

## Updates in GST during December, 2017

1. Notification No. 67/2017-Central Tax, dt. 21-12-2017–The Time limit for filing FORM GST ITC-01 for the months of July, 2017 to November, 2017 extended to 31<sup>st</sup> January 2018. For details, refer the link below.  
<http://www.cbec.gov.in/resources//htdocs-cbec/gst/notfctn-67-central-tax-english.pdf>
2. Notification No. 68/2017-Central Tax, dt. 21-12-2017–The time limit for filing FORM GSTR-5 for the months of July, 2017 to December, 2017 extended to 31<sup>st</sup> January 2018. For details, refer the link below.  
<http://www.cbec.gov.in/resources//htdocs-cbec/gst/notfctn-68-central-tax-english.pdf>
3. Notification No. 69/2017-Central Tax, dt. 21-12-2017–The time limit for filing FORM GSTR-5A for the months of July, 2017 to December, 2017 extended to 31<sup>st</sup> January 2018. For details, refer the link below.  
<http://www.cbec.gov.in/resources//htdocs-cbec/gst/notfctn-69-central-tax-english.pdf>
4. Notification No. 70/2017-Central Tax, dt. 21-12-2017–Notification of Thirteen Amendment to CGST Rules, 2017 for amending form GSTR – 1 and RFD - 01. For details, refer the link below.  
<http://www.cbec.gov.in/htdocs-cbec/gst/notfctn-70-central-tax-english.pdf>
5. Notification No. 71/2017-Central Tax, dt. 29-12-2017–Extension of time limit for furnishing FORM GSTR-1 for taxpayers with aggregate turnover of upto Rs.1.5 crore for the months of July 2017 to march 2018. For details, refer the link below.  
<http://www.cbec.gov.in/resources//htdocs-cbec/gst/notfctn-71-central-tax-english.pdf>
6. Notification No. 72/2017-Central Tax, dt. 29-12-2017–Extension of time limit for furnishing FORM GSTR-1 for taxpayers with aggregate turnover of more than Rs.1.5 crore for the months of July 2017 to march 2018. For details, refer the link below.  
<http://www.cbec.gov.in/resources//htdocs-cbec/gst/notfctn-72-central-tax-english.pdf>
7. Notification No. 73/2017-Central Tax, dt. 29-12-2017–waiver of Late fee in case of failure in furnishing the return in FORM GSTR-4. For details, refer the link below.  
<http://www.cbec.gov.in/resources//htdocs-cbec/gst/notfctn-73-central-tax-english.pdf>
8. Notification No. 74/2017-Central Tax, dt. 29-12-2017–E-Way Bill Rules comes into force from 1<sup>st</sup> February 2018. For details, refer the link below.  
<http://www.cbec.gov.in/resources//htdocs-cbec/gst/notfctn-74-central-tax-english.pdf;jsessionid=8AA05257D5A22B9A75725625F8FC2380>
9. Notification No. 75/2017-Central Tax, dt. 29-12-2017–Notification of Fourteen Amendment to CGST Rules, 2017 for amending various GST forms. For details, refer the link below.  
<http://www.cbec.gov.in/resources//htdocs-cbec/gst/notfctn-75-central-tax-english.pdf>

- 10.** Circular No. 22/2017-GST, dt 21-12-2017 – Clarification on issues regarding treatment of supply by an artist in various States and supply of goods by artists from galleries. For details, refer the link below.  
<https://cbec-gst.gov.in/pdf/Circular 22 Artist.pdf>
- 11.** Circular No. 23/2017-GST, dt 21-12-2017 – Clarification on maintenance of books of accounts relating to additional place of business by a principal or an auctioneer for the purpose of auction of tea coffee rubber etc. For details, refer the link below.  
<https://cbec-gst.gov.in/pdf/Circular 23 Accounts.pdf>
- 12.** Circular No. 24/2017-GST, dt 21-12-2017 – Manual filing and processing of refund claims on account of inverted duty structure, deemed exports and excess balance in electronic cash ledger due to non-availability of refund Module on common Portal. For details, refer the link below.  
<https://cbec-gst.gov.in/pdf/Circular 24 Refund.pdf>
- 13.** Circular No. 25/2017-GST, dt 21-12-2017– Manual filing of applications and appeals before Appellate Authority for Advance Ruling due to non-availability of refund Module on common Portal. For details, refer the link below.  
<https://cbec-gst.gov.in/pdf/Circular 25 Advance Ruling.pdf>
- 14.** Circular No. 26/2017-GST, dt 29-12-2017 – Filing of Returns under GST their due dates and solution for common errors while filing GSTR 3B. For details, refer the link below.  
<https://cbec-gst.gov.in/pdf/26of2017-Circular.pdf>
- 15.** Order 11/2017-GST, dt 21-12-2017 – Extension of time limit for intimation of details of stock held on the date preceding the date from which the option for composition levy is exercised in FORM GST CMP-03. For details, refer the link below.  
For details, refer the link below.  
<https://cbec-gst.gov.in/pdf/Order 11 CMP 03.pdf>