

GST NEWSLETTER

BHASIN SETHI & ASSOCIATES

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NOTIFICATIONS AND CIRCULARS

Staggered due-dates for taxpayers with turnover upto 5 cr. for Jan-March

Notification No. 07/2020- Central Tax dated 03 February 2020.

CBIC notified due-dates for staggered filing of GSTR-3B returns for the months of January, February and March 2020 for taxpayers with an aggregate turnover up to Rs. 5 crores in the previous financial year. Due date for taxpayers whose principal place of business is in specified 15 States/UTs shall be 22nd of the following month while for the remaining taxpayers located in 22 States/UTs, due-date shall be 24th of subsequent month.

Twin due-dates notified by CBIC for filing GST annual return for FY 17-18.

Notification No. 6/2020- Central Tax dated February 03, 2020

Due dates for GSTR-9 and 9C for FY 2017-18 were extended in a staggered manner for different group of States to February 05 and 07. For furnishing return by Chandigarh, Delhi, Gujarat, Haryana, J&K, Ladakh, Punjab, Rajasthan, Tamil Nadu, Uttar Pradesh, Uttarakhand, due-date was extended upto February 05, 2020. Due date for other states including Andhra Pradesh, Arunachal Pradesh, Madhya Pradesh, Maharashtra and other north-eastern States was extended upto February 07, 2020.

Single GST rate notified on 'Lottery'

Notification No. 01/2020-Central Tax (Rate) dated 21 February 2020

CBIC notified single GST rate of 28% on 'Lottery' w.e.f. March 01, 2020. S. No. 242 and entries relating thereto in Schedule II are omitted, and S.

No. 228 in Schedule IV is substituted.

CASE LAWS AND RULINGS

Madras HC permitted uploading of TRAN-01 for availing transitional credit

In the case of **Samrajyaa and Company vs. Deputy Commissioner of GST & Central Excise**, Madras HC observed that the petitioner should be permitted to upload Tran-1 declaration and avail transition of credit. It was held that the availment of credit by an assessee is distinct from utilization of the same, the latter being a matter of assessment. Further it was noted one cannot lose sight of the difficulties faced by assesseees in transitioning into the new medium/procedure set out under the GST regime as this is common and public knowledge. Moreover, it was pointed out that, (i) the era of GST is in a nascent stage and both the Department as well as assesseees are still learning the ropes (ii) a rigid view should thus not be taken in matters involving procedural requirements (iii) assesseees pan India are facing difficulties in accessing the system and uploading Forms to seek credit transition and (iv) 3 Division Benches have taken the view that the time lines set out for transition of credit cannot be very firmly enforced in so far as they are not mandatory; Hence, directs Revenue to permit the petitioner to access the portal for uploading of Tran-I.

Appellate Authority noted that a typographic error in entering distance in E-way bill a minor lapse

In the matter of **Godrej Consumer Products Ltd.**, Himachal Pradesh Appellate Authority set aside the penalty imposed for wrong mention of distance between Puducherry to Himachal Pradesh as 20 kilometres instead of 2000 kilometres due to a typographic error. In this regard, it was observed that due to such mistake, the E-way bill portal calculated the validity for one day instead of twenty days and accordingly the E-way bill got expired on the next day. Circular No. 64/38/2018 dated September 14, 2018 was perused which states that proceedings u/s 129 of CGST Act may not be initiated in case of minor mistakes and further provides that in case of minor errors mentioned in para 5, penalty to the tune of Rs. 500/- each u/s 125 of CGST Act should be imposed. The decision of Kerala HC in case of **Sabitha Riyaz vs. Union of India** was placed reliance upon which held that typographic error may be treated as a minor error.

Consequently the additional demand deposited by appellant was directed to be refunded and only penalty of Rs. 500 under CGST & Rs. 500 under SGST u/s 125 to be imposed.

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