

Summary of the recently issued notifications/circulars

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09. Central Tax Notification 53, dated 9th October 2018

Seeks to make amendments (Eleventh Amendment, 2018) to the CGST Rules, 2017. This notification restores rule 96(10) to the position that existed before the amendment carried out in the said rule by notification No. 39/2018- Central Tax dated 04.09.2018.

10. Central Tax Notification 54, dated 9th October 2018

Seeks to make amendments (Twelfth Amendment, 2018) to the CGST Rules, 2017. This notification amends rule 96(10) to allow exporters who have received capital goods under the EPCG scheme to claim refund of the IGST paid on exports and align rule 89(4B) to make it consistent with rule 96(10).

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11. Central Tax Notification 55, dated 21st October 2018

Seeks to extend the last date for filing of FORM GSTR-3B for the month of September, 2018 till 25.10.2018 for all taxpayers.

12. Central Tax Notification 56, dated 23rd October 2018

Seeks to supersede Notification No. 32/2017-Central Tax, dated 15.09.2017

13. Central Tax Notification 57, dated 23rd October 2018

Seeks to exempt post audit authorities under MoD from TDS compliance

14. Central Tax Notification 58, dated 26th October 2018

Seeks to provide taxpayers whose registration has been cancelled on or before the 30th September, 2018 time to furnish final return in FORM GSTR-10 till 31st December, 2018

15. Central Tax Notification 59, dated 26th October 2018

Seeks to extends the time limit for furnishing the declaration in FORM GST ITC-04 for the period from July, 2017 to September, 2018 till 31st December, 2018

16. Central Tax Notification 60, dated 30th October 2018

Seeks to make amendments (Thirteenth Amendment, 2018) to the CGST Rules, 2017.

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Recently issued notifications/circulars are given below for your ready reference.

01. MCA Notification, dated 1st October 2018

Subject: Constitution of NFRA

Brief note:

In exercise of the powers conferred by sub-section (1) of section 132 of the Companies Act, 2013 (18 of 2013), the Central Government hereby appoints the 1st October, 2018 as the date of constitution of National Financial Reporting Authority.

To view and print these PDF document, please follow below mentioned link:

http://www.mca.gov.in/Ministry/pdf/ConstitutionNotificationNFRA_04102018.pdf

02. MCA Notification, dated 1st October 2018

Subject: Commencement notification

Brief note:

In exercise of the powers conferred by sub-section (3) of Section 1 of the Companies Act, 2013 (18 of 2013), the Central Government hereby appoints the 1st October, 2018 as the date on which the provisions of sub-sections (1) and (12) of Section 132 (Powers and functions of National Financial Reporting Authority under Companies Act, 2013) of the said Act shall come into force.

To view and print these PDF document, please follow below mentioned link:

http://www.mca.gov.in/Ministry/pdf/CommencementNotification_04102018.pdf

03. MCA Notification, dated 1th October 2018

Subject: Regarding amendments in Schedule III to the Companies Act, 2013-reg.

Brief note:

In exercise of the powers conferred by sub-section (1) of section 467 of the Companies Act, 2013 (18 of 2013), the Central Government hereby makes the following further amendments in Schedule III to the said Act with effect from the date of publication of this notification in the Official Gazette.

To view and print these PDF document, please follow below mentioned link:

http://www.mca.gov.in/Ministry/pdf/NotificationScheduleIII_12102018.pdf

04. MCA Notification, dated 24th October 2018

Subject: Commencement notification dated 24.10.2018

Brief note:

In exercise of the powers conferred by sub-section (3) of section 1 of the Companies Act, 2013 (18 of 2013), the Central Government hereby appoints the 24th October, 2018 as the date on which the sub-sections (2), (4), (5), (10), (13), (14) and (15) of section 132 of the said Act shall come into force.

To view and print these PDF document, please follow below mentioned link:

http://www.mca.gov.in/Ministry/pdf/CommencementNotification_24102018.pdf

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05. CBDT Notification dated 23rd October 2018

Subject: New Forms for filing an appeal and memorandum of cross objection to the appellate tribunal

Brief note:

The Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:-

1. Short title and commencement.—(1) These rules may be called the Income–tax (10th Amendment) Rules, 2018.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Income-tax Rules, 1962, -

“(i) in rule 47, in sub-rule (1) and sub-rule (2), for the words, brackets and figure “sub-rule (2)”, the words, brackets and figure “sub-rule (3)” shall respectively be substituted;

(ii) in Appendix II, -

(a) for Form 36 and notes thereto, the new form & notes thereto shall be substituted.

To view and print these PDF document, please follow below mentioned link:

https://www.incometaxindia.gov.in/communications/notification/notification72_2018.pdf

06. CBDT Notification dated 23rd October 2018

Subject: New Forms for filing an appeal to the appellate tribunal against the assessment order passed in pursuance of the directions of dispute resolution panel

Brief note:

The Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax (Dispute Resolution Panel) Rules, 2009, namely:-

1. Short title and commencement. - (1) These rules may be called the Income–tax (Dispute Resolution Panel) (First Amendment) Rules, 2018.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Income–tax (Dispute Resolution Panel) Rules, 2009, in rule 14, for the words , figures and letter “Form No.36B”, the words, figures and letter “Form No.36 as contained in Appendix-II to the Income-tax Rules, 1962” shall be substituted.

To view and print these PDF document, please follow below mentioned link:

https://www.incometaxindia.gov.in/communications/notification/notification73_2018.pdf

07. CBDT Notification dated 25th October 2018

Subject: New Forms for making an application under section 197 and/or section 206C of the Income-tax Act, 1961

Brief note:

The Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:-

1. Short title and commencement,- (1) These rules may be called the Income–tax (Eleventh Amendment) Rules, 2018.

(2) They shall come into force from the date of their publication in the Official Gazette.

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2. In the Income-tax Rules, 1962,-

(I) for rule 28, the following rule shall be substituted, namely: -

“Application for grant of certificates for deduction of income-tax at any lower rates or no deduction of income-tax.

28. (1) An application by a person for grant of a certificate for the deduction of income-tax at any lower rates or no deduction of income-tax, as the case may be, under sub-section (1) of section 197 shall be made in Form No. 13 electronically, -

(i) under digital signature; or

(ii) through electronic verification code.

(2) The Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems), as the case may be, shall lay down procedures, formats and standards for ensuring secure capture and transmission of data and uploading of documents and the Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems) shall also be responsible for evolving and implementing appropriate security, archival and retrieval policies in relation to the furnishing of Form No.13.”;

(II) in rule 28AA, -

(A) in sub-rule (2), -

(a) in clause (ii), for the words “income, as the case may be, of the last three”, the words “or estimated income, as the case may be, of last four” shall be substituted;

(b) in clause (iv), after the word “payment”, the words “, tax deducted at source and tax collected at source” shall be inserted;

(c) clause (v) and clause (vi) shall be omitted;
(B) for sub-rule (4), sub-rule (5) and sub-rule (6), the following sub-rules shall, respectively, be substituted, namely:-

“(4) The certificate for deduction of tax at any lower rates or no deduction of tax, as the case may be, shall be issued direct to the person responsible for deducting the tax under advice to the person who made an application for issue of such certificate:

Provided that where the number of persons responsible for deducting the tax is likely to exceed one hundred and the details of such persons are not available at the time of making application with the person making such application, the certificate for deduction of tax at lower rate may be issued to the person who made an application for issue of such certificate, authorising him to receive income or sum after deduction of tax at lower rate.

(5) The certificates referred to in sub-rule (4) shall be valid only with regard to the person responsible for deducting the tax and named therein and certificate referred to in proviso to the sub-rule (4) shall be valid with regard to the person who made an application for issue of such certificate.

(6) The Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems), as the case may be, shall lay down procedures, formats and standards for issuance of certificates under sub rule (4) and proviso thereto and the Principal Director General of

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Income-tax (Systems) or the Director General of Income-tax (Systems) shall also be responsible for evolving and implementing appropriate security, archival and retrieval policies in relation to the issuance of said certificate.”;

(III) in rule 28AB, -

(A) in sub-rule (2), -

(a) in clause (i), the word “and” shall be inserted at the end;

(b) in clause (ii), the words “and” occurring at the end shall be omitted;

(c) clause (iii) shall be omitted.

(IV) for rule 37G, the following rule shall be substituted, namely: -

“Application for certificate for collection of tax at lower rates under sub-section (9) of section 206C 37G. (1) An application by the buyer or licensee or lessee for a certificate under sub-section (9) of section 206C shall be made in Form No. 13 electronically, -

(i) under digital signature; or

(ii) through electronic verification code.

(2) The Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems), as the case may be, shall lay down procedures, formats and standards for ensuring secure capture and transmission of data and uploading of documents and the Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems) shall also be responsible for evolving and implementing appropriate security, archival and

retrieval policies in relation to the furnishing of Form No.13” ;

(V) in rule 37H, -

(a) for sub-rule (1), the following sub-rules shall be substituted, namely:-

“(1) Where the Assessing Officer, on an application made by a person under sub-rule (1) of rule 37G is satisfied that existing and estimated tax liability of a person justifies the collection of tax at lower rate, the Assessing Officer shall issue a certificate in accordance with the provisions of sub-section (9) of section 206C for collection of tax at such lower rate;

(1A) The existing and estimated tax liability referred to in sub-rule (1) shall be determined by the Assessing Officer after taking into consideration the following, namely: -

(i) tax payable on estimated income of the previous year relevant to the assessment year;

(ii) tax payable on the assessed or returned or estimated income, as the case may be, of the last four previous years;

(iii) existing liability under the Act and the Wealth-tax Act, 1957 (27 of 1957);

(iv) advance tax payment, tax deducted at source and tax collected at source for the relevant assessment year relevant to the previous year till the date of making application under sub-rule (1) of rule 37G.”;

(b) after sub-rule (5), the following sub-rule shall be inserted, namely : -

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“(6) The Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems), as the case may be, shall lay down procedures, formats and standards for issuance of certificate under sub-rule (5) and the Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems) shall also be responsible for evolving and implementing appropriate security, archival and retrieval policies in relation to the issuance of said certificate.”;

(VI) in Appendix II, for Form No.13, the new Form shall be substituted.

To view and print these PDF document, please follow below mentioned link:

https://www.incometaxindia.gov.in/Communications/Notification/Notification74_2018.pdf

08. CBDT Press Release dated 29th October 2018

Subject: Amendment of Rules 2C, 2CA and 11AA and Form Nos 10G, 56 and 56G of the Income-tax Rules, 1962 - draft notification placed in public domain

Brief note:

Currently, for grant of approval under sub-clauses (iv) and (v) of clause (23C) of section 10 of the Income-tax Act, 1961 (the Act), for exemption of income received by any person on behalf of any other fund or institution, any trust or institution, rule 2C of the Income-tax Rules, 1962 (the Rules) provide for filing of application manually in Form No 56.

Similarly, for grant of approval under sub-clauses (vi) and (via) of clause (23C) of section 10 of the Act, for exemption of income received by any

person on behalf of any university or other educational institution and any hospital or other institution, rule 2CA of the Rules provide for filing of application manually in Form No 56D.

Further, rule 11AA of the Rules provide for filing of application manually in Form No 10G for grant of approval under clause (vi) of sub-section (5) of section 80G for deduction in respect of donations to any other fund or any institution to which section 80G applies.

Keeping in view the focus of the Government on digital initiatives, as also the fact that the Department is continuously automating its processes, it is imperative that manual filing of these applications should be done away with so as to ensure not only faster processing of the same but also to reduce the interface between the Department and the applicant.

Further, there is also a need to rationalize the rules and forms to align with the requirements of the present times.

In view of the above, these rules and forms are proposed to be amended by way of substituting:-

(a) rules 2C and 2CA with a new rule 2C and rule 11AA with new rule 11AA;

and

(b) Form No 56 and 56D with a new Form No 56 and Form No 10G with a new Form 10G.

The draft notification proposing the above amendments has been formulated and uploaded on the website of the Income-tax Department for inputs from stakeholders and general public.

The inputs on the draft rules may be sent electronically at the email address, ustpl1@nic.in, latest by November 12, 2018.

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To view and print these PDF document, please follow below mentioned link:

<https://www.incometaxindia.gov.in/Lists/Press%20Releases/Attachments/736/PressRelease-Amendment-Rules-2C-2CA-11AA-Form-10G-56-56G-29-10-2018.pdf>

09. Central Tax Notification 53, dated 9th October 2018

Subject: Seeks to make amendments (Eleventh Amendment, 2018) to the CGST Rules, 2017. This notification restores rule 96(10) to the position that existed before the amendment carried out in the said rule by notification No. 39/2018-Central Tax dated 04.09.2018.

Brief note:

The Central Government hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely:-

1. (1) These rules may be called the Central Goods and Services Tax (Eleventh Amendment) Rules, 2018.

(2) They shall be deemed to have come into force with effect from the 23rd October, 2017.

2. In the Central Goods and Services Tax Rules, 2017, in rule 96, for sub-rule (10), the following sub-rule shall be substituted and shall be deemed to have been substituted with effect from the 23rd October, 2017, namely:-

“(10) The persons claiming refund of integrated tax paid on exports of goods or services should not have received supplies on which the supplier has availed the benefit of the Government of India, Ministry of Finance, notification No. 48/2017-Central Tax, dated the 18th October,

2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1305 (E), dated the 18th October, 2017 or notification No. 40/2017-Central Tax (Rate) dated the 23rd October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1320 (E), dated the 23rd October, 2017 or notification No. 41/2017-Integrated Tax (Rate), dated the 23rd October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1321 (E), dated the 23rd October, 2017 or notification No. 78/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1272(E), dated the 13th October, 2017 or notification No. 79/2017- Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1299 (E) dated the 13th October, 2017.”

To view and print these PDF document, please follow below mentioned link:

<http://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-53-central-tax-english-2018.pdf;jsessionid=D7A1EA6D035B9D548A727709DF643BE3>

10. Central Tax Notification 54, dated 9th October 2018

Subject: Seeks to make amendments (Twelfth Amendment, 2018) to the CGST Rules, 2017. This notification amends rule 96(10) to allow exporters who have received capital goods under the EPCG scheme to claim refund of the

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IGST paid on exports and align rule 89(4B) to make it consistent with rule 96(10).

Brief note:

The Central Government hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely:-

1. (1) These rules may be called the Central Goods and Services Tax (Twelfth Amendment) Rules, 2018.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 89, for sub-rule (4B), the following sub-rule shall be substituted, namely:-

“(4B) Where the person claiming refund of unutilised input tax credit on account of zero rated supplies without payment of tax has –

(a) received supplies on which the supplier has availed the benefit of the Government of India, Ministry of Finance, notification No. 40/2017-Central Tax (Rate), dated the 23rd October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1320 (E), dated the 23rd October, 2017 or notification No. 41/2017-Integrated Tax (Rate), dated the 23rd October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1321(E), dated the 23rd October, 2017; or

(b) availed the benefit of notification No. 78/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i), vide number G.S.R 1272(E), dated the 13th

October, 2017 or notification No. 79/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1299(E), dated the 13th October, 2017, the refund of input tax credit, availed in respect of inputs received under the said notifications for export of goods and the input tax credit availed in respect of other inputs or input services to the extent used in making such export of goods, shall be granted.”.

3. In the said rules, in rule 96, for sub-rule (10), the following sub-rule shall be substituted, namely:-

“(10) The persons claiming refund of integrated tax paid on exports of goods or services should not have –

(a) received supplies on which the benefit of the Government of India, Ministry of Finance notification No. 48/2017-Central Tax, dated the 18th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1305 (E), dated the 18th October, 2017 except so far it relates to receipt of capital goods by such person against Export Promotion Capital Goods Scheme or notification No. 40/2017-Central Tax (Rate), dated the 23rd October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1320 (E), dated the 23rd October, 2017 or notification No. 41/2017-Integrated Tax (Rate), dated the 23rd October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1321 (E), dated the 23rd October, 2017 has been availed; or (b) availed the benefit under notification No. 78/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary,

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Part II, Section 3, Sub-section (i), vide number G.S.R 1272(E), dated the 13th October, 2017 or notification No. 79/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1299 (E), dated the 13th October, 2017 except so far it relates to receipt of capital goods by such person against Export Promotion Capital Goods Scheme.”.

To view and print these PDF document, please follow below mentioned link:

<http://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-54-central-tax-english-2018.pdf>

11. Central Tax Notification 55, dated 21st October 2018

Subject: Seeks to extend the last date for filing of FORM GSTR-3B for the month of September, 2018 till 25.10.2018 for all taxpayers.

Brief note:

The Central Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), the Commissioner, on the recommendations of the Council, hereby makes the following further amendments in notification number 34/2018 – Central Tax dated the 10th August, 2018 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.761(E), dated the 10th August, 2018, namely:–

In the said notification in the first paragraph, after the third proviso, the following proviso shall be inserted, namely: –

“Provided also that the return in FORM GSTR-3B for the month of September, 2018 shall be

furnished electronically through the common portal, on or before the 25th October, 2018.”.

To view and print these PDF document, please follow below mentioned link:

<http://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-55-central-tax-english-2018.pdf;jsessionid=7A560790FFA87D8C8419DF98EEEBD88E>

12. Central Tax Notification 56, dated 23rd October 2018

Subject: Seeks to supersede Notification No. 32/2017-Central Tax, dated 15.09.2017

Brief note:

The Central Government, on the recommendations of the Council and in supersession of the notification of the Government of India in the Ministry of Finance, Department of Revenue No. 32/2017 – Central Tax, dated the 15th September, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 1158 (E), dated the 15th September, 2017, except as respects things done or omitted to be done before such supersession, hereby specifies the categories of casual taxable persons (hereinafter referred to as “such persons”) who shall be exempted from obtaining registration under the said Act-

(i) such persons making inter-State taxable supplies of handicraft goods as defined in the “Explanation” in notification No. 21/2018 - Central Tax (Rate), dated the 26th July, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i) vide number G.S.R.695 (E), dated the 26th July, 2018 and falling under the Chapter, Heading, Sub-heading

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or Tariff item specified in column (2) of the Table contained in the said notification and the Description specified in the corresponding entry in column (3) of the Table contained in the said notification;

or

(ii) such persons making inter-State taxable supplies of the products mentioned in column (2) of the Table given in notification and the Harmonised System of Nomenclature (HSN) code mentioned in the corresponding entry in column (3) of the said Table, when made by the craftsmen predominantly by hand even though some machinery may also be used in the process.

Provided that such persons are availing the benefit of notification No. 03/2018 – Integrated Tax, dated the 22nd October, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 1052(E), dated the 22nd October, 2018:

Provided further that the aggregate value of such supplies, to be computed on all India basis, does not exceed the amount of aggregate turnover above which a supplier is liable to be registered in the State or Union territory in accordance with sub-section (1) of section 22 of the said Act, read with clause (iii) of the Explanation to that section.

2. Such persons mentioned in the preceding paragraph shall obtain a Permanent Account Number and generate an e-way bill in accordance with the provisions of rule 138 of the Central Goods and Services Tax Rules, 2017.

To view and print these PDF document, please follow below mentioned link:

<http://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-56-central-tax-english-2018.pdf;jsessionid=97AB79450C259207315F4B4736A3B629>

13. Central Tax Notification 57, dated 23rd October 2018

Subject: Seeks to exempt post audit authorities under MoD from TDS compliance

Brief note:

The Central Government, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue No. 50/2018-Central Tax dated the 13th September, 2018 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R 868 dated the 13th September, 2018, namely:–

In the paragraph of the notification, the following proviso shall be inserted, namely:–
“Provided that with respect to persons specified under clause (a) of sub-section (1) of section 51 of the Act, nothing in this notification shall apply to the authorities under the Ministry of Defence, other than the authorities specified in the Annexure-A and their offices, with effect from the 1st day of October, 2018.”

To view and print these PDF document, please follow below mentioned link:

<http://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-57-central-tax-english-2018.pdf;jsessionid=A10011C9715AFFC5DF234BA5B9BE9977>

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14. Central Tax Notification 58, dated 26th October 2018

Subject: Seeks to provide taxpayers whose registration has been cancelled on or before the 30th September, 2018 time to furnish final return in FORM GSTR-10 till 31st December, 2018

Brief note:

The Central Government, on the recommendations of the Council, hereby notifies the persons whose registration under the said Act has been cancelled by the proper officer on or before the 30th September, 2018, as the class of persons who shall furnish the final return in FORM GSTR-10 of the said rules till the 31st December, 2018.

To view and print these PDF document, please follow below mentioned link:

<http://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-58-central-tax-english-2018.pdf;jsessionid=2AD96B13F0F8393EB32C6A3CB4147F1F>

15. Central Tax Notification 59, dated 26th October 2018

Subject: Seeks to extends the time limit for furnishing the declaration in FORM GST ITC-04 for the period from July, 2017 to September, 2018 till 31st December, 2018

Brief note:

The Commissioner, hereby extends the time limit for furnishing the declaration in FORM GST ITC-04 of the said rules, in respect of goods dispatched to a job worker or received from a job worker or sent from one job worker to another, during the period from July, 2017 to September, 2018 till the 31st day of December, 2018.

To view and print these PDF document, please follow below mentioned link:

<http://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-59-central-tax-english-2018.pdf;jsessionid=999C2E5BE95C134514BC154635C64F01>

16. Central Tax Notification 60, dated 30th October 2018

Subject: Seeks to make amendments (Thirteenth Amendment, 2018) to the CGST Rules, 2017.

Brief note:

The Central Government hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely:-

1. (1) These rules may be called the Central Goods and Services Tax (Thirteenth Amendment) Rules, 2018.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), after rule 83, the following rule shall be inserted, namely:-

83A. Examination of Goods and Services Tax Practitioners. - (1) Every person referred to in clause (b) of sub-rule (1) of rule 83 and who is enrolled as a goods and services tax practitioner under sub-rule (2) of the said rule, shall pass an examination as per sub-rule (3) of the said rule.

The National Academy of Customs, Indirect Taxes and Narcotics (hereinafter referred to as "NACIN") shall conduct the examination.

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Refer the notification for other details like Frequency of examination, Registration for the examination and payment of fee, Examination centers, Period for passing the examination and number of attempts allowed, Nature of examination, Qualifying marks, Guidelines for the candidates, Disqualification of person using unfair means or practice, Declaration of result, Handling representations, Power to relax, etc.

3. In the said rules, in rule 109A, (a) in sub-rule (1), in clause (b), for the words and brackets “the Additional Commissioner (Appeals)”, the following words and brackets shall be substituted, namely:-

“any officer not below the rank of Joint Commissioner (Appeals)”;

(b) in sub-rule (2), in clause (b), for the words and brackets “the Additional Commissioner (Appeals)”, the following words and brackets shall be substituted, namely:-

“any officer not below the rank of Joint Commissioner (Appeals)”.

4. In the said rules, after rule 142, the following rule shall be inserted, namely:-

“142A. Procedure for recovery of dues under existing laws. - (1) A summary of order issued under any of the existing laws creating demand of tax, interest, penalty, fee or any other dues which becomes recoverable consequent to proceedings launched under the existing law before, on or after the appointed day shall, unless recovered under that law, be recovered under the Act and may be uploaded in FORM GST DRC-07A electronically on the common portal for recovery under the Act and the demand of the order shall be posted in Part II of Electronic Liability Register in FORM GST PMT-01.

(2) Where the demand of an order uploaded under sub-rule (1) is rectified or modified or quashed in any proceedings, including in appeal, review or revision, or the recovery is made under the existing laws, a summary thereof shall be uploaded on the common portal in FORM GST DRC-08A and Part II of Electronic Liability Register in FORM GST PMT-01 shall be updated accordingly.”.

5. In the said rules, in FORM GST REG-16,-

(a) against serial number 7, for the heading, the following heading shall be substituted, namely:-

“In case of transfer, merger of business and change in constitution leading to change in PAN, particulars of registration of entity in which merged, amalgamated, transferred, etc.”;

(b) in the instruction, after the Table, for the paragraphs beginning with the words “In case of death of sole proprietor” and ending with the words “surrender of registration falls”, the following paragraphs shall be substituted, namely:-

“In case of death of sole proprietor, application shall be made by the legal heir / successor before the concerned tax authorities. The new entity in which the applicant proposes to amalgamate itself shall register with the tax authority before submission of the application for cancellation. This application shall be made only after the new entity is registered.

Before applying for cancellation, please file your tax return due for the tax period in which the effective date of surrender of registration falls or furnish an application to the effect that no taxable supplies have been made during the intervening period (i.e. from the date of

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registration to the date of application for cancellation of registration).”.

6. In the said rules, in FORM GSTR-4, in the Instructions, for Sl. No. 10, the following shall be substituted, namely:-

“10. Information against the Serial 4A of Table 4 shall not be furnished.”.

7. In the said rules, for FORM GST PMT-01 relating to “Part II: Other than return related liabilities”, the new form shall be substituted, the new form is given in the notification.

8. In the said rules, in FORM GST APL-04, after serial number 9, and the Table relating thereto, the new table shall be inserted, the same is given in the notification

“10. Details of IGST Demand”

9. In the said rules, after FORM GST DRC-07, the new form shall be inserted, the new form is given in the notification.

10. In the said rules, after FORM GST DRC-08, the new form shall be inserted, the new form is given in the notification.

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➤ **If you have any questions, please write to updates@pgbhagwatca.com**

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