



वर्कन/केक/वो इ केव/ मर्चेन्ट्स एसोसिएशन (रजि-½)  
**AUTOMOTIVE PARTS MERCHANTS ASSOCIATION(Regd)**

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

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**Recommendations made by the GST Council in the 23<sup>rd</sup> meeting at Guwahati on 10<sup>th</sup> November, 2017**

The GST Council, in its 23<sup>rd</sup> meeting held at Guwahati on 10<sup>th</sup> November 2017, has recommended the following facilitative measures for taxpayers:

**Return Filing**

a) The return filing process is to be further simplified in the following manner:

- i. All taxpayers would file return in FORM GSTR-3B along with payment of tax by 20<sup>th</sup> of the succeeding month till March, 2018.
- ii. For filing of details in FORM GSTR-1 till March 2018, taxpayers would be divided into two categories. Details of these two categories along with the last date of filing GSTR 1 are as follows:

(a) Taxpayers with annual aggregate turnover upto Rs. 1.5 crore need to file GSTR-1 on quarterly basis as per following frequency:

| Period   | Dates                       |
|----------|-----------------------------|
| Jul- Sep | 31 <sup>st</sup> Dec 2017   |
| Oct- Dec | 15 <sup>th</sup> Feb 2018   |
| Jan- Mar | 30 <sup>th</sup> April 2018 |

(b) Taxpayers with annual aggregate turnover more than Rs. 1.5 crore need to file GSTR-1 on monthly basis as per following frequency:

| Period   | Dates                     |
|----------|---------------------------|
| Jul- Oct | 31 <sup>st</sup> Dec 2017 |
| Nov      | 10 <sup>th</sup> Jan 2018 |
| Dec      | 10 <sup>th</sup> Feb 2018 |
| Jan      | 10 <sup>th</sup> Mar 2018 |
| Feb      | 10 <sup>th</sup> Apr 2018 |
| Mar      | 10 <sup>th</sup> May 2018 |

- iii. The time period for filing GSTR-2 and GSTR-3 for the months of July, 2017 to March 2018 would be worked out by a Committee of Officers. However, filing of GSTR-1 will continue for the entire period without requiring filing of GSTR-2 & GSTR-3 for the previous month / period.

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- b) A large number of taxpayers were unable to file their return in FORM GSTR-3B within due date for the months of July, August and September, 2017. Late fee was waived in all such cases. It has been decided that where such late fee was paid, it will be re-credited to their Electronic Cash Ledger under “Tax” head instead of “Fee” head so as to enable them to use that amount for discharge of their future tax liabilities. The software changes for this would be made and thereafter this decision will be implemented.
- c) 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).

### **Manual Filing**

- d) A facility for manual filing of application for advance ruling is being introduced for the time being.

### **Further benefits for service providers**

- e) Exports of services to Nepal and Bhutan have already been exempted from GST. It has now been decided that such exporters will also be eligible for claiming Input Tax Credit in respect of goods or services used for effecting such exempt supply of services to Nepal and Bhutan.
- f) In an earlier meeting of the GST Council, it was decided to exempt those service providers whose annual aggregate turnover is less than Rs. 20 lakhs (Rs. 10 lakhs in special category states except J & K) from obtaining registration even if they are making inter-State taxable supplies of services. As a further measure towards taxpayer facilitation, it has been decided to exempt such suppliers providing services through an e-commerce platform from obtaining compulsory registration provided their aggregate turnover does not exceed twenty lakh rupees. As a result, all service providers, whether supplying intra-State, inter-State or through e-commerce operator, will be exempt from obtaining GST registration, provided their aggregate turnover does not exceed Rs. 20 lakhs (Rs. 10 lakhs in special category States except J & K).

### **Extension of dates**

- g) Taking cognizance of the late availability or unavailability of some forms on the common portal, it has been decided that the due dates for furnishing the following forms shall be extended as under:

| S. No. | FORM and Details                                | Original due date  | Revised due date   |
|--------|---|--|--|
| 1      | GST ITC-04 for the quarter July-September, 2017 | 25.10.2017   | 31.12.2017   |
| 2      | GSTR-4 for the quarter July-September, 2017     | 18.10.2017   | 24.12.2017   |
| 3      | GSTR-5 for July, 2017                           | 20.08.2017 or 7 days from the last date of registration whichever is earlier | 11.12.2017   |
| 4      | GSTR-5A for July, 2017                          | 20.08.2017   | 15.12.2017   |
| 5      | GSTR-6 for July, 2017                           | 13.08.2017   | 31.12.2017   |
| 6      | TRAN-1  | 30.09.2017   | 31.12.2017 (One-time option of revision also to be given till this date) |

Revised due dates for subsequent tax periods will be announced in due course.

**Benefits for Diplomatic Missions/UN organizations**

- h) In order to lessen the compliance burden on Foreign Diplomatic Missions / UN Organizations, a centralized UIN will be issued to every Foreign Diplomatic Mission / UN Organization by the Central Government and all compliance for such agencies will be done by the Central Government in coordination with the Ministry of External Affairs.
2. Relevant notifications for all of the above decisions will be issued shortly, so as to be effective from 15.11.2017.

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**Changes recommended in Composition Scheme**

- i. Uniform rate of tax @ 1% under composition scheme for manufacturers and traders (for traders, turnover will be counted only for supply of taxable goods). No change for composition scheme for restaurant.
- ii Supply of services by Composition taxpayer upto Rs 5 lakh per annum will be allowed by exempting the same.
- iii. Annual turnover eligibility for composition scheme will be increased to Rs 2 crore from the present limit of Rupees 1 crore under the law. Thereafter, eligibility for composition will be increased to Rs. 1.5 Crore per annum.
- The changes recommended by GST Council at (iii) above will be implemented only after the necessary amendment of the CGST Act and SGST Acts.

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A copy of the Notification No.F.2(12)/Policy/2017/987-95 dt: 27-10-2017 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 :-

**NOTIFICATION**

In exercise of the powers conferred upon me by sub-section(1) read with sub-section(3) of section 70 of the Delhi Value Added Tax Act, 2004, I, H. Rajesh Prasad, Commissioner, Value Added Tax, Government of National Capital Territory of Delhi, do hereby require all the dealers who **were registered under the said Act to submit details of closing stock as was held by them on 31<sup>st</sup> March, 2017 and 30<sup>th</sup> June, 2017 online on the website of the department i.e. [www.dvat.gov.in](http://www.dvat.gov.in) as per the following format, latest by **15<sup>th</sup> November, 2017****

| Closing Stock as on |        |
|---------------------|--------|
| Rate                | Amount |
| 0%                  |        |
| 1%                  |        |
| 5%                  |        |
| 12.50%              |        |
| 20%                 |        |
| TOTAL               |        |

This notification shall come into force with immediate effect.

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(H. Rajesh Prasad)  
Commissioner, VAT

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