DIRECTORATE GENERAL OF SYSTEMS & DATA MANAGEMENT
CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS
4TH& 5TH Floor, Hotel Samrat, Chanakyapuri, New Delhi – 110021
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F.No :- IV(33)/15/2016-Systems 3815-3349 Date: - 19.08.2019

To,

The Principal Chief Commissioner/ Chief Commissioner of Central Tax(All)
The Principal Director Generals/ Director Generals (All)

Madam / Sir,

Sub :- Launching of Awareness Programme for GST- reg.

Kindly refer to Board's Office Memorandum dated 07.08.2019 issued vide
F.No. DGTS/56012/2019/1390-1426 on the subject cited above.

2. In this regard, this is to inform that GST Awareness Portal is already available
in CBIC website under the tab "GST Awareness Campaign". The same can also be
accessed by clicking https://gstawareness.cbic.gov.in. The Zonal officer can login by
using their ICEGATE email/ID & password and post details of programmes
planned/to be held to ensure wider reach of their campaign. Facility is also available
to upload photos/documents about the events.

3. This issues with the approval of Pr. Director General & Member.

Encls :- As above for r/r

Yours faithfully,

(S. K. Rahman)
Commissioner (IT & Compliance)

Copy to: The Member (Admin.), Central Board of Indirect Taxes & Customs, North
Block, New Delhi w.r.t. para 7 of the above referred letter.

(S. K. Rahman)
Commissioner (IT & Compliance)
OFFICE MEMORANDUM

Subject: Launching of Awareness Programme for GST - reg.

The 2nd Anniversary of Goods and Services Tax (GST) was celebrated by the Government along with partners from the trade and industry on 1st July, 2019 across the country in all the States and Union Territories. Briefly stated, the introduction of GST is truly a gamechanger for Indian economy as it has replaced multi-layered, complex indirect tax structure with a simple, transparent and technology-driven tax regime. It has integrated India into a single, common market by breaking barriers to inter-State trade and commerce. Elimination of cascading of taxes and reduction of transaction costs has no doubt enhanced ease of doing business thus providing an impetus to ‘Make in India’ campaign. Going beyond the obvious objectives of Simplified Tax Structure & Easy Compliance, introduction of GST has benefitted the Trade and Industry in many ways like Formalization of economy, introduction of E-way bills, freerflow of goods, etc. The implementation of GST has, however, not been without challenges especially in the early phases. But due to the cooperation of the Trade and Industry and the yeoman service rendered by the tax officials of Centre as well as States, these challenges have been overcome and GST has now significantly settled down.

2. It is common knowledge that tax reform is an ongoing process, which applies to GST too. While a number of steps towards rationalization of laws and procedures have already been taken, following further trade friendly measures in GST are being implemented/planned during the current fiscal year 2019-20:-

- **New return system:** Introduction of New Return System on trial basis from 01.07.2019 and on mandatory basis from 01.10.2019. SAHAJ & SUGAM Returns for small taxpayers are proposed. (Explained in some detail below).
- **Single Cash Ledger:** Rationalization of Cash Ledger in such a manner that taxpayer would be permitted to transfer the amount lying in one head of electronic case ledger (major or minor head) to another head (major or minor head) across Central & State taxes.
- **Single Refund Disbursing:** The Central or State Government would process and sanction refund claims but Central Government would disburse refund amount of all taxes. New refund module is likely to implemented from end of August, 2019.
- **Threshold limit for goods:** Threshold Limit of Rs. 40 Lakh is offered to suppliers engaged in exclusive supply of goods as per the choice of States.
- **Composition Scheme for Services:** Composition Scheme for small service providers (not eligible for present scheme) up to annual turnover of Rs 50 Lakh with a tax rate of 6%.
- **E-invoicing system:** Electronic invoicing system in a phase-wise manner for B2B transactions is proposed to be introduced.
- **GSTAT:** GST Appellate Tribunals are being established at various State Headquarters and area benches also.
3. **New return system**: The GST Council in its 31st meeting held on 22nd December, 2018 at New Delhi, decided that a new GST return system will be introduced to facilitate taxpayers. In order to ease transition to the new return system, a transition plan has been worked out in order to give ample opportunity to taxpayers as well as the system to adapt. The details of the indicative transition plan as approved in 35th meeting held on 21.06.2019 are as follows:

(i) Between July, 2019 to September, 2019, the new return system (FORM GST ANX-1 & FORM GST ANX-2 only) to be available for trial for taxpayers. Taxpayers will continue to file FORM GSTR-1 & FORM GSTR-3B as at present;

(ii) From October, 2019 onwards, FORM GST ANX-1 to be made compulsory. Large taxpayers (having aggregate turnover of more than Rs. 5 crore in previous year) to file FORM GST ANX-1 on monthly basis whereas small taxpayers to file first FORM GST ANX-1 for the quarter October, 2019 to December, 2019 in January, 2020;

(iii) For October and November, 2019, large taxpayers will continue to file FORM GSTR-3B on monthly basis and will file first FORM GST RET-01 for December, 2019 in January, 2020. It may be noted that invoices etc. can be uploaded in FORM GST ANX-1 on a continuous basis both by large and small taxpayers from October, 2019 onwards. FORM GST ANX-2 may be viewed simultaneously during this period but no action shall be allowed on such FORM GST ANX-2;

(iv) From October, 2019, small taxpayers to stop filing FORM GSTR-3B and to start filing FORM GST PMT-08. They will file their first FORM GST-RET-01 for the quarter October, 2019 to December, 2019 in January, 2020;

(v) From January, 2020 onwards, FORM GSTR-3B to be completely phased out.

4. **E-way bill system** was introduced last year and more than 70 Crore E-way Bills have been successfully generated till June, 2019. E-way bill is very important for ensuring free movement of goods across the country and has played a pivotal role in making India a one market. There is a need to further create awareness and educate small taxpayers about e-way bill system to ensure smooth compliance without adversely affecting movement of goods. It is proposed to block generation of e-way bill w.e.f. 21.08.2019 if returns for two months are not filed.

5. From the above, it is obvious that a number of significant initiatives are either under implementation or proposed to be implemented during the current year. Therefore, there is an urgent need to launch awareness programme for the trade and industry with focus on MSME sector.

6. In the above background, Chairman, CBIC has directed to launch a GST Awareness campaign, for handholding and guidance of the taxpayers with the objective of explaining legal provisions and procedural changes, creating an informed eco-system of stake-holders so that they are in a state of preparedness for transition to the new GST return system and smooth implementation of various other measures.

7. The zonal Pr. Chief Commissioners/Chief Commissioners are, accordingly, advised to immediately launch GST Awareness Programme in their zones for this purpose. It may be ensured that the officers posted at GST Seva Kendras are well trained to be able to properly guide the taxpayers. Adequate publicity in this regard should be given well in advance through various means including local print/electronic media for ensuring wider reach of this campaign. The Directorate General of Systems is advised to relaunch the GST Awareness Portal for the benefit of members of trade & industry, on which the zones can post details of programmes.
planned / held to ensure wider reach of the campaign. NACIN is advised to make available training, informational and other material for this purpose.

8. The minimum frequency for organizing the workshops/camps under this initiative is proposed as follows:

(i) At the Commissionerate level : Once a fortnight
(ii) At the Division level : Once a fortnight.

To:
The Pr. Chief Commissioner/Chief Commissioner of GST (All).

Copy to the Pr. Director General, NACIN / Pr. Director General, Systems, CBIC for necessary action.

Copy to PPS, Chairman, CBIC for Information please.

(A.K. Pandey)
Member (Admn)