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EDITORIAL

Friends,

According to the GST Act, 'agreeing to the obligation to refrain from an act, or to tolerate an act or a situation, or to do an act..' in lieu of payment would be considered as a supply of services.

Hence, Tata Sons, the holding company of the Tata Group, may get a GST bill of around Rs 1,600 crore over its $1.2 billion payment to Japanese firm NTT DoCoMo in 2017 to settle their 2-year old dispute.

The Central Board of Indirect Taxes and Customs (CBIC) is now looking into whether the transaction of payment of the arbitration amount by Tata Sons to Docomo in 2017 so that the latter would not be able to get any Tata Group assets in Tata Teleservices, and so that it withdraws all the other enforcement actions elsewhere, falls under the ambit of GST

Further,

The Authority for Advance Ruling (AAR) has passed the ruling that the service provided for issuing 'Pollution Under Control' (PUC) certificate on behalf of the state government should be taxed @ 18% GST, as it is not covered under SAC (Services Accounting Code) 9991 and covered under residual entry.

Hence, vehicle owners will have to pay a GST of 18% to get pollution certificate for their vehicles.

Also, the Government extended the last date for **filing of FORM GSTR-3B** for the month of September, 2018 **till 25.10.2018 f**or all taxpayers.

And, **persons making inter-state taxable supplies of handicraft goods have been exempted from the requirement to obtain registration.**

In Customs, giving high priority to the interests of exporters, the Government vide Circular No. 40/2018-Customs dated 24.10.2018 has extended the **rectification facility to SBs filed up to 15.11.2018.**

The relevant notifications and circulars have been discussed further in the bulletin.

We do hope that this bulletin adds value to your professional sphere.

Just to reiterate that we remain available over telecom or e-mail.

Truly Yours

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TAX CALENDAR

Due date	COMPLIANCES FROM 28th OCTOBER, 2018 to 3rd NOVEMBER, 2018	Description
30th October 2018	Form 26QB	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA in the month of September, 2018
30th October 2018	Form 26QC	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IB in the month of September, 2018
30th October 2018	Form 27D	Quarterly TCS certificate (in respect of tax collected by any person) for the quarter ending September 30, 2018
31st October 2018	GSTR- 1	Details of outward supplies of goods or services for Quarter-1 2018 by registered person with aggregate turnover up to Rs. 1.5 crores for Q-2, 2018
31st October 2018	GSTR- 1	Details of outward supplies of goods or services for Quarter-1 2018 by registered person with aggregate turnover exceeding Rs. 1.5 crores for the period upto September 2018
31st October 2018	Form 3CEAB	Intimation by a designated constituent entity, resident in India, of an international group for the accounting year 2017-18.
31st October 2018	Form 3CEAD	Country-By-Country Report by a parent entity or an alternate reporting entity or any other constituent entity, resident in India, for the accounting year 2017-18.
31st October 2018	TDS Return	Details of TDS deposited for the quarter- 2, 2018
31st October 2018	Form 3CH	Due date for furnishing of Annual audited accounts for each approved programmes under section 35(2AA)
31st October 2018	Form 26	Quarterly return of non-deduction of tax at source by a banking company from interest on time deposit in respect of the quarter ending September 30, 2018
31st October 2018	Form 60	Copies of declaration received during April 1, 2018 to September 30, 2018 to the concerned Director/Joint Director
31st October 2018	Form 3CA/3CB & 3CD	Due date for filing of audit report under section 44AB for the assessment year 2018-19 in the case of a corporate-assessee or non-corporate assessee (who is required to submit his/its return of income on September 30, 2018) has been further extended from October 15, 2018 to October 31, 2018 vide Order [F.NO.225/358/2018-ITA.II], dated 08-10-2018.
31st October 2018	Income Tax Return	Due date for filing of annual return of income for the assessment year 2018-19 if the assessee (not having any international or specified domestic transaction) is (a) corporate-assessee or (b) non-corporate assessee (whose books of account are required to be audited) or (c) working partner of a firm whose accounts are required to be audited) has been further extended from October 15, 2018 to October 31, 2018 vide Order [F.NO.225/358/2018-ITA.II], dated 08-10-2018.

GST: CGST/IGST/SGST/UTGST

NOTIFICATIONS/CIRCULARS

PERSON MAKING INTER-STATE TAXABLE SUPPLIES OF HANDICRAFT GOODS EXEMPTED FROM THE REQUIREMENT TO OBTAIN REGISTRATION - BUT E-WAY BILL WILL BE REQUIRED

OUR COMMENTS: The Dept. of Revenue, Ministry of Finance, Government of India vide **Notification No. 3/2018 – Integrated Tax dated 22-10-2018** has suppressed Notification No. 8/2017 – Integrated Tax, dated the 14th September, 2017 and exempted person making inter-state taxable supplies of handicraft goods from the requirement to obtain registration provided that the aggregate value of such supplies, to be computed on all India basis, does not exceed the amount of aggregate turnover above which a supplier is liable to be registered in the State or Union territory in accordance with sub-section (1) of section 22 of the said Act, read with clause (iii) of the Explanation to that section.

However, such persons shall be required to obtain a Permanent Account Number and generate an e-way bill in accordance with the provisions of rule 138 of the Central Goods and Services Tax Rules, 2017.

Please refer the above notification for details.

Also, refer **Notification No. 56/2018 – Central Tax dated 23.10.2018** issued with respect to exemption to a casual taxable person making taxable supplies of handicraft goods from the requirement to obtain registration (Provided that such persons are availing the benefit of **Notification No. 03/2018 – Integrated Tax, dated the 22nd October, 2018)**

LAST DATE FOR FILING OF FORM GSTR-3B FOR THE MONTH OF SEPTEMBER, 2018 EXTENDED TILL 25.10.2018 FOR ALL TAXPAYERS

OUR COMMENTS: The Dept. of Revenue, Ministry of Finance, Government of India vide **Notification No. 55/2018 – Central Tax dated 21-10-2018** has amended Notification number 34/2018 – Central Tax dated the 10th August, 2018 and extended the last date for filing of FORM GSTR-3B for the month of September, 2018 till 25.10.2018 for all taxpayers.

POST AUDIT AUTHORITIES UNDER MOD EXEMPTED FROM TDS COMPLIANCE

OUR COMMENTS: The Dept. of Revenue, Ministry of Finance, Government of India vide **Notification No. 57/2018 – Central Tax dated 22-10-2018** has suppressed Notification No. 50/2018 – central Tax, dated the 13th September, 2018 and exempted the authorities under the Ministry of Defense (other than the authorities specified in the Annexure-A and their offices) from TDS compliance with effect from the 1st day of October, 2018.

INCOME TAX

NOTIFICATIONS/CIRCULARS

VARIOUS BOARDS AND BODIES SPECIFIED U/S 10(46)

OUR COMMENTS: The Dept. of Revenue, Ministry of Finance, Government of India vide the following notifications have specified various Boards and Bodies for the purpose of section 10(46) subject to specified conditions:

No. 68/2018 - Dated: 22-10-2018

Kozhikode District Sports Council, Kozhikode', a body constituted under Section 9 of the Kerala Sports Act, 2000

No. 69/2018 - Dated: 22-10-2018

West Bengal Unorganised Sector Workers Welfare Board', Kolkata, a board constituted by the Government of West Bengal

No. 70/2018 - Dated: 22-10-2018

district Legal Service Authority' constituted by Government of Haryana for every District in the State of Haryana in exercise of powers conferred by sub-section (1) of section 9 of the Legal Services Authorities Act, 1987

No. 71/2018 - Dated: 22-10-2018

Gujarat Real Estate Regulatory Authority', Gandhinagar, a body constituted by the Government of Gujarat

Please refer the above notifications for details.

FORM OF APPEAL TO THE APPELLATE TRIBUNAL

OUR COMMENTS: The Dept. of Revenue, Ministry of Finance, Government of India vide **Notification 72/2018 dated 23-10-2018** has issued Income–tax (10th Amendment) Rules, 2018 with respect to Form of appeal to the Appellate Tribunal.

Please refer the above notification for details.

INCOME–TAX (DISPUTE RESOLUTION PANEL) (FIRST AMENDMENT) RULES, 2018

OUR COMMENTS: The Dept. of Revenue, Ministry of Finance, Government of India vide **Notification 73/2018 dated 23-10-2018** has issued Income–tax (Dispute Resolution Panel) (First Amendment) Rules, 2018.

Please refer the above notification for details.

CUSTOMS

NOTIFICATIONS/CIRCULARS

IGST EXPORT REFUNDS – EXTENSION IN SB005 ALTERNATE MECHANISM AND REVISED PROCESSING IN CERTAIN CASES INCLUDING DISBURSAL OF COMPENSATION CESS

OUR COMMENTS: While claiming IGST refunds exporters have committed many errors in the past one year for which CBIC introduced several options and alternative mechanisms to handle mismatch errors between the Shipping Bill (SB) and GSTR 1 data.

CBIC issued **Circular 05/2018-Customs dated 23.02.2018, 08/2018-Customs dated 23.03.2018, 15/2018-Customs dated 06.06.2018 and 22/2018-Customs dated 18.07.2018** to resolve invoice mismatches (SB005 error) for the shipping bills (SBs) filed till 30.06.2018.

Although the cases having SB005 error have gone down, but due to lack of familiarity/awareness exporters still commit same mistake due to which their IGST refunds get stuck and then they seek extension of date.

Now, giving high priority to the interests of exporters, the Dept. of Revenue, Ministry of Finance, Government of India vide **Circular No. 40/2018-Customs dated 24.10.2018** & has decided to extend the rectification facility to SBs filed up to 15.11.2018.

However, it has been reiterated that the exporters shall have to take care to ensure the details of invoice, such as invoice number, IGST paid etc. under GSTR 1 and SB match with each other since the same transaction is being reported under GST laws and Customs Act.

It may be noted that SBs which have not been scrolled due to the IGST paid amount erroneously declared as 'NA' are already being handled through officer interface as per Board's Circular 08/2018 - Customs dated 23.03.2018. However, no such provision was available for SBs which were successfully scrolled, albeit with a lesser than eligible amount.

now provided a facility in ICES for the processing and sanctioning of the eligible differential IGST refund. The facility would be officer interface based and is similar to the procedure for processing certain SB005 refund claims refer Circular No 05/2018- Customs dated 23.02.2018. This facility would be available only for cases where Shipping Bills have been filed till 15.11.2018.

To claim the differential amount, the exporter is required to submit a duly filled and signed Revised Refund Request (RRR) annexed to this circular to the designated AC/DC A scanned copy of the RRR may also be mailed to dedicated email address of Customs locations from where exports took place.

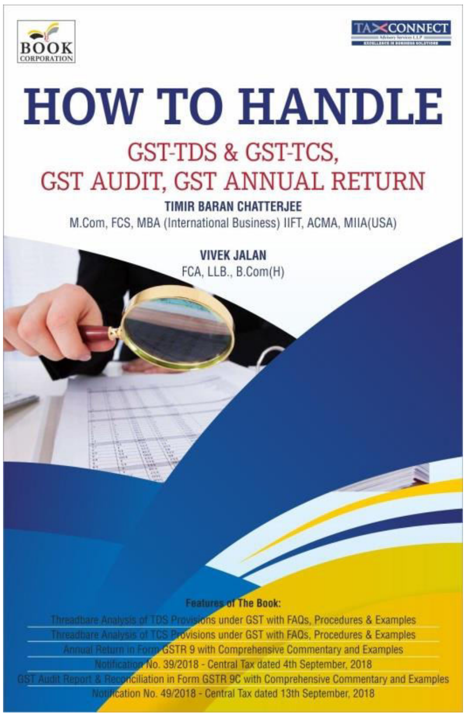
With this circular the eligible exporters will come forward for rectification of the mistakes to enable sanction of balance refund amount.

Field formations are accordingly requested to give wide publicity to this circular including public notice, publication in local dailies, Customs house website, social media etc. and sensitize the trade and organised outreach programmes with major export associations/stakeholders within the stipulated time i.e.15.11.2018.

Please refer the above circular for details.

STOP PRESS

HOW TO HANDLE GST-TDS & GST-TCS, GST AUDIT, GST ANNUAL RETURN



ABOUT THE BOOK: This book provides an insight into the following:

1. Threadbare Analysis of TDS Provisions under GST with FAQs, Procedures & Examples
2. Threadbare Analysis of TCS Provisions under GST with FAQs, Procedures & Examples
3. Annual Return in Form GSTR 9 with Comprehensive Commentary and Examples
4. Notification No. 39/2018 – Central Tax dated 4th September, 2018
5. GST Audit Report & reconciliation in Form GSTR 9C with Comprehensive Commentary and Examples
6. Notification No. 49/2018 – Central Tax dated 13th September, 2018

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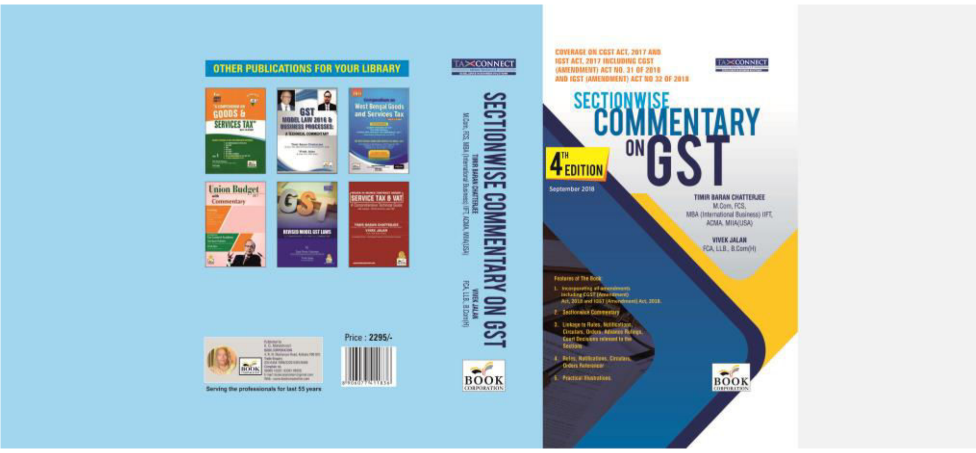
IN STANDS

SECTION WISE COMMENTARY ON GST UPDATED TILL DATE



ABOUT THE BOOK: This book provides an insight into the following:

1. Incorporating all amendments
2. Section wise commentary
3. Linkages to Rules, Notifications, Circulars, Orders, Advance Rulings, Court Decisions relevant to the Sections
4. Rules, Notifications, Circulars, Orders Referencer
5. Practical Illustrations

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