

**Recommendations made during 31<sup>st</sup> GST Council Meeting held on 22.12.2018**

**1. For E-Cash Ledger**

Serial Number	Existing Rule	Proposed Rule
1	Single e-cash ledger is available for IGST/CGST/SGST which runs into multiple pages and does not fit in computer screen.	There will be single e-cash ledger for each GST separately.

**2. For Refund**

Serial Number	Existing Rule	Proposed Rule
1.	CGST refund is transferred to Service tax office/ SGST refund is transferred to VAT office of the state.	Single authority for sanction of refund under both CGST and SGST
2.	After application for refund in form no.GST RFD-01 delaeer is need to go service tax or VAT office for submission of hard copy along with relevant documents	All related documents are to be uploaded online. No need to physical visit to service tax or sale tax office for submission.
3.	Refund from cash ledger/refund of ITC for Inverted tax structure/refund of ITC for export/IGST paid on export are allowed	There will be more refund as below- a. Refund on account of assessment/provisional assessment/Appeal or any othet order.

**For Return**

Serial Number	Existing Rule	Proposed Rule
1	GSTR-3B,GSTR-1,GSTR-4 etc are filed within various due date	New Simple GSTR sahaj and sugam shall be available from 01.04.2019 on optional basis and from 01.07.2019 it shall be mandatory.

**For Annual Return**

Serial Number	Existing Rule	Proposed Rule
1	GSTR-9,9A and 9C for the FY-2017-2018 due date was 31.03.2019	It is further extended till 30.06.2019
2	None	All due returns must be filed to enable filing of GST Annual Return.
3.	HSN code for purchase is mandatory	HSN code is required to furnish only in case where value of a particular purchase comprises 10% or more of total value of inward supply.
4.	None	Additional payment of tax if any must be paid by filing of GST-DRC-03 in cash only (cash means by creating challan).

**For unavailed ITC**

Serial Number	Existing Rule	Proposed Rule
1	ITC missed on purchase invoices for the FY-2017-2018 should be claimed in GSTR-3B for the month of September-2018	The due date is extended till 31.03.2019. Dealer can claim ITC of missed invoices for the FY-2017-2018 latest by GSTR-3B for the month of March-2019

**For Late Fees**

Serial Number	Existing Rule	Proposed Rule
1	Late fees is applicable for late filing of GSTR-3B and GSTR-4. It is Rs.50.00 (25+25) in case of taxable return and Rs.20.00 (10+10) in case of Nil return.	Entire late fees for the FY-2017-2018 and upto September-2018 shall be waived off for all type of tax payer provided that pending returns such as GSTR-3B, GSTR-1 or GSTR-4 as applicable should be filed before 31.03.2019.

**For E-Way bill**

Serial Number	Existing Rule	Proposed Rule
1	None	If return is not filed for 2 consecutive tax period , E-waybill generation will be locked.

**REDUCTION OF GST ON SERVICES/CHANGED New rate wef 01.01.2019**

Serial Number	Name of Service	Existing rate	Proposed new rate
1	Cinema ticket above Rs.100.00	28%	18%
2	Cinema ticket below Rs.100.00	18%	12%
3.	Services from bank for account holders of Pradhan Mantri Jan Dhan Yojna	18%	Exempt
4	Services provided by rehabilitation professionals to govt. hospital, college etc		Exempt
5	Services provided by GTA to government departments which is registered in GST for TDS only	RCM	Exempted
6	Services provided by UR business facilitator or Business Correspondent to bank	Exempt	RCM
7	Canteen Services to educational Institute	-	5%

**REDUCTION OF GST GOODS New rate wef 01.01.2019**

Serial Number	Name of Service	Existing rate	Proposed new rate
1	Pulleys, transmission shafts and cranks, gear box etc falling under HSN 8483	28%	18%
2	Monitors and TV screen size upto 32"	28%	18%
3.	Re-treaded or used pneumatic tyres of rubber	28%	18%
4	Power banks of lithium ion battery	28%	18%
5	Digital camera and video camera recorder	28%	18%
6	Video games consoles and other games and sports requisites falling under HSN 9504	28%	18%
7	Parts and accessories used for the carriage of disable persons	28%	5%
8	Cork all types	18%	12%
9	Marble rubble	18%	5%
10	Natural Cork, Walking Stick, Fly ash blocks	12%	5%
11	Music books	12%	NIL
12	Vegetables which is frozen, branded and put in unit container or provisionally preserved but not suitable to consume in that state	5%	NIL

