

CMA Bhogavalli Mallikarjuna Gupta

B. Com, ACMA, MFM, M.IOD, PGDCS

Founder: [India-gst.in](http://india-gst.in)

SME, Speaker, Author & Advisor on GST

MSME World - National Advisory Member

Director (Business Advisory Services) – Procode Softech Private Ltd



During the 22nd GST Council Meeting, many decisions have been taken to make the GST System simpler and more user-friendly. Some of the key decisions taken are like differing reverse charge till the end of April 2018, change in the reporting requirements for GST Taxpayers up to a turnover of Rs 1.5 Crs and increase in threshold limit for GST taxpayers from Rs 75 Lacs to Rs 100 Lacs. To make these effective, a series of notifications have been issued by the department on 13th Oct 2017, and the synopsis is given here for ease of understanding.

[Notification No. 45/2017 – Central Tax](#)

- Changes have been made to the CGST Rules 2017, and the effective date of the changes is from 13th Oct 2017
- The appointed date for the composition levy for taxpayer migrating from Regular to composition levy is the first day of the next month during which the registration has been filed.
- The taxpayer has to file FORM GST ITC-03 within 90 days from the date on commencement of composition levy.
- The taxable person under GST who has taken registration under composition levy will file GSTR – 4 from the date it is applicable to the end of the quarter.
- Rule 46A has been added to accommodate the taxpayers to issue a single document for supply of GST Supplies and exempted supply of goods or services or both known as “Invoice Cum bill of supply.”
- In Sub-rule 2 of Rule 54 in case of documents issued by a bank or financial institution, the words “tax invoice” is replaced by a new term known as “consolidated tax invoice” as the statement is issued for a period.
- In Sub-rule 2 of Rule 54, after the words “by whatever name called”, the words “for the supply of services made during a month at the end of the month”.
- In GSTR -1 for reporting of “Zero-rated supplies & deemed exports”, column for “Cess” is added
- In GSTR – 4 for the quarters “July to Sep 2017 and “Oct to Dec 17” details will not be populated for 4A i.e “Inward supplies received from a registered supplier (other than supplies attracting reverse charge.”

[Notification No. 44/2017 – Central Tax](#)

The last date for filing of FORM GST ITC-0 has been extended to 31st Oct 2017 for the taxpayers who have taken registration after crossing the threshold basis of Sub-section 1 of section 18 of the CGST Act.

Email: Mallikarjunagupta@india-gst.in Website: india-gst.in

Blog Page - <https://indiagstdotin.wordpress.com/>

Mobile – [9949644644](tel:9949644644)

[Notification No. 43/2017 – Central Tax](#)

The last date for filing of Return by the Input Service Distributor GSTR – 6 for the months of July, August & September by Input Service Distributor has been extended to 15th Nov 2017.

[Notification No. 42/2017 – Central Tax](#)

The last date for filing of Return by the services provided by Online Database Access and Retrieval Services (OIDAR) Services have to file GSTR – 5A for the months of July, August & September by Input Service Distributor has been extended to 20th Nov 2017.

[Notification No. 41/2017 – Central Tax](#)

The last date for filing of Return by the services provided by Online Database Access and Retrieval Services (OIDAR) Services have to file GSTR – 5A for the months of July, August & September is 20th Nov 2017.

[Notification No. 40/2017 – Central Tax](#)

A registered taxpayer under GST, who is the supplier of goods can pay taxes based on the rules to be notified for only those taxpayers and who are not receiving advances from customers and having a turnover or likely to be less than Rs 150 lacs as per the revised rules.

[Notification No. 39/2017 – Central Tax](#)

Officials from under SGST Act and UTGST Act are authorized to issue the refund as per provisions of Section 54 and 55 of the CGST Act 2017.

[Notification No. 38/2017 – Central Tax](#)

New items have been added to exempted for causal taxable persons from taking registration for the interstate supply of goods.

[Notification No. 38/2017 – Central Tax \(Rate\)](#)

Reverse charge on inward supplies from unregistered taxpayers is exempted to all taxpayers till 31st March 2018, which amends the Notification No 8 dated 28th June for Rs 5,000 per day.

Ideally here the government must have followed the Malaysian GST model of entering only the accounting entries for the outward liability and input credit, this would help in tracking of such transactions and reduce the burden on the taxpayer from filing in returns and taking the input tax credit.

[Notification No. 9/2017 – Integrated Tax](#)

New items have been added to the exempted list of goods whereby making registration for the interstate supply of goods is not mandatory.

[Notification No. 10/2017 – Integrated Tax](#)

For interstate transactions registration under GST is not required if the persons turnover all India basis is less than Rs 20 lacs in case of regular states and Rs 10 lacs in case of special category states.

[Notification No. 11/2017 –Integrated Tax](#)

Officials from under CGST Act are authorized to issue the refund as per provisions of Section 54 and 55 of the CGST Act 2017.

[Notification No. 32/2017 – Integrated Tax \(Rate\)](#)

Reverse charge on interstate supply goods or services by a registered taxable person from an unregistered taxable person is exempted till 31st March 2018.

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