State or UTs and in absence of any contract or agreement between the supplier and recipient of services for separately collecting or determining the value of the services in each such State or UT, shall be determined in the manner as mentioned in Rule 4 of IGST Rules 2017:</p>	
a	<p>In case of services provided by way of lodging accommodation by a hotel where such hotel is a single property located in two or more contiguous State or UTs or both - The supply of services shall be treated as made in each of the respective State or UTs, in proportion to the number of nights stayed in such property.</p>			

b	In case of all other services in relation to immovable property including services by way of accommodation in any immovable property for organising marriage or reception etc. where such property is a single property located in two or more contiguous State or UTs or both - The supply of services shall be treated as made in each of the respective State or UTs, in proportion to the area of the immovable property lying in each State or UT.	
c	In case of services provided by way of lodging accommodation by a house boat or any other vessel and ancillary services - The supply of services shall be treated as made in each of the respective State or UTs, in proportion to the time spent by the boat or vessel in each such State or UT.	
ii	Insertion of Rule 5 to the IGST Rules 2017 - Determining the Place of supply of services (POS) attributable to different States or UTs where the services by way of organisation of cultural, artistic etc. events are supplied to an unregistered person and its held in India in more than one State or UTs	The Place of supply (POS) of services in relation to the services by way of organisation of cultural, artistic, sporting etc. events under Sec. 12 (7) of IGST Act 2017, where such services are supplied to an unregistered person and its held in India in more than one State or UTs and a consolidated amount is charged for supply of such services and in absence of any contract or agreement between the supplier and recipient of services for separately collecting or determining the value of the services in each such State or UT, shall be determined by application of generally accepted accounting principles under Rule 5 of IGST Rules 2017.
iii	Insertion of Rule 6 to the IGST Rules 2017 - Determining the Place of supply of services (POS) attributable to different States or UTs where the supply of services is related to leased circuit installed in more than one State or UTs	The Place of supply (POS) of services in relation to the supply of services relating to the leased circuit under Sec. 12 (11) of IGST Act 2017, where the circuit is installed in more than one State or UTs and a consolidated amount is charged for supply of such services and in absence of any contract or agreement between the supplier and recipient of services for separately collecting or determining the value of the services in each such State or UT, shall be determined in the manner as mentioned in Rule 6 of IGST Rule 2017:
a	The number of points in a circuit shall be determined: <ul style="list-style-type: none"> √ In the case of a circuit between two points or places, the starting point or place of the circuit and the end point or place of the circuit will invariably constitute two points; √ Any intermediate point or place in the circuit will also constitute a point provided that the benefit of the leased circuit is also available at that intermediate point 	
b	The supply of services shall be treated as made in each of the respective States or UTs, in proportion to the number of points lying in the State or UT.	

iv	<p>Insertion of Rule 7 to the IGST Rules 2017 - Determining the Place of supply of services (POS) attributable to different States or UTs where the services is supplied in respect of goods which are required to be made physically available by the recipient of services to the supplier of services (one of them is located outside India)</p>	<p>The Place of supply (POS) of services in relation to the supply of services in respect of goods which are required to be made physically available by the recipient of services to the supplier of services or in the case of services supplied to an individual, where the location of the supplier of services or the location of the recipient of services is outside India under Sec. 13 (7) of IGST Act 2017 and where such services are supplied in more than one State or UT and in absence of any contract or agreement between the supplier and recipient of services for separately collecting or determining the value of the services in each such State or UT, shall be determined in the manner as mentioned in Rule 7 of IGST Rule 2017:</p>
a	<p>In the case of services supplied on the same goods, by equally dividing the value of the service in each of the States and UTs where the service is performed</p>	
b	<p>In the case of services supplied on different goods, by taking the ratio of the invoice value of goods in each of the States and UTs, on which service is performed, as the ratio of the value of the service performed in each State or UT;</p>	
c	<p>In the case of services supplied to individuals, by applying the generally accepted accounting principles.</p>	
v	<p>Insertion of Rule 8 to the IGST Rules 2017 - Determining the Place of supply of services (POS) attributable to different States or UTs where the services is supplied in relation to an immovable property, including the services of a real estate agents, architects, experts etc. (where either the supplier or recipient of services is located outside India)</p>	<p>The Place of supply (POS) of services in relation to an immovable property, including the services of a real estate agents, architects, experts etc., where either the supplier or recipient of services is located outside India under Sec. 13 (7) of IGST Act 2017 and where such services are supplied in more than one State or UT and in absence of any contract or agreement between the supplier and recipient of services for separately collecting or determining the value of the services in each such State or UT, shall be determined by applying the provisions of Rule 4 of IGST Rules 2017 as mentioned in Rule 8 of IGST Rule 2017.</p>
vi	<p>Insertion of Rule 9 to the IGST Rules 2017 - Determining the Place of supply of services (POS) attributable to different States or UTs where the services is supplied by way of organisation of cultural, artistic etc. events (where either the supplier or recipient of services is located outside India)</p>	<p>The Place of supply (POS) of services by way of organisation of cultural, artistic etc. events, where either the supplier or recipient of services is located outside India under Sec. 13 (7) of IGST Act 2017 and where such services are supplied in more than one State or UT and in absence of any contract or agreement between the supplier and recipient of services for separately collecting or determining the value of the services in each such State or UT, shall be determined by applying the provisions of Rule 5 of IGST Rules 2017 as mentioned in Rule 9 of IGST Rule 2017.</p>

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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, Chennai, Pune 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. Avdhesh Heda (9130561253)

Pune: Mr. Avdhesh Heda (9130561253)

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

New Delhi: Ms. Priyanka Mathur (9953563996)

Kolkata: Mr. Vijay Kumar Gupta (9339355647)

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

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