

RECENT DEVELOPMENTS PURSUANT TO 38TH GST COUNCIL MEETING

➤ EXTENSION OF DUE DATES FOR FILING OF RETURNS

Form	Period	Extended Due Date
Form GSTR - 9 Annual Return: Order No. 10/2019-CT dt. 26.12.2019	2017-18	31.01.2020
Form GSTR – 9C Reconciliation Statement: Order No. 10/2019-CT dt. 26.12.2019	2017-18	31.01.2020
Form GSTR – 1 (<i>for registered persons with aggregate turnover of over 1.5 Cr. in the preceding/current F.Y. whose principal place of business is in the State of Assam, Manipur, Tripura</i>): Notif. No. 76/2019-CT dt. 26.12.2019	November 2019	31.12.2019
Form GSTR – 3B (<i>for registered persons whose principal place of business is in the State of Assam, Manipur, Tripura</i>): Notif. No. 77/2019-CT dt. 26.12.2019	November 2019	23.12.2019
Form GSTR – 7 (<i>for registered persons whose principal place of business is in the State of Assam, Manipur, Tripura</i>): Notif. No. 78/2019-CT dt. 26.12.2019	November 2019	25.12.2019

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➤ **LATE FEE WAIVED FOR FILING GSTR -1** [*\(Notified vide Notif. No. 74/2019-CT dt. 26.12.2019\)*](#)

Late fee waived for filing Form GSTR – 1 for the period July 2017 – November 2019, provided the same are filed between 19.12.2019 to 10.01.2020;

➤ **AMENDMENT IN CENTRAL GOODS AND SERVICES TAX RULES, 2017 ('CGST RULES')** [*\(Notified vide Notif. No. 75/2019-CT dated 26.12.2019\)*](#)

- i. Rule 36(4) amended (*w.e.f. 01.01.2020*) to restrict availment of eligible ITC in respect of invoices/debit notes not reflecting in GSTR-2A (*i.e. unmatched invoices*) to 10% of the total eligible ITC reflecting in GSTR – 2A;

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- ii. Rule 138E amended (*w.e.f. 11.01.2020*) to restrict generation of e-way bill for taxpayers who have not filed FORM GSTR-1 for two months/quarters (*as the case maybe*);
- iii. Rule 86A inserted to provide for conditions for using the amount available in the electronic credit ledger. Under the rule, Commissioners (*not below the rank of Assistant Commissioner*) given power to restrict debit of amount in electronic credit ledger for discharge of liability under Sec. 49 of the Central Goods and Services Tax Act, 2017, and/or claim of refund of any unutilized amount for a period of one year for the following reasons:
 - ITC availed on tax invoices/debit notes or any other documents prescribed under rule 36 of CGST Rules issued by registered person not conducting any business from any of its registered place of business or found to be non-existent;



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- ITC availed on tax invoices/debit notes or any other documents prescribed under rule 36 of CGST Rules without receipt of goods or services or both;
- ITC availed on invoices/debit notes or any other documents prescribed under rule 36 of CGST Rules, where the tax charged has not been deposited with the government;
- ITC being availed by registered person not conducting any business from any of its registered place of business or is found to be non-existent;
- ITC being availed on the basis of tax invoices/debit notes or any other documents prescribed under rule 36 of CGST Rules not in possession of the registered persons

GST CAFÉ

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