

Following are the major amendments which have been notified on 9th October 2019:

ITC eligibility as per Form GSTR 2A

- **Input tax credit eligible** for a registered person in respect of invoices not uploaded by the supplier will **not exceed 20%** of the eligible credit available **as per Form GSTR 2A**. If the said amount exceeds 20%, the input tax credit will be restricted to 20% of the amount uploaded by the supplier as per Form GSTR 2A.

GSTR 3B – a return under Section 39 retrospectively

- An amendment has been made to provide retrospectively with effect from 1st October 2019 that **Form GSTR 3B** will be considered as a **return under Section 39**. This is to circumvent the decision of Gujarat High Court in the case of AAP and Associates.

Consolidated payment advice for refund

- With effect **from 24th September 2019**, the concept of **consolidated payment advice** has been inserted in case of refund to ensure single window disbursal of refund.

Suspension of Registration

- It has been clarified that **after suspension** of registration but before its cancellation, the registered person is **not liable to issue a tax invoice** and accordingly **not charge tax**. In case of the revocation of the said cancellation, the provisions for issuance of revised tax invoice with GST and its disclosure in the next return as applicable in case of new registration will apply.

Form GST TRAN-1 and TRAN-2 extension in selective cases

- An enabling provision has been given to provide that **wherein technical difficulties** are there and the Council recommends for extension, the time limit for Form GST **TRAN 1 and TRAN 2 can be extended** upto 31st December 2019 and 31st January 2020 respectively.

Communication of demand before service of SCN

- Part A of the Form GST DRC-01A has been provided for **communication by the proper officer** of the demand **before service of showcause notice**. Further, the submission by the assessee against the proposed liability has been provided has been provided in Part B of the Form GST DRC-01A.

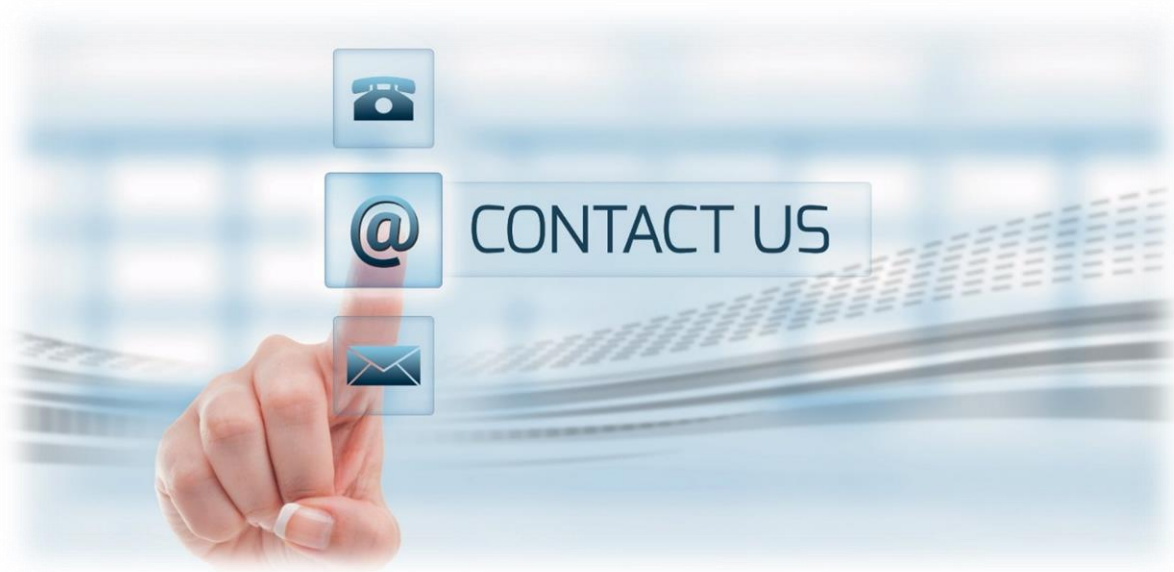
Annual Return Filing made optional for small taxpayers for 2017-18 and 2018-19

- Seeks to make filing of **annual return** under section 44 (1) of CGST Act for F.Y. 2017-18 and 2018-19 **optional for small taxpayers** whose aggregate turnover is less than Rs 2 crores and who have not filed the said return before the due date

Due dates prescribed for GSTR 3B and GSTR 1 for October 2019 to March 2020

- Due date for Form GSTR 3B will continue to be 20th of the next month for the period October 2019 to March 2020.
- For the persons having aggregate turnover of less than Rs. 1.5 crores in the preceding financial year and opting to file quarterly return will continue to have their due date by the end of the month following the quarter i.e.
 - October 2019 to December 2019 – 31st January 2020
 - January 2020 to March 2020 – 30th April 2020
- For other taxpayers opting to file monthly GSTR 1 returns will have the due date as 11th day of the succeeding month.

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