

GST CAFÉ



RECENT DEVELOPMENTS IN INDIRECT TAX LAWS

➤ **EXTENSION OF DUE DATE FOR FILING DECLARATION UNDER SABKA VISHWAS (LEGACY DISPUTE RESOLUTION) SCHEME, 2019 ('SVLDRS SCHEME')**

Due date for filing declaration under SVLDRS Scheme extended to 15.01.2020 from the earlier date of 31.12.2019: [\[Notification No.07/2019 Central Excise-NT\]](#)

➤ **IMPLEMENTATION OF CERTAIN PROVISIONS UNDER THE CENTRAL GOODS AND SERVICES TAX ACT, 2017 [CGST ACT]**

By [Notif. No. 01/2020-CT dt. 01.01.2020](#), effective date of implementation of section 93-96, 98-99, 101-102 and 111-112 i.e. w.r.t. liability for payment of tax, interest and penalty in certain cases; advance ruling and appeals before appellate Tribunal has been notified as 01.01.2020.

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- **AMENDMENTS IN CENTRAL GOODS AND SERVICES TAX RULES, 2017: [\[NOTIF. No. 02/2020-CT DT. 01.01.2020\]](#)**
- i. Due date for submitting the declaration electronically in FORM GST TRAN-1, under rule 117 (1A) (*i.e. for registered persons unable to file declaration on account of technical difficulties*), extended to 31.03.2020 from the earlier due date of 31.12.2019. In such cases, due date for submitting statement in FORM GST TRAN-2, extended to 30.04.2020 from the earlier due date of 31.01.2020;
 - ii. FORM REG-01 amended to include details of period of validity in cases of registration as a SEZ unit/developer;
 - iii. FORM GST INV-01 i.e. for generation of Invoice Reference Number amended to include additional details

OUR OFFICES

NEW DELHI

1st, 9th & 11th Floors, Mohandev Building, 13 Tolstoy Marg, New Delhi -110001, India
Phone: +91 11 42492525
Fax: +91 11 23320484
Email: delhi@vaishlaw.com

BENGALURU

105 -106, Raheja Chambers, #12, Museum Road, Bengaluru - 560001, India
Phone: +91 80 40903588/89
Fax: +91 80 40903584
Email: bangalore@vaishlaw.com

MUMBAI

106, Peninsula Centre, Dr. S. S. Rao Road, Parel, Mumbai - 400012, India
Phone: +91 22 42134101
Fax: +91 22 42134102
Email: mumbai@vaishlaw.com

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