

GST updates

➤ **Press note: Corrigendum to Circular No. 45/19/2018-GST dated 30th May, 2018**

Certain registered persons, while filing the return in **FORM GSTR-3B** for a given tax period, committed errors in declaring the export of services on payment of IGST or zero-rated supplies made to a SEZ unit/developer on payment of IGST. They showed such supplies in the Table under column 3.1(a) (outward taxable supplies) instead of showing them in column 3.1(b) (zero rated supplies) of **FORM GSTR-3B**. Such registered persons were unable to file the refund application in **FORM GST RFD-01A**. This was because of an in-built validation check on the common portal which restricted the refund amount claimed to the amount mentioned under column 3.1(b) of **FORM GSTR-3B** filed for the corresponding tax period.

For the tax periods commencing from 01.07.2017 to **30.06.2019**, such registered persons shall be allowed to file the refund application in FORM GST RFD-01A on the common portal subject to the condition that the amount of refund of integrated tax/cess claimed shall not be more than the aggregate amount of integrated tax/cess mentioned in the Table under columns 3.1(a), 3.1(b) and 3.1(c) of FORM GSTR-3B filed for the corresponding tax period. Earlier the above was allowed for period only up to 30.06.2018.

➤ **Central Goods and Services Tax (Fifth Amendment) Rules, 2019 dated 18.07.2019**

- (i) Inserted Rule 4A related to issue of e-ticket by Multiplexes
- (ii) Inserted Rule 83B - surrender of enrolment of goods and services tax practitioner
- (iii) Inserted New Form GST PCT-06 - Application for cancellation of enrolment as GST practitioner
- (iv) Form GST PCT-07 - Order of cancellation of enrolment as goods and services tax practitioner
- (v) Form GST EWB-05 - Application for unblocking of the facility for generation of e-way Bill
- (vi) Form GST EWB-06 - Order for permitting / rejecting application for unblocking of the facility for generation of E-Way Bill and
- (vii) Revised Statement 5B in FORM GST RFD-01
- (viii) Rule 54(4A) has been amended to state that a registered person supplying services by way of admission to exhibition of cinematograph films in multiplex screens shall be required to issue an electronic ticket and the said electronic ticket shall be deemed to be a tax invoice for all purposes of the Act

- Due date for furnishing GST Composition Scheme payment FORM GST CMP-08 statement containing the details of payment of self-assessed tax, for the quarter April, 2019 to June, 2019, or part thereof has been extended to 31st day of July, 2019.
- CBIC has clarified issues surrounding the meaning of the word 'intermediary' related to supply of ITeS services.
- CBIC has clarified GST issues regarding procedure to be followed in respect of goods sent / taken out of India for exhibition or on consignment basis for export promotion.
- Issues related to GST on Resident Welfare Association have been clarified.