

DECISION TAKEN IN 35TH GST COUNCIL MEETING DATED 21ST JUNE 2019

Recommendation regarding New Return Prototype

<p>FORM GST ANX-1(<i>Replacement of GSTR 1</i>) & FORM GST ANX-2(<i>Replacement of GSTR 2A</i>)</p>	<p>Will be available for trial from July, 2019 to September, 2019</p> <ul style="list-style-type: none"> • Invoices etc. can be uploaded in FORM GST ANX-1 on a continuous basis both by large and small taxpayers from October, 2019 onwards • FORM GST ANX-2 may be viewed from October, 2019 onwards ,but no action shall be allowed on FORM GST ANX-2
<p>FORM GST ANX-1</p>	<p>Will be compulsory from October, 2019</p> <ul style="list-style-type: none"> • Large taxpayers (aggregate turnover more than Rs. 5 crores in previous year) will file on monthly basis • Small taxpayers(aggregate turnover less than Rs. 5 crores in previous year) will file for first time in January, 2020 for the quarter October, 2019 to December, 2019
<p>FORM GST RET-01(<i>Replacement of GSTR 3B</i>)</p> <ul style="list-style-type: none"> • Quarterly Return [If turnover up to Rs. 5 Crore in preceding Final Year] • Monthly Return[If turnover more than Rs. 5 Crore in preceding Final Year] <p>submission using Form GST RET 1- ITC on Missing Invoices can be availed</p>	<ul style="list-style-type: none"> • Large taxpayers (aggregate turnover more than Rs. 5 crores in previous year) will file in January, 2020 for first time for December, 2019 • Small taxpayers(aggregate turnover less than Rs. 5 crores in previous year) will file for first time in January, 2020 for the quarter October, 2019 to December, 2019

Recommendation regarding GSTR 3B

<p>FORM GSTR-3B</p>	<ul style="list-style-type: none"> • Large taxpayers will file for October and November, 2019 on monthly basis • Small taxpayers will stop to file FORM GSTR-3B from October, 2019 and will start filling FORM GST PMT-08 • From January, 2020 onwards, FORM GSTR-3B will be completely phased out
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Recommendation regarding GST Annual Return

<p>FORM GSTR-9, FORM GSTR-9A and reconciliation statement in FORM GSTR-9C</p>	<p>Due date has been extended till 31.08.2019</p>
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Other Recommendations

<p>FORM GST CMP-02(<i>Intimation to pay tax under section 10 - composition levy</i>), for opting into the composition scheme under Notification No. 2/2019-Central Tax (Rate) dated 07.03.2019</p>	<p>Extended up to 31.07.2019 from 30.04.2019</p>
<p>Blocking of E-Way Bills on non-filing GSTR-3B/ GSTR-4for two consecutive tax periods</p>	<p>Will be effective from 21.08.2019 instead 21.06.2019</p>
<p>Implementation of E-invoicing</p>	<p>Shall be rolled out from January 2020</p>
<p>Tenure of National Anti-Profitteering Authority</p>	<p>Has been extended by 2 Years. Earlier it was 30 November 2019</p>
<p>FORM GST ITC-04 relating to job work</p>	<p>Due date has been extended till 31.08.2019 for the period July, 2017 to June, 2019</p>
<p>For delay in depositing the profiteered amount</p>	<p>Levy of 10% penalty has been approved for encouraging timely</p>

by more than 30 days	compliance by the taxpayer.
Electronic ticketing system	It would be mandatory for multiplexes, having multi-screens with the aim to curb cases of tax evasion and the use of black tickets that have been prevalent.
Aadhaar-enabled GST Registration	Adhaar number shall be linked to the GSTIN when GST No. will be generated. As a result GST registration procedure would be more easy and there would be less paperwork.

GST Council will take decision in next meeting regarding

- GST concessions on Electric Vehicle, Charger and Hiring of Electric Vehicle
- Valuation of Goods and Services in a Solar Power Generating System and Wind Turbine
- GST Rate of Lottery