

Summary of Circular issued on 23rd January 2020 and Notifications issued on 3rd February 2020

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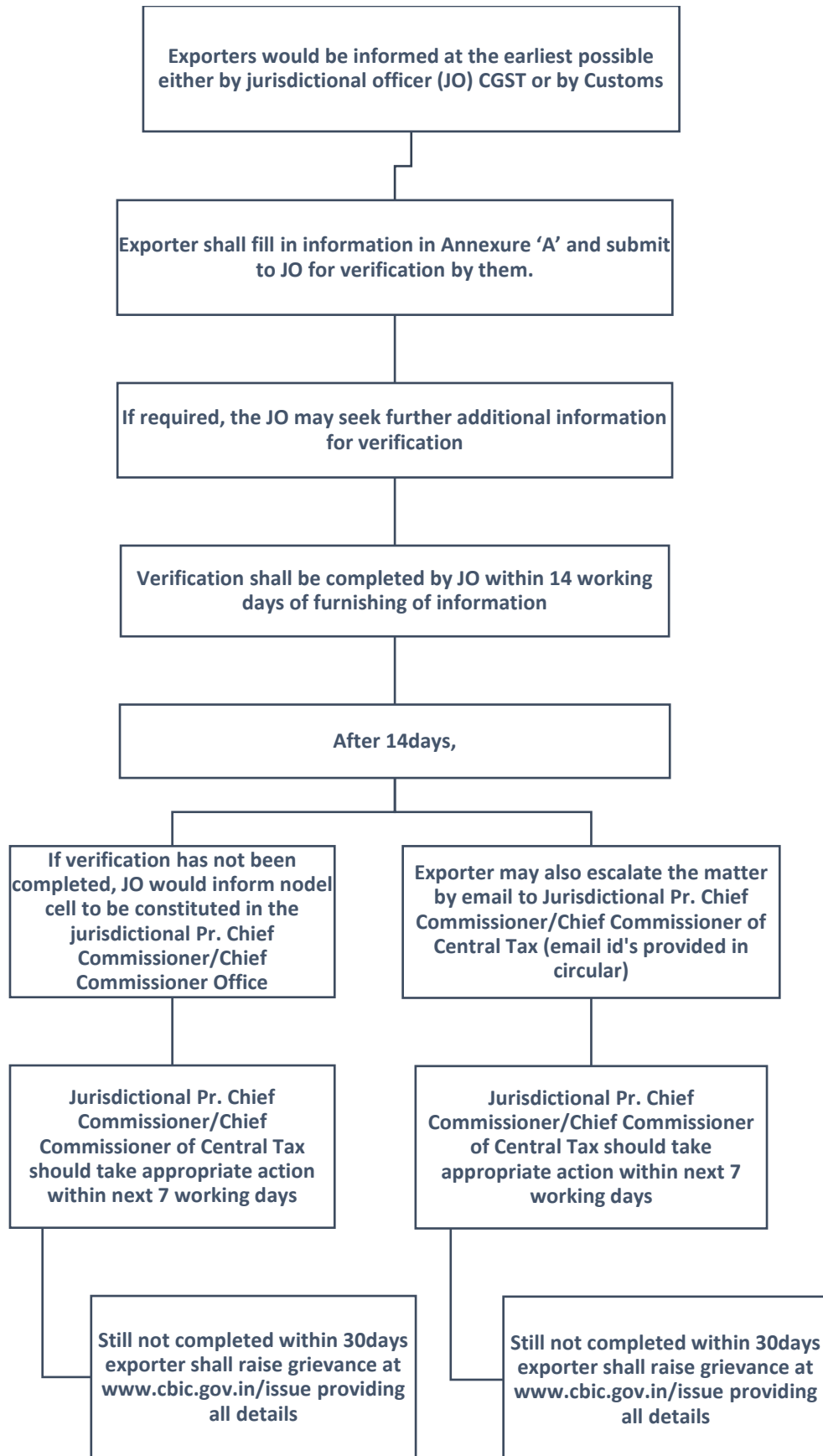
KEY CHANGES IN GOODS AND SERVICES TAX ACT

2017

1. Standard Operating Procedure (SOP) to be followed by exporters of goods

(Circular No. 131/2020- Central Tax dated 23th January 2020)

- a. Several cases were found where refund of IGST on exports of goods have been claimed in following cases.
 - I. Credit fraudulently obtained
 - II. Ineligible credit detected
 - III. Exporters were found non-existent
 - IV. On the basis of fake invoice
- b. Board has taken measures to mitigate the above listed risk based on which small fraction of the total number of exporters claiming refunds would be selected for further verification. Exporter would be selected based on checks driven by rigorous data analytics and Artificial Intelligence tools.
- c. The refund process would be kept in abeyance till the verification report in respect of such cases is received from the field formation. 100% examination on custom ports would be carried out for the export consignments/shipments of concerned exporters.
- d. Following process would be followed to ensure that genuine exporters could claim hassle free refund.



2. Extension of time limit to furnish GSTR 3B by registered persons:

Notification No & Form No.	Applicable to	To be filed by	Period	Previous Due Date	Revised Due Date
07/2020-CT FORM GSTR 3B	Principal place of business is in Category A states	A registered person having aggregate turnover up to 5 crore rupees in the previous FY.	January 2020 to March 2020	20 th day of succeeding month	22 th day of succeeding month
07/2020-CT FORM GSTR 3B	Principal place of business is in Category B states	A registered person having aggregate turnover up to 5 crore rupees in the previous FY.	January 2020 to March 2020	20 th day of succeeding month	24 th day of succeeding month

1. **Category A States** - Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana or Andhra Pradesh or the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands and Lakshadweep.
2. **Category B States** -Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha or the Union territories of Jammu and Kashmir, Ladakh, Chandigarh and Delhi.

3. Extension of the due date for FORM GSTR-9 & GSTR-9C for FY 2017-18

(Notification No. 06/2020- Central Tax dated 3th February 2020)

The due date for persons having principal place of business in specified state who are required to file Annual return and reconciliation statement (GSTR 9 & 9C) for FY 17-18 has now been further extended in staggered manner. Following is the due date state wise.

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Sl. No.	Registered person, whose principal place of business is in	Due date for furnishing return under section 44 of the said Act read with rule 80 of the said rules for the FY 2017-18
(1)	(2)	(3)
1.	Chandigarh, Delhi, Gujarat, Haryana, Jammu and Kashmir, Ladakh, Punjab, Rajasthan, Tamil Nadu, Uttarakhand.	5 th February, 2020.
2.	Andaman and Nicobar Islands, Andhra Pradesh, Arunachal Pradesh, Assam, Bihar, Chhattisgarh, Dadra and Nagar Haveli and Daman and Diu, Goa, Himachal Pradesh, Jharkhand, Karnataka, Kerala, Lakshadweep, Madhya Pradesh, Maharashtra, Manipur, Meghalaya, Mizoram, Nagaland, Odisha, Puducherry, Sikkim, Telangana, Tripura, Uttar Pradesh, West Bengal, Other Territory.	7 th February, 2020.