

GST Update

Weekly Update
09.12.2017

- This Presentation covers the GST changes / observations/ press releases/ Tweet FAQs/ Sectoral FAQs released by CBEC since the last update on 02.12.2017. 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

- No Circulars/ Notn on GST issued during last week
- Format for complaints on Anti-Profiteering released

Anti-Profiteering Measures

- Anti-Profiteering Application Form (APAF - 1)
- To be filed before Standing Committee/State level Screening Committee in terms of Rule 128 of CGST Rules, 2017]

Instructions on Application form for Anti-profiteering Complaints

- The application form is with reference to a single Good/Service. In case of application for multiple Goods/Services, separate application for each Good/Service are to be filed.
- Application filled without attaching required documents/working sheets will not be treated as a valid application.
- Filled application form must be send to State level Screening Committee (in case issues is of local nature) or to Standing Committee.

Instructions on Application form for Anti Profiteering Complaints (Contd.)

- Self-attested copies of all documentary evidences like proof of identity, invoice, Price List, detailed working sheet etc. are to be attached with the application.
- Pre-GST/ Post-GST rates and worksheets for benefits should be attached with the application.

Contact Details

- Contact details of Central Standing Committee on Anti-profiteering:
- 2nd Floor, Bhai Vir Singh Sahitya Sadan, Bhai Vir Singh Marg, Gole Market, New Delhi-110 001. Tel No.: 011-23741537 Fax. No.: 23741542, E-mail: anti-profiteering@gov.in
- Contact details of all State Screening Committees on Anti-profiteering are available at URL:
<http://www.cbec.gov.in/resources//htdocs-cbec/gst/screening-committee-details26.9-2.pdf>



GST Portal Updates



Saving and Tracking of Refund application

Application for refund can be saved at any stage of completion, for a maximum time period of 15 days. If the same is not submitted within 15 days, the saved draft will be purged from the GST Portal.

To view your saved refund application, navigate to

[Services > Refunds > My Saved/Submitted Application](#) command

To track your submitted refund application, navigate to

[Services > Refunds > Track Application Status](#) command

Resolution for Taxpayers unable to reset and file GSTR-3B due to Error report showing "YOU HAVE ALREADY OFFSETTED GSTR-3B" when CESS liability is yet to be set off.



Q: Taxpayer is not able to reset and file GSTR-3B. Error report shows "YOU HAVE ALREADY OFFSETTED GSTR-3B", but CESS liability is yet to be set off.

A: While filing, please ensure that there is sufficient balance in CESS head in cash ledger and then offset your tax liability before filing of Return. Please note that GSTR 3B cannot be modified/revised after filing.



If you opt for reset of GSTR3B, late fee inadvertently gets visible for months for which it has been waived off. Since the form is simply made editable, the entries from old form GSTR-3B are displayed. Upon clicking submit, GST System recalculates the late Fee and it will then be reset to 0. You may please ignore the late fee being visible before submit.

Functionality to file Form GSTR 6 (ISD Return) is now available on the GST Portal.



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(ISD Return)
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Steps to file Refund application for the IGST paid on export of goods

There is no requirement to file separate refund for IGST paid on export of goods. The Shipping Bills filed by the taxpayer itself is treated as refund application and the refund amount is processed and paid to the taxpayer if the following conditions are fulfilled:

1. GSTR – 3B for the relevant tax period should have been filed.
2. Form GSTR – 1 for the month of July or Table 6A of GSTR – 1 for subsequent months must be filed.
3. Shipping bill no. & date & other details should be mentioned in Table 6A of GSTR – 1.
4. IGST amount to be paid should be shown under Table 3.1(b) of GSTR – 3B, which must be equal or greater than the IGST amount shown to be paid under Table 6A GSTR – 1.
5. The Invoice details given under GSTR – 1/ Table 6A of GSTR – 1 and given under shipping bill should be same.

Guide to get refund of accumulated ITC on account of export without payment of Tax



Steps to get refund of accumulated ITC on account of export without payment of Tax

1. File refund application RFD – 01A at GST Portal.
2. Mention turnover of Zero-Related supplies and Adjusted Total Turnover in a State or UT for the period refund is sought for and the net ITC. The turnover should pertain to the period of refund only .
3. System will auto calculate the eligible refund amount and post in the last column of table.
4. Ensure that you have filed the return (GSTR- 3B) of the period for which Refund is sought.
5. Balance in ITC ledger should be sufficient in each head (IGST/CGST/SGST/UTGST/CESS).
6. You should have exported goods/service on account of which ITC refund is being claimed.
7. In case of export of services, you should have obtained FIRC/BRC from the concerned bank.
8. Once Application Reference Number (ARN) is generated, take a print of Application, submit to the Jurisdictional GST Officer manually along with other relied upon documents as required under RFD-01.

NOTE: FORM RFD 01A can be filed only after filing of valid GSTR-3B for the relevant tax Period.

Changing of State Circle name in Registration Certificate



Q: What is the procedure for changing STATE circle name in GST RC Amendment

A: You are advised to contact your Jurisdictional officer for updation of your jurisdiction within the State.

Facility to Edit Form GST TRAN 1 has been enabled for those Taxpayers also, who have filed it after 08-11-2017.

Taxpayers can now file revised Form GST TRAN-1, even if it results in downward credit. In such cases, the difference will be added to their liability.



Any ISSUES/ queries?



- <https://cbec-gst.gov.in/>
- [CBEC MITRA HELPDESK](#)
 - 1800 1200 232
 - cbecmitra.helpdesk@icegate.gov.in
- GSTN Help Desk
 - helpdesk@gst.gov.in
 - 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/GSTNACIN>

THANK YOU