

31st December 2019

GST UPDATE - 5/2019

Gist of Notifications/Circulars/Orders from 01.10.2019 to 31.12.2019

Notifications

Central Tax Notifications

Notification No. 44/2019, 45/2019 & 46/2019 – Central Tax dated 09.10.2019	Facility of filing GSTR 1 (Monthly & Quarterly) and GSTR 3B (Monthly) extended upto March 2020
Notification No. 47/2019 – Central Tax dated 09.10.2019	GSTR 9 made optional to those whose aggregate turnover is less than Rs. 2 Crores for the FY 2017-18 & 2018-19
Notification No. 48/2019 – Central Tax dated 09.10.2019	Amend 41-2019 CT - to Extend date of furnishing GSTR 1 & GSTR 6 in certain districts of certain states from 20.09.2019 to 11.10.2019
Notification No. 49/2019 – Central Tax dated 09.10.2019	CGST (6 th Amendment) Rules 2019 Rule 36(4) of CGST Rules introduced – In simple words, this rule says that a supplier can avail ITC which is existent in GSTR 2A + 20% extra, if any invoice is not uploaded by the supplier Rule making GSTR 3B a return is inserted with retrospective effect from 01-07-2017
Notification No. 50/2019 – Central Tax dated 24.10.2019	Extension of due date of filing CMP 08 by persons opted for Composition scheme extended to 22.10.2019

Notification No. 51/2019 – Central Tax dated 31.10.2019	State of Jammu & Kashmir changed to Union Territory of Jammu & Kashmir and Union Territory of Ladakh	
Notification No. 52/2019, 53/2019, 54/2019 & 5/2019 – Central Tax dated 14.11.2019	Due dates for those in state of J&K extended	
	GSTR 1 Quarterly Jul-Sep	30-11-2019
	GSTR 1 Monthly (July to Sep)	15-11-2019
	GSTR 3B Monthly (July to Sep)	15-11-2019
	GSTR 7 Monthly (July to Sep)	30-11-2019
Notification No. 56/2019 – Central Tax dated 14.11.2019	CGST (7 th Amendment) Rules 2019 Changes in Form GST RFD 01 Changes in Form GSTR 9 & GSTR 9C (Made many tables optional)	
Notification No. 57/2019, 58/2019, 59/2019, 60/2019 & 61/2019 – Central Tax dated 26.11.2019	Due dates for those in state of J&K extended	
	GSTR 1 Monthly (July to Sep)	30-11-2019
	GSTR 1 Monthly (Oct)	30-11-2019
	GSTR 7 Monthly (Oct)	30-11-2019
	GSTR 3B Monthly (July to Oct)	30-11-2019
Notification No. 62/2019 – Central Tax dated 26.11.2019	Transition plan of State of J&K TO UT of J&K and UT of Ladakh	
Notification No. 63/2019, 64/2019, 65/2019, 66/2019 & 67/2019 – Central Tax dated 12.12.2019	Due dates for those in state of J&K extended	
	GSTR 1 Monthly (July to Sep)	20-12-2019
	GSTR 1 Monthly (Oct)	20-12-2019
	GSTR 7 Monthly (July to Oct)	20-12-2019
	GSTR 3B Monthly (July to Oct)	20-12-2019
Notification No. 68/2019 – Central Tax dated 13.12.2019	CGST (8 th Amendment) Rules 2019 E -invoice mandatory by notified class of registered persons in Form GST INV 01 to be generated on	

	Common GST Electronic Portal
Notification No. 69/2019 – Central Tax dated 13.12.2019	Wef 01.01.2020 - Notified Common GST Electronic Portal www.einvoice1.gst.gov.in ; www.einvoice2.gst.gov.in ; www.einvoice3.gst.gov.in ; www.einvoice4.gst.gov.in ; www.einvoice5.gst.gov.in ; www.einvoice6.gst.gov.in ; www.einvoice7.gst.gov.in ; www.einvoice8.gst.gov.in ; www.einvoice9.gst.gov.in ; www.einvoice10.gst.gov.in
Notification No. 70/2019 – Central Tax dated 13.12.2019	Wef 01.04.2020 E-Invoice mandatory to a Registered person whose aggregate turnover in a FY exceeds Rs. 100 Crore in case of B2B invoices
Notification No. 71/2019 – Central Tax dated 13.12.2019	Notified that Quick Response (QR) code on invoice is mandatory from 01.04.2020
Notification No. 72/2019 – Central Tax dated 13.12.2019	Wef 01.04.2020 - QR code mandatory in case of B2C Invoices issued by suppliers whose aggregate turnover in a FY exceeds Rs. 500 Crores
Notification No. 73/2019 – Central Tax dated 23.12.2019	Due date for filing GSTR 3B of November 2019 extended to 23.12.2019

Notification No. 74/2019 – Central Tax dated 26.12.2019	Waiver of late fee for delay in filing of GSTR 1 for months of July 2017 to November 2019 if filed between 19.12.2019 to 10.01.2020
Notification No. 75/2019 – Central Tax dated 26.12.2019	CGST (9 th Amendment) Rules 2019 Restriction of 20% under Rule 36(4) of CGST Rules 2017 modified to 10% i.e. From 01.01.2020, ITC available in GSTR 2A + 10% is only allowed to be availed.
Notification No. 76, 77 & 78/2019 – Central Tax dated 26.12.2019	Extension of Due date of GSTR 1, GSTR 3B & GSTR 7 for month of November 2019 for assesses having principal place of business in Assam, Tripura and Manipur to 31.12.2019

Central Tax (Rate) and Integrated (Tax) Notifications

Notification No. 26/2019 – Central Tax (Rate) dated 22.11.2019 and Notification No. 25/2019 – Integrated Tax (Rate) dated 22.11.2019	Explanation defining ‘Bus Building’ added against Serial No. 26 Explanation- For the purposes of this entry, the term “bus body building” shall include building of body on chassis of any vehicle falling under chapter 87 in the First Schedule to the Customs Tariff Act, 1975
Notification No. 27/2019 – Central Tax (Rate) dated 30.11.2019 and 26/2019 – Integrated Tax (Rate) dated 30.11.2019	Wef 01.01.2020 Change of rate to 9% <ul style="list-style-type: none"> • Woven and non-woven bags and sacks of polyethylene or polypropylene strips or the like, whether or not laminated, of a kind used for packing of goods • Flexible intermediate bulk containers

<p>Notification No. 28/2019 – Central Tax (Rate) dated 31.12.2019 and 27/2019 – Integrated Tax dated 31.12.2019</p>	<p>Wef 01.01.2020 Exemption in respect of Upfront amount for long term lease of industrial plots extended to corporations having 20% 50% or more ownership of Government Also certain conditions added</p>
<p>Notification No. 29/2019 – Central Tax (Rate) dated 30.12.2019 and 28/2019 Integrated Tax (Rate) dated 31.12.2019</p>	<p>Additions in RCM <u>Nature of Service</u> - Services provided by way of renting of any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration charged from the service recipient, provided to a body corporate. <u>Supplier</u> – Any body corporate located in the taxable territory <u>Recipient</u> - Any person, other than a body corporate who supplies the service to a body corporate and does not issue an invoice charging central tax at the rate of 6% to the service recipient</p>

Circulars

<p>Circular No. 110/29/2019 – GST dated 03.10.2019</p>	<p>Eligibility to file a refund application in FORM GST RFD-01 for a period and category under which a NIL refund application has already been filed inadvertently and now can apply under 'ANY OTHER' category instead of actual category under which refund is to be claimed.</p>
<p>Circular No. 111/30/2019 – GST dated 03.10.2019</p>	<p>Procedure to claim refund in FORM GST RFD-01 subsequent to favourable order in appeal or any other forum</p>

	<p>Step 1 - Assessee applies under the category “Refund on account of assessment/provisional assessment/appeal/any other order” giving details of order and also refund rejection order.</p> <p>Step 2 – Proper officer would sanction amount allowed in appeal which was originally rejected and make an order in Form GST RFD 06 and issue payment order in Form GST RFD 05</p> <p>Step 3 – Recredit the balance amount which remains rejected even after appeal, if any</p>			
<p>Circular No. 112/31/2019 – GST dated 03.10.2019</p>	<p>Withdrawal of Circular No. 105/24/2019-GST dated 28.06.2019 in relation to various doubts related to treatment of secondary or post-sales discounts under GST abinitio</p>			
<p>Circular No. 113/32/2019 – GST dated 11.10.2019</p>	<p>Clarification regarding GST rates & classification (goods)</p> <table border="1" data-bbox="639 1240 1540 2056"> <tr> <td data-bbox="639 1240 927 2056"> <p>Leguminous vegetables when subject to mild heat treatment (parching)</p> </td> <td data-bbox="927 1240 1540 2056"> <p>Leguminous vegetables which are subjected to mere heat treatment for removing moisture, or for softening and puffing or removing the skin, and not subjecting to any other processing or addition of any other ingredients such as salt and oil, would be classified under HS code 0713.</p> <p>If branded and packed in a unit container would attract GST at the rate of 5%. In other cases, it is exempt.</p> </td> </tr> </table>		<p>Leguminous vegetables when subject to mild heat treatment (parching)</p>	<p>Leguminous vegetables which are subjected to mere heat treatment for removing moisture, or for softening and puffing or removing the skin, and not subjecting to any other processing or addition of any other ingredients such as salt and oil, would be classified under HS code 0713.</p> <p>If branded and packed in a unit container would attract GST at the rate of 5%. In other cases, it is exempt.</p>
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	<p>GST rate on Almond Milk</p>	<p>Almond Milk is made by pulverizing almonds in a blender with water and is then strained. As such almond milk neither constitutes any fruit pulp or fruit juice. Therefore, it is not classifiable under tariff item 2202 99 20.</p> <p>Almond milk is classified under the residual entry in the tariff item 2202 99 90 and attract GST rate of 18%.</p>
	<p>GST rate on Mechanical Sprayer</p>	<p>S. No. 195B of the Schedule II to notification No. 1/2017- Central Tax (Rate), dated 28.06.2017 covers “mechanical sprayers” of all types whether or not hand operated (like hand operated sprayer, power operated sprayers, battery operated sprayers, foot sprayer, rocker etc.).</p> <p>Rate @ 12%</p>
	<p>Taxability of imported stores by the Indian Navy</p>	<p>Indian Naval ship stores are exempted from import duty in terms of section 90(1) of the Customs Act, 1962. Further, as per section 90(2), goods “taken on board a ship of the Indian Navy” shall be construed as exported to any place outside India.</p> <p>Also, section 90(1) and 90(3) of the</p>

		<p>Customs Act, 1962 provides that imported stores for the use of a ship of the Indian Navy and stores supplied free by the Government for the use of the crew of a ship of the Indian Navy in accordance with their conditions of service will be exempted from duty. Accordingly, it is clarified that imported stores for use in navy ships are entitled to exemption from GST.</p>
	<p>Taxability of goods imported under lease</p>	<p>it is hereby clarified that the expression “taken on lease/imported under lease” covers imports under an arrangement so as to supply services covered by item 1(b) or 5(f) of Schedule II of the CGST Act, 2017 to avoid double taxation.</p>
	<p>GST rate on parts for the manufacture solar water heater and system</p>	<p>Solar Power based devices function on the energy derived from Sun (in form of electricity or heat). Thus, solar water heater and system would also be covered under S. No 234 as solar power device. Accordingly, it is clarified that parts including Solar Evacuated Tube falling under chapter 84, 85 and 94 for the manufacture of</p>

		solar water heater and system will attract 5% GST.
	Applicability of GST on the parts and accessories suitable for use solely or principally with a medical device	12% IGST would be applicable on the parts and accessories suitable for use solely or principally with a medical device falling under heading 9018, 9019, 9021 or 9022 in terms of chapter note 2 (b)
<p>Circular No. 114/33/2019 – GST dated 11.10.2019</p>	<p>Clarification on scope of support services to exploration, mining or drilling of petroleum crude or natural gas or both</p> <p>24(ii) of heading 9986 in Notification No. 11/2017- Central Tax (Rate) dated 28.06.2017 - Services of exploration, mining or drilling of petroleum crude or natural gas or both - Scope shall be governed by the explanatory notes to service codes 998621 and 998622 of the Scheme of Classification of Services.</p> <p>24(ia) of heading 9986 in Notification No. 11/2017- Central Tax (Rate) dated 28.06.2017 - Other professional, technical and business services relating to exploration, mining or drilling of petroleum crude or natural gas or both - Shall be governed by the explanatory notes to service codes 998341 and 998343 of the Scheme of Classification of Services.</p>	

<p>Circular No. 115/34/2019 – GST dated 11.11.2019</p>	<p>Clarification on issue of GST on Airport levies</p> <p>Passenger Service Fee (PSF) & User Development Fees (UDF)</p> <p>PSF and UDF being charges levied by airport operator for services provided to passengers, are collected by the airlines as an agent and is not a consideration for any service provided by the airlines.</p> <p>Airlines – If actual amount is recovered from passengers, it need not pay GST</p> <p>Airport operators - The airport operators shall pay GST on the PSF and UDF collected by them from the passengers through the airlines</p> <p>The collection charges paid by airport operator to airlines are a consideration for the services provided by the airlines to the airport operator (AAI, DAIL, MAIL etc) and airlines shall be liable to pay GST on the same under forward charge. ITC of the same will be available with the airport operator.</p>
<p>Circular No. 116/35/2019 – GST dated 11.10.2019</p>	<p>Levy of GST on the service of display of name or placing of name plates of the donor in the premises of charitable organisations receiving donation or gifts from individual donors</p> <p>GST is NOT leviable if all the three conditions are satisfied</p> <ol style="list-style-type: none"> 1. The gift/donation is made to a charitable organization, 2. Payment has the character of gift or donation and 3. Purpose is philanthropic (i.e. it leads to no commercial gain) and not advertisement.
<p>Circular No. 117/36/2019</p>	<p>Clarification on applicability of GST exemption to the DG</p>

<p>– GST dated 11.10.2019</p>	<p>Shipping approved maritime courses conducted by Maritime Training Institutes of India</p> <p>the Maritime Training Institutes and their training courses are approved by the Director General of Shipping which are duly recognised under the provisions of the Merchant Shipping Act, 1958 read with the Merchant Shipping (standards of training, certification and watch-keeping for Seafarers) Rules, 2014. Therefore, the Maritime Institutes are educational institutions under GST Law and the courses conducted by them are exempt from levy of GST.</p>
<p>Circular No. 118/37/2019 – GST dated 11.10.2019</p>	<p>Clarification regarding determination of place of supply in case of software/design services related to Electronics Semi-conductor and Design Manufacturing (ESDM) industry</p> <p>It is clarified that the place of supply of software/design by supplier located in taxable territory to service recipient located in non-taxable territory by using sample prototype hardware / test kits in a composite supply, where such testing is an ancillary supply, is the location of the service recipient as per Section 13(2) of the IGST Act. Provisions of Section 13(3)(a) of IGST Act do not apply separately for determining the place of supply for ancillary supply in such cases</p>
<p>Circular No. 119/38/2019 – GST dated 11.10.2019</p>	<p>Clarification regarding taxability of supply of securities under Securities Lending Scheme, 1997</p> <p>The activity of lending of securities is not a transaction in securities as it does not involve disposal of securities.</p>

	<p>The lender temporarily lends the securities held by him to a borrower and charges lending fee for the same from the borrower. The borrower of securities can further sell or buy these securities and is required to return the lended securities after stipulated period of time.</p> <p>The supply of lending of securities under the scheme is classifiable under heading 997119 and is leviable to GST@18% under Sl. No. 15(vii) of Notification No. 11/2017-Central Tax (Rate) dated 28.06.2017</p> <p>For the period from 01.07.2017 to 30.09.2019, GST is payable under forward charge by the lender and request may be made by the lender (supplier) to SEBI to disclose the information about borrower for discharging GST under forward charge.</p> <p>With effect from 1st October, 2019, the borrower of securities shall be liable to discharge GST under RCM.</p>
<p>Circular No. 120/39/2019 – GST dated 11.10.2019</p>	<p>Clarification on the effective date of explanation inserted in notification No. 11/2017- CTR dated 28.06.2017, Sr. No. 3(vi)</p> <p>Sr. No. 3(vi) to the effect that for the purpose of the said entry, the activities or transactions under taken by Government and Local Authority are excluded from the term ‘business’</p> <p>Clarified that the explanation having been inserted under section 11(3) of the CGST Act, is effective from the inception of the entry at Sl. No. 3(vi) of the notification No. 11/2017- CTR dated 28.06.2017, that is 21.09. 2017.</p>
<p>Circular No. 121/40/2019</p>	<p>GST on license fee charged by the States for grant of</p>

<p>– GST dated 11.10.2019</p>	<p>Liquor licences to vendors</p> <p>GST Council in its 37th meeting held on 20.09.2019 further recommended that the decision of the 26th GST Council meeting be implemented by notifying 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, by State Government as neither a supply of goods nor a supply of service. Therefore, in exercise of powers conferred under sub-section 2 (b) of section 7 of CGST Act, 2017, Notification No. 25/2019-Central Tax (Rate) dated 30th September, 2019 has been issued.</p> <p>GST Council further decided in the 37th meeting held on 20.09.2019, to clarify that this special dispensation applies only to supply of service by way of grant of liquor licenses by the State Governments as an agreement between the Centre and States and has no applicability or precedence value in relation to grant of other licenses and privileges for a fee in other situations, where GST is payable.</p>		
<p>Circular No. 122/41/2019 – GST dated 05.11.2019</p>	<p>Generation of DIN (Document Identification Number) on any communication issued by CBIC officers</p>		
<p>Circular No. 123/42/2019 – GST dated 11.11.2019</p>	<p>Restriction in availment of input tax credit in terms of sub-rule (4) of rule 36 of CGST Rules, 2017</p> <table border="1" data-bbox="639 1787 1540 2056"> <tr> <td data-bbox="639 1787 1091 2056"> <p>What are the invoices/Debit notes on which the restriction under rule 36(4) of the CGST</p> </td> <td data-bbox="1091 1787 1540 2056"> <p>Details of which are required to be uploaded by the suppliers under section 37(1) and which have not</p> </td> </tr> </table>	<p>What are the invoices/Debit notes on which the restriction under rule 36(4) of the CGST</p>	<p>Details of which are required to be uploaded by the suppliers under section 37(1) and which have not</p>
<p>What are the invoices/Debit notes on which the restriction under rule 36(4) of the CGST</p>	<p>Details of which are required to be uploaded by the suppliers under section 37(1) and which have not</p>		

	<p>Rules shall apply?</p>	<p>been uploaded. Therefore, taxpayers may avail full ITC in respect of IGST paid on import, documents issued under RCM, credit received from ISD etc. which are outside the ambit of section 37(1), provided that eligibility conditions for availment of ITC are met in respect of the same. The restriction of 36(4) will be applicable only on the invoices / debit notes on which credit is availed after 09.10.2019.</p>
	<p>Whether the said restriction is to be calculated supplier wise or on consolidated basis?</p>	<p>The restriction imposed is not supplier wise. The credit available under sub-rule (4) of rule 36 is linked to total eligible credit from all suppliers against all supplies whose details have been uploaded by the suppliers.</p>
	<p>FORM GSTR-2A being a</p>	<p>The taxpayer may have to</p>

	<p>dynamic document, what would be the amount of input tax credit that is admissible to the taxpayers for a particular tax period in respect of invoices / debit notes whose details have not been uploaded by the suppliers?</p>	<p>ascertain the same from his auto populated FORM GSTR 2A as available on the due date of filing of FORM GSTR-1.</p>
	<p>How much ITC a registered tax payer can avail in his FORM GSTR-3B in a month in case the details of some of the invoices have not been uploaded by the suppliers under section 37(1).</p>	<p>shall not exceed 20% (10% from 01.01.2020) of the eligible credit available in respect of invoices or debit notes the details of which have been uploaded by the suppliers under section 37(1)</p>
	<p>When can balance ITC be claimed in case avilment of ITC is restricted as per the provisions of rule 36(4)?</p>	<p>The balance ITC may be claimed by the taxpayer in any of the succeeding months provided details of requisite invoices are uploaded by the suppliers. He can claim proportionate ITC as and when details of</p>

	<p>some invoices are uploaded by the suppliers provided that credit on invoices, the details of which are not uploaded remains under 20% (10% from 01.01.2020) of the eligible input tax credit, the details of which are uploaded by the suppliers</p>
<p>Circular No. 124/43/2019 – GST dated 18.11.2019</p>	<p>Clarification regarding optional filing of annual return under notification No. 47/2019- Central Tax dated 9th October, 2019</p> <p>for FY 2017-18 and 2018-19</p> <p>The option to file FORM GSTR-9 & 9A for the FY 2017-18 & 2018-19 can be filed before the due date. After the due date of furnishing the annual return for the year 2017-18 and 2018-19, the common portal shall not permit furnishing of the forms for the said period.</p> <p>it is clarified that if any registered tax payer, during course of reconciliation of his accounts, notices any short payment of tax or ineligible availment of input tax credit, he may pay the same through FORM GST DRC-03.</p>
<p>Circular No. 125/44/2019 – GST dated 18.11.2019</p>	<p>Fully electronic refund process through FORM GST RFD-01 and single Disbursement wef 26.09.2019</p>

<p>Circular No. 126/45/2019 – GST dated 22.11.2019</p>	<p>Clarification on scope of the notification entry at item (id), related to job work, under heading 9988 of Notification No. 11/2017-Central Tax (Rate) dated 28-06-2017</p> <p>(id) Services by way of job work other than (i), (ia), (ib) and (ic) above</p> <p>Entry at item (id) covers only job work services as defined in section 2 (68) of CGST Act, 2017, that is, services by way of treatment or processing undertaken by a person on goods belonging to another registered person</p>
<p>Circular No. 127/46/2019 – GST dated 04.12.2019</p>	<p>Withdrawal of Circular No. 107/26/2019-GST dt. 18.07.2019 abinitio</p>
<p>Circular No. 128/47/2019 – GST dated 23.12.2019</p>	<p>DIN should be mentioned even in Emails sent by CBIC officers</p>
<p>Circular No. 129/48/2019 – GST dated 24.12.2019</p>	<p>Standard Operating Procedure to be followed in case of non-filers of returns</p> <ul style="list-style-type: none"> • A system generated message would be sent to all the registered persons 3 days before the due date. • Once due date is over, system generated mail / message would be sent to all the defaulters immediately after the due date • 5 days after due date, Issue Form GSTR 3A • In case return is not filed within 15 days from GSTR 3A, best judgement assessment can be done and order in

	<p>Form GST ASMT 13 may be issued</p> <ul style="list-style-type: none"> • For the purpose of assessment of tax liability under section 62 of the CGST Act, the proper officer may take into account the details of outward supplies available in the statement furnished under section 37 (FORM GSTR-1), details of supplies auto-populated in FORM GSTR-2A, information available from e-way bills, or any other information available from any other source, including from inspection under section 71 • In case return is filed within 30 days of order in GST ASMT 13, the order is deemed to be withdrawn. • if the said return remains unfurnished within the statutory period of 30 days from issuance of order in FORM ASMT-13, then proper officer may initiate proceedings under section 78 and recovery under section 79.
<p>Circular No. 130/49/2019 – GST dated 31.12.2019</p>	<p>Reverse Charge Mechanism (RCM) on renting of motor vehicles</p> <p>serial No. 15 of the notification No. 13/2017-CT (R) dated 28.6.19 has been amended vide notification No. 29/2019-CT (R) dated 31.12.19</p> <p>RCM shall be applicable on the service by way of renting of any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration charged from the service recipient only if the supplier fulfils all the following conditions:–</p>

	<p>(a) is other than a body-corporate;</p> <p>(b) does not issue an invoice charging GST @12% (6% CGST + 6% SGST) from the service recipient; and</p> <p>(c) supplies the service to a body corporate</p> <p><u>Present amendment of the notification is merely clarificatory in nature</u> and therefore for the period 01.10.2019 to 30.12.2019 also, clarification given at para 5 above shall apply</p>
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Removal of Difficulty Order

Removal of Difficulty Order No. 8/2019-Central Tax dated 14.11.2019	Extension of due date for filing GSTR 9 & 9C upto 31.12.2019 for 2017-18, 31.03.2020 for 2018-19
Removal of Difficulty Order No. 9/2019-Central Tax dated 03.12.2019	Extension of due date for filing appeal before tribunal due to non constitution of certain benches
Removal of Difficulty Order No. 10/2019-Central Tax dated 26.12.2019	Extension of due date for filing GSTR 9C of FY 2017-18 to 31.01.2020

For any further clarifications on the subject, feel free to write us @ bcoakp@gmail.com.