

From	Karvy Data Management Services Ltd.
Date	February 01, 2019
Subject	Summary of recent notifications issued by CBIC to be effective from 01.02.2019
Category	Notifications
Reference	Notification No. 02/2019-CT to 07/2019-CT dt. 29.01.2019, 01/2019-IT dt. 29.01.2019, 01/2019-UTT dt. 29.01.2019, 01/2019-GST Compensation dt. 29.01.2019, 03/2019-IT dt. 29.01.2019 & 01/2019-CT (Rate) dt. 29.01.2019
Series	Karvy/GST/99

Central Board of Indirect Taxes and Customs (CBIC) has recently issued series of notification bringing into effect major changes in GST Law to be effective from 1st Feb 2019. Key highlights of the notifications are:

CGST Amendment Act 2018 (with few exceptions) has been notified.

IGST Amendment Act 2018 has been notified.

UTGST Amendment Act 2018 has been notified.

GST Compensation to States Amendment Act 2018 has been notified.

Six States - Arunachal Pradesh, Assam, Himachal Pradesh, Meghalaya, Sikkim and Uttarakhand shall not be considered as “special category states” w.e.f 01.02.2019 for the purpose of registration under GST Law.

Due date for furnishing data in FORM GSTR-7 for the period Oct'18 - Dec'18 has been extended till 28.02.2019.

Procedure introduced for transfer of credit on obtaining separate registration for multiple places of business within a State or Union territory.

Particulars defined for a Credit Note or a Debit Note to be issued in the GST regime.

Additional activities that a GST Practitioner can undertake on behalf of a registered person has been introduced.

Proviso inserted related to the revalidation of provisional refund order, final refund order and refund payment advice by the proper officer

Modifications in few of the Forms under CGST Rules 2017.

Jurisdiction of the Joint Commissioner (Appeals) has been defined.

Notification having coverage over RCM applicability on supplies from unregistered persons has been withdrawn.

Summary 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	02/2019-CT dt. 29.01.2019	CGST Amendment Act 2018 notified to be effective from 01.02.2019	<p>CGST Amendment Act 2018 has been notified to be effective from 01.02.2019 except for the below mentioned provisions:</p> <p>Clause (b) of Sec. 8 - Amendment to Sec. 16 of CGST Act 2017 which refers to Sec. 41 of CGST Act 2017 dealing with the availability of provisional input tax credit in the hands of the recipient.</p> <p>Sec. 17 - Amendment to Sec. 39 of CGST Act 2017 dealing with the filing of return.</p> <p>Sec. 18 - Insertion of new Sec. 43A dealing with the procedure for furnishing return and availing input tax credit.</p> <p>Clause (a) of Sec. 20 - Amendment to Sec. 49 of CGST Act 2017 dealing with the ITC to be credited to the electronic credit ledger as self-assessed in the return by the recipient.</p> <p>Sub-clause (i) of Clause (b) & Sub-clause (i) of Clause (c) of Sec. 28 - Amendment to Sec. 140 of CGST Act 2017, bringing the coverage of "CENVAT Credit and Eligible Duties" under the same explanation.</p>	http://www.cbic.gov.in/resources/htdocs-cbec/gst/notfctn-02-central-tax-english-2019.pdf;jsessionid=D4F362CBDE34694F925358478B37BD33
2	01/2019-IT dt. 29.01.2019	IGST Amendment Act 2018 notified to be effective from 01.02.2019	IGST Amendment Act 2018 has been notified to be effective from 01.02.2019.	http://www.cbic.gov.in/resources/htdocs-cbec/gst/notfctn-1-2019-igst-english.pdf;jsessionid=8BCE662AD0304DC8B6CDCB5DFD3F90A5
3	01/2019-UTT dt. 29.01.2019	UTGST Amendment Act 2018 notified to be effective from 01.02.2019	UTGST Amendment Act 2018 has been notified to be effective from 01.02.2019.	http://www.cbic.gov.in/resources/htdocs-cbec/gst/Notification-01-2019-Union-Territory-Tax-English.pdf

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4	01/2019-GST Compensation dt. 29.01.2019	GST Compensation to States Amendment Act 2018 notified to be effective from 01.02.2019	GST Compensation to States Amendment Act 2018 has been notified to be effective from 01.02.2019.	http://www.cbic.gov.in/resources/htdocs-cbec/gst/notfctn-1-compensation2019-english.pdf;jsessionid=C596424845F7BFF0D1613F48EC205AF3
5	03/2019-CT dt. 29.01.2019	Amendment to the CGST Rules 2017		http://www.cbic.gov.in/resources/htdocs-cbec/gst/notfctn-03-central-tax-english-2019.pdf;jsessionid=E30A8E96341C2D12B6E91DCDBC836059
i	Amendment to Rule 11 of CGST Rules 2017 - Separate registration for multiple places of business within a State or a UT	A registered person having multiple places of business within a State or UT, requiring a separate registration for any place of business, shall be granted separate registration in respect of each such place of business subject to the following conditions:		
		(a) such person has more than one place of business		
		(b) such person shall not pay tax under composition scheme for any of his place of business if he is paying tax as a regular taxpayer for any other place of business		
		(c) all separately registered places of business of such person shall pay tax on supply of goods or services made to another registered place of business of such person and issue a tax invoice or a bill of supply, as the case may be, for such supply		
		A separate application in FORM GST REG-01 shall be made to obtain separate registration in respect of such place of business.		
ii	Insertion of Rule 21A of CGST Rules 2017 - Suspension of registration	Upon application for cancellation of registration by the registered person, the registration shall be deemed to be suspended from the date of submission of the application or the date from which the cancellation is sought, whichever is later.		
		A proper officer may provide a reasonable opportunity of being heard to a registered person, where he has reasons to believe that the registration of a person is liable to be cancelled. The proper officer shall determine the effective date of suspension of registration.		
		A registered person, whose registration has been suspended, shall not make any taxable supply during the period of suspension and shall not be required to furnish any return u/s 39 of CGST Act 2017.		
		The suspension of registration shall be deemed to be revoked upon completion of the proceedings by the proper officer under rule 22 and such revocation shall be effective from the date on which the suspension had come into effect.		

Sl. No.	Coverage of the notification	Essence of the Notification
iii	<p>Insertion of Rule 41A of CGST Rules 2017 - Transfer of credit on obtaining separate registration for multiple places of business within a State or Union territory</p>	<p>A registered person who has obtained separate registration for multiple places of business within a State or UT, and who intends to transfer, either wholly or partly, the unutilised input tax credit lying in his electronic credit ledger to any or all of the newly registered place of business, shall follow the below procedure:</p> <p>(a) he shall furnish the details in FORM GST ITC-02A within 30 days from the date of obtaining such separate registration</p> <p>(b) the input tax credit shall be transferred to the newly registered entities in the ratio of the value of assets (whether or not input tax credit on such assets has been availed) held by them at the time of registration</p> <p>(c) the newly registered person (transferee) shall accept the details of ITC furnished by the transferor and upon such acceptance, the unutilised input tax credit specified in FORM GST ITC-02A shall be credited to his electronic credit ledger</p>
iv	<p>Amendment to Rule 53 of CGST Rules 2017 - Particulars defined for a Credit Note or a Debit Note to be issued in the GST regime</p>	<p>A Credit Note or a Debit Note to be issued u/s 34 of CGST Act 2017 shall contain below mentioned particulars:</p> <p>(a) name, address and Goods and Services Tax Identification Number of the supplier</p> <p>(b) nature of the document</p> <p>(c) a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters-hyphen or dash and slash symbolised as "-" and "/" respectively, and any combination thereof, unique for a financial year</p> <p>(d) date of issue of the document</p> <p>(e) name, address and Goods and Services Tax Identification Number or Unique Identity Number, if registered, of the recipient</p> <p>(f) name and address of the recipient and the address of delivery, along with the name of State and its code, if such recipient is un-registered</p> <p>(g) serial number(s) and date(s) of the corresponding tax invoice(s) or, as the case may be, bill(s) of supply</p> <p>(h) value of taxable supply of goods or services, rate of tax and the amount of the tax credited or, as the case may be, debited to the recipient; and</p> <p>(i) signature or digital signature of the supplier or his authorised representative</p>

v	<p>Amendment to Rule 83 of CGST Rules 2017 -Provisions relating to a goods and services tax practitioner</p>	<p>A person, who has enrolled as a sales tax practitioner or tax return preparer under the existing law for a period of not less than five years and making an application in Form GST PCT-01 for enrolment as GST Practitioner shall - be eligible to remain enrolled unless he passes the examination conducted at such periods and by such authority as may be notified by the Commissioner on the recommendations of the Council within a period of 30 months from the appointed date.</p> <p>Additional activities that a GST Practitioner can undertake on behalf of a registered person:</p> <p>(a) furnish information for generation of e-way bill;</p> <p>(b) furnish details of challan in FORM GST ITC-04;</p> <p>(c) file an application for amendment or cancellation of enrolment under rule 58</p> <p>(d) file an intimation to pay tax under the composition scheme or withdraw from the said scheme</p>
vi	<p>Amendment to Rule 89 of CGST Rules 2017 -Provision relating to the documentary evidence required for refund application made in Form GST RFD-01 towards supply of goods or services to a SEZ Unit / Developer</p>	<p>The application for refund in Form GST RFD-01 made by a supplier on account of supply of goods or services to a SEZ Unit / Developer shall furnish - a declaration to the effect that tax has not been collected from the Special Economic Zone unit or the Special Economic Zone developer.</p>
vii	<p>Amendment to Rule 91 of CGST Rules 2017 - Grant of provisional refund order</p>	<p>After scrutiny of the refund claim and documentary evidence and on being prima facie satisfied that the refund amount claimed is due to the applicant, the proper officer shall make an order in FORM GST RFD-04, sanctioning the amount of refund due to the said applicant on a provisional basis within a period not exceeding seven days from the date of the acknowledgement of the application.</p> <p>The order issued in FORM GST RFD-04 shall not be required to be revalidated by the proper officer.</p> <p>The proper officer shall issue a payment advice in FORM GST RFD-05 for the amount sanctioned and the same shall be electronically credited to the bank accounts of the applicant.</p> <p>The payment advice in FORM GST RFD-05 shall be required to be revalidated where the refund has not been disbursed within the same financial year in which the said payment advice was issued.</p>
viii	<p>Amendment to Rule 92 of CGST Rules 2017 - Grant of final refund order</p>	<p>The proper officer upon satisfaction that the amount claimed by the applicant is refundable u/s 54 (8) of CGST Act 2017, shall make an order in FORM GST RFD-06 and issue a payment advice in FORM GST RFD-05 for the amount of refund and the same shall be electronically credited to the bank accounts of the applicant.</p> <p>The order issued in FORM GST RFD-06 shall not be required to be revalidated by the proper officer.</p> <p>The payment advice in FORM GST RFD-05 shall be required to be revalidated where the refund has not been disbursed within the same financial year in which the said payment advice was issued.</p>

ix	Amendment to the Forms in the CGST Rules 2017		Modifications have been done to the below mentioned Forms under the GST Law:	
			(a) Form GST REG-01 - Application for Registration	
			(b) Form GST REG-17 - Show Cause Notice for Cancellation of Registration	
			(c) Form GST REG-20 - Order for dropping the proceedings for cancellation of registration	
			(d) Form GST PCT-05 - Authorisation / withdrawal of authorisation for Goods and Services Tax Practitioner	
			(e) Form GSTR-4 - Quarterly return for registered person opting for composition levy	
			(f) Form GST APL-01 - Appeal to Appellate Authority	
	x		Insertion of New Form GST ITC-02A in the CGST Rules 2017	
			A New Form GST ITC-02A has been inserted in the CGST Rules 2017 for - Declaration for transfer of ITC pursuant to separate registration for additional places of business within the same State or UT under Rule 41A of CGST Rules 2017	
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6	04/2019-CT dt. 29.01.2019	Jurisdiction of the Joint Commissioner (Appeals) defined	Jurisdiction of the Joint Commissioner (Appeals) has been defined by amending original notification no. 02/2017-CT dated 19.06.2017 which notifies jurisdiction of Central Tax Officers.	http://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-04-central-tax-english-2019.pdf;jsessionid=B0C6C3E10E1D9B2575E668F61DFB8AA9
7	05/2019-CT dt. 29.01.2019	Rates applicable for Composition Scheme aligned with CGST Rules 2017	The rate applicable for the Composition Scheme has been aligned to the CGST Rules 2017 by amending original notification no. 08/2017-CT dated 27.06.2017 - an amount of tax calculated at the rate specified in Rule 7 of the Central Goods and Services Tax Rules, 2017	http://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-05-central-tax-english-2019.pdf;jsessionid=B44F6C7AFDD79EE4B62AE4A9F37A5575

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8	06/2019-CT dt. 29.01.2019 & 03/2019-IT dt. 29.01.2019	6 States shall not be considered as "special category states", thereby registration threshold limit has been increased	<p>Notification No. 65/2017-CT dated 15.11.2017 and 10/2017-IT dated 13.10.2017 has been amended bringing into effect the amendments (to align Special Category States with the explanation in section 22 of CGST Act, 2017) in the GST Acts:</p> <p>For the purpose of registration, these six States - Arunachal Pradesh, Assam, Himachal Pradesh, Meghalaya, Sikkim and Uttarakhand shall not be considered as "special category states" w.e.f 01.02.2019.</p> <p>Which means, exemption from registration has been extended for inter-state supply of services in these six States from Rs 10 Lacs to Rs 20 Lacs of aggregate turnover.</p>	<p>http://www.cbic.gov.in/resources/hdocs-cbec/gst/notfctn-06-central-tax-english-2019.pdf;jsessionid=D744EB33A9009C59A2A5C22BA4B9199A</p> <p>http://www.cbic.gov.in/resources/hdocs-cbec/gst/notfctn-3-2019-igst-english.pdf;jsessionid=EA9CCFC502AB8E48AC7C0E42437A507F</p>
9	07/2019-CT dt. 29.01.2019	Due date for furnishing data in FORM GSTR-7 for the period Oct'18 - Dec'18 has been extended	Due date for furnishing data in FORM GSTR-7 by the GST TDS Deductor for the period October'2018 - December'2018 has been extended till 28.02.2019.	http://www.cbic.gov.in/resources/hdocs-cbec/gst/notfctn-07-central-tax-english-2019.pdf;jsessionid=6284C6F949D356E757E04721622910CC
10	01/2019-CT (Rate) dt. 29.01.2019	Rescind notification No. 8/2017-CT (Rate) dated 28.06.2017	In view of bringing into effect the amendments (regarding RCM on supplies by unregistered persons) in the GST Acts, notification no. 8/2017-CT (Rate) dated 28.06.2017 has been rescinded w.e.f 01.02.2019.	http://www.cbic.gov.in/resources/hdocs-cbec/gst/notfctn-1-2019-cgst-rate-english.pdf;jsessionid=90A780DA7E030A7558ADAF656775F07E

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, Chennai, Pune and Kolkata. For more information about KDMSL service offerings, visit www.karvygst.com

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