



**SUMMARY OF VARIOUS NOTIFICATIONS ISSUED
BETWEEN 23.12.2019 TO 31.12.2019**

Article No.: JS12/January/2020 dated 02.01.2020

SUMMARY OF VARIOUS NOTIFICATIONS ISSUED BETWEEN 23.12.2019 TO 31.12.2019

Subject Matter	Notification / Circular / Order No.	Amendments	
SOP to be followed by officers in case of non-filers of returns prescribed	Circular No. 129/48/2019-GST dated 24.12.2019	When Registered person fails to furnish return in Form GSTR-3B, ISD Return, TDS/TCS Return, Composition returns or Annual Return or Final Return within due date, following guidelines are prescribed for proper officer to be followed	
		Action Flow	Action by the Department
		3 days before the due date	Reminder by system generated message to all registered persons to file the return by the due date
		Once due date is over	System generated message to all defaulters that 'said registered person has not furnished the return for the said tax period'. It will be sent to the authorized signatory as well as Proprietor/Partner/Director/Karta
		5 days after the due date	A notice in form GSTR-3A sent electronically to all the defaulters requiring them to furnish the return within next 15 days.
		If return is not filed within next 15 days	In case of failure to file return within 15 days of issuance of FORM GSTR-3A, the Best Judgement Assessment order in FORM ASMT-13 can be issued without any further communication. The summary of the same to be uploaded by the proper officer in Form GST DRC-07.
		If valid return is furnished within 30 days of ASMT-13	The said Best Judgement Assessment order in ASMT-13 shall be deemed to have been withdrawn.

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		If valid return is not furnished within 30 days of ASMT-13	Proper officer may initiate recovery proceedings under section 78 and recover tax as per the provisions of section -79 of CGST Act, 2017. Further, where return is not furnished for the period specified in section 29 of CGST Act, 2017, proper officer would initiate action under section 29(2) for cancellation of registration.		
Waiver of Late- fees for non-filing of GSTR-1 for the period July -17 to Nov- 2019	75/2019 – Central Tax dated 26.12.2019	If any registered person has not filed GSTR-1 then no late fees will be levied :			
		Period Covered	Original Due Dates		Waiver in filing during
		July, 17 to Nov, 19	Monthly	10th/11th of succeeding month	No late fee if filed during 19th December, 2019 to 10th January, 2020
			Quarterly	31st of succeeding month	
Note: If GSTR-1 are filed late but not during the aforementioned period then late filing fees may be applicable.					
Amendments in CGST Rules, 2017	75/2019 – Central Tax dated 26.12.2019	Rule	Amendment		
		36(4) Restriction on availment of ITC	w.e.f. 09.10.19 to 31.12.19	20% of eligible ITC available in GSTR-2A	
			w.e.f. 01.01.2020	10% of eligible ITC available in GSTR-2A	

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Example:

Particulars	Till 31.12.19	w.e.f. 01.01.2020
Total Eligible credit (As per Books)	1,20,000	1,20,000
Credit available in GSTR-2A	1,00,000	1,00,000
Less : Ineligible credit available in GSTR- 2A (For Instance ITC on Motor vehicle etc)	20,000	20,000
Eligible Credit as per GSTR-2A	80,000	80,000
Add: 20% / 10% of Eligible credit as per GSTR-2A (80,000*20%)	16,000	16,000
Net Eligible credit that can be availed in GSTR-3B	96,000	88,000

Analysis:

In the above example, even though ITC as per books is Rs. 1,20,000/- but we would be eligible to avail only Rs. 88,000/- as remaining credits are not available in GSTR-2A leading to more blocking of working capital.

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		138E Blocking of E-way Bill	If any registered person has not furnished statement GSTR-1 for two months or quarters (i.e. two tax periods) then the facility for generation of E-way bill shall be blocked for them. This rule is made effective from 11.01.2020		
Extension of due date for furnishing GSTR-9 and GSTR-9C	Order No. 10/2019 – Central tax dated 26.12.2019	Due date for filing Annual return in GSTR-9 and reconciliation statement in GSTR-9C is extended :			
		Period Covered	Original Due Dates	Extended due date	
		July, 2017 to March, 2018	31.12.2019	31.01.2020	
Changes in rate of goods	27/2019 – Central Tax (Rate) dated 30.12.2019	HSN	Description of Goods	till 31.12.19	w.e.f. 01.01.2020
		3923 or 6305	Woven and non-woven bags and sacks of polyethylene or polypropylene strips or the like, laminated or not, used for packing of goods	12%	18%
		63053200	Flexible intermediate bulk containers	12%	18%
Sabka Vishwas Legal Dispute Resolution Scheme (SVLDRS) date extended	07/2019 Central Excise – NT/G.S.R. 979(E) dated 31.12.2019	Due to the overwhelming response of taxpayers opting for SVLDRS, CBIC has extended the due date for opting the scheme:			
		Original Due date		Extended due date	
		31.12.2019		15.01.2019	
		CBIC further reiterated that there will be no further extension to this scheme after 15th Jan, 2020.			

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Quoting of DIN mandatory on any communication issued by CBIC officers to taxpayers

Circular No. 128/47/2019 – GST dated 23.12.2019

- CBIC officers are required to generate and quote of Document Identification Number (DIN) on all communications (incl. e-mails) made by them to taxpayers and other concerned persons
- Taxpayers / Recipient of these communications would be able to easily verify the genuineness of DIN mentioned by CBIC officer on www.cbic.gov.in.
- Any communication which does not bear the electronically generated DIN shall be treated as invalid.
- In exceptional situations like technical difficulties and urgent situations DIN can be generated and updated within a period of 15 days.



THANK YOU

Compiled & Summarised

JADAWALA & SHAH

F 612 - 614 Titanium City Center, Nr. Sachin Tower, 100 Ft. Road,
Anandnagar – Prahladnagar Road, Satellite, Ahmedabad – 380015

079- 2693 42 41 | 079- 4030 32 74 | info@jsindia.co.in | www.jsindia.co.in