

05th October 2019

GST UPDATE - 4/2019

Gist of Notifications/Circulars/Orders from 26.06.2019 to 30.09.2019

Notifications

Central Tax Notifications

Notification No. 25/2019 & 36/2019 – Central Tax dated 21.06.2019	Suspension of Way bill if returns are not filed for 2 months w.e.f. 21.08.2019 and further extended to 21.11.2019
Notification No. 26/2019 – Central Tax dated 28.06.2019	Extension of Due Date – GSTR 7 for period October 2018 to July 2019 to 31.08.2019
Notification No. 27&28/2019 – Central Tax dated 28.06.2019	GSTR 1 extended Quarterly – Jul-Sep 2019 – 31.10.2019 Monthly – Upto September 2019 – 11 th of next month
Notification No. 29/2019 – Central Tax dated 28.06.2019	GSTR 3B extended July 2019 to September 2019 – 20 th of next month
Notification No. 30/2019 – Central Tax dated 28.06.2019	NO GSTR 9 & 9C for registered persons Supplying online information and data base access or retrieval services (OIDARS) from a place outside India to a person in India, other than a registered person
Notification No. 31/2019 – Central Tax dated 28.06.2019	CGST (9 th Amendment) Rules 2019 <ul style="list-style-type: none"> • Furnishing Bank account details within 45 days of registration • Refund of taxes to the retail outlets established in departure area of an international Airport beyond

	immigration counters making tax free supply to an outgoing international tourist
Notification No. 32/2019 – Central Tax dated 28.06.2019	Extension of due date for GST ITC 04 for July 2017 to June 2019 till 31.08.2019
Notification No. 33/2019 – Central Tax dated 18.07.2019	Compulsory E-Tickets for cinema theatres having multiplex screens. Details of recipient of service need not be mentioned on the invoice.
Notification No. 34/2019 – Central Tax dated 18.07.2019	Extension of due date of Form CMP 08 for April 2019 to June 2019 to 31.07.2019
Notification No. 35/2019 – Central Tax dated 29.07.2019	Extension of due date of Form CMP 08 for April 2019 to June 2019 FROM 31.07.2019 TO 31.08.2019
Notification No. 37/2019 – Central Tax dated 21.08.2019	Extension of Due date of GSTR 3B for July 2019 to 22.08.2019 and to 20.09.2019 to certain districts of certain States (Bihar, Gujarat, Karnataka, Kerala, Maharashtra, Odisha and Uttarakhand) and state of J&K.
Notification No. 38/2019 – Central Tax dated 31.08.2019	ITC 04 NOT required for July 2017 to March 2019. However, details of all the challans in respect of goods dispatched to a job worker in the period July, 2017 to March, 2019 but not received from a job worker or not supplied from the place of business of the job worker as on the 31.03.2019, in serial number 4 of FORM ITC-04 for the quarter April-June, 2019

Notification No. 39/2019 – Central Tax dated 31.08.2019	Section 103 of Finance (No.2) Act 2019 regarding refund of GST comes into force from 01.09.2019.
Notification No. 40/2019 – Central Tax dated 31.08.2019	Extends due date for furnishing GSTR 7 for July 2019 to 20.09.2019 in certain districts of certain states (Bihar, Gujarat, Karnataka, Kerala, Maharashtra, Odisha and Uttarakhand) and state of J&K.
Notification No. 41/2019 – Central Tax dated 31.08.2019	Waiver of late fee for delay in filing GSTR 1, GSTR 6 for the month of July 2019 if filed before 20.09.2019 for assesses who are in J&K and certain districts of certain states (Bihar, Gujarat, Karnataka, Kerala, Maharashtra, Odisha and Uttarakhand)
Notification No. 42/2019 – Central Tax dated 24.09.2019	Consolidated refund process i.e. Either CGST or SGST approval is sufficient for refunds from 24.09.2019
Notification No. 43/2019 – Central Tax dated 31.08.2019	To exclude manufacturer of aerated waters from composition scheme

Integrated Tax Notification

Notification No. 25/2019 – Integrated Tax dated 30.09.2019	Place of supply shall be the place of effective use and enjoyment of a service in case of Supply of R&D services related to pharmaceutical sector subject to certain conditions
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Central Tax (Rate) and Integrated (Tax) Notifications

<p>Notification No. 11/2019 – Central Tax (Rate) dated 29.06.2019 and Notification No. 11/2019 to 08/2019 – Integrated Tax (Rate) dated 29.06.2019</p>	<p>Specifies retail outlets established in the departure area of an international airport, beyond the immigration counters, making tax free supply of goods to an outgoing international tourist, as class of persons who shall be entitled to claim refund of applicable GST paid on inward supply of such goods, subject to the conditions specified in rule 95A of the CGST Rules, 2017</p>
<p>Notification No. 12/2019 – Central Tax (Rate) dated 31.07.2019 and 12/2019 – Integrated Tax (Rate) dated 31.07.2019</p>	<p>Amendment to Not. No. 01/2017 – CT/IT(R) dated 28.06.2017 Reduce the GST rate on Electric Vehicles, and charger or charging stations to 5% for Electric vehicles from 01.08.2019</p>
<p>Notification No. 13/2019 – Central Tax (Rate) dated 31.07.2019 and 13/2019 – Integrated Tax dated 30.09.2019</p>	<p>Amendment to Not. No. 12/2017 CT/IT(R) dated 28.06.2017 EXEMPT to a local authority, an Electrically operated vehicle meant to carry more than 12 passengers Electrically operated vehicle means vehicle which is run solely on electrical energy derived from an external source or from one or more electrical batteries fitted to such road vehicle w.e.f 01.08.2019</p>
<p>Notification No. 14/2019 – Central Tax (Rate) dated 30.09.2019 and 14/2019 – Integrated Tax (Rate) dated</p>	<p>Highlights of Amendment to Not. No. 01/2017 – CT (R) dated 28.06.2017 5% - Wet grinder consisting of stone as grinder 12% - Woven and non-woven bags and sacks of</p>

30.09.2019	polyethylene or polypropylene strips or the like, whether or not laminated, of a kind used for packing of goods 28% - Caffeinated Beverages
Notification No. 15/2019 – Central Tax (Rate) dated 30.09.2019 and 15/2019 – Integrated Tax (Rate) dated 30.09.2019	Amendment to Not. No. 02/2017 – CT (R) dated 28.06.2017 EXEMPTED Goods <ul style="list-style-type: none"> • Tamarind dried • Plates and cups made up of all kinds of leaves/flowers/bark
Notification No. 16/2019 – Central Tax (Rate) dated 30.09.2019 and 16/2019 – Integrated Tax (Rate) dated 30.09.2019	Amendment to Not. No. 03/2017 – CT(R) dated 28.06.2017 2.5% concessional CGST rate for supplies to Exploration and Production notified under section 11 (1) EXTENDED to Petroleum operations or coal bed methane operations undertaken under specified contracts under the Hydrocarbon Exploration Licensing Policy (HELP) or Open Acreage Licensing Policy (OALP)
Notification No. 17/2019 – Central Tax (Rate) dated 30.09.2019 and 17/2019 – Integrated Tax (Rate) dated 30.09.2019	Amendment to Not. No. 26/2018 – CT(R) dated 31.12.2018 and No. 27/2018 – IT(R) dated 31.12.2018 Exemption EXTENDED to Supplies of SILVER AND PLATINUM by nominated agencies to registered persons
Notification No. 18/2019 – Central Tax (Rate) dated 30.09.2019	Amendment to Not. No. 02/2019 – CT(R) dated 07.03.2019 Excludes manufacturers of aerated waters from the

	purview of composition scheme
Notification No. 19/2019 – Central Tax (Rate) dated 30.09.2019 and 18/2019 – Integrated Tax (Rate) dated 30.09.2019	EXEMPTS all the goods supplied to the Food and Agricultural Organisation of the United Nations (FAO) for execution of following projects:- (1) Strengthening Capacities for Nutrition-sensitive Agriculture and Food systems, (2) Green Ag: Transforming Indian Agriculture for Global Environment benefits and the conservation of Critical Biodiversity and Forest landscape.
Notification No. 20/2019 – Central Tax (Rate) dated 30.09.2019 and 19/2019 – Integrated Tax (Rate) dated 30.09.2019	Amendment to 11/2017 CT (R) dated 28.06.2017 and 08/2017 IT (R) dated 28.06.2017 Related to rate of GST on food and accommodation services
Notification No. 21/2019 – Central Tax (Rate) dated 30.09.2019 and 20/2019 – Integrated Tax (Rate) dated 30.09.2019	Amendment to 12/2017 CT (R) dated 28.06.2017 and 09/2017 IT (R) dated 28.06.2017 ➤ Services provided by and to Fédération Internationale de Football Association (FIFA) and its subsidiaries directly or indirectly related to any of the events under FIFA U-17 Women's World Cup 2020 to be hosted in India ➤ Services by way of storage or warehousing of cereals, pulses, fruits, nuts and vegetables, spices, copra, sugarcane, jaggery, raw vegetable fibres such as cotton, flax, jute etc., indigo, unmanufactured tobacco, betel leaves, tendu leaves, coffee and tea.

	<ul style="list-style-type: none"> ➤ Services of life insurance provided or agreed to be provided by the Central Armed Police Forces (under Ministry of Home Affairs) Group Insurance Funds to their members under the Group Insurance Schemes of the concerned Central Armed Police Force. ➤ Services by way of right to admission to the events organised under FIFA U-17 Women's World Cup 2020.
<p>Notification No. 22/2019 – Central Tax (Rate) dated 30.09.2019 and 21/2019 – Integrated Tax (Rate) dated 30.09.2019</p>	<p>Amendment to 13/2017 CT (R) dated 28.06.2017 and 10/2017 IT(R) dated 28.06.2017</p> <p>Additions in RCM for Services</p> <ul style="list-style-type: none"> ▪ Tax to be paid BY Music company, producer or the like, located in the taxable territory FOR SERVICES BY Music composer, photographer, artist, or the like towards SUPPLY of services by a music composer, photographer, artist or the like by way of transfer or permitting the use or enjoyment of a copyright covered under section 13(1)(a) of the Copyright Act, 1957 relating to original dramatic, musical or artistic works to a music company, producer or the like. ▪ Tax to be paid BY Publisher located in the taxable territory FOR SERVICES BY Author towards SUPPLY of services by an author by way of transfer or permitting the use or enjoyment of a copyright covered under section 13(1)(a) of the Copyright Act, 1957 relating to original literary works to a publisher

	<ul style="list-style-type: none"> ▪ Tax to be paid BY any body corporate located in the taxable territory FOR SERVICES BY Any person other than a body corporate, paying GST @ 2.5% on renting of motor vehicles with input tax credit only of input service in the same line of business towards SERVICES provided by way of renting of a motor vehicle provided to a body corporate ▪ Tax to be paid by Borrower i.e. a person who borrows the securities under the Scheme through an approved intermediary of SEBI FOR SERVICES BY Lender i.e. a person who deposits the securities registered in his name or in the name of any other person duly authorised on his behalf with an approved intermediary for the purpose of lending under the Scheme of SEBI towards SERVICES of lending of securities under Securities Lending Scheme, 1997 of SEBI, as amended.
<p>Notification No. 23/2019 – Central Tax (Rate) dated 30.09.2019 and 22/2019 – Integrated Tax (Rate) dated 30.09.2019</p>	<p>Notification No. 04/2018 CT/IT(R) dated 25.01.2018 SHALL NOT apply with respect to the development rights supplied on or after 01.04.2019</p>
<p>Notification No. 24/2019 – Central Tax (Rate) dated 30.09.2019 and 23/2019 – Integrated Tax (Rate) dated 30.09.2019</p>	<p>Amendment to Not. No. 07/2019 CT/IT(R) dated 29.03.2019 RCM under Sec. 9(4) of CGST Act 2017 – To confirm that Cement should be purchased ONLY from REGISTERED PERSONS</p>

<p>Notification No. 25/2019 – Central Tax (Rate) dated 30.09.2019 and 24/2019 – Integrated Tax (Rate) dated 30.09.2019</p>	<p>Notifies that the following activities or transactions undertaken by the State Governments in which they are engaged as public authorities, shall be treated <u>neither as a supply of goods nor a supply of service</u></p> <ul style="list-style-type: none"> – Service by way of grant of alcoholic liquor licence, against consideration in the form of licence fee or application fee or by whatever name it is called
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Circulars

<p>Circular No. 102/21/2019 – GST dated 28.06.2019</p>	<p><u>Clarification regarding applicability of GST on additional / penal interest</u></p> <p>It is clarified that the transaction of levy of additional / penal interest does not fall within the ambit of entry 5(e) of Schedule II of the CGST Act i.e. “agreeing to the obligation to refrain from an act, or to tolerate an act or a situation, or to do an act”, as this levy of additional / penal interest satisfies the definition of “interest”</p>			
<p>Circular No. 103/22/2019 – GST dated 28.06.2019</p>	<p>Clarification regarding determination of place of supply in certain cases</p> <table border="1" data-bbox="639 1529 1540 2069"> <tr> <td data-bbox="639 1529 1090 2069"> <p>Various services are being provided by the port authorities to its clients in relation to cargo handling. Some of such services are in respect of arrival of wagons at port, haulage of wagons inside port area</p> </td> <td data-bbox="1090 1529 1540 2069"> <p>such services are ancillary to or related to cargo handling services and are not related to immovable property.</p> </td> </tr> </table>		<p>Various services are being provided by the port authorities to its clients in relation to cargo handling. Some of such services are in respect of arrival of wagons at port, haulage of wagons inside port area</p>	<p>such services are ancillary to or related to cargo handling services and are not related to immovable property.</p>
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	<p>up-to place of unloading, siding of wagons inside the port, unloading of wagons, movement of unloaded cargo to plot and staking hereof, movement of unloaded cargo to berth, shipment/loading on vessel</p>	
	<p>Place of supply in case of supply of various services on unpolished diamonds such as cutting and polishing activity which have been temporarily imported into India and are not put to any use in India</p>	<p>In case of cutting and polishing activity on unpolished diamonds which are temporarily imported into India are not put to any use in India, the place of supply would be determined as per Section 13(2) of the IGST Act.</p>
<p>Circular No. 104/23/2019 – GST dated 28.06.2019</p>	<p>Processing of refund applications in FORM GST RFD-01A submitted by taxpayers wrongly mapped on the common portal</p> <p>Where reassignment of refund applications to the correct jurisdictional tax authority is not possible on the common portal, the processing of the refund claim should not be held up and it should be processed by the tax authority to whom the refund application has been electronically transferred by the common portal. After the processing of the refund application is complete, the refund processing</p>	

	authority may inform the common portal about the incorrect mapping with a request to update it suitably on the common portal so that all subsequent refund applications are transferred to the correct jurisdictional tax authority.
Circular No. 105/24/2019 – GST dated 28.06.2019	Clarification on various doubts related to treatment of secondary or post-sales discounts under GST Withdrawn by decision of 37 th GST Council meeting
Circular No. 106/25/2019 – GST dated 29.06.2019	Refund of taxes paid on inward supply of indigenous goods by retail outlets established at departure area of the international airport beyond immigration counters when supplied to outgoing international tourist against foreign exchange
Circular No. 107/26/2019 – GST dated 18.07.2019	Clarification on doubts related to supply of Information Technology enabled Services (ITeS services)
Circular No. 108/27/2019 – GST dated 18.07.2019	Clarification in respect of goods sent/taken out of India for exhibition or on consignment basis for export promotion
Circular No. 109/28/2019 – GST dated 18.07.2019	Issues related to GST on monthly subscription/contribution charged by a Residential Welfare Association from its members

Removal of Difficulty Order

Removal of Difficulty Order No. 7/2019-Central Tax dated 26.08.2019	Extend due date to file GSTR 9, 9A & 9C to 30.11.2019
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For any further clarifications on the subject, feel free to write us @ bcoakp@gmail.com.