

GST Update

Weekly Update
18.08.2018

- This Presentation covers the GST changes / observations/ press releases/ Tweet FAQs/ Sectoral FAQs released by CBEC since the last update on 11.08.2018. 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

- 1 Central Tax Order on formation of Standing Committee to advise utilisation of consumer welfare fund issued

Standing Committee to advise utilisation of Consumer Welfare Fund

- <http://www.cbic.gov.in/resources//htdocs-cbec/gst/order3-2018-cgst.pdf>
- Order no. 3/2018-Central Tax
- Constitution of Standing Committee under rule 97(4) of CGST Rules, 2017 r/w section 168 of CGST Act, 2017
- **Purpose:** recommend proper utilisation of money credited to the consumer welfare fund for welfare of consumers
- Consumer Welfare Fund is constituted by the government as per section 57 of CGST Act, 2017 wherein all refunds as per section 54(5) are credited

Standing Committee to advise utilisation of Consumer Welfare Fund (Contd)

- Standing Committee Members are from Dept of Consumer Affairs(Min of Consumer Affairs), Dept of Expenditure (Min of Finance), CBIC, Dept of Rural Development, FSSAI, Min of Information and Broadcasting, Bureau of Indian Standards(BIS)
- The Additional Secretary/ Joint Secretary in charge of Consumer Welfare Fund in the Department of Consumer Affairs, Ministry of Consumer Affairs, Food and Public Distribution shall also be the Member Secretary of the Committee.

- **GST Portal Updates**

Form GST ITC 02

- View of Form GST ITC 02 (Back Office Module for Model II States/UTs)
- Tax officials have now been provided with view of Form GST ITC 02, in back office, in Record Search section.
- ***Services > Taxpayer Account > Record Search***

- **Leave Application, including addition of Link Officer** (Back Office Module for Model II States/UTs)
- Tax Officials has been provided with a facility on the GST Portal to apply for leave and identify a link officer for handling his/her tasks during the leave. (Linking means allowing access of all functions of one person to another person during the tenure of leave).
- Applying of leave triggers an alert for his/her supervisor for approval of leave and linking of his/her work to a link officer. Supervisors can approve or reject leave applied.

- **TDS credit to the supplier**
- The credit of TDS deducted, was to be made available to supplier taxpayer, in table 9 of Form GSTR-2 (form GSTR-2 though has been kept in abeyance).
- Section 51 of GST Act, 2017 is likely to be implemented from 1st October, 2018, therefore, a separate table, similar to table 9 of form GSTR-2, has been developed on the GST Portal, to cater the flow of TDS credit to supplier taxpayer.
- This table will be same for Normal or composition taxpayer. Both composition taxpayer and normal taxpayer will access this table and take action of acceptance or rejection on the same. The accepted amount will move to cash ledger of the taxpayer. The rejected entry will go back to TDS deductor for amendment.
- *This functionality has been deployed on production on GST Portal, but is not visible to taxpayers, as of now. This will be made available/ visible to them on the applicable date.*

Return- Facility to download data of Form GSTR-2A to an Excel file

- As of now, a taxpayer is able to view Form GSTR-2A (inward supplies statement) based on the corresponding supplier's declarations in their Form GSTR-1, 6 etc. on the GST portal.
- Taxpayer can download the auto-populated Form GSTR-2A in a JSON file (In case, the number of records are more than 500) and the said JSON file can be opened in the returns offline tool for viewing of details.
- Now taxpayer has been provided with a facility to download the details of Form GSTR-2A, in an Excel file. Downloaded data will be available in different tabs and each tab will show data of one section only.

- **Final Return- Form GSTR-10**
- Creation and submission of Form GSTR 10 (refer Section 45 of the CGST Act, 2017) by taxpayer, is now available on GST Portal. This return is to be filed within three months from date of cancellation of registration by a taxable person, whose GST registration is cancelled.
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- *Pl note that this functionality has been deployed on production on GST Portal, but is not visible to taxpayers, as of now. This will be made available/ visible to them soon.*

- **Filing of refund for multiple tax period in two types of cases (Back Office Module for Model II States/UTs)**
- Taxpayers filing refund application for ITC accumulated on account of export of goods or services without payment of tax and on account of supplies of goods & services made to SEZ unit/SEZ developers without payment of tax, has now been provided with facility to apply for refund for multiple tax period.
- Similar changes has been done in RFD 01 B, for tax officials to capture details of refund granted or rejected, on the GST Portal.

- **Form GST REG-01 (Availability of section 6, 12 & 13 of the Form on the Portal)**
- Any person who intends to opt for composition scheme can do so by selecting ‘Yes’ to “Opt for composition” tab, on the GST Portal, in the registration Form and provide the requisite declaration.
- In addition to this field no. 6, defining the ‘Category of Registered Persons’ for the persons who opted for composition levy, is now incorporated in the Form GST REG 01. This field is added below the field – “Composition Declaration”.
- Similarly, this field is also incorporated in Form GST CMP – 02 & 04.

GST REG-01 (Contd)



- A person having a unit(s) in a Special Economic Zone or being a Special Economic Zone developer can make a separate application for registration as a business vertical, distinct from its other units located outside the Special Economic Zone. In such cases, while submitting Application of New Registration the applicant/ taxpayer selects the "Reason to obtain registration" as "SEZ Developer" or "SEZ Unit" to opt for registration as SEZ Developer or SEZ Unit respectively.
- Field No 12 & 13, as notified in Form GST REG – 01, is now made available on the Portal for filling details of name of SEZ/ SEZ developer, approval order number & date and approving authority details.

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_Gol
- For technology related issues
- <https://twitter.com/askGSTech>
- NACIN twitter
- https://twitter.com/NACIN_OFFICIAL

THANK YOU