



Enactment of operational provisions under GST Act and finalization of miscellaneous GST Rules

With 10 days remaining from the go-live date, the GST Council has picked up speed in terms of notifying the pending rules and initiating the process for getting the set up ready. In this update, we have summarised key points as under:

- To commence the operations under the GST regime, some of the provisions of CGST Act and IGST Act will become effective from 22nd June, 2017. These provisions deal with definitions, appointment of officers, composition levy, registration provisions, migration of existing taxpayers to common GST portal and power of Government to make rules.
- The Central Goods and Services Tax Rules, 2017 have been notified which will be effective from 22nd June, 2017 for the purposes of registration and filing intimation for composition levy purposes.
- The Principal Commissioner of Central Tax, Bengaluru West and its subordinate officers have been notified as the officers empowered to grant registration under the CGST Act and IGST Act in case of 'online information and database access or retrieval services' provided or agreed to be provided by a person located in non-taxable territory and received by a 'non-taxable online recipient'.
- The web-portal 'www.gst.gov.in', being a website managed by the Goods and Services Tax Network (GSTN), a company incorporated under the provisions of section 8 of the Companies Act, 2013, has been notified as the common Goods and Services Tax Electronic Portal for facilitating registration, payment of tax, furnishing of returns, computation and settlement of integrated tax and electronic way bill.



- Persons who are only engaged in making supplies of taxable goods or services or both, the total tax on which is liable to be paid on reverse charge basis by the recipient of such goods or services or both, have been specified as the category of persons exempted from obtaining registration under section 23(2) of the CGST Act.
- Aadhaar based Electronic Verification Code (EVC) and Bank account based One Time Password (OTP) have been notified as modes of verification of any document and applications including reply to notices, returns, and appeals for purpose of authentication of documents for the purposes of the Central Goods and Services Tax Rules, 2017 and that the authenticity shall be verified within two days of furnishing the documents.

During the last meeting on 18th June, 2017, the GST Council affirmed the rollout of GST from the midnight of July 1, 2017 and finalised miscellaneous GST Rules and Forms relating to Advance Ruling, Appeals, Assessment and Audit, etc. The Anti-Profiteering Rules have also been finalised for setting up the Standing Committee and the Screening Committee for Anti-profiteering. As regard the e-waybill system, it has been clarified that these will become operational at a later stage and documents to be carried along with goods for transportation will be notified separately.

The Council also deferred the invoice wise return filing due date for the month of July 2017 and August 2017 and introduced a simple summary return filing (in Form GSTR-3B) for the said two months to be filed on self-declaration basis reflecting supplies and outward tax liability.

The next meeting of the GST Council is scheduled to be held on 30th June, 2017 followed by a special midnight GST inaugural session in the Central Hall of the Parliament.



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