

GST Update

Weekly Update
23.06.2018

- This Presentation covers the GST changes / observations/ press releases/ Tweet FAQs/ Sectoral FAQs released by CBEC since the last update on 16.06.2018. It supplements the earlier GST Updates.
- This presentation is based on CGST Act/Rules/ Notifications. Similar parallel provisions in State Laws may be referred to as required

Notifications and Circulars



- One Central Tax Notification issued. It amends the CGST Rules (VIth amendment in 2018).
- One CGST Circular issued clarifying the procedure for interception of conveyances for inspection of goods in movement, and detention, release and confiscation of such goods and conveyances.
- One Press Releases issued

Amendment to CGST Rules (VIth Amendment in 2018)

- http://www.cbic.gov.in/resources//htdocs-cbec/gst/Notification-28-2018-central_tax-English.pdf
- Notfn 28/2018-Central Tax dated 19.06.18 issued
- Prescribes common Unique Enrolment number for transporters with registration in more than one state; A transporter having registration in more than one state would have more than one GSTIN as well.
- Rule 1(A) inserted after Rule 58(1)
- Form GST ENR-02 (Application for obtaining unique common enrolment number) inserted in the Rules

Amendment to CGST Rules (VIth Amendment in 2018)

- A transporter who is registered in more than one State having the same PAN, may apply for a unique common enrolment number by submitting the details in FORM GST ENR-02 using any one of his GSTIN, and
- upon validation of the details furnished, a unique common enrolment number shall be generated and communicated to the said transporter
- Once a transporter has obtained a unique common enrolment number, he shall not be eligible to use any of the GSTIN for the purposes of E-Way Bill (Chapter XVI)

Amendment to CGST Rules (VIth Amendment in 2018)

- Notfn 28/2018-Central Tax dated 19.06.18
- Time limit to file final report by proper officer inspecting the vehicle increased. Commissioner (or any other officer authorised by him) has the power to extend the period of 3 days for filing of final report by the proper officer by another 3 days.
- Following proviso inserted after Rule 138C(1)
- *Provided that where the circumstances so warrant, the Commissioner, or any other officer authorised by him, may, on sufficient cause being shown, extend the time for recording of the final report in Part B of FORM EWB-03, for a further period not exceeding three days.*

Amendment to CGST Rules (VIth Amendment in 2018)

- Notfn 28/2018-Central Tax dated 19.06.18 issued
- Rule 142(5) amended. Now summary of order passed under Section 129 (Detention/seizure of goods & conveyances in transit) or Section 130 (Confiscation of goods or conveyances and levy of penalty) has to be uploaded in Form GST DRC-07
- Rule 142 (5) now reads as under
- *A summary of the order issued under sub-section (9) of section 73 or sub-section (9) of section 74 or sub-section (3) of section 76 or section 129 or section 130 shall be uploaded electronically in FORM GST DRC-07, specifying therein the amount of tax, interest and penalty payable by the person chargeable with tax.*
- The highlighted portion added by the present amendment.

Interception of Conveyance for inspection/detention of goods

- http://www.cbic.gov.in/resources//htdocs-cbec/gst/Circular_No.49.pdf
- Circular No. 49/23/2018-GST dated 21.06.2018 issued modifying the earlier Circular No. 41/15/2018-GST dated 13.04.2018
- Inspection of goods to be concluded within 3 days of issuance of GST MOV-02. Earlier it was 3 working days.
- The statement after paragraph 3 in FORM GST MOV-05 should read as: “In view of the above, the goods and conveyance(s) are hereby released on (DD/MM/YYYY) at ____ AM/PM.”

Interception of Conveyance for inspection/detention of goods (Contd)

- Goods to be inspected only once in any state/UT. No further inspection unless specific information received subsequent to first inspection.
- Since the requisite FORMS are not available on the common portal currently, any action initiated by the State tax officers is not being intimated to the central tax officers and vice-versa,
- Therefore, hard copies of the notices/orders issued in the specified FORMS by a tax authority may be shown as proof of initiation of action by a tax authority by the transporter/registered person to another tax authority as and when required.

Interception of Conveyance for inspection/detention of goods (Contd)

- Only such goods and/or conveyances should be detained/confiscated in respect of which there is a violation of the provisions of the GST Acts or the rules made thereunder
- **Illustration:** Where a conveyance carrying twenty-five consignments is intercepted and the person-in-charge of such conveyance produces valid e-way bills and/or other relevant documents in respect of twenty consignments, but is unable to produce the same with respect to the remaining five consignments, detention/confiscation can be made only with respect to the five consignments and the conveyance in respect of which the violation of the Act or the rules made thereunder has been established by the proper officer.

Press Release on Refunds processed during second refund extended fortnight

- <http://www.cbic.gov.in/resources//htdocs-cbec/press-release/Press-release-20-06-18-refund.pdf>
- By the end of 16th June,2018, Rs. 6,087 crore IGST refund has been sanctioned in the refund fortnight. The interesting facts during the second fortnight are
 - (i) about 1,68,191 shipping bills have been processed
 - (ii) IGST refund claims of about 9,293 exporters have been sanctioned including about 3500 new exporters, whose refunds had been held up, have got their refund sanctioned.

Press Release on Refunds processed during second refund extended fortnight

- <http://www.cbic.gov.in/resources//htdocs-cbec/press-release/Press-release-20-06-18-refund.pdf>
- The amount of RFD-01A refund claims received by the Centre as on 30th April, 2018 was Rs. 9,816 crores. The target for the Special Refund Fortnight was to dispose off this amount. During the refund fortnight, an amount of Rs. 1,548 crores was sanctioned by the Centre and Rs. 2,290 crores by the States. This takes the amount of RFD-01A refund claims disposed, as on 16.06.2018, by the Centre to Rs. 10,824 crores and by the States to Rs. 7,287 crores. Thus, the total amount of RFD-01A claims disposed off stands at Rs. 18,111 crores.

Press Release on Refunds processed during second refund extended fortnight

- <http://www.cbic.gov.in/resources//htdocs-cbec/press-release/Press-release-20-06-18-refund.pdf>
- In all, Rs 21,142 crore (IGST refunds), Rs. 9,923 crore (RFD-01A refund by CBIC) and Rs 6,997 crore (RFD-01A refund by States) all totalling Rs 38,062 crore has been sanctioned till 16th June, 2018. Considering the amount of rejected claims, the total IGST disposed is Rs 23,437 Crore, RFD-01A (by CBIC) is Rs10,824 crore, RFD-01A (by States) is Rs 7, 287 crore and total GST refund disposed till 16th June, 2018 stands Rs 41,548 crore.

Any ISSUES/ queries?

- <https://cbec-gst.gov.in/>
- [CBEC MITRA HELPDESK](#)
 - 1800 1200 232
 - cbecmitra.helpdesk@icegate.gov.in
- GSTN Help Desk
 - <https://selfservice.gstsystem.in/> - Grievance redressal portal
 - Help Desk Number: 0120-4888999

Any ISSUES/ queries?

- Twitter Handles
- For General Questions
- https://twitter.com/askGST_Gol
- For technology related issues
- <https://twitter.com/askGSTech>
- NACIN twitter
- https://twitter.com/NACIN_OFFICIAL

THANK YOU