

## RECOMMENDATIONS OF THE 35<sup>th</sup> GST COUNCIL MEETING

The 35<sup>th</sup> GST Council Meeting was held on 21<sup>st</sup> June 2019 at New Delhi under the chairmanship of the newly appointed Union Finance & Corporate Affairs Minister, Smt. Nirmala Sitharaman. Altogether, 12 Agenda items were discussed during the Council meeting:



# Highlights of the recommendations made by the GST council in its 35<sup>th</sup> Meeting:

## A. LAW AND PROCEDURE

### 1. New GST Return filing system

Period	New Forms	Category of Taxpayers	Old Forms
<b>July to Sept 2019</b>	GST ANX-1 GST ANX-2	To be available for trial for taxpayers	Forms GSTR 1 & 3B to continue
<b>Oct to Dec 2019</b>	Form GST ANX-1 to be made compulsory	<ul style="list-style-type: none"> <li><u>Large taxpayers</u> (aggregate turnover &gt; Rs. 5 crores in previous year) to file Form GST ANX-1 on monthly basis</li> <li><u>Small taxpayers</u> to file first Form GST ANX-1 for the quarter Oct – Dec 2019 in Jan 2020</li> <li>Invoices etc. can be uploaded in Form GST ANX-1 by both large and small taxpayers</li> <li>Form GST ANX-2 may be viewed during this period but no action shall be allowed</li> </ul>	<p><u>Large taxpayers</u></p> <ul style="list-style-type: none"> <li>Oct &amp; Nov 2019 - GSTR-3B to continue on monthly basis</li> <li>Form GST RET-01 for Dec 2019 to be filed in Jan 2020</li> </ul> <p><u>Small Taxpayers</u></p> <ul style="list-style-type: none"> <li>small taxpayers to stop filing GSTR-3B and to start filing Form GST PMT-08</li> <li>will file their first Form GST-RET-01 for the quarter Oct - Dec 2019 in Jan 2020</li> </ul> <p><u>All Taxpayers</u> - GSTR-3B to be completely phased out from Jan 2020 onwards</p>

## **2. Due date of various Forms has been extended**

<b>GST Forms</b>	<b>Period</b>	<b>Extended due date</b>
<ul style="list-style-type: none"><li>• GSTR-9 (Annual Return for Normal Taxpayer)</li><li>• GSTR-9A (Annual Return for Composition dealer)</li><li>• GSTR-9C (reconciliation statement for persons having aggregate turnover exceeding Rs. 2 crore during FY 2017-18)</li></ul>	FY 2017-18	31 <sup>st</sup> August 2019
GST ITC-04 (details of goods dispatched/ received to/ from job worker or sent from one job worker to another)	July 2017 to June 2019	31 <sup>st</sup> August 2019
GST CMP-02 (intimation for availing the option of payment of central tax on the intra-State supply of goods or services or both as specified rates under Notification No. 2/2019-Central Tax (Rate) dated 07.03.2019)	--	31 <sup>st</sup> July 2019

## **3. Restriction on generating E-way bill**

Taxpayers who have not filed returns for two consecutive tax periods shall be restricted from generating e-way bills (as per Rule 138 of the CGST Rules). This provision shall be made effective from 21<sup>st</sup> August, 2019 instead of 21<sup>st</sup> June, 2019 prescribed earlier

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## B. CHANGES IN GST RATES OF GOODS AND SERVICES

The GST Council referred the following matters to the Fitment Committee to be examined and brought before the GST Council in the next meeting:

- Issues relating to GST concessions on **electric vehicle**, charger and hiring of electric vehicle
- Issues related to valuation of goods and services in a **solar power generating system and wind turbine**

Group of Ministers (GoM) on **Lottery** submitted report to the GST Council. The Council recommended that certain issues relating to taxation (rates and destination principle) would require legal opinion of Learned Attorney General

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## C. ADMINISTRATIVE DECISIONS

### 1. **State and Area Benches of Goods and Services Tax Appellate Tribunal (GSTAT)**

- The Council took a decision regarding location of the GSTAT State and the Area Benches for various States and Union Territories with legislature
- To have a common State Bench for the States of Sikkim, Nagaland, Manipur and Arunachal Pradesh

### 2. **Tenure of National Anti-Profiteering Authority extended**

The tenure of National Anti-Profiteering Authority has been extended by 2 years

### 3. **Introduction of Electronic Invoicing system**

- E-invoicing is a rapidly expanding technology which would help taxpayers in backward integration and automation of tax relevant processes
- E-invoicing system will be introduced in a phase-wise manner for B2B transactions which would also help tax authorities in combating tax evasion
- Phase 1 shall be voluntary and proposed to be rolled out from January 2020

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