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NOTIFICATION ISSUED ON
31ST DECEMBER 2018

SHAH TEELANI & ASSOCIATES 

CHARTERED ACCOUNTANTS

Notification Issued on 31st December 2018

The CBIC has issued Notification related to recommendations made during 31st Meeting of the GST Council from 67/2018 to 79/2018 also 'Removal of Difficulty Orders' from Order No. 2/2018 to Order No. 4/2018. In these article we will read the details analysis of notifications and order issued by the CBIC.

- 1. Notification No. 67/2018:** The time period specified in notification No. 31/2018-CT dated 06.08.2018 for availing the special procedure for completing migration of taxpayers who received provisional IDs but could not complete the migration process extended.
 - a. The details should be furnished by such taxpayers to the jurisdictional nodal officer of the Central Government or State Government on or before the 31st January, 2019.
 - b. Upon receipt, such taxpayers are required to furnish the following details to GSTN by email, on or before the 28th February, 2019, to migration@gstn.org.in.
- 2. Notification No. 68/2018:** The time limit for furnishing the return in FORM GSTR-3B for the newly migrated taxpayers extended for the period "July, 2017 to February, 2019" till "31st day of March, 2019".
- 3. Notification No. 69/2018:** The time limit for furnishing the return in FORM GSTR-3B for the newly migrated taxpayers extended for the period "July, 2017 to February, 2019" till "31st day of March, 2019".
- 4. Notification No. 71/2018:** The time limit for furnishing the details of outward supplies in FORM GSTR-1 for the newly migrated taxpayers extended for registered persons having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year, the due date for the "July, 2017 to December, 2018" till "31st day of March, 2019".
- 5. Notification No. 72/2018:** The time limit for furnishing the details of outward supplies in FORM GSTR-1 for the newly migrated taxpayers

extended for registered persons having aggregate turnover more than 1.5 crore rupees in the preceding financial year or the current financial year, the due date for the "July, 2017 to February, 2019" till "31st day of March, 2019".

6. **Notification No. 73/2018:** The supplies made by Government Departments and PSUs to other Government Departments and vice-versa are exempt from TDS, the following services are:
 - a. an authority or a board or any other body, -
 - i. set up by an Act of Parliament or a State Legislature; or
 - ii. established by any Government, with fifty-one per cent. or more participation by way of equity or control, to carry out any function;
 - b. Society established by the Central Government or the State Government or a Local Authority under the Societies Registration Act, 1860 (21 of 1860);
 - c. public sector undertakings.
7. **Notification No. 75/2018:** The amount of late fee payable under section 47 of the said Act shall stand waived for the registered persons who failed to furnish the details of outward supplies in FORM GSTR-1 for the months/quarters from July, 2017 to September, 2018 by the due date but furnishes the said details in FORM GSTR-1 between the period from 22nd December, 2018 to 31st March, 2019."
8. **Notification No. 76/2018:** the amount of late fee payable under section 47 of the said Act shall stand waived for the registered persons who failed to furnish the return in FORM GSTR-3B for the months of July, 2017 to September, 2018 by the due date but furnishes the said return between the period from 22nd December, 2018 to 31st March, 2019.
9. **Notification No. 77/2018:** The amount of late fee payable under section 47 of the said Act shall stand waived for the registered persons who failed to furnish the return in FORM GSTR-4 for the quarters from July, 2017 to September, 2018 by the due date but furnishes the said

return between the period from 22nd December, 2018 to 31st March, 2019.”.

10. **Notification No. 78/2018:** The Commissioner, hereby extends the time limit for furnishing the declaration in FORM GST ITC-04 of the said rules, in respect of goods dispatched to a job worker or received from a job worker, during the period from July, 2017 to December, 2018 till the 31st day of March, 2019.
11. **Order No. 2/2018:** The due date for availing ITC on the invoices or debit notes relating to such invoices issued during the FY 2017-18 extended till 31st March,2019.
12. **Order No. 3/2018:** The due date for furnishing of annual returns in FORM GSTR-9, FORM GSTR-9A and reconciliation statement in FORM GSTR-9C for the FY 2017-2018 extended till 30.06.2019.
13. **Order No. 4/2018:** The due date for furnishing the statement in FORM GSTR-8 by e-commerce companies for the months of October to December, 2018 extended till 31.01.2019.

Sr No	Notification No	Description	Link
1	67/2018	Extend the time period for availing the special procedure for completing migration of taxpayers who received provisional IDs but could not complete the migration process	http://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-67-central-tax-english-2018.pdf;jsessionid=D349DE98BBB70A84F92A7143A037849F
2	68/2018	Extend the time limit for furnishing the return in FORM GSTR-3B for the newly migrated taxpayers.	http://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-68-central-tax-english-2018.pdf;jsessionid=058074708D04F238BA8F7CBEBC7007F0

3	69/2018	Extend the time limit for furnishing the return in FORM GSTR-3B for the newly migrated taxpayers.	http://www.cbic.gov.in/resources/htdocs-cbec/gst/notfctn-69-central-tax-english-2018.pdf;jsessionid=7E4DC52FE0F75577C53C362C1FC1BC7D
4	70/2018	Extend the time limit for furnishing the return in FORM GSTR-3B for the newly migrated taxpayers.	http://www.cbic.gov.in/resources/htdocs-cbec/gst/notfctn-70-central-tax-english-2018.pdf;jsessionid=4545A08952DB0181C1300CDEC36260D6
5	71/2018	Extend the time limit for furnishing the details of outward supplies in FORM GSTR-1 for the newly migrated taxpayers.	http://www.cbic.gov.in/resources/htdocs-cbec/gst/notfctn-71-central-tax-english-2018.pdf;jsessionid=08A3C9C80D681F510BD87EB538F9386E
6	72/2018	Extend the time limit for furnishing the details of outward supplies in FORM GSTR-1 for the newly migrated taxpayers.	http://www.cbic.gov.in/resources/htdocs-cbec/gst/notfctn-72-central-tax-english-2018.pdf;jsessionid=204CCD9EC37DA1942A902E7281A3FD50
7	73/2018	Exempt supplies made by Government Departments and PSUs to other Government Departments and vice-versa from TDS.	http://www.cbic.gov.in/resources/htdocs-cbec/gst/notfctn-73-central-tax-english-2018.pdf;jsessionid=8E1CE0D7332817DFA4B2215AE010A98A
8	74/2018	Fourteenth amendment to the CGST Rules, 2017.	http://www.cbic.gov.in/resources/htdocs-cbec/gst/notfctn-74-central-tax-english-2018.pdf;jsessionid=B0CAC42BD7522C868839B376D7F88C9A

9	75/2018	Fully waive the amount of late fees leviable on account of delayed furnishing of FORM GSTR-1 for the period July, 2017 to September, 2018 in specified cases.	http://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-75-central-tax-english-2018.pdf;jsessionid=894F29C1F7FD3F0414C063F9D717D9C3
10	76/2018	Specify the late fee payable for delayed filing of FORM GSTR-3B and fully waive the amount of late fees leviable on account of delayed furnishing of FORM GSTR-3B for the period July, 2017 to September, 2018 in specified cases.	http://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-76-central-tax-english-2018.pdf;jsessionid=A6C0B36D13C6E174C8F39CF00027FE36
11	77/2018	Fully waive the amount of late fees leviable on account of delayed furnishing of FORM GSTR-4 for the period July, 2017 to September, 2018.	http://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-77-central-tax-english-2018.pdf
12	78/2018	Extend the due date for furnishing FORM ITC-04 for the period from July, 2017 to December, 2018 till 31.03.2019.	http://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-78-central-tax-english-2018.pdf
13	79/2018	Amend notification No. 2/2017 - Central Taxes dated 19.06.2017.	http://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-79-central-tax-english-2018.pdf;jsessionid=51BF CDC0191758C402868AF0AB286ACD
14	Order No 2/2018	Seeks to extend the due date for availing ITC on the invoices or debit notes relating to such invoices issued during the FY 2017-18.	http://www.cbic.gov.in/resources//htdocs-cbec/gst/order2-2018-cgst-new.pdf;jsessionid=2411942DCA4EC10EE0C81BD4E5228806
15	Order No 3/2018	Seeks to amend Removal of Difficulty Order No. 1/2018 dated 11.12.2018 so as to extend the due date for furnishing of annual	http://www.cbic.gov.in/resources//htdocs-cbec/gst/order3-2018-cgst.pdf;jsessionid=0B09

		returns in FORM GSTR-9, FORM GSTR - 9A and reconciliation statement in FORM GSTR-9C for the FY 2017-2018 till 30.06.2019.	84553EED6056BA03B8C682531F35
16	Order No 4/2018	Seeks to extend the due date for furnishing the statement in FORM GSTR-8 by e-commerce companies for the months of October to December, 2018 till 31.01.2019.	http://www.cbic.gov.in/resources/htdocs-cbec/gst/order4-2018-cgst.pdf ;jsessionid=AF94C576BACED0599AEA8BCB21592533

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