

# GST Update

Weekly Update  
19.05.2018

- This Presentation covers the GST changes / observations/ press releases/ Tweet FAQs/ Sectoral FAQs released by CBEC since the last update on 12.05.2018. It supplements the earlier GST Updates.
- This presentation is based on CGST Act/Rules/ Notifications. Similar parallel provisions in State Laws may be referred to as required

- Two Central Tax Notifications, and two Press Releases issued last week

# Waiver of late fee for filing GSTR-3B by select taxpayers

- [http://www.cbec.gov.in/resources//htdocs-cbec/gst/Notification-22-2018-central\\_tax-English.pdf](http://www.cbec.gov.in/resources//htdocs-cbec/gst/Notification-22-2018-central_tax-English.pdf)
- The late fee payable under section 47 of the CGST Act for failure to furnish the return in FORM GSTR-3B by the due date for each of the months from October, 2017 to April, 2018, for the class of registered persons whose declaration in FORM GST TRAN-1 was submitted but not filed on the common portal on or before the 27th day of December, 2017
  - is waived
  - Provided that such registered persons have filed the declaration in FORM GST TRAN-1 on or before the 10th day of May, 2018 and the return in FORM GSTR-3B for each of such months, on or before the 31st day of May, 2018

# Extension of Due date for filing GSTR-3B for the month of April, 2018

- [http://www.cbec.gov.in/resources//htdocs-cbec/gst/Notification-23-2018-central\\_tax-English.pdf](http://www.cbec.gov.in/resources//htdocs-cbec/gst/Notification-23-2018-central_tax-English.pdf)
- GST Portal was unavailable due to emergency maintenance activity on 18<sup>th</sup> May, 2017 on account of technical glitches
- Notification No. 23/2018-Central Tax dated 18-05-2018
  - extends the due date for filing of FORM GSTR-3B for the month of April, 2018.
  - By two days from 20<sup>th</sup> May, 2018 to 22<sup>nd</sup> May, 2018

# E Way Bill Updates

- E-way bill for Intra-State movement of goods introduced in
- Rajasthan
  - w.e.f 20<sup>th</sup> May, 2018; and
- Assam
  - w.e.f 16<sup>th</sup> May, 2018
- 20 States/UTs have introduced e-way bill for intra-state movement
- Intra-state e-way bill through out the country will be introduced by 3<sup>rd</sup> June, 2018



# GST Portal Updates



## Additional details available now in Form GSTR-2A

Information related to amendments made by supplier taxpayers in B2BA, CDNA, ISD & ISDA sections of their returns, are now available to normal tax payer, in auto drafted Form GSTR-2A. Form GSTR-2A is an auto drafted and read only form, based on data uploaded from the saved/submitted returns by supplier taxpayers.

## Auto drafted Form GSTR-4A available now on GST Portal

The Composition Dealers can now view auto-drafted Form GSTR 4A related to B2B inward supplies and Debit/Credit Notes received by them in their Return Dashboard.

This will be an auto drafted and read only form, based on data uploaded from the saved/submitted details by supplier taxpayers in their Form GSTR-1/5.

## Any ISSUES/ queries?



- <https://cbec-gst.gov.in/>
- [CBEC MITRA HELPDESK](#)
  - 1800 1200 232
  - [cbecmitra.helpdesk@icegate.gov.in](mailto:cbecmitra.helpdesk@icegate.gov.in)
- GSTN Help Desk
  - <https://selfservice.gstsystem.in/> - Grievance redressal portal
  - Help Desk Number: 0120-4888999

# Any ISSUES/ queries?

- Twitter Handles
- For General Questions
- [https://twitter.com/askGST\\_GoI](https://twitter.com/askGST_GoI)
- For technology related issues
- <https://twitter.com/askGSTech>
- NACIN twitter
- [https://twitter.com/NACIN\\_OFFICIAL](https://twitter.com/NACIN_OFFICIAL)

**THANK YOU**