

Updates of 23rd GST Council meeting

The 23rd GST Council meeting was held at Guwahati, Assam. The list is a summary of the orders, circulars and notifications giving effect to the recommendations made at the GST councils as follows:

1. **Order-09/2017-GST**- Seeks to extend the due date for submitting FORM GST TRAN-1 till 27-12-2017
2. **Order-10/2017-GST**- Seeks to extend the due date for revision of FORM GST TRAN-1 till 27-12-2017
3. **Circular 16/2017**- Clarifications regarding applicability of GST and availability of ITC in respect of certain services.

- ❖ Exemption from GST is not available in respect of loading, packing, warehousing of processed products such as tea (i.e. black tea, white tea etc.), processed coffee beans or powder, pulses (dehusked or split), jaggery, processed spices, processed dry fruits, processed cashew nuts etc. as they fall outside the definition of agricultural produce given in notification No. 11/2017-CT (Rate) and 12/2017-CT (Rate).
- ❖ Credit of GST paid on aircraft engines, parts & accessories will be available for discharging GST on inter-state supply of such aircraft engines, parts & accessories by way of inter-state stock transfers between distinct persons as specified in section 25 of the CGST Act, notwithstanding that credit of input tax charged on consumption of such goods is not allowed for supply of service of transport of passengers by air in economy class at GST rate of 5%.
- ❖ Services provided to the Central Government, State Government, Union territory under any insurance scheme for which total premium is paid by the Central Government, State Government, Union territory are exempt from GST under Sl. No. 40 of notification No. 12/2017-Central Tax (Rate).

- ❖ Services provided by State Government by way of general insurance (managed by government) to employees of the State government/ Police personnel, employees of Electricity Department or students are exempt vide entry 6 of notification No. 12/2017-CT(R) which exempts Services by Central Government, State Government, Union territory or local authority to individuals.

4. **Circular 17/2017-** Manual filing and processing of refund in case of zero rated supplies allowed. Summary is presented below-

Refund Type	Procedure
Refund of IGST paid on export of goods	<ol style="list-style-type: none">1. No separate application is required as shipping bill itself will be treated as application for refund.2. Automatic refund through linking of GST returns with custom department.
Refund of IGST paid on export of services / zero rated supplies to SEZ units or SEZ developers	Printout of FORM GST RFD- 01A needs to be filed manually with the jurisdictional GST officer (only at one place - Centre or State) along with relevant documentary evidences, wherever applicable.
Refund of unutilized input tax credit due to the accumulation of credit of tax paid on inputs or input services used in making zero-rated supplies of goods or services or both.	<ol style="list-style-type: none">1. FORM GST RFD-01A needs to be filed on the common portal. The amount of credit claimed as refund would be debited in the electronic credit ledger and proof of debit needs to be generated on the common portal.2. Printout of the FORM GST RFD- 01A needs to be submitted before the jurisdictional GST officer along with necessary documentary evidences, wherever

applicable.

5. **Notification 56/2017 (CGST)** -Seeks to mandate the furnishing of return in FORM GSTR-3B till March, 2018
6. **Notification 57/2017 (CGST)**- Seeks to prescribe quarterly furnishing of FORM GSTR-1 for those taxpayers with aggregate turnover of **up-to Rs.1.5 Crore.**

Period	Due Date
July-September 17	31-December-2017
October-December 17	15-February-2017
January-March 17	30-April-2017

7. **Notification 58/2017 (CGST)** -Seeks to extend the due dates for the furnishing of FORM GSTR-1 for those taxpayers with aggregate turnover of **more than Rs.1.5 crore.**

Period	Due Date
July - October, 2017	31st December, 2017
November, 2017	10th January, 2018
December, 2017	10th February, 2018
January, 2018	10th March, 2018
February, 2018	10th April, 2018
March, 2018	10th May, 2018

8. **Notification 59/2017 to 62/2017(CGST)**- Extension of due dates for filling following forms-

Form	Person Applicable	Period	Due Date	Notificati on
GSTR-4	Composition Dealer	July- September	24-12-2017	59/2017
GSTR-5	Non-Resident Taxable Person	July-October	11-12-2017	60/2017
GSTR-5A	OIDAR Service provider	July-October	15-12-2017	61/2017
GSTR-6	Input Service Distributor	July	31-12-2017	62/2017
GST-ITC- 04	Job Work Details by principal registered person	July- September	31-12-2017	63/2017

9. **Notification 64/2017 (CGST)** -Seeks to limit the maximum late fee payable for delayed filing of return in FORM GSTR-3B from October, 2017 onwards.

Tax Payable	Late Fee
Nil	10 per day
More than nil	25 per day

10. **Notification 65/2017 (CGST)** -Seeks to exempt suppliers of services through an e-commerce platform from obtaining compulsory registration.
11. **Notification 66/2017 (CGST)** - Seeks to exempt all taxpayers from payment of tax on advances received in case of supply of goods.

Note: Dates for filling GSTR-2 and GSTR-3 for the months July 2017 to March 2018 is yet to be notified by the Government after recommendation of committee formed for the same.

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