

GST Update

Weekly Update
06.04.2019

Background

- This Presentation covers the GST changes / observations/ press releases/ Tweet FAQs/ Sectoral FAQs released by CBEC since the last update on 30.03.2019. 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

Notifications and Circulars

- One CBIC GST Circular issued
- Advisory issued by GSTN to GST Taxpayers on Invoice Series to be used w.e.f 1st April, 2019

Composition Levy for Services

- **Circular No. 97/16/2019-GST dated 5th April, 2019**
- A registered person who wants to opt for composition scheme by availing the benefit of the notification no. 02/2019-CT(R) dated 7th March, 2019, may do so by filing intimation in the manner specified in rule 3(3) of the CGST Rules in FORM GST CMP-02 by selecting the category of registered person as “Any other supplier eligible for composition levy” as listed at Sl. No. 5(iii) of the said form, latest by 30th April, 2019. Such person shall also furnish a statement in FORM GST ITC-03 in accordance with the provisions of rule 3(3) of the CGST Rules.

Composition Levy for Services (Contd)

- **Circular No. 97/16/2019-GST dated 5th April, 2019**
- Any person who applies for registration and who wants to opt for composition scheme by availing the benefit of the notification no. 02/2019-CT(R) dated 7th March, 2019, if eligible, may do so by indicating the option at serial no. 5 and 6.1(iii) of FORM GST REG-01 at the time of filing of application for registration.
- The option of payment of tax by availing the benefit of the said notification in respect of any place of business in any State or Union territory shall be deemed to be applicable in respect of all other places of business registered on the same Permanent Account Number.

Composition Levy for Services (Contd)

- **Circular No. 97/16/2019-GST dated 5th April, 2019**
- The option to pay tax by availing the benefit of the said notification would be effective from the beginning of the financial year or from the date of registration in cases where new registration has been obtained during the financial year.
- The provisions contained in Chapter II of the CGST Rules shall mutatis mutandis apply to persons paying tax by availing the benefit of the said notification, except to the extent specified above.

Advisory to GST Taxpayers on Invoice Series to be used wef 1st April, 2019

- Attention of all taxpayers is invited to Rule 46 (b) of the CGST Rules 2017, which specifies that the tax invoice issued by a registered person should have 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 symbolized as “-” and “/” respectively, and any combination thereof, unique for a financial year.
- This rule implies that with the start of new financial year 2019-20 (w.e.f. 01/04/2019), a new invoice series, unique for the financial year is to be started by the GST taxpayers. Similar provision is there in Rule 49 of the CGST Rules 2017, in respect of issue of Bill of Supply by registered taxpayers availing Composition Scheme or supplying exempted goods or services or both.

Advisory to GST Taxpayers on Invoice Series to be used wef 1st April, 2019 (Contd)

- If the provisions of Rule 46 or Rule 49 are not adhered to, apart from being a compliance issue, taxpayers may face problem while generating E-Way Bill on E-way bill system or furnishing their Form GSTR 1 or for applying for refund on GST Portal.
- It is therefore necessary that suitable modification may be made by the taxpayers in this regard in their invoices or bill of supply, to avoid any inconvenience in the future.



GST Portal Updates

- **GST Practitioner**
- **Preparation of Form GST REG-21 by GSTP, on behalf of NRTP/TDS/TCS/ OIDAR taxpayer**
- NRTP/TDS/TCS/OIDAR Tax payers can now select a GST Practitioner to apply for Revocation Application of registration, in Form GST REG-21, to be filed by them. The GSTP can save draft of the application. The taxpayer and GSTP would be able to work on the saved drafts of the application, saved by either of them.
- *(refer Section 30 of the CGST Act, 2017 & Rule 23 of the CGST Rules, 2017)*



GST Legal Updates

Karnataka High Court allows revision of GST Tran-1 for non-technical errors

Case of Kongovi Pvt Ltd Vs UOI reported in 2019-TIOL-762-
HC-KAR-GST

Facts

The petitioner was aggrieved by the action of the Revenue in not permitting it to correct an error which occurred when filing Form GST TRAN-1, due to which the eligible credit under the earlier indirect tax law could not be transferred to the electronic credit ledger of the petitioner under the GST regime - The petitioner claimed to have filed both Form GST TRAN-1 and the revised Form GST TRAN-1 within the stipulated time - Hence the present writ petition.

Decision of the High Court

“In view of the aforesaid, even on the technical glitches arising out of the petitioner/assessee's inadvertence requires to be addressed by the Nodal Officers appointed in terms of Circular instructions dated 03.04.2018 supra. The object and purpose of the transitional arrangements made under Section 140 of the Act requires to be achieved to its logical end. Hence, keeping open all the rights and contentions of the parties, it would be appropriate for this Court to direct the petitioner to approach the Nodal Officer appointed for the State of Karnataka in terms of circular dated 03.04.2018.”

Any ISSUES/ queries?



- <https://cbec-gst.gov.in/>
- [CBEC MITRA HELPDESK](#)
 - 1800 1200 232
 - 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
- For technology related issues
- <https://twitter.com/askGSTech>
- NACIN twitter
- https://twitter.com/NACIN_OFFICIAL

THANK YOU