



# GST TIMES

## Solving any tax puzzle

Tax saving advice across all the taxes



## Compliance Calendar

S. No.	Due Date	Forms	Period	Description
1.	10 <sup>th</sup> January 2020	GSTR-7	Dec 2019	Return for Tax Deducted at Source to be filed by Tax Deductor
2.	10 <sup>th</sup> January 2020	GSTR-8	Dec 2019	E-Commerce operator registered under GST liable to TCS
3.	11 <sup>th</sup> January 2020	GSTR-1	Dec 2019	Taxpayers having an aggregate turnover of more than INR 1.50 crores or opted to file monthly return
4.	13 <sup>th</sup> January 2020	GSTR-6	Dec 2019	Every Input Service Distributor (ISD)
5.	18 <sup>th</sup> January 2020	GSTR-4	Oct-Dec2019	Statement for payment of self-assessed tax i.e. Form CMP-08, to declare the details or summary by Composition dealer for tax payable for the previous quarter
6.	20 <sup>th</sup> January 2020	GSTR-3B	Dec2019	All registered persons to pay GST and file monthly summary GST return
7.	20 <sup>th</sup> January 2020	GSTR-5	Dec2019	A non-resident person pay GST and file monthly GST return
8.	20 <sup>th</sup> January 2020	GSTR-5A	Dec2019	Non-resident OIDAR services provider file monthly GST return
9.	31 <sup>st</sup> January 2020	GSTR-1	Oct-Dec 2019	Taxpayers having an aggregate turnover of up to INR 1.50 crores or opted to file quarterly return
10.	31 <sup>st</sup> January 2020	GSTR-9	Financial Year 2017-18	Taxpayers having an aggregate turnover of more than INR 2 crores
11.	31 <sup>st</sup> January 2020	GSTR-9	Financial Year 2017-18	Taxpayers under Composition Scheme having an aggregate turnover of more than INR 2 crores
12.	31 <sup>st</sup> January 2020	GSTR-9C	Financial Year17-18	GST Audit –Reconciliation Statement

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# GOODS AND SERVICES TAX (GST)

## Implementation of E-invoicing

The GST Council in its 35th meeting approved introduction of E-invoicing for the reporting of business to business (B2B) invoices to GST System. For this the Council has issued Notification No. 70/2019 – Central Tax which is applicable from 1<sup>st</sup> April 2020 for tax payer whose aggregate turnover in a financial year exceeds Rs. 100 crore.

**Source:** <http://www.cbic.gov.in/resources/htdocs-cbec/gst/notfctn-70-central-tax-english-2019.pdf>



## Implementation of QR Code

The Council was apprised about implementation of Quick Response (QR) Code in following manner:

- (i) Taxpayers having annual aggregate turnover more than Rs. 500 Crore may be notified as class of taxpayers, who
- (ii)



- (iii) shall be required to issue invoice having dynamic QR code
- (iv) To enable smooth roll out, such class of taxpayers may have an option to issue B2C invoice from 1st March, 2020. However, the same would be compulsory from 1st April, 2020.
- (v) Where the supplier makes the dynamic QR code available to the recipient through a digital display, an invoice issued by such a supplier containing cross reference of the payment using such a dynamic QR code shall be deemed to have been issued with QR code.

**Source:** <http://www.cbic.gov.in/resources/htdocs-cbec/gst/notfctn-72-central-tax-english-2019.pdf>

## Integration of E-way bill with FASTag



The integration of E-way bill system with FASTag got approved and is expected to be completed by mid-February, 2020. This integration will help to track

the movement of vehicles and ensure that they are travelling to the same destination that the transporter or the trader had specified while generating the E-way bill.

## Generation and Quoting of Document Identification Number (DIN)

In continuation of CBIC's Circular No. 122/41/2019-GST dated 05.11.2019, scope of electronic generation and quoting of Document Identification Number (DIN) has been increased for all communications, including e-mails sent to tax payers and other concerned persons by any office of the CBIC across the country in Circular No. 128/47/2019-GST dated 23.12.2019.

Online digital platform/facility on the Directorate of Data Management online portal "cbicddm.gov.in" has been accordingly enhanced to enable electronic

generation of DIN. In this context, harmonized and standardized formats of search authorizations, summons, arrest memos, inspection notices etc. have been issued. It is effective from 1<sup>st</sup> January 2020.

If DIN number is not allotted on any communication issued by department and is not covered by exceptions then it will be treated as invalid and it will be deemed to have never issued.

**Source:** <http://www.cbic.gov.in/resources/htdocs-cbec/gst/circular-cgst-128.pdf>



## Measures to check menace of Fake Invoices

The Council was apprised that during the investigation of many cases, it was accepted by the persons /registered persons that fake ITC was passed on based on fake invoices, and such ineligible credits are to be reversed under section 16 of the CGST Act. However, reversal has not happened as the return FORM GSTR-3B is self-assessed and on a summary basis and hence it is not possible to determine the exact reason for the reversal.

In order to check menace of fake invoice, the Council approved the proposal for suitable actions for blocking of fraudulently availed ITC in certain situations. Accordingly, Rule 86A has been inserted by amending GST Rules vide Notification No. 75/2019-Central Tax dated 26.12.2019 enabling disallowing of an amount equivalent to such



fraudulent credit in electronic credit ledger for discharge of any liability under section 49 of CGST Act or for claim of any refund of any unutilized amount.

**Source:** <http://www.cbic.gov.in/resources/htdocs-cbec/gst/notfctn-75-central-tax-english-2019.pdf>

## Creation of Grievance Redressal Committee under GST



The Council recommended to constitute a Grievance Redressal Committee (GRC) at Zone/State level for the taxpayer under GST to tackle grievance of taxpayer on GST related issues of general/specific nature. Accordingly CBIC has issued instruction vide F.No. 20/10/16/2018-GST (Pt.I) dated 24.12.2019 for constitution of GRC. Some of the salient features for functioning of GRC are as below:

- (i) GSTN shall develop a portal for recording all such grievances and their disposal.
- (ii) Co-chairs of the GRC shall be responsible to ensure timely entry of the grievances and updating the status of their disposal on the portal.
- (iii) The Secretary of the Committee shall submit a quarterly progress report to the GST Council Secretariat and to the GST Policy Wing, CBIC, so as to enable them to update status of action taken.

**Source:** [http://www.cbic.gov.in/resources/htdocs-cbec/gst/Instruction\\_Grievance\\_Redressal\\_Committee\\_GST.pdf](http://www.cbic.gov.in/resources/htdocs-cbec/gst/Instruction_Grievance_Redressal_Committee_GST.pdf)

## Standard Operating Procedure for Non-filers of Returns

The Council approved a Standard Operating Procedure (SOP) for tax officers in respect of action to be taken in cases of non-filing of FORM GSTR 3B returns. Apart from other measures, cancellation of registration was proposed for taxpayers who failed to file returns for 6 consecutive months/ 3 tax periods in case of composition taxpayers.

**Source:** <http://www.cbic.gov.in/resources//htdocs-cbec/gst/circular-cgst-129.pdf>



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