



Damania & Varaiya
Chartered Accountants

GST ALERT XXXIV

Government of India have published notification no. 32, 33, 34 and 35 on 15th September, 2017 under CGST law and notification no. 8 on 14th September, 2017 under IGST Law. Important provisions of said notifications are as under:

- 1) Provision for monthly filing of Return in form no. 3B is extended up to the month of December 2017. Due dates of filing of Return in form 3B along with payment of GST on the basis of 3B returns are notified as under:

3B Return/Payment for the month of	Due date of filing of Return with Payment:
August, 2017	20 th September, 2017
September, 2017	20 th October, 2017
October, 2017	20 th November, 2017
November, 2017	20 th December, 2017
December, 2017	20 th January, 2018

- 2) All persons, who are supplying specified Handicraft items, are exempted from taking registration as casual taxable person or for making interstate supply. It has been provided that this exemption shall be subject to the condition that Aggregate Turnover on all India basis is less than Rs. 20 Lacs/Rs 10 Lacs as the case may be in a financial year. However such person is required to generate e-way bill in accordance with Rule 138 of CGST Rules 2017.
- 3) TDS provision has been made effective from 18th September, 2017. As per TDS Provisions, following persons are liable to deduct TDS @ 2% (1% under SGST Act and 1% under CGST Act), when contract value exceeds Rs 2,50,000/- excluding Tax.

- a) Department or Establishment of Central or State Government.
- b) Local Authority

- c) Governmental Agency
 - d) Authority/ Board or Body set up by an Act of Parliament or State Legislature or Government.
 - e) Society established by Central/State Government of Local Authority.
 - f) Public Sector Undertaking.
- 4) Registered person who has submitted TRAN I within the 90 days from 1st July, 2017 may file revised TRAN-1 within 90 days from 1st July, 2017 or such further period extended by the Commissioner.

Damania & Varaiya

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For any queries email at consult@dnvca.com

Date: 19th September, 2017