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Recommendations made by the GST Council in the 21st meeting at Hyderabad on 9th September, 2017

The GST Council, in its 21st meeting held at Hyderabad on 9th September 2017, has recommended the following measures to facilitate taxpayers:

a) In view of the difficulties being faced by taxpayers in filing returns, the following revised schedule has been approved:

Sl. No.	Details / Return	Tax Period	Revised due date
1	GSTR-1	July, 2017	10-Oct-17
For registered persons with aggregate turnover of more than Rs. 100 crores, the due date shall be 3rd October 2017			
2	GSTR-2	July, 2017	31-Oct-17
3	GSTR-3	July, 2017	10-Nov-17
4	GSTR-4	July-September, 2017	18-Oct-17 (no change)
Table-4 under GSTR-4 not to be filled for the quarter July-September 2017. Requirement of filing GSTR-4A for this quarter is dispensed with.			
5	GSTR-6	July, 2017	13-Oct-17

Due dates for filing of the above mentioned returns for subsequent periods shall be notified at a later date.

b) GSTR-3B will continue to be filed for the months of August to December, 2017.

c) A registered person (whether migrated or new registrant), who could not opt for composition scheme, shall be given the option to avail composition till 30th September 2017 and such registered person shall be permitted to avail the benefit of composition scheme with effect from 1st October, 2017.

d) Presently, any person making inter-state taxable supplies is not eligible for threshold exemption of Rs. 20 lacs (Rs. 10 lacs in special category states except J & K) and is liable for registration. It has been decided to allow an exemption from registration to persons making inter-State taxable supplies of handicraft goods upto aggregate turnover of Rs. 20 lacs as long as the person has a Permanent Account Number (PAN) and the goods move under the cover of an e-way bill, irrespective of the value of the consignment.

e) Presently, a job worker making inter-State taxable supply of job work service is not eligible for threshold exemption of Rs. 20 lacs (Rs. 10 lacs in special category states except J & K) and is liable for registration. It has been decided to exempt those job workers from obtaining registration who are making inter-State taxable supply of job work service to a registered person as long as the goods move under the cover of an e-way bill, irrespective of the value of the consignment. This exemption will not be available to job work in relation to jewellery, goldsmiths' and silversmiths' wares as covered under Chapter 71 which do not require e-way bill.

f) FORM GST TRAN-1 can be revised once.

g) The due date for submission of FORM GST TRAN-1 has been extended by one month i.e. 31st October, 2017.

h) The registration for persons liable to deduct tax at source (TDS) and collect tax at source (TCS) will commence from 18th September 2017. However, the date from which TDS and TCS will be deducted or collected will be notified by the Council later.

2. The GST Council has decided to set up a committee consisting of officers from both the Centre and the States under the chairmanship of the Revenue Secretary to examine the issues related to exports.

3. The GST Council has also decided to constitute a Group of Ministers to monitor and resolve the IT challenges faced during GST implementation.

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