



केन्द्रीय कर प्रधान आयुक्त का कार्यालय
Office of the Principal Commissioner of Central Tax
विशाखापत्तनम केन्द्रीय वस्तु एवं सेवाकर आयुक्तालय
Visakhapatnam Central GST Commissionerate
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TRADE NOTICE NO. 02/2018

Date 05.01.2018

Sub:- GST- CBEC's Notifications & Circulars issued - Reg.

Attention of the Trade & Industry is invited to the Circular No. 26/26/2017-GST dated 29.12.2017 issued by Central Board of Excise & Customs, Department of Revenue, Ministry of Finance, Government of India, under Central Goods & Services Act, 2017.

2. The GST Council, in its 23rd meeting held at Guwahati on 10th November 2017, has taken certain decisions in regard to filing of returns by taxpayers. Subsequently, various representations have been received seeking clarifications on various aspects of return filing such as return filing dates, applicability and quantum of late fee, amendment of errors in submitting / filing of FORM GSTR-3B and other related queries. In order to consolidate the information in various notifications and circulars regarding return filing and to ensure uniformity in implementation across field formations, the Board, in exercise of its powers conferred under section 168 (1) of the Central Goods and Services Tax Act, 2017 clarifies the following issues:

1. Return Filing Calendar:

1.1 Dates for filing of FORM GSTR-1 and FORM GSTR-3B have been put in a calendar format for ease of understanding as under: (Revised date for filing of return has been notified vide Notification No. 71 & 72/2017-Central tax dated 29.12.2017, the same may be adopted)

1.2 It may be noted that all registered persons are required to file their FORM GSTR-3B on a monthly basis in terms of Notification No. 35/2017-Central Tax (referred to as "CT" hereinafter) dated 15th September, 2017

and 56/2017-CT dated 15th November 2017. Further, Notification No. 71/2017-CT and Notification No. 72/2017 – CT both dated 29th December 2017 (superseding Notification No. 57/2017-CT and 58/2017-CT both dated 15th November 2017) have been issued to notify the due dates for filing of outward supply statement in FORM GSTR-1 for various months / quarters (as depicted in the calendar above) by registered persons having aggregate turnover in the previous financial year or current financial year of upto 1.5 Crores rupees and above 1.5 Crores rupees respectively. Since, the option of quarterly filing was not available earlier, many taxpayers have already filed their FORM GSTR-1 for the month of July, such taxpayers shall not file these details again and shall only file details for the month of August and September, 2017. For those, who have not filed their FORM GSTR-1 for the month of July, they shall also file their FORM GSTR-1 for the month of July separately and then file their FORM GSTR-1 on quarterly basis for the month of August and September, 2017.

1.3 It has been further decided that the time period of filing of FORM GSTR-2 and FORM GSTR -3 for the months of July 2017 to March 2018 would be worked out by a Committee of officers and communicated later.

1.4 Registered persons opting for Composition scheme are required to file their returns quarterly in FORM GSTR-4. The due date for filing of FORM GSTR-4 for the quarter ending September 2017 has been extended to 24th December 2017 vide Notification No. 59/2017-CT dated 15th November 2017. For the remaining quarters, the last date for filing of FORM GSTR-4 is within eighteen days after the end of such quarter.

1.5 It is also clarified that the registered person will self-assess his aggregate turnover in terms of Section 2(6) of the CGST Act, 2017 for the previous financial year or the current financial year (in case of new registrants). Based on this self-assessed turnover, the registered person with turnover up to Rs. 1.5 Crore will be required to file FORM GSTR-1 on quarterly basis instead of on monthly basis. It is also clarified that the registered person may opt to file FORM GSTR-1 on monthly basis if he so wishes even though his aggregate turnover is up to Rs. 1.5 Crore. Once he falls in this bracket or if he chooses to file return on monthly basis, the registered person will not have the option to change the return filing periodicity for the entire financial year. In cases, where the registered person wrongly reports his aggregate turnover and opts to file FORM GSTR-1 on quarterly basis, he may be liable for punitive action under the CGST

Act, 2017. 2. Applicability and quantum of late fee: 2.1 The late fee for the months of July, August and September

2. Applicability and quantum of late fee:

2.1 The late fee for the months of July, August and September for late filing of FORM GSTR - 3B has already been waived off vide Notification No. 28/2017-CT dated 1 st September 2017 and 50/2017-CT dated 24th October 2017.

2.2 It has been decided that for subsequent months, i.e. October 2017 onwards, the amount of late fee payable, by a taxpayer whose tax liability for that month was „NIL“, will be Rs. 20/- per day (Rs. 10/- per day each under CGST & SGST Acts) instead of Rs. 200/- per day (Rs. 100/- per day each under CGST & SGST Acts). For other taxpayers, whose tax liability for that month was not „NIL“, late fee payable will be Rs. 50/- per day (Rs. 25/- per day each under CGST & SGST Acts) instead of Rs. 200/- per day (Rs. 100/- per day each under CGST & SGST Acts). Notification No. 64/2017-CT dated 15th November 2017 has already been issued in this regard.

3. Amendment / corrections / rectification of errors:

3.1 Various representations have been received wherein registered persons have requested for clarification on the procedure for rectification of errors made while filing their FORM GSTR-3B. In this regard, Circular No. 7/7/2017-GST dated 1st September 2017 was issued which clarified that errors committed while filing FORM GSTR - 3B may be rectified while filing FORM GSTR-1 and FORM GSTR-2 of the same month. Further, in the said circular, it was clarified that the system will automatically reconcile the data submitted in FORM GSTR-3B with FORM GSTR-1 and FORM GSTR-2, and the variations if any will either Page 3 of 11 be offset against output tax liability or added to the output tax liability of the subsequent months of the registered person.

3.2 Since, the GST Council has decided that the time period of filing of FORM GSTR-2 and FORM GSTR -3 for the month of July 2017 to March 2018 would be worked out by a Committee of officers, the system based reconciliation prescribed under Circular No. 7/7/2017-GST dated 1st September 2017 can only be operationalized after the relevant notification

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3. The contents of this Trade Notice may be brought to the notice of all concerned.

[Signature]
(बि हरेराम B.HARERAM) 5/1/2018

प्रधान आयुक्त Principal Commissioner

(Issued from file C.No.V/30/36/2017-GST Cell)

To

The Trade (as per the Distribution List)

Copy to:

1. The Joint Commissioner of Central Tax, Visakhapatnam CGST Commissionerate, Visakhapatnam.
2. All the JDC/JAC's under Visakhapatnam CGST Commissionerate **with a direction to give wide publicity.**
3. The Superintendent (Computers), Visakhapatnam CGST Commissionerate, Visakhapatnam for uploading the Trade Notice in Commissionerate's Website. ✓

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