

ऑटोमोटिव पार्ट्स मर्चेन्ट्स एसोसिएशन (रजि.)

(Regd No. S/2999 of 1966-67)

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दिनांक : 19 अगस्त 2017

A copy of the Circular No.F.7(420)/VAT/Policy/2011/PF/671-76 dt: 17-8-2016 released by Shri H. Rajesh Prasad, Commissioner, Value Added Tax, Department of Trade and Taxes, Government of N.C.T. Delhi of Vyapar Bhawan, I.P. Estate, New Delhi-110002, reproduced for your information :-

CIRCULAR No. 13 of 2017-18

SUB: FILING OF ONLINE RETURN FOR FIRST QUARTER OF 2017-18 EXTENSION OF PERIOD THEREOF.

In partial modification to this department's Circular No.11 of 2017-18 on the subject cited above and in exercise of the powers conferred under Rule 49A of the Delhi Value Added Tax Rules, 2005, I H. Rajesh Prasad, Commissioner, Value Added Tax, do hereby **extend the last date of filing of online/hard copy of First quarter return for the year 2017-18, in Form DVAT-16, DVAT-17 and DVAT-48 along with required annexure/enclosures up to 01/09/2017.**

However, the tax due shall continue to be paid in the usual manner as per the provisions of section 3(4) of the Delhi Value Added Tax Act, 2004. The dealers filing the returns through digital signature need not file hard copy of the return/Form DVAT-56.

-Sd
(H. Rajesh Prasad)
Commissioner, Vat

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Step by step guide on how to file GST Returns-3B

1. After login, select Return Dashboard
2. Select Financial Year 2017-18 and Month July. Click Search and Select GSTR-3B
3. Declare your liabilities and ITC claims in Section 3.1 and 4 respectively by clicking on the tiles and furnishing the required information. Transitional ITC cannot be claimed in GSTR 3 B. It can be claimed only through TRANS 1. and TRANS 2.
4. Enter details of interest, if payable, in Section 5.1. Late fee will be computed by the system.
5. Click on **Save GSTR-3B** button. After you save the data, **Submit** button will get enabled. Please note that after submit, no modification is possible. Hence ensure that details are filled correctly before clicking on **Submit** button.
6. On clicking **Submit GSTR-3B** button, System will post (debit) the self-assessed liabilities including system generated late fee in Liability Register and credit the claimed ITC into ITC ledger.
7. After this the **Payment of Tax** tile will be enabled, please click it and declare your payment details to pay the taxes and offset the liability.
8. **Click CHECK BALANCE** button to view the balance available for credit under **Intergrated Tax, Central Tax, State Tax and Cess.** (This includes transitional credit also, if TRAN-1 and 2 are submitted). This will enable you to check the balance before making the payment for the respective minor heads. The balance is also displayed when the mouse is hovered on the applicable date entry field in payment section.
9. Please fill out the section that specifies how you want to set-off your liabilities using a combination of Cash and ITC.
 - a. System checks if you have sufficient Cash/ITC balance.
 - b. It also checks if the Reverse charge liabilities are set-off only through CASH.
 - c. Systems also checks if all liabilities are set-off. Part payment is not allowed in GSTR-3B. Hence, ensure sufficient balance in Cash and ITC Ledger to Offset liability.
 - d. In case of ITC utilisations, the system checks the prioritization rules viz. IGST Credit has to be first utilised for paying IGST liability and remaining for CGST liability and thereafter SGST liability; SGST credit has to be first used for paying SGST liability and then IGST liability; CGST Credit has to be first used for CGST liability and the remaining for IGST Liability' SGST credit cannot be used for paying CGST liability and CGST credit cannot be used for paying SGST liability.
 - e. Transition ITC, if available in ITC ledger, can be used for payment of liabilities of GSTR 3B.
10. Click the **OFFSET LIABILITY** button to pay off the liabilities.
11. Click on declaration statement.
12. Select Authorized Signatory filing the Form
13. Click on File GSTR-3B button with DSC or EVC.
14. Message for successful filing will appear and Acknowledgement will get generated.

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GOOD AND SERVICE TAX

CLARIFICATION

**on Tax payment, filing of GSTR-3B
Return & Transitional Credit for July, 2017**

A Registered persons planning not to avail transitional credit for discharging the tax liability for the month of July, 2017 or new registrants who do not have any transitional credit to avail, need to follow the steps as detailed below:-

- I. Calculate the tax payable as per the following formula :
Tax payable = (Output tax liability + Tax payable under reverse charge) – input tax credit availed for the month of July, 2017.
- II. Tax payable as per (I) above to be deposited on or before 20.08.2017 which will get credited to the electronic cash ledger.
- III. File the return in FORM GSTR-3B on or before 20.08.2017 after discharging the tax liability by debiting the electronic credit or cash ledger.

B Registered persons planning to avail transitional credit for discharging the tax liability for the month of July, 2017 need to follow the steps as detailed below:-

- I. Calculate the tax payable as per the following formula :
Tax payable = (Output Tax liability + Tax payable under reverse charge - (transitional credit + input tax credit availed for the month of July, 2017).
- II. Tax payable as per (I) above to be deposited on or before 20.08.2017 which will get credited to the electronic cash ledger.
- III. File FORM GST TRAN-1 (which will be available on the Common Portal from 21.08.2017) before filing the return in FORM GSTR-3B.
- IV. In case the tax payable as per the return in FORM GSTR-3B is greater than the cash amount deposited as per (II) above, deposit the balance in cash along with interest @18% calculated from 21.08.2017 till the date of such deposit. This amount will also get credited to the electronic cash ledger.
- V. File the return in FORM GSTR-3B on or before 28.08.2017 after discharging the tax liability by debiting the electronic credit or cash ledger.

Please Note

1. FORM GSTR-3B once filed cannot be revised.
2. Transitional credit shall be available on filing of FORM GST TRAN-1 only. Since, last date of filing FORM GST TRAN-1 is 30.09.2017, transitional credit can be availed in subsequent months also.
3. Deemed credit would be available only after filing FORM GST TRAN-II, which can be filed only after making payment of tax against the supply for which deemed credit is to be availed. Therefore, credit through FORM GST TRAN-II will be available on tax periods subsequent to the tax period in which payment for such supply has been made.

For more information & help on filing GSTR-3B please visit [URL:-goo.gl/S29KVw](http://goo.gl/S29KVw)

[[TO BE PUBLISHED IN PART II, SECTION 3, SUB-SECTION (i) OF THE GAZETTE OF INDIA, EXTRAORDINARY]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(Department of Revenue)

Notification No.19/2017-Central Tax (Rate)

New Delhi, the 18th August, 2017

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 9 of the Central Goods and Services Tax Act, 2017 (12 of 2017), 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.1/2017-Central Tax (Rate), dated the 28th June, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 673(E) dated the 28th June, 2017, namely:-

i) In the said notification, in Schedule III – 9%, after serial number 452 and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

(1)	(2)	(3)
452A	4011 70 00	Tyre for tractors
452B	4013 90 49	Tube for tractor tyres
452C	8408 20 20	Agricultural Diesel Engine of cylinder capacity exceeding 250 cc for Tractor
452D	8413 81 90	Hydraulic Pumps for Tractors
452E	8708 10 10	Bumpers and parts thereof for tractors
452F	8708 30 00	Brakes assembly and its parts thereof for tractors
452G	8708 40 00	Gear boxes and parts thereof for tractors
452H	8708 50 00	Transaxles and its parts thereof for tractors
452I	8708 70 00	Road wheels and parts and accessories thereof for tractors
452J	8708 91 00	(i) Radiator assembly for tractors and parts thereof (ii) Cooling system for tractor engine and parts thereof
452K	8708 92 00	Silencer assembly for tractors and parts thereof
452L	8708 93 00	Clutch assembly and its parts thereof for tractors
452M	8708 94 00	Steering wheels and its parts thereof for tractor
452N	8708 99 00	Hydraulic and its parts thereof for tractors
452O	8708 99 00	Fender, Hood, wrapper, Grill, Side Panel, Extension Plates, Fuel Tank and parts thereof for tractors”.

[F.No.354/137/2017-TRU]

(Ruchi Bisht)
Under Secretary to the Government of India

Note: The principal notification No.1/2017- Central Tax (Rate) dated 28th June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 673 (E), dated the 28th June, 2017 and last amended *vide* notification No 18/2017- Central Tax (Rate) dated the 30th June, 2017 published *vide* number G.S.R 807 (E) dated the 30th June, 2017.

(राकेश कुमार)
जनसम्पर्क अधिकारी