

**Format of DIN on any communication issued by the officers of the Central Board of Indirect Taxes and Customs (CBIC) to tax payers and other concerned persons**

Further to the Circular No. 122/41/2019-GST dated 05.11.2019, regarding use of Document Identification No (DIN), the Central Board of Indirect Taxes and Customs vide [Circular no. 128/47/2019 dated 23<sup>rd</sup> December, 2019](#), has directed that electronic generation and quoting of Document Identification Number (DIN) shall be done in respect of all communications (including e-mails) sent to tax payers and other concerned persons by any office of the CBIC across the country w.e.f. 24<sup>th</sup> December, 2019. Further, in order to standardize the format of search authorizations, summons, arrest memos, inspection notices etc. issued by the GST/Central Excise/ Service Tax formations across the country, the Board had constituted a committee of officers to examine and suggest modifications in the formats of these documents which has submitted its recommendations. The standardized documents have since been uploaded by DDM and are ready to be used. When downloaded and printed, these standardized documents would bear a **pre-populated DIN** thereon. Accordingly, the Board directs that all field formations shall use the standardized authorization for search, summons, inspection notice, arrest memo and provisional release order (the formats are provided). These formats shall be used by all the formations w.e.f. 01.01.2020.

*[Circular No.128/47/2019-GST Tax dated 23<sup>rd</sup> December, 2019]*

**Standard Operating Procedure to be followed in case of non-filers of Returns**

The Central Board of Indirect Taxes and Customs vide [Circular no. 129/48/2019 dated 24<sup>th</sup> December, 2019](#) has laid down the following SOP to be followed in case of non- filers of GST Return:-

- (i) Preferably, a **system generated message** would be sent to all the registered persons **3 days before the due date to nudge them about filing of the return** for the tax period by the due date.
- (ii) **Once the due date** for furnishing the return under section 39 **is over, a system generated mail / message** would be sent to all the defaulters immediately after the due date to the effect that the said registered person has not furnished his return for the said tax period; the said mail/message is to **be sent to the authorized signatory as well as the proprietor/partner/director/karta, etc.**
- (iii) **Five days after the due date of furnishing the return, a notice in FORM GSTR-3A** (under section 46 of the CGST Act read with rule 68 of the CGST Rules) shall be issued electronically to such registered person who fails to furnish return under section 39, **requiring him to furnish such return within fifteen days;**
- (iv) In case the said return is still **not filed** by the defaulter **within 15 days** of the said notice, the proper officer may proceed to assess the tax liability of the said person **under section 62** of the CGST Act, to **the best of his judgement** taking into account all the relevant material which is available or which he has gathered and **would issue order under rule 100 of the CGST Rules in FORM GST ASMT-13.** The proper officer would then be required to upload the summary thereof in **FORM GST DRC07;**

- (v) For the purpose of assessment of tax liability under section 62 of the CGST Act, the proper officer may take into account **the details of outward supplies** available in the statement furnished under section 37 (FORM GSTR-1), details of supplies auto populated in **FORM GSTR-2A**, information available from **e-way bills**, or any other information available from **any other source, including from inspection under section 71**;
- (vi) In case the defaulter **furnishes a valid return within thirty days** of the service of assessment order in **FORM GST ASMT-13**, the said **assessment order shall be deemed to have been withdrawn** in terms of provision of sub-section (2) of section 62 of the CGST Act. However, **if the said return remains unfurnished** within the statutory period of **30 days** from issuance of order in **FORM ASMT-13**, then proper officer may initiate **proceedings under section 78 and recovery under section 79 of the CGST Act**;

Above general guidelines may be followed by the proper officer in case of non furnishing of return. In deserving cases, based on the facts of the case, the Commissioner may resort to **provisional attachment** to protect revenue **under section 83 of the CGST Act before issuance of FORM GST ASMT-13.**

Further, the proper officer would initiate action under sub-section (2) of **section 29 of the CGST Act for cancellation of registration** in cases where the return has not been furnished for the period specified in section 29.

[\[Circular No.129/48/2019-GST dated 24<sup>th</sup> December,2019\]](#)

***Constitution of Grievance Redressal Committees at Zonal/ State level for redressal of grievances of taxpayers on GST related issues***

With a view to tackle grievances of taxpayers on GST related issues of specific/ general nature, CBIC vide Instruction [F. No. 20/10/16/2018-GST \(Pt. I\) dated 24<sup>th</sup> December, 2019](#) provides that GST Council has approved constitution of ‘Grievance Redressal Committee’ at Zonal/State level consisting of both Central Tax and State Tax officers, representatives of trade and industry and other GST stakeholders. Further, it provides for constitution of each such Grievance Redressal Committee, its terms, functions and mandate, periodicity of meeting as well as mechanism of working of the committee.

[\[F. No. 20/10/16/2018-GST \(Pt. I\) dated 24<sup>th</sup> December, 2019\]](#)

***Extension of last date for furnishing of annual return/reconciliation statement in FORM GSTR-9/FORM GSTR-9C for FY 2017-18***

The Central Government vide [Removal of Difficulty Order No.10/2019-Central Tax dated 26<sup>th</sup> December, 2019](#) has **further extended** the due dates of filing annual return/reconciliation statement in **FORM GSTR-9/FORM GSTR-9C** for **FY 2017-18 to 31<sup>st</sup> January,2020.**

[\[Order No .10/2019-Central Tax dated 26<sup>th</sup> December,2019\]](#)

**Restriction in Availment of Input Tax Credit, Condition of use of Electronic Credit Ledger & Blocking of E-Way Bill**

The Central Government vide [Notification No.75/2019-Central Tax dated 26<sup>th</sup> December, 2019](#) has made the following amendments in CGST Rules, 2017:-

- **With effect from the 1st January, 2020, in rule 36, in sub-rule (4), for the figures and words “20 per cent.”, the figures and words “10 per cent.” shall be substituted**

*Comment:- W.e.f 1st January,2020, Input tax credit to be availed by a registered person in respect of invoices or debit notes, the details of which have not been uploaded by the suppliers under sub-section (1) of section 37, shall not exceed 10 % of the eligible credit available in respect of invoices or debit notes the details of which have been uploaded by the suppliers under sub-section (1) of section 37.*

- In the said rules, after rule 86, the following rule shall be inserted, namely:-  
**“86A. Conditions of use of amount available in electronic credit ledger.-**

(1) **The Commissioner** or an officer authorised by him in this behalf, not below the rank of an Assistant Commissioner, having reasons to believe that credit of input tax available in the electronic credit ledger has been fraudulently availed or is ineligible in as much as-

- a) the credit of input tax has been availed on the strength of tax invoices or debit notes or any other document prescribed under rule 36-
  - i. issued by a registered person who has been found non-existent or not to be conducting any business from any place for which registration has been obtained;
  - or
  - ii. without receipt of goods or services or both;
- b) the credit of input tax has been availed on the strength of tax invoices or debit notes or any other document prescribed under rule 36 in respect of any supply, the tax charged in respect of which has not been paid to the Government;
- or
- c) the registered person availing the credit of input tax has been found non-existent or not to be conducting any business from any place for which registration has been obtained;
- d) the registered person availing any credit of input tax is not in possession of a tax invoice or debit note or any other document prescribed under rule 36,

may, for reasons to be recorded in writing, **not allow debit of an amount equivalent to such credit in electronic credit ledger for discharge of any liability under section 49 or for claim of any refund of any unutilized amount.**

(2) **The Commissioner, or the officer authorised by him under sub-rule (1) may, upon being satisfied that conditions for disallowing debit of electronic credit ledger as above, no longer exist, allow such debit.**

(3) **Such restriction shall cease to have effect after the expiry of a period of one year from the date of imposing such restriction.”**

- In the said rules, with effect from the 11th January, 2020, in rule 138E, after clause (b), the following clause shall be inserted, namely:-

“(c) being a person other than a person specified in clause (a), has not furnished the statement of outward supplies for any two months or quarters, as the case may be.”

*Comment:- The insertion has been made to block generation of E-way Bill by a registered person who has not furnished Form GSTR-1 for successive two months or two quarters , as the case may be w.e.f 11<sup>th</sup> January,2020.*

[ Notification No. 75/2019-Central Tax dated 26<sup>th</sup> December,2019 ]

**Exemption of Upfront Payment for long term lease of industrial/ financial infrastructure plots by an entity having 20% or more ownership of Central or State Government.**

The Central Government vide [Notification No. 28/2019-Central Tax \(Rate\) ,dated 31<sup>st</sup> December 2019](#) has made the following amendment in Notification No.12/2017- Central Tax (Rate), dated the 28th June, 2017 :-

In the said notification, in the Table, against serial number 41, -

(a) in column (3), for the figure “50”, at both the places where they occur, the figure “20 ” shall be substituted;

(b) for the entry in column (5), the following entries shall be substituted, namely, -

(5)
<p>“Provided that the leased plots shall be used for the purpose for which they are allotted, that is, for industrial or financial activity in an industrial or financial business area:</p> <p>Provided further that the State Government concerned shall monitor and enforce the above condition as per the order issued by the State Government in this regard:</p> <p>Provided also that in case of any violation or subsequent change of land use, due to any reason whatsoever, the original lessor, original lessee as well as any subsequent lessee or buyer or owner shall be jointly and severally liable to pay such amount of central tax, as would have been payable on the upfront amount charged for the long term lease of the plots but for the exemption contained herein, along with the applicable interest and penalty:</p> <p>Provided also that the lease agreement entered into by the original lessor with the original lessee or subsequent lessee, or sub- lessee, as well as any subsequent lease or sale agreements, for lease or sale of such plots to subsequent lessees or buyers or owners shall incorporate in the terms and conditions, the fact that the central tax was exempted on the long term lease of the plots by the original lessor to the original lessee subject to above condition and that the parties to the said agreements undertake to</p>

comply with the same.”.

**Clarity on RCM on renting of Motor Vehicles to a Body Corporate**

The Central Government vide [Notification No. 29/2019-Central Tax \(Rate\)](#) ,dated 31<sup>st</sup> December 2019 has made the following further amendment in Notification No.13/2017-Central Tax (Rate), dated the 28th June, 2017 :-

<b><u>Sl. No.</u></b>	<b><u>Category of Supply of Services</u></b>	<b><u>Supplier of service</u></b>	<b><u>Recipient of Service</u></b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>
“15	Services provided by way of renting of any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration charged from the service recipient, provided to a body corporate .	Any person, <b>other than a body corporate</b> who supplies the service to a body corporate and <b>does not issue an invoice charging central tax at the rate of 6 per cent.</b> to the service recipient	Any body corporate located in the taxable territory.”.

To clarify the need of the above amendment, the Central Board of Indirect Taxes & Customs vide [Circular No. 130/49/2019-GST dated 31<sup>st</sup> December,2019](#) has issued the following clarification:-

Though a supplier providing the service to a body corporate under RCM may still be paying GST @ 5% on the services supplied to other non body corporate clients, to bring in greater clarity, serial No. 15 of the notification No. 13/2017-CT (R) dated 28.6.17 has been amended

vide notification No. 29/2019-CT (R) dated 31.12.19 to state that **RCM shall be applicable** on the service by way of renting of any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration charged from the service recipient **only if the supplier fulfils all the following conditions:-**

**(a) is other than a body-corporate;**

**(b) does not issue an invoice charging GST @12% from the service recipient; and**

**(c) supplies the service to a body corporate.**

*[Notification No. 29/2019-Central Tax (Rate) ,dated 31<sup>st</sup> December 2019] &[Circular No. 130/49/2019-GST dated 31<sup>st</sup> December,2019]*

*Similar amendments has been made in the Integrated Tax (Rate) & Union Territory Tax (Rate) vide[Notification No. 28/2019-Integrated Tax (Rate) ,dated 31<sup>st</sup> December 2019] &[Notification No. 29/2019-Union Territory Tax (Rate) ,dated 31<sup>st</sup> December 2019]*

**Effecting certain provisions of the Finance (No. 2) Act, 2019**

The Central Government vide *Notification No. 01/2020-Central Tax ,dated 1<sup>st</sup> January, 2020* has appointed the **1st day of January, 2020**, as the date on which the provisions of sections 92 to 112, except section 92, section 97, section 100 and sections 103 to 110 of the Finance (No. 2) Act, 2019 (23 of 2019), shall come into force.

**Comment: -** *Following sections of the Finance (No. 2) Act, 2019 (23 of 2019) is effective w.e.f. 1<sup>st</sup> January,2020.*

<b>S. N.</b>	<b>Section as per Finance (No. 2) Act, 2019</b>	<b>Section as per CGST Act, 2017</b>	<b>Related Provision</b>
1.	Section 93	Section 10	Composition Levy
2.	Section 94	Section 22	Persons liable for registration
3.	Section 95	Section 25	Procedure for registration
4.	Section 96	Section 31A inserted	Facility of digital payment to recipient
5.	Section 98	Section 44	Annual return
6.	Section 99	Section 49	Payment of tax, interest, penalty and other amounts
7.	Section 101	Section 52	Tax collected at source
8.	Section 102	Section 53A	Transfer of certain amounts

9.	Section 111	Section 168	Power to issue instructions or directions
10	Section 112	Section 171	Anti-profiteering measure

*Section 50 has not been notified*

**Effecting certain provisions of the Finance (No. 2) Act, 2019 to amend the IGST Act, 2017**

The Central Government vide [Notification No. 01/2020- Integrated Tax ,dated 1<sup>st</sup> January, 2020](#) has appointed the **1st day of January, 2020**, as the date on which the provisions of sections 114, of the Finance (No. 2) Act, 2019 (23 of 2019), shall come into force.

**Comment:-** Sections 114, of the Finance (No. 2) Act, 2019 (23 of 2019) reads as under:-

*114. After section 17 of the Integrated Goods and Services Tax Act, 2017, the following section shall be inserted, namely:—*

*“17A. Where any amount has been transferred from the electronic cash ledger under this Act to the electronic cash ledger under the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act, the Government shall transfer to the State tax account or the Union territory tax account, an amount equal to the amount transferred from the electronic cash ledger, in such manner and within such time, as may be prescribed.”.*

*[Notification No. 01/2020- Integrated Tax ,dated 1<sup>st</sup> January, 2020]*

**Amendments in CGST Rules**

The Central Government vide [Notification No. 02/2020-Central Tax ,dated 1<sup>st</sup> January, 2020](#) has made the following amendments in CGST Rules,2017:-

**Amendment in Rule 117. Tax or duty credit carried forward under any existing law or on goods held in stock on the appointed day.:-**

(a) in sub-rule (1A), with effect from the 31st December 2019, for the figures, letters and word “31st December, 2019”, the figures, letters and word “31st March, 2020” shall be substituted;

(b) in sub-rule (4), in clause (b), in sub-clause (iii), in the proviso, for the figures, letters and word “31st January, 2020”, the figures, letters and word “30th April, 2020” shall be substituted.

**Comment:-** *The above amendments empowers the Commissioner , on the recommendations of the Council, to extend the date for submitting the declaration electronically in **FORM GST TRAN-1** by a further period not beyond **[31st March, 2020]**, in respect of registered persons who could not submit the said declaration by the due date on account of technical difficulties on the common portal and in respect of whom the Council has made a recommendation for such extension .The above amendment also allows the registered persons filing the*

*declaration in FORM GST TRAN-1 in accordance with Rule 117 (1A), to submit the statement in FORM GST TRAN-2 by [30th April, 2020]*

**Amendment in FORM REG-01 , FORM GSTR-3A, FORM INV-01:-**

Certain changes have also been made in FORM REG-01, in Part-B, FORM GSTR-3A (“Notice to Return Defaulter u/s 46 for not filing Return”), & FORM INV-01 vide the said notification.

*[Notification No. 02/2020-Central Tax ,dated 1<sup>st</sup> January, 2020]*

**Amendment in the transition plan for the UTs of Jammu & Kashmir and Ladakh**

The Central Government vide [Notification No. 03/2020-Central Tax ,dated 1<sup>st</sup> January, 2020](#) has made certain changes in the transition plan notification No. 62/2019–Central Tax, dated the 26th November, 2019 for the UTs of Jammu & Kashmir and Ladakh as under:-

In the said notification,–

- (i) in paragraph 2, in clause (iii), for the figures, letters and words “30th day of October, 2019” and “31st day of October”, the figures, letters and words “31st day of December, 2019” and “1st day of January, 2020” shall respectively be substituted;
- (ii) in paragraph 3, for the figures, letters and words “31st day of October, 2019”, the figures, letters and words “1st day of January, 2020” shall be substituted.

***Comment:- The above amendment extends the time to exercise the option to transfer the input tax credit (ITC) from the registered Goods and Services Tax Identification Number (GSTIN), till the 31st day of December,2019 (instead of 30th day of October, 2019) in the State of Jammu and Kashmir, to the new GSTIN in the Union territory of Jammu and Kashmir or in the Union territory of Ladakh from the 1st day of January, 2020 ( instead of 31st day of October,2019).***

***Further it also extends the time for transfer of the balance of State taxes in electronic credit ledger of the said class of persons, as the balance of Union territory tax whose principal place of business lies in the Union territory of Ladakh from the 1<sup>st</sup> Day of January,2020 ( in place of 31st day of October, 2019).***

*[Notification No. 03/2020-Central Tax ,dated 1<sup>st</sup> January, 2020]*

**Appointment of Revisional Authority under CGST Act, 2017.**

The Central Government vide [Notification No. 05/2020-Central Tax ,dated 13<sup>th</sup> January, 2020](#) authorises the following as the **Revisional Authority under section 108** of the **CGST Act** –



<b><u>Sl.No</u></b>	<b><u>Revisional Authority</u></b>	<b><u>For Orders Passed by</u></b>
(a)	<b>The Principal Commissioner or Commissioner of Central Tax</b>	for decisions or orders passed by the Additional or Joint Commissioner of Central Tax
(b)	<b>The Additional or Joint Commissioner of Central Tax</b>	for decisions or orders passed by the Deputy Commissioner or Assistant Commissioner or Superintendent of Central Tax.

*[[Notification No. 05/2020-Central Tax ,dated 13<sup>th</sup> January, 2020](#)]*