

Updates in GST during November, 2017

1. Notification No. 55/2017-Central Tax, dt. 15-11-2017 – To notify the Twelfth Amendment to the CGST Rules, 2017. The major amendment in the rules is modifying refund process through offline process. For details, refer the link below.
<http://www.cbec.gov.in/resources//htdocs-cbec/gst/notfctn-55-central-tax-english.pdf>
2. Notification No. 56/2017-Central Tax, dt. 15-11-2017 – Extends filing of form GSTR-3B for the months till March, 18. For details, refer the link below.
<http://www.cbec.gov.in/resources//htdocs-cbec/gst/notfctn-56-central-tax-english.pdf>
3. Notification No. 57/2017-Central Tax, dt. 15-11-2017 – Assesses with turnover upto Rs. 1.5 Cr to file GSTR-1 on quarterly basis till March, 18. Due date for filing GSTR-1 from July, 17 to September, 17 being 31st December, 17. For details, refer the link below.
<http://www.cbec.gov.in/resources//htdocs-cbec/gst/notfctn-57-central-tax-english.pdf>
4. Notification No. 58/2017-Central Tax, dt. 15-11-2017 - Assesses with turnover above Rs. 1.5 Cr to file GSTR-1 from July, 17 to October, 17 on or before 31st December, 17. For details, refer the link below.
<http://www.cbec.gov.in/resources//htdocs-cbec/gst/notfctn-58-central-tax-english.pdf>
5. Notification No. 59/2017-Central Tax, dt. 15-11-2017 – Due date for filing FORM GSTR-4 extended to 24th December, 2017. For details, refer the link below.
<http://www.cbec.gov.in/resources//htdocs-cbec/gst/notfctn-59-central-tax-english.pdf>
6. Notification No. 60/2017-Central Tax, dt. 15-11-2017 – Due date for furnishing FORM GSTR-5, for the months of July to October, 2017 extended to 24th December,2017. For details, refer the link below.
<http://www.cbec.gov.in/resources//htdocs-cbec/gst/notfctn-60-central-tax-english.pdf>
7. Notification No. 61/2017-Central Tax, dt. 15-11-2017 – Due date for furnishing FORM GSTR-5A for the months of July to October, 2017 extended to 15th December,2017. For details, refer the link below.
<http://www.cbec.gov.in/resources//htdocs-cbec/gst/notfctn-61-central-tax-english.pdf>
8. Notification No. 62/2017-Central Tax, dt. 15-11-2017 - Due date for furnishing FORM GSTR-6 for the month of July, 2017 extended to 31st December, 17. For details, refer the link below.
<http://www.cbec.gov.in/resources//htdocs-cbec/gst/notfctn-62-central-tax-english.pdf>
9. Notification No. 63/2017-Central Tax, dt. 15-11-2017 - Due date for submission of details in FORM GST-ITC-04 extended to 31st December, 2017.For details, refer the link below
<http://www.cbec.gov.in/resources//htdocs-cbec/gst/notfctn-63-central-tax-english.pdf>

10. Notification No. 64/2017-Central Tax, dt. 15-11-2017 – Reducing the fees payable for late filing of GSTR-3B from the month of October, 2017. For details, refer the link below.
<http://www.cbec.gov.in/resources//htdocs-cbec/gst/notfctn-64-central-taxenglish.pdf>
11. Notification No. 65/2017-Central Tax, dt. 15-11-2017 - Exempting suppliers of services through an e-commerce platform from obtaining compulsory registration with turnover upto Rs. 20 lakh rupees. For details, refer the link below.
<http://www.cbec.gov.in/resources//htdocs-cbec/gst/notfctn-65-central-tax-english.pdf>
12. Notification No. 66/2017-Central Tax, dt. 15-11-2017 - Exempting all taxpayers from paying tax on advances received in case of supply of goods. Hence, change is point of taxation for supply of goods. For details, refer the link below.
<http://www.cbec.gov.in/resources//htdocs-cbec/gst/notfctn-66-central-tax-english.pdf>
13. Notification No. 41/2017-Central Tax (Rate) ,dt. 14-11-2017 - Seeks to amend notification no. 1/2017- Central tax (rate) dated 28.06.2017 to give effect to gst council decisions regarding gst rates. For details, refer the link below.
<http://www.cbec.gov.in/resources//htdocs-cbec/gst/notfctn-41-cgst-rate-english.pdf>
14. Notification No. 42/2017-Central Tax (Rate), dt. 14-11-2017- Seeks to amend notification no. 2/2017-Central tax(rate) dated 28.06.2017 to give effect to GST council decisions regarding GST exemptions. For details, refer the link below.
<http://www.cbec.gov.in/resources//htdocs-cbec/gst/notfctn-42-cgst-rate-english.pdf>
15. Notification No. 43/2017-Central Tax (Rate), dt. 14-11-2017 - Seeks to amend notification no. 4/2017- Central tax (rate) dated 28.06.2017 to give effect to GST council decision regarding reverse charge on raw cotton. For details, refer the link below.
<http://www.cbec.gov.in/resources//htdocs-cbec/gst/notfctn-43-cgst-rate-english.pdf>
16. Notification No. 44/2017-Central Tax (Rate), dt. 14-11-2017 -Seeks to amend notification no. 5/2017- Central tax (rate) dated 28.06.2017 to give effect to GST council decisions regarding restriction of ITC on certain fabrics. For details, refer the link below.
<http://www.cbec.gov.in/htdocs-cbec/gst/notfctn-44-cgst-rate-english.pdf>
17. Notification No. 45/2017-Central Tax (Rate), dt. 14-11-2017 - Seeks to provide concessional GST rate of 2.5% on scientific and technical equipments supplied to public funded research institutions. For details, refer the link below.
<http://www.cbec.gov.in/htdocs-cbec/gst/notfctn-45-cgst-rate-english.pdf>
18. Notification No. 46/2017-Central Tax (Rate), dt. 14-11-2017 - Seeks to amend notification No. 11/2017-CT(R) so as to specify rate @ 2.5% for standalone restaurants and @9% for other restaurants, reduce rate of job work on “handicraft goods” @ 2.5% and to substitute “Services provided” in item (vi) against Sl No. 3 in table. For details refer the link below
<http://www.cbec.gov.in/htdocs-cbec/gst/notfctn-46-cgst-rate-english-i.pdf>
19. Notification No. 47/2017-Central Tax (Rate), dt. 14-11-2017 -Seeks to amend notification No. 12/2017-CT(R) so as to extend exemption to admission to “protected monument” and to consolidate entry at Sl. No. 11A & 11B. For details, refer the link below
<http://www.cbec.gov.in/htdocs-cbec/gst/notfctn-47-cgst-rate-english.pdf>

20. Notification No. 12/2017-Integrated Tax, dt. 15-11-2017 – Notifying IGST Amendment Rules, 2017. Apportionment of IGST with respect to advertisement services under section 12 (14) of the IGST Act, 2017. For details, refer the link below
<http://www.cbec.gov.in/resources//htdocs-cbec/gst/notfctn-12-igst-english.pdf>
21. Notification No. 43/2017-Integrated Tax (Rate), dt. 14-11-2017 - Seeks to amend notification no. 1/2017- Integrated tax (rate) dated 28.06.2017 to give effect to GST council decisions regarding GST rates. For details, refer the link below.
<http://www.cbec.gov.in/resources//htdocs-cbec/gst/notfctn-43-igst-rate-english.pdf>
22. Notification No. 44/2017-Integrated Tax (Rate), dt. 14-11-2017 - Seeks to amend notification no. 2/2017- Integrated tax (rate) dated 28.06.2017 to give effect to GST council decisions regarding GST exemptions. For details, refer the link below.
<http://www.cbec.gov.in/htdocs-cbec/gst/notfctn-44-igst-rate-english.pdf>
23. Notification No. 45/2017-Integrated Tax (Rate), dt. 14-11-2017 - Seeks to amend notification no. 4/2017- Integrated Tax (rate) dated 28.06.2017 to give effect to GST council decision regarding reverse charge on raw cotton. For details, refer the link below .
<http://www.cbec.gov.in/resources//htdocs-cbec/gst/notfctn-45-igst-rate-english.pdf>
24. Notification No. 46/2017-Integrated Tax (Rate), dt. 14-11-2017 - Seeks to amend notification no. 5/2017- Integrated tax (rate) dated 28.06.2017 to give effect to GST council decisions regarding restriction of ITC on certain fabrics. For details, refer the link below.
<http://www.cbec.gov.in/resources//htdocs-cbec/gst/notfctn-46-igst-rate-english.pdf>
25. Notification No. 47/2017-Integrated Tax (Rate),dt. 14-11-2017 - Seeks to provide concessional GST rate of 5% on scientific and technical equipments supplied to public funded research institutions. For details, refer the link below.
<http://www.cbec.gov.in/resources//htdocs-cbec/gst/notfctn-47-igst-rate-english.pdf>
26. Notification No. 48/2017-Integrated Tax (Rate),dt. 14-11-2017 - Seeks to amend notification no. 8/2017-IT(R) so as to specify rate @5% for standalone restaurants and @18% for other restaurants, reduce rate of job work on “handicraft goods” @ 5% and to substitute “Services provided” in item (vi) against Sl No. 3 in table. For details, refer the link below.
<http://www.cbec.gov.in/resources//htdocs-cbec/gst/notfctn-48-igst-rate-english.pdf>
27. Notification No. 49/2017-Integrated Tax (Rate), dt. 14-11-2017 - Seeks to amend notification No. 9/2017-IT(R) so as to extend exemption to admission to “protected monument” and to consolidate entry at Sl. No. 12A & 12B. For details, refer the link below.
<http://www.cbec.gov.in/htdocs-cbec/gst/notfctn-49-igst-rate-hindi.pdf>
28. Notification No. 50/2017-Integrated Tax (Rate), dt. 14-11-2017 - Seeks to amend notification No. 30/2017-Integrated Tax (Rate) dated 22.09.2017, so as to extend the benefit of IGST exemption, applicable in relation to supply of Skimmed milk powder, or concentrated milk for use in the production of milk distributed through dairy co-operatives to the companies that are registered under the Companies Act, 2013 also. For details, refer the link below.
<http://www.cbec.gov.in/htdocs-cbec/gst/notfctn-50-igst-rate-english-i.pdf>
29. Circular No.17/17/2017-GST, dt 15-11-2017 – Procedure for manual filing and processing of refund claims in respect of zero-rated supplies due to non-availability of the refund module on the common portal. For details, refer the link below.
<http://www.cbec.gov.in/resources//htdocs-cbec/gst/Circular%20No.%2017-GST.pdf>

30. Circular No. 18/2017-GST, dt 16-11-2017 – Clarification on Refund of unutilized input tax credit of GST paid on inputs in respect of exporters of fabrics. For details, refer the link below.
<https://cbec-gst.gov.in/pdf/circularno-18-cgst.pdf>
31. Circular No. 19/2017-GST, dt 20-11-2017 – Clarification on taxability of custom milling of paddy. For details, refer the link below.
<https://cbec-gst.gov.in/pdf/circularno-19-cgst.pdf>
32. Circular No. 20/2017-GST, dt 22-11-2017 – Clarification on Issue related to classification and GST rate on Terracotta idols. For details, refer the link below.
<https://cbec-gst.gov.in/pdf/circularno-20-cgst.pdf>
33. Circular No. 21/2017-GST, dt 22-11-2017 – Clarification on Inter-state movement of rigs, tools and spares, and all goods on wheels [like cranes]. For details, refer the link below.
<https://cbec-gst.gov.in/pdf/circularno-21-cgst.pdf>
34. Order 9/2017-GST, dt 15-11-2017 – Extending time limit for submitting GST TRAN-1 under Rule 117 of CGST Rules, 2017 to 27th December, 2017. For details, refer the link below.
<http://www.cbec.gov.in/resources//htdocs-cbec/gst/order9-cgst.pdf>
35. Order 10/2017-GST, dt 15-11-2017 – Extending time limit for revision of GST TRAN-1 to 27th December, 2017. For details, refer the link below.
<http://www.cbec.gov.in/resources//htdocs-cbec/gst/order10-cgst.pdf>