Notifications issued to give effect to the recommendations of Goods and Services Tax Council in its 31st meeting held on December 22, 2018, various clarificatory circulars issued in response to various representations received from industry and department officials seeking clarification on certain issues under the GST laws and special orders issued to remove difficulties in implementation of various provisions of GST Laws.

[ISSUED ON 31-12-2018 TO 02-01-2019]

	TOTAL	FROM-TO
NOTIFICATIONS		
Central Tax	13	67-79
Integrated Tax	1	04-04
Central Tax- Rate	7	24-30
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Central Tax	12	76-87
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NOTIFICATIONS

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CENTRAL TAX

Serial No	NOTIFICATION DETAILS			POWERS DERIVED FROM-SECTION	SUBJECT
	Number	Date of Issue	Effective Date		
1	67	31-12-2018	31-12-2018	Section-148	For availing the special procedure for completing migration of taxpayers who received provisional IDs but could not complete the migration process-amendment in NN 31/2018 to extend period from 31st august 2018 to 31st January 2019.
2	68	31-12-2018	31-12-2018	Section-168	Time limit for furnishing the return in FORM GSTR-3B for the newly migrated taxpayers extended-Returns for the periods from “July, 2017 to February, 2019” can be filed up-to “31st day of March, 2019”
3	69	31-12-2018	31-12-2018	Section-168	Time limit for furnishing the return in FORM GSTR-3B for the newly migrated taxpayers extended-Returns for the periods from “July, 2017 to February, 2019” can be filed up-to “31st day of March, 2019”
4	70	31-12-2018	31-12-2018	Section-168	Time limit for furnishing the return in FORM GSTR-3B for the newly migrated taxpayers extended-Returns for the periods from “July, 2017 to February, 2019” can be filed up-to “31st day of March, 2019.

Serial No	NOTIFICATION DETAILS			POWERS DERIVED FROM-SECTION	SUBJECT
	Number	Date of Issue	Effective Date		
5	71	31-12-2018	31-12-2018	Section-148	Time limit for furnishing the details of outward supplies in FORM GSTR-1 for the newly migrated taxpayers- For the period from "July, 2017 to December, 2018" extended to "31st day of March, 2019".
6	72	31-12-2018	31-12-2018	Section-148	Time limit for furnishing the details of outward supplies in FORM GSTR-1 for the newly migrated taxpayers- For the period from "July, 2017 to February, 2019" extended to "31st day of March, 2019".
7	73	31-12-2018	31-12-2018	3(1) read with section 51	TDS provisions not apply to the supply of goods or services or both which takes place between one person to another person specified under clauses (a), (b), (c) and (d) of sub-section (1) of section 51 of the Act- [supplies made by Government Departments and PSUs to other Government Departments and vice-versa]
8	74	31-12-2018	31-12-2018	Section-164	**Central Goods and Services Tax (Fourteenth Amendment) Rules, 2018** ▪ **NEW RULE 12(1A) INSERTED** For TCS registration u/s 52, in a State or UT where he does not have a physical presence, shall mention name of State or UT in PART A of application in FORM GST REG-07 & mention name of State or UT in PART B thereof in which the principal place of business is located which may be different from the State or UT mentioned in PART A

Serial No	NOTIFICATION DETAILS			POWERS DERIVED FROM-SECTION	SUBJECT
	Number	Date of Issue	Effective Date		
					▪ **AMENDMENT IN RULE 45(3)** The details of challans in respect of goods dispatched to a job worker or received from a job worker or [1]~~**sent from one job worker to another**~~ during a quarter shall be included in FORM GST ITC-04 furnished for that period on or before the twenty-fifth day of the month succeeding the said quarter [or within such further period as may be extended by the Commissioner by a notification in this behalf **[[1] amendment-1]** ▪ **IN RULE 46, NEW PROVISO INSERTED** Signature or digital signature of supplier or his authorised representative not required in the case of issuance of an **electronic invoice** in accordance with the provisions of the Information Technology Act, 2000. ▪ **IN RULE 49, NEW PROVISO INSERTED** Signature or digital signature of supplier or his authorised representative not required in the case of issuance of an electronic **bill of supply** in accordance with the provisions of the Information Technology Act, 2000. ▪ **IN RULE 54(2), NEW PROVISO INSERTED**

					Signature or digital signature of supplier or his authorised representative not required in the case of issuance of a **<u>consolidated tax invoice or any other document in lieu thereof</u>** in accordance with the provisions of the Information Technology Act, 2000 ▪ **IN RULE 54(4), NEW PROVISO INSERTED** Signature or digital signature of supplier or his authorised representative not required in the case of issuance of a **<u>ticket</u>** in accordance with the provisions of the Information Technology Act, 2000 ▪ **<u>EXPLANATION (B) TO SUB-RULE (5) OF RULE 89 SUBSTITUTED</u>** Adjusted Total turnover and relevant period shall have the same meaning as assigned to them in sub-rule (4). ▪ **AEMNDMENT IN RULE 96(1)(a)** Departure manifest is added as proof of export ▪ **AEMNDMENT IN RULE 101(1)** The period of audit to be conducted under sub-section (1) of section 65 shall be a financial year **<u>or part thereof</u>** or multiples thereof. ▪ **NEW RULE 109B "NOTICE TO PERSON AND ORDER OF REVISIONAL AUTHORITY IN CASE OF REVISION" INSERTED** ▪ **HANDCRAFT GOOD DEFINED BY SUBSTITUTING EXPLANATION-1 WITH RULE 138(1)**

					NEW RULE "138E INSERTED PUTTING RESTRICTION ON FURNISHING OF INFORMATION IN PART A OF FORM GST EWB-01 IN CASE DEFAULT IN FURNISHING THE RETURNS FOR TWO CONSECUTIVE TAX PERIODS OR 2 MONTHS. [TO BE NOTIFIED LATER] ▪ IN RULE 142(5), AFTER THE WORDS —SECTION 74, THE WORDS "SUB-SECTION (12) OF SECTION 75" SHALL BE INSERTED ▪ NEW FORM FOR REFUND FORM-GST-RFD-01 SUBSTITUTED OLD ▪ NEW FORM FOR REFUND (MANUAL) FORM-GST-RFD-01A SUBSTITUTED OLD ▪ NEW FORM FOR ANNUAL RETURN GSTR-9 SUBSTITUTED OLD ▪ NEW FORM FOR ANNUAL RETURN [COMPOSITE TAXPAYERS] GSTR-9A SUBSTITUTED OLD ▪ NEW FORM FOR RECONCILIATION STATEMENT GSTR-9C SUBSTITUTED OLD ▪ NEW FORM GST RVN-01 INSERTED ▪ NEW FORM GST APL-04 INSERTED

Serial No	NOTIFICATION DETAILS			POWERS DERIVED FROM-SECTION	SUBJECT
	Number	Date of Issue	Effective Date		
9	75	31-12-2018	31-12-2018	Section-128	Late fees waived for, who failed to furnish return GSTR-1 for the months/quarters from July, 2017 to September, 2018 by the due date but furnishes between the period from 22nd December, 2018 to 31st March, 2019
10	76	31-12-2018	31.12.2018	Section-128	GSTR-3B for the months of July, 2017 to September, 2018 can be submitted from 22nd December, 2018 to 31st March, 2019 without late fee
11	77	31-12-2018	31.12.2018	Section-128	GSTR-4 for the quarters from July, 2017 to September, 2018 can be submitted from 22nd December, 2018 to 31st March, 2019 without late fee
12	78	31.12.2018	31.12.2018	Section-168 & Rule 45(3)	Declaration in FORM GST ITC-04 of the said rules, in respect of goods dispatched to a job worker or received from a job worker, during the period from July, 2017 to December, 2018 can be filed up-to 31st March 2019 without late fee.
13	79	31.12.2018	31.12.2018	Section 5(1)	Delegation of powers for Demands and Recovery U/S 73, 74, 75 & 76 of CGST Act, 2017

CENTRAL TAX-RATE

Corresponding notifications have been issued in EVERY STATE as STATE TAX-RATE & EVERY UNION TERRITORY AS UT-RATE

Serial No	NOTIFICATION DETAILS			POWERS DERIVED FROM-SECTION	SUBJECT
	Number	Date of Issue	Effective Date		
1	24	31.12.2018	01.01.2019	Section 9(1)/15(5)	**CHANGE IN RATE-GOODS [Amendment in NN 1/2017-CT-Rate]**
2	25	31.12.2018	01.01.2019	Section 11(1)	**CHANGE IN EXEMPTION-GOODS [Amendment in NN 2/2017-CT-Rate] Certain goods added in exemption**
3	26	31.12.2018	01.01.2019	Section 11(1)	**GOODS ADDED IN EXEMPTION LIST** Gold falling in heading 7108 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), when supplied by Nominated Agency under the scheme for "Export Against Supply by Nominated Agency" as referred to in paragraph 4.41 of the Foreign Trade Policy, read with relevant provisions of Chapter 4 of Handbook of Procedures, to a registered person (herein referred to as "recipient").
4	27	31.12.2018	01.01.2019	Section 9(1)/11(1) /15(5)/16(1)	**CHANGE IN RATE-SERVICES [Amendment in NN 11/2017-CT-Rate]**
5	28	31.12.2018	01.01.2019	Section 11(1)	**CHANGE SERVICES EXEMPTED [Amendment in NN 12/2017-CT-Rate]**

Serial No	NOTIFICATION DETAILS			POWERS DERIVED FROM-SECTION	SUBJECT
	Number	Date of Issue	Effective Date		
6	29	31.12.2018	01.01.2019	Section 9(3)	**CERTAIN SERVICES ADDED IN REVERSE CHARGE [Amendment in NN 13/2017-CT-Rate]**
7	30	31.12.2018	01.01.2019	Section 11(3)	**CHANGE IN EXEMPTION-GOODS [Inserted new explanation in NN 11/2017-CT-Rate]**

INTEGRATED TAX

Serial No	NOTIFICATION DETAILS			POWERS DERIVED FROM-SECTION	SUBJECT
	Number	Date of Issue	Effective Date		
1	4	31.12.2018	01.01.2019	Section 12(11)/12(7)/12 (3)/13(7)/22	**INTEGRATED GOODS AND SERVICES TAX (AMENDMENT) RULES, 2018** Notify the rules for determination of place of supply in case of inter-State supply under sections 10(2), 12(3), 12(7), 12(11) and 13(7) of the IGST Act, 2017.

INTEGRATED TAX-RATE

Serial No	NOTIFICATION DETAILS			POWERS DERIVED FROM-SECTION	SUBJECT
	Number	Date of Issue	Effective Date		
1	25	31.12.2018	01.01.2019	Section 5(1)/15(5) of CGST	**CHANGE IN RATE-GOODS [Amendment in NN 1/2017-IGST-Rate]**
2	26	31.12.2018	01.01.2019	Section 6(1)	**CHANGE IN EXEMPTION-GOODS [Amendment in NN 2/2017-IGST-Rate] Certain goods added in exemption**
3	27	31.12.2018	01.01.2019	Section 6(1)	**GOODS ADDED IN EXEMPTION LIST** Gold falling in heading 7108 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), when supplied by Nominated Agency under the scheme for "Export Against Supply by Nominated Agency" as referred to in paragraph 4.41 of the Foreign Trade Policy, read with relevant provisions of Chapter 4 of Handbook of Procedures, to a registered person (herein referred to as "recipient").
4	28	31.12.2018	01.01.2019	Section 5(1)/6(1) /20(iii)/20(iv)	**CHANGE IN RATE-SERVICES [Amendment in NN 8/2017-IGST-Rate]**
5	29	31.12.2018	01.01.2019	Section 6(1)	**CHANGE SERVICES EXEMPTED [Amendment in NN 9/2017-IGST-Rate]**

Serial No	NOTIFICATION DETAILS			POWERS DERIVED FROM-SECTION	SUBJECT
	Number	Date of Issue	Effective Date		
6	30	31.12.2018	01.01.2019	Section 5(3)	**CERTAIN SERVICES ADDED IN REVERSE CHARGE [Amendment in NN 10/2017-IGST-Rate]**
7	31	31.12.2018	01.01.2019	Section 6(3)	**CHANGE IN EXEMPTION-GOODS [Inserted new explanation in NN 8/2017-IGST-Rate]**

CIRCULARS [Central Tax]

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Serial No	Circular No.	Date of Issue	Subject & Issues
1	76/50/2018	31.12.2018	Clarifications on: - a) Taxation of supply of used vehicles, seized and confiscated goods, old and used goods, waste and scrap by Government departments. b) Levy of penalty in accordance with section 73 (11) of the CGST Act in cases where the return in FORM GSTR-3B has been filed after the due date of filing such return. c) In case a debit note is to be issued under section 142(2)(a) of the CGST Act or a credit note under section 142(2)(b) of the CGST Act, applicability of tax rate in in the pre-GST regime or the rate applicable under GST. d) Applicability of the provisions of section 51 of the CGST Act (TDS) in the context of notification No. 50/2018-Central Tax dated 13.09.2018. e) Valuation methodology for ascertainment of GST on Tax collected at source (TCS) under the provisions of the Income Tax Act, 1961. f) Who will be considered as owner of the goods‟ for the purposes of section 129(1) of the CGST Act.
2	77/51/2018	31.12.2018	Manner of withdrawal from composition scheme by taxpayer or department- Detailed guidelines
3	78/52/2018	31.12.2018	Tax treatment in case of export of services in case an exporter of services outsources a portion of the services contract to another person located outside India,
4	79/53/2018	31.12.2018	Detailed guidelines and procedure for refund.
5	80/54/2018	31.12.2018	Clarification regarding GST rates & classification (goods)
6	81/55/2018	31.12.2018	Clarification for GST rate for Sprinkler and Drip irrigation System including laterals.

Serial No	Circular No.	Date of Issue	Subject & Issues
7	82/01/2019	01.01.2019	Applicability of GST on various programmes conducted by the Indian Institutes of Managements (IIMs).
8	83/02/2019	01.01.2019	Applicability of GST on Asian Development Bank (ADB) and International Finance Corporation (IFC).
9	84/03/2019	01.01.2019	Clarification on issue of classification of service of printing of pictures covered under 998386.
10	85/04/2019	01.01.2019	Clarification on GST rate applicable on supply of food and beverage services by educational institution.
11	86/05/2019	01.01.2019	GST on Services of Business Facilitator (BF) or a Business Correspondent (BC) to Banking Company.
12	87/06/2019	02.01.2019	To clarify doubts as to whether the expression "eligible duties" would include CENVAT credit of Service Tax within its scope or not [Central Goods and Services Tax (Amendment) Act, 2018-Clarification regarding section 140(1) of the CGST Act, 2017- sub-section (a) of section 28 of the CGST (Amendment) Act, 2018 (No. 31 of 2018) which provides that section 140(1) of the CGST Act, 2017 be amended with retrospective effect to allow transition of CENVAT credit under the existing law viz. Central Excise and Service Tax law, only in respect of "eligible duties"

REMOVAL OF DIFFICULTY ORDERS

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Central Goods and Services Tax (Second Removal of Difficulties) Order, 2018

[Central Board of Indirect Taxes and Customs Order No. 02/2018-Central Tax dated 31st December, 2018 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii), vide number S.O. 6428(E), dated 31st December, 2018 [F. No. 20/06/16/2018-GST]

Special Order using powers under section 172 of the CGST Act, 2017, to remove the difficulties arisen in giving effects to the provisions of sub-section (4) of section 16 and sub-section (3) of section 37.

I. EXISTING SECTION 16 (4) OF CGST ACT, 2017

A registered person shall not be entitled to take input tax credit in respect of any invoice or debit note for supply of goods or services or both after the due date of furnishing of the return under section 39 for the month of September following the end of financial year to which such invoice or invoice relating to such debit note pertains or furnishing of the relevant annual return, whichever is earlier.

Following proviso, vide this order, inserted, namely: -

"Provided that the registered person shall be entitled to take input tax credit after the due date of furnishing of the return under section 39 for the month of September, 2018 till the due date of furnishing of the return under the said section for the month of March, 2019 in respect of any invoice or invoice relating to such debit note for supply of goods or services or both made during the financial year 2017-18, the details of which have been uploaded by the supplier under sub-section (1) of section 37 till the due date for furnishing the details under sub-section (1) of said section for the month of March, 2019.".

COMMENATARY

This facility is given only for the financial year 2017-2018 specifically not for following years, hence only input tax credit in respect of any invoice or debit note pertaining to FY 2017-2018 can be claimed **up-to the due date** of furnishing of the return under section 39 for the month of March, 2019 and only for invoices for which supplier have uploaded the details under sub-section (1) of section 37 till the **due date** for furnishing the details under sub-section (1) of said section for the month of March, 2019.

Central Goods and Services Tax (Second Removal of Difficulties) Order, 2018

[Central Board of Indirect Taxes and Customs Order No. 02/2018-Central Tax dated 31st December, 2018 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii), vide number S.O. 6428(E), dated 31st December, 2018 [F. No. 20/06/16/2018-GST]

Special Order using powers under section 172 of the CGST Act, 2017, to remove the difficulties arisen in giving effects to the provisions of sub-section (4) of section 16 and sub-section (3) of section 37.

I. EXISTING SECTION 37 (3) OF CGST ACT, 2017

Any registered person, who has furnished the details under sub-section (1) for any tax period and which have remained unmatched under section 42 or section 43, shall, upon discovery of any error or omission therein, rectify such error or omission in such manner as may be prescribed, and shall pay the tax and interest, if any, in case there is a short payment of tax on account of such error or omission, in the return to be furnished for such tax period:

Vide this order, after the existing proviso, the following proviso inserted, namely: —

"Provided further that the rectification of error or omission in respect of the details furnished under sub-section (1) shall be allowed after furnishing of the return under section 39 for the month of September, 2018 till the due date for furnishing the details under sub-section (1) for the month of March, 2019 or for the quarter January, 2019 to March, 2019.".

Provided that no rectification of error or omission in respect of the details furnished under sub-section (1) shall be allowed after furnishing of the return under section 39 for the month of September following the end of the financial year to which such details pertain, or furnishing of the relevant annual return, whichever is earlier.

COMMENATARY

This facility is given only for the financial year 2017-2018 specifically not for following years, hence rectification of error or omission in respect of the details furnished under sub-section (1) of section 37 shall be allowed after furnishing of the return under section 39 for the month of September, 2018 till the due date for furnishing the details under sub-section (1) for the month of March, 2019 or for the quarter January, 2019 to March, 2019

Central Goods and Services Tax (Third Removal of Difficulties) Order, 2018

[Central Board of Indirect Taxes and Customs Order No. 03/2018-Central Tax dated 31st December, 2018 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii), vide number S.O. 6429(E), dated 31st December, 2018 [F.No.20/06/16/2018-GST]

Special Order using powers under section 172 of the CGST Act, 2017, to remove the difficulties arisen in giving effects to the provisions of sub-section (1) of section 44 of CGST Act, 2017- Extension of due date of furnishing Annual Return to 30.06.2019

EXISTING SECTION 44 (1) OF CGST ACT, 2017

Every registered person, other than an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, shall furnish an annual return for every financial year electronically in such form and manner as may be prescribed on or before the thirty-first day of December following the end of such financial year.

Vide this order, in section 44 of the Central Goods and Services Tax Act, 2017, in the Explanation, for the figures, letters and word "31st March, 2019", the figures, letters and word "30th June, 2019" shall be substituted.

Central Goods and Services Tax (Fourth Removal of Difficulties) Order, 2018

[Central Board of Indirect Taxes and Customs Order No. 04/2018-Central Tax dated 31st December, 2018 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii), vide number S.O. 6430(E), dated 31st December, 2018 [F. No. 20/06/16/2018-GST]

Special Order using powers under section 172 of the CGST Act, 2017, to remove the difficulties arisen in giving effects to the provisions of sub-section (4) of section 52 of CGST Act, 2017- Extension of due date of furnishing TCS Return by Electronic Commerce Operators for the months of October, November and December, 2018 to 31st January, 2019.

EXISTING SECTION 52 (4) OF CGST ACT, 2017

Every operator who collects the amount specified in sub-section (1) shall furnish a statement, electronically, containing the details of outward supplies of goods or services or both effected through it, including the supplies of goods or services or both returned through it, and the amount collected under sub-section (1) during a month, in such form and manner as may be prescribed, within ten days after the end of such month.

Following explanation added vide this order: -

"Explanation: - For the purposes of this sub-section, it is hereby declared that the due date for furnishing the said statement for the months of October, November and December, 2018 shall be the 31st January, 2019.".

For full copy of all three orders 2, 3 & 4 **PLEASE CLICK HERE**