Presentation by:
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GST- Trainer
Accredited GST Trainer Certified by National Academy of Customs, Indirect and Narcotics (NACIN), MUMBAI. (CBEC)
Certification from Ministry of Finance
Department of Revenue

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Background of GST Bill

- An empowered committee was set up by the Atal Bihari Vajpayee administration in 2000 to streamline the GST model to be adopted and to develop the required back-end infrastructure that would be needed for its implementation.

- In his budget speech on 28 February 2006, P. Chidambaram, the then Finance Minister, announced the target date for implementation of GST to be 1 April 2010 and formed another empowered committee of State Finance Ministers to design the roadmap.
Legislative history

- *The Constitution (One Hundred and One Amendment)(101) Bill, 2016.* The bill was passed by the Rajya Sabha on 3 August 2016, and the amended bill was passed by the Lok Sabha on 8 August 2016.

- The bill, after ratification by the States, received assent from President **Pranab Mukherjee** on 8 September 2016 and was notified in *The Gazette of India* on the same date.
Now What is GST?

One Tax
For

- Manufacturing
- Trading
- Services

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Few Terms...

- SGST/UT GST
- CGST
- IGST

Four Models of GST:

- Central GST: GST to be levied by the centre
- State GST: GST to be levied by the State
- Integrated GST: GST to be levied on Inter State Supplies

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LIMITATIONS OF PREVIOUS STRUCTURE

1. Cascading Effect of Tax

MAHARASHTRA

Credit of Excise not allowed

MADHYA PRADESH

Credit of CST Not Available

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2. Registration Under Different Act

- Service Tax
- Entry Tax
- Excise
- VAT Registration
- Entertainment Tax

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3. Different Point of Taxation

- Excise (On Manufacturing)
- Service Tax (On provision of Service)
- VAT (On sale of Goods)
4. Lack of Uniformity

- **Maharashtra**: No Entry Tax
- **Gujarat**: Entry Tax @ 4%
- **Value Added Tax**: e.g. on Sugar @ NIL %

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5. Goods Vs. Services dilemma & Manufacturing Vs. Service dilemma:

License
Software in CD

Sale of Food In Restaurant

Sale

Services

Manufacturing

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6. Limited Export

Burden of Tax make Local goods Costlier in International Market
7. Complicated Invoice

Different Rules are require to be followed under Different Acts

- Different Reg. no.
- Different Tax Rate
- Different Details
- Different Forms
- Different Valuation
- Different Format
- Manual/Online

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BENEFITS OF GST

• The benefits of this transformational tax reform are manifold. The benefits include:

  ➢ A **single tax** would replace multiple taxes.
  ➢ Set-off of prior-stage taxes would mitigate the ill effects of **cascading**.
  ➢ **Tax burden** on goods and services would decrease, benefiting common man.
  ➢ Implementation of GST would make our **products competitive** in domestic and international markets.
  ➢ It would **boost economic activity** and create more jobs.
  ➢ The **GDP** would grow though the estimates in this regard vary.
SALIENT FEATURES OF GST

• The GST would be applicable on the supply of goods or services.

• It would be a destination based consumption tax.

• It would be a dual GST with the Centre and States/UT simultaneously levying it on a common tax base.

• The GST to be levied by the Centre would be called Central GST (CGST), GST to be levied by States would be called State GST (SGST) and GST to be levied by UT would be called UTGST (UTGST).

• The GST would apply to all goods other than alcoholic liquor for human consumption and petroleum products.

• The GST would apply to all services barring a few as been notified.
Tobacco and tobacco products would be subject to GST. In addition, the Centre could levy excise duty on these products.

The CGST and SGST would be levied as rates jointly decided by the Centre and States.

There would be a floor rate with a small band of rates within which the States may fix the rates for SGST.

The exemption list would be common for the Centre and the States.
SALIENT FEATURES OF GST.. Contd.

• Tax payers with an aggregate turnover in a financial year up to [Rs.20 lakhs] would be exempt from tax.

• For NE States and Sikkim, the threshold exemption shall be [Rs. 10 lakhs].

• Tax payers making inter-State supplies or paying tax on reverse charge basis shall not be eligible for threshold exemption.

• Small taxpayers with an aggregate turnover in a financial year up to [Rs. 75 lakhs] shall be eligible for composition levy.

• Under the scheme, a taxpayer shall pay tax as a percentage of his turnover during the year without the benefit of input tax credit (ITC).

• Tax payers making inter-State supplies or paying tax on reverse charge basis shall not be eligible for composition scheme.
SALIENT FEATURES OF GST.. Contd.

• An Integrated GST (IGST) would be levied and collected by the Centre on inter-State supply of goods and services.

• Taxpayers shall be allowed to take credit of taxes paid on inputs (input tax credit) and utilize the same for payment of output tax.

• CGST credit can be used for payment of CGST and SGST credit can be used for payment of SGST.

• No ITC on account of CGST shall be utilized towards payment of SGST and vice versa.

• Credit of IGST would be permitted to be utilized for payment of IGST, CGST and SGST in that order.

• SGST portion of IGST shall be transferred to the destination State where the goods or services are eventually consumed.
SALIENT FEATURES OF GST.. Contd.

• **HSN code** shall be used for classifying the goods under the GST regime.

• Exports shall be treated as **zero-rated supply**. No tax is payable on exports but ITC related to the supply shall be refunded to exporters.

• **Import of goods/services** would be subject to IGST in addition to customs duties.

• IGST paid shall be available as ITC for further transactions.
• Laws and procedures for levy and collection of CGST/SGST would be harmonized to the extent possible.
Utilization of Input Tax Credit (ITC)
Examples

**Intra-State Supply**

In case of local supply of goods/services, the supplier would charge dual GST i.e., CGST and SGST at specified rates on the supply.

1. **Supply of goods/services by X to Y**

<table>
<thead>
<tr>
<th>Transaction</th>
<th>Amount (in `)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Value charged for supply of goods/services</td>
<td>100000</td>
</tr>
<tr>
<td><strong>Add: CGST @ 6%</strong></td>
<td>6000</td>
</tr>
<tr>
<td><strong>Add: SGST @ 6%</strong></td>
<td>6000</td>
</tr>
<tr>
<td><strong>Total price charged by X from Y for local supply of goods/services</strong></td>
<td><strong>112000</strong></td>
</tr>
</tbody>
</table>
The CGST & SGST charged on Y for supply of goods/services will be remitted by X to the appropriate account of the Central and State Government respectively. X is the first stage supplier of goods/services and hence, does not have credit of CGST, SGST or IGST.

II. Supply of goods/services by Y to Z– Value addition @ 20%
Y will avail credit of CGST and SGST paid by him on the purchase of goods/services and will utilise such credit for being set off against the CGST and SGST payable on the supply of goods/services made by him to Z.

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount (in `)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Value charged for supply of goods/services (100000 x 120%)</td>
<td>120000</td>
</tr>
<tr>
<td>Add: CGST @ 6%</td>
<td>7200</td>
</tr>
<tr>
<td>Add: SGST @ 6%</td>
<td>7200</td>
</tr>
<tr>
<td>Total price charged by Y from Z for local supply of goods/services</td>
<td>134400</td>
</tr>
</tbody>
</table>
## Computation of CGST, SGST payable by Y to Government

<table>
<thead>
<tr>
<th></th>
<th>Amount (in `)</th>
</tr>
</thead>
<tbody>
<tr>
<td>CGST payable</td>
<td>7200</td>
</tr>
<tr>
<td>Less: Credit of CGST</td>
<td>6000</td>
</tr>
<tr>
<td>CGST payable to Central Gov</td>
<td>1200</td>
</tr>
<tr>
<td>SGST payable</td>
<td>7200</td>
</tr>
<tr>
<td>Less: Credit of SGST</td>
<td>6000</td>
</tr>
<tr>
<td>SGST payable to State Gov</td>
<td>1200</td>
</tr>
</tbody>
</table>

• **Note:** Rates of CGST and SGST have been assumed to be 6% each.

• **Statement of revenue earned by Central and State Government**

<table>
<thead>
<tr>
<th>Transaction</th>
<th>Revenue to Central Government (`)</th>
<th>Revenue to State Government (`)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Supply of goods/services by X to Y</td>
<td>6000</td>
<td>6000</td>
</tr>
<tr>
<td>Supply of goods/services by Y to Z</td>
<td>1200</td>
<td>1200</td>
</tr>
<tr>
<td>Total</td>
<td>7200</td>
<td>7200</td>
</tr>
</tbody>
</table>
**Inter-State Supply**

In case of inter-State supply of goods/services, the supplier would charge IGST at specified rates on the supply.

### I. Supply of goods/services by X State A.P to A of State A.P

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Value charged for supply of goods/services</td>
<td>100000</td>
</tr>
<tr>
<td>Add: CGST @ 9%</td>
<td>9000</td>
</tr>
<tr>
<td>Add: SGST @ 9%</td>
<td>9000</td>
</tr>
<tr>
<td>Total price charged by X from A for intra-State supply of goods/services</td>
<td>118000</td>
</tr>
</tbody>
</table>

- X is the first stage supplier of goods/services and hence, does not have any credit of CGST, SGST or IGST.
II. Supply of goods/services by A of State A.P to B of State M.P – Value addition @20%

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount (in `)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Value charged for supply of goods/services (\textdollar{} 100000 x 120%)</td>
<td>120000</td>
</tr>
<tr>
<td>Add: IGST @ 18%</td>
<td>21600</td>
</tr>
<tr>
<td>Total price charged by A from B for inter-State supply of goods/services</td>
<td>141600</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount (in `)</th>
</tr>
</thead>
<tbody>
<tr>
<td>IGST payable</td>
<td>2,1600</td>
</tr>
<tr>
<td>Less: Credit of CGST</td>
<td>9000</td>
</tr>
<tr>
<td>Less: Credit of SGST</td>
<td>9000</td>
</tr>
<tr>
<td>IGST payable to Central Government</td>
<td>3600</td>
</tr>
</tbody>
</table>
The IGST charged on B of State M.P for supply of goods/services will be remitted by A of State A.P to the appropriate account of the Central Government. State A.P (Exporting State) will transfer SGST credit of ` 9000 utilised in the payment of IGST to the Central Government.

III. Supply of goods/services by B of State M.P to C of State M.P – Value addition @ 20%

B will avail credit of IGST paid by him on the purchase of goods/services and will utilise such credit for being set off against the CGST and SGST payable on the local supply of goods/services made by him to C.

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount (in `)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Value charged for supply of goods/services (` 120000 x 120%)</td>
<td>144000</td>
</tr>
<tr>
<td>Add: CGST @ 9%</td>
<td>1,2960</td>
</tr>
<tr>
<td>Add: SGST @ 9%</td>
<td>1,2960</td>
</tr>
<tr>
<td>Total price charged by B from C for local supply of goods/services</td>
<td>16,9920</td>
</tr>
</tbody>
</table>
## Computation of CGST, SGST payable to Government

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>CGST payable</td>
<td>1,2960</td>
</tr>
<tr>
<td><strong>Less: Credit of IGST</strong></td>
<td></td>
</tr>
<tr>
<td>CGST payable to Central Government</td>
<td><strong>Nil</strong></td>
</tr>
<tr>
<td>SGST payable</td>
<td>12,960</td>
</tr>
<tr>
<td><strong>Less: Credit of IGST (<code>2,1600 -</code> 1,2960)</strong></td>
<td>8,640</td>
</tr>
<tr>
<td>SGST payable to State Government</td>
<td>4,320</td>
</tr>
</tbody>
</table>

- Central Government will transfer IGST credit of ` 8,640 utilized in the payment of SGST to State M.P (Importing State).
- **Note:** Rates of CGST, SGST and IGST have been assumed to be 9%, 9% and 18% respectively.
- Statement of revenue earned by Central and State Governments
Statement of revenue earned by Central and State Governments

<table>
<thead>
<tr>
<th>Transaction</th>
<th>Revenue to Central Government (\textdollar{})</th>
<th>Revenue to Government of State A.P (\textdollar{})</th>
<th>Revenue to Government of State M.P (\textdollar{})</th>
</tr>
</thead>
<tbody>
<tr>
<td>Supply of goods/services by X to A</td>
<td>9000</td>
<td>9000</td>
<td></td>
</tr>
<tr>
<td>Supply of goods/services by A to B</td>
<td>3600</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfer by State A.P to Centre</td>
<td>9000</td>
<td>(9000)</td>
<td></td>
</tr>
<tr>
<td>Supply of goods/services by B to C</td>
<td></td>
<td></td>
<td>4320</td>
</tr>
<tr>
<td>Transfer by Centre to State M.P</td>
<td>(8640)</td>
<td></td>
<td>8640</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>1,2960</td>
<td>Nil</td>
<td>1,2960</td>
</tr>
</tbody>
</table>
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REGISTRATIONS UNDER GST
Registration – Related Provisions

• — Persons liable for registration
• — Persons not liable for registration
• — Compulsory registration in certain cases
• — Procedure for registration.
• — Deemed registration
• — Special provisions relating to casual taxable person and non-resident taxable person.
• - Amendment of registration..
• — Cancellation of registration.
• — Revocation of cancellation of registration.
Intra-State taxable supplier

• Every taxable supplier having aggregate turnover in excess of 20 lakhs/10 lakhs Registration is required from every state from where taxable supply is made

• Business transferred as a going concern – Transferee liable to registration

• Registration not required for agriculturist for purposes of agriculture or persons exclusively engaged in non-taxable or exempt supply

Mandatory Migration

• Registered tax payers under current regime are mandatorily liable to be registered w.e.f the appointed day
Compulsory Registration in certain cases

- Notwithstanding any thing contained in sec 22(1) the following categories of persons shall be required to be registered under this act.
- Inter-state taxable supplier
- Casual taxable person making taxable supply
- NR taxable persons making taxable supply
- Person liable to pay tax under Reverse charge
- Notified e com operator of services u/s 9
- Tax deductor (tds)
- Tax collector(tcs)
- Persons who makes taxable supply on behalf of other taxable persons whether as an Agent
- ISD
- e-com Operator
- OIDARS (online information and database access or retrieval Services)
- Other notified person
• Procedure for registration.
• person who is liable to be registered under section 22 or section 24 shall apply for registration within 30 days (TO)
• Voluntarily Registration:
  All provisions of this Act, as are applicable to a registered taxable person, shall apply to such person.
• specialized agencies:
  a) United Nations Organization or
    b) Institution and any Multilateral Financial Organization, Consulate or
  c) Embassy of foreign countries
  Unique Identity Number shall be granted.
• **Deemed registration.**

• Grant of registration or the Unique Identity Number under this Act subject to the condition that the application for registration or the Unique Identity Number has not been rejected under this Act **within the time specified.**
Special Provisions for Casual & NR taxable person:

- **Casual Taxable Person:**
  “Means a *person* who occasionally undertakes transactions involving supply of goods and/or services or furtherance of business whether as principal, agent or in any other capacity, in a taxable territory where he has no fixed place of business”

- **Non-Resident Taxable Person:**
  “Means a *taxable person* who occasionally undertakes transactions involving supply of goods and/or services or furtherance of business whether as principal, agent or in any other capacity but who has no fixed place of business in India”

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Registration Process:

Application

- Form GST Reg-01
- PartA-(PAN,e-Mail,Mobile Verification)
- Part B (Other details)
- Ack. Form GSTReg-02
- Submit the relevant docs

Verification

Initial verification within 3 working days
- Clarifications/info required – Form GST Reg-03
- Applicant furnish clarifications in Form GST Reg-04 within next 7 working day

Approval/Rejection

- If satisfactory clarifications received– approval shall be given in next 7 days
- If clarifications not satisfactory- intimate the rejection in Form GST REG-05
- Deemed registration--No action taken within 3/7 working days

Minimum 3 working days or max 17 working days Process

Registration Certificate is Issued in Form GST Reg-06

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5. TD/TC

- Application in form GST Reg-07
- Grant of Registration Certificate in form GST Reg-06
- Order of cancellation of Registration in form GST Reg-08

6. Grant of registration to non-resident taxable person

- Application in form GST Reg-09 at 5 days prior to cob. Acknowledgement in Form Reg-02 shall be issued electronically only after the said deposit in his electronic cash ledger.
- Rejection in form GST-05
- Registration Certificate is Issued in Form GST Reg-06

7. Grant of registration to a person supplying (OIDAR) from a place outside India to a non-taxable online recipient

- Application in form GST Reg-10
- Rejection in form GST-05
- Registration Certificate is Issued in Form GST Reg-06
Registration by Taxable Supplier

8. Extension in period of operation by casual taxable person and non-resident taxable

- Application in form GST Reg-11
- Grant of Registration Certificate in form GST Reg-06
- Registration Certificate shall be issued electronically only after the said deposit in his electronic cash ledger.

9. Suo moto registration

- Order of Grant of temporary Registration in form GST Reg-12 (With in 30 days of order Apply for registration in GST Reg-1)
- Registration Certificate is Issued in Form GST Reg-06

10. Assignment of Unique Identity Number to certain special entities

- Application in form GST Reg-13
- Registration Certificate is Issued in Form GST Reg-06
- With in 3 days from the date of application grant registration certificate

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Special Provisions for Casual & NR taxable person:

- Application for Reg- GST REG-09(Non-Resident)
- Provides for registration for a specified period not exceeding 90 days
- Further extended up to 90 days by application under form GST REG-11(CTP/NR)
- Requires to deposit the tax in advance.
- Amount deposited to be credited to electronic cash ledger.

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Amendment of Registration:

- Registration amendment is required **in case of change in any information furnished to obtain registration**
- Application shall be submitted in Form **GST REG-14 to the PO**.
- Intimation for clarifications/information shall be sent in Form **GST REG-03**
- Clarifications/information shall be submitted by tax payer in Form **GST REG-04**
- Deemed registration if proper officer fails to respond within Prescribed Time
- Grant of amended registration certificate GST Reg-15
- Any rejection/approval of amendments under C/SGST shall be deemed to be a rejection/approval under S/CGST.

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### Cancellation of Registration

#### Cancel registration on own motion/on application filed

<table>
<thead>
<tr>
<th>Business has been discontinued/transferred fully (death/amalgamation/demerger)</th>
<th>Change in constitution of business</th>
<th>Taxable person is no longer liable to be registered under GST act (except cases of voluntary registration)</th>
</tr>
</thead>
</table>

#### Contravention of such provisions of the Act or the rules made there under as may be prescribed.

| person under composition scheme has failed to file returns for 3 consecutive tax periods; | all other persons who have failed to file returns for a continuous period of 6 months | person who has taken voluntary registration has failed to commence business within 6 months |

Where registration is obtained by means of fraud/willful misstatement/suppression of facts.
Cancellation of Registration (contd.)

- Cancellation application shall be submitted in Form GST REG-16

- Cancellation shall be carried out only after serving notice in Form GST REG-17 (SCN).

- Taxable person should give his reply in form GST Reg-18 within 7 working days.

- PO after receiving application he will cancel order in form Reg-19 within 30 days from the date of application.

- If PO satisfactory, shall drop the proceedings and pass an order in FORM GST REG – 20.

- It shall not affect the liability to pay tax and other dues payable before or after the date of cancellation.

- Cancellation of registration under C/SGST Act shall be deemed to be cancellation under S/CGST.
Revocation of Cancellation of Registration:

- Registration is cancelled by the proper officer on his own motion.

- Application in Form GST REG-21 for revocation of cancellation of registration within 30 days from the date of service of cancellation order.

- Such rejection shall be only by way of notice (Form GST REG-23) and hearing opportunity (OBH).

- The applicant shall furnish the reply within seven working days from the date of the service of notice in FORM GST REG-24.

- Order for revocation of cancellation of registration shall be in Form GST REG-22 and Order for Reject Revocation of Cancellation shall be in GST REG-05.

- Revocation of cancellation of registration under CGST/SGST/UTGST shall be deemed as revocation of cancellation under SGST/CGST/UTGST.
16. Migration of persons registered under the existing law

- Upon enrolment person shall be granted registration on a provisional basis and a certificate of registration in FORM GST REG-25.
- Every person who has been granted a provisional registration shall submit an application electronically in FORM26, duly signed or verified through EVC.
- If the information and the particulars furnished in the application are found, by the proper officer, to be correct and complete, a certificate of registration in FORM GST REG-06.
- Where the particulars or information not found to be correct serving a notice to show cause in FORM GST REG-27,
- Order of cancel the provisional registration in FORM GST REG-28.
- Provided that the show cause notice issued in FORM GST REG-27 can be vacated by issuing an order in FORM GST REG-20 (order for dropping the cancellation of registration).
- Who is not liable to be registered under the Act may, within thirty days from the appointed day, at his option, submit an application electronically in FORM GST REG-29 at the Common Portal for cancellation of provisional Registration.
17. Physical verification of business premises in certain cases

• Where the proper officer is satisfied that the physical verification of the place of business of a registered person is required after grant of registration

• He may get such verification done and the verification report along with other documents

• including photographs, shall be uploaded in FORM GST REG-30 on the Common Portal within fifteen working days following the date of such verification.
Unique Identification under GST Regime:

**Goods and Service Tax Identification Number (GSTIN)**

<table>
<thead>
<tr>
<th>State</th>
<th>PAN</th>
<th>Entity</th>
<th>Blank</th>
<th>Check</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
</tr>
</tbody>
</table>

- First 2 digits – State Code as per Indian Census 2011;
- Next 10 digits – PAN; (TAN in case of TDS and TCS)
- 13th and 14th digit – Entity Code.
- 15th digit – Check Digit

- Mandatory to display GST Certificate at POB and mention GSTIN in name board

**TIN for Casual Taxable Person and NRI to deposit tax in advance**

**UIN for Special Entities**

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RETURNS UNDER GST
GSTR-1

What to File?
Details of outward supplies of taxable goods and/or services effected

By Whom?
Registered Taxable Supplier

10th of the next month
Details of inward supplies of taxable goods and/or services effected claiming input tax credit.

What to File?

By Whom?

Registered Taxable Recipient

15th of the next month
What to File?
Monthly return on the basis of finalization of details of outward supplies and inward supplies along with the payment of amount of tax.

By Whom?
Registered Taxable Person

Due Date
20th of the next month
Quarterly return for compounding taxable person.

What to File?
Quarterly return for compounding taxable person.

By Whom?
Composition Supplier

18th of the month succeeding quarter
What to File?
Return for Non-Resident foreign taxable person.

By Whom?
Non-Resident Taxable Person

Due Date
20th of the next month
What to File?
Return for Input Service Distributor.

By Whom?
Input Service Distributor

13th of the next month
GSTR-7

What to File?
Return for authorities deducting tax at source.

By Whom?
Tax Deductor

10th of the next month
GSTR-8

What to File?
Details of supplies effected through e-commerce operator and the amount of tax collected

By Whom?
E-commerce Operator/Tax Collector

10th of the next month
What to File?
Annual Return.

By Whom?
Registered Taxable Person

31st December of next financial year
What to File?
Final Return.

By Whom?
Taxable person whose registration has been surrendered or cancelled.

Due Date
Within three months of the date of cancellation or date of cancellation order, whichever is later.
What to File?
Details of inward supplies to be furnished by a person having UIN.

By Whom?
Person having UIN and claiming refund

28th of the month following the month for which statement is filed
Summary of GSTR-1, GSTR-2, GSTR-3

- GSTR-1
  - Output Tax
- GSTR-2
  - Input Tax
- GSTR-3
  - Net Tax Liability
Summary Of Monthly Returns

Monthly Returns

Normal Assessee

GSTR-1, GSTR-2, GSTR-3.

Other Assessee

Composition Dealer

GSTR-4

Non-Resident

GSTR-5

ISD

GSTR-6

TDS Deductor

GSTR-7

E-Commerce Operator

GSTR-8
Summary Of Annual Returns

Annual Returns

- Normal Assessee
  - GSTR-9.
- Composite Dealer
  - GSTR-9A
- Audit Report
  - GSTR-9B (Along with Annual return, if Turnover is more than 1cr in the FY)
<table>
<thead>
<tr>
<th>S/N</th>
<th>Return/ form</th>
<th>For</th>
<th>To be filed by (due date)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>GSTR 1</td>
<td>Outward supplies made by taxpayer (other than compounding taxpayer and ISD)</td>
<td>10th of the next month</td>
</tr>
<tr>
<td>2</td>
<td>GSTR 2</td>
<td>Inward supplies received by a taxpayer (other than a compounding taxpayer and ISD)</td>
<td>15th of the next month</td>
</tr>
<tr>
<td>3</td>
<td>GSTR 3</td>
<td>Monthly return (other than compounding taxpayer and ISD)</td>
<td>20th of the next month</td>
</tr>
<tr>
<td>4</td>
<td>GSTR 4</td>
<td>Composition supply</td>
<td>Quarterly return Furnish by 18th of next month ending the quarter.</td>
</tr>
<tr>
<td>5</td>
<td>GSTR 5</td>
<td>Return for Non Resident taxable person</td>
<td>Due Date 20th of subsequent month &amp; within 7 days after expiry of registration</td>
</tr>
<tr>
<td>6</td>
<td>GSTR 6</td>
<td>Return for Input Service Distributor (ISD)</td>
<td>13th of the next month</td>
</tr>
<tr>
<td>7</td>
<td>GSTR 7</td>
<td>Return for Tax Deducted at Source</td>
<td>10th of the next month</td>
</tr>
<tr>
<td>8</td>
<td>GSTR 8</td>
<td>e-Commerce operator</td>
<td>10th of the next month</td>
</tr>
<tr>
<td>9</td>
<td>GSTR 9</td>
<td>Annual return</td>
<td>By 31st December of next FY</td>
</tr>
<tr>
<td>10</td>
<td>GSTR 10</td>
<td>Final return</td>
<td>3 months from date of cancel or order of date of cancel W.E.L</td>
</tr>
</tbody>
</table>
Returns under GST (contd.)

An example of errors in returns

<table>
<thead>
<tr>
<th>Particulars</th>
<th>Bill No. 1</th>
<th>Bill No. 2</th>
<th>Bill No. 3</th>
</tr>
</thead>
<tbody>
<tr>
<td>In your return – purchase</td>
<td>Rs. 1,00,000</td>
<td>Rs. 50,000</td>
<td>Rs. 2,00,000</td>
</tr>
<tr>
<td>Tax in your return for above</td>
<td>Rs. 18,000</td>
<td>Rs. 9,000</td>
<td>Rs. 36,000</td>
</tr>
<tr>
<td>In your suppliers return – Tax</td>
<td>Rs. 15,000</td>
<td>Rs. 0</td>
<td>Rs. 40,000</td>
</tr>
<tr>
<td>Action</td>
<td>Supplier to rectify else will be added to your liability</td>
<td>Supplier to rectify and add in his outward liability. Else will be added to the recipients outward supply.</td>
<td>Supplier to rectify and change his outward liability</td>
</tr>
</tbody>
</table>

The unmatched amounts shall be rectified else will be added to the output liability of the subsequent month of the recipient. 
Any unmatched details shall be rectified in the month/period in which the error is noticed. 
If supplier declares such invoice in his return subsequently then the recipient can reduce his output tax liability that was earlier added. 
Any unmatched details can be rectified only up to September/due date of filing annual return.
Levy of Late Fees

Late fee for late filing of returns other than annual return:

Fee Rs. 100 per day maximum upto Rs. 5000/- will be applicable for delay in submission returns (other than annual return).

Late fee for late filing of annual return:

Fee Rs. 100 per day maximum up to 0.25% of aggregate turnover will be applicable for delay in submission annual return.
ATTENTION TAXPAYERS!

RETURN FILING DEADLINES RELAXED!

Return filing deadlines have been extended for July, 2017. Last dates for filing GST returns for July, 2017 are given below:

<table>
<thead>
<tr>
<th>Form</th>
<th>For Tax Period</th>
<th>Last Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>GSTR-1</td>
<td>July, 2017</td>
<td>3rd October, 2017 (for taxpayers with aggregate turnover in a State/Union Territory more than Rs. 100 crores)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>10th October, 2017 (for all other taxpayers)</td>
</tr>
<tr>
<td>GSTR-2</td>
<td>July, 2017</td>
<td>31st October, 2017</td>
</tr>
<tr>
<td>GSTR-3</td>
<td>July, 2017</td>
<td>10th November, 2017</td>
</tr>
<tr>
<td>GSTR-4</td>
<td>July-September, 2017</td>
<td>18th October, 2017 (FORM GSTR-4A not to be filed for this quarter)</td>
</tr>
<tr>
<td>GSTR-6</td>
<td>July, 2017</td>
<td>13th October, 2017</td>
</tr>
</tbody>
</table>

Please adhere to the above schedule to avoid late fee!

**PLEASE NOTE**

1. GSTR-3B to be filed for the months of August to December, 2017 by the 20th day of the next month.
2. Tax liability for a month to be discharged by 20th day of the next month.
3. No extension of time will be given for filing of GSTR-3B for the month of August, 2017. Please file your GSTR-3B for August by 20th September, 2017.

File your returns well in time to avoid last minute rush. Do not wait for the last date!

**ATTENTION**

PAYMENT OF TAX IS COMPLETE ONLY WHEN AMOUNT IS DEBITED FROM ELECTRONIC CASH/CREDIT LEDGER. MERE DEPOSIT INTO LEDGER IS NOT ENOUGH!

GST - A Good & Simple Tax

Central Board of Excise and Customs & Commercial Taxes Departments of States/Union Territories

www.cbec.gov.in, www.cbec-gst.gov.in
SHOW CAUSE NOTICE
(Section 122(1) (i) of APGST Act, 2017)

Sub:-APGST Act, 2017-Anantapuram Division- Dharmavaram Circle-
Issue of show cause notice for Penalty for non-issuance of Tax
Invoice-written objections called for-Reg.

Ref: Statement dated 05-09-2017 of Sri P Malyadri, Proprietor of
M/s.Chandamama Fashions, Dharmavaram, GSTIN:
37ASCMP4888J1Z4.

M/s.Chandamama Fashions, Dharmavaram, GSTIN: 37ASCMP4888J1Z4,
please take notice that-

As per the **Section 31 of APGST Act, 2017**, a registered person supplying
taxable goods shall, before or at the time of supply of goods shall issue a tax
invoice showing the description, quantity and value of goods, the tax charged
thereon and such other particulars as may be prescribed.

As per **Section 122 (1)(i) of the APGST Act, 2017**, Where a taxable
person who supplies any goods or services or both without issue of any
invoice or issues an incorrect or false invoice with regard to any such supply;
he shall be liable to pay a penalty of ten thousand rupees or an amount
equivalent to the tax evaded whichever is higher.

When the provisions of the APGST Act, 2017 stood thus, during the visit to
your business premises on 05-09-2017 at 5.30 P.M., you have sold one piece of
readymade shirt worth Rs. 300/- to a customer and collected the full amount but failed to
issue tax invoice and thereby evaded tax under CGST Rs.7.50 and SGST Rs.7.50
legitimately due to the government. You have also confessed through your
statement dated 05-09-2017 that you have supplied goods and collected full
amount towards the cost of the readymade shirt without issuing tax invoice.

From the above, it is clearly established that that you have wilfully violated
the provisions of Section 31 of APGST Act, 2017 and thereby committed an
offence punishable under section 122(1) (i) of the APGST Act, 2017.
Therefore, you are liable to pay penalty as detailed under.

Penalty liable under SGST = Rs 10,000/-  
Penalty liable under CGST = Rs 10,000/-  
Total = Rs. 20,000/-  
(Rupees twenty thousand only).

If you have any objections on the above proposed penalty, you may file written objections, if any, within 3 (Three) days without fail, lest appropriate orders will be passed.

Assistant Commissioner of State Tax,  
Dharmavaram Circle.

To,  
M/s. Chandamama Fashions, GSTIN: 37ASCPM4888J1Z4  
Old bus stand, Dharmavaram,
Thank You,
Kontham Narender
Cell no.
9666666623/9989666667
Email id:
narenderk66@gmail.com