



GST READY RECKONER

1st July'2020

<https://www.gstindia.biz/>

Introduction

GST is compliance based regime and non compliance may result costly financially and otherwise. We have compiled some of the important aspects of GST in a crisp manner which may be handy in doing Compliance of GST.

Topics enclosed here includes summarized compliance chart for GSTR-3B and GSTR-1, relaxation in Late Fees in filing GSTR-3B, change in Interest rate if filed after extended date, Annual Return extended due date, Input Tax Credits covered under Blocked Credit, GST Forms and their applicability, Offences and penalties , goods & services covered under RCM and Documentation.

In case of any query you can mail us on info@gstindia.biz.

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LIVE ▶

Webcast Organised by ADAMC

WEBCAST ON ANNUAL RETURN & AUDIT REPORT GSTR-9 AND 9C

SESSION HIGHLIGHTS

- ✓ Practical approach to prepare GSTR-9 & 9C
- ✓ Precautions to keep from authorities' perspective
- ✓ Auditor's perspective to see GSTR-9 & 9C
- ✓ Gaps between books and filed Returns along with solutions
- ✓ Cross over of reporting in different financial year
- ✓ Documentation to prepare/keep
- ✓ Scenarios to report "Outward Taxable supply/Tax paid/ITC" correctly
- ✓ E-way Bill impact
- ✓ Other important matter(s)

11 July

4:00PM to 6:00PM

**No
Participation
Fee**

For Registration: <https://tinyurl.com/gstindiabiz>



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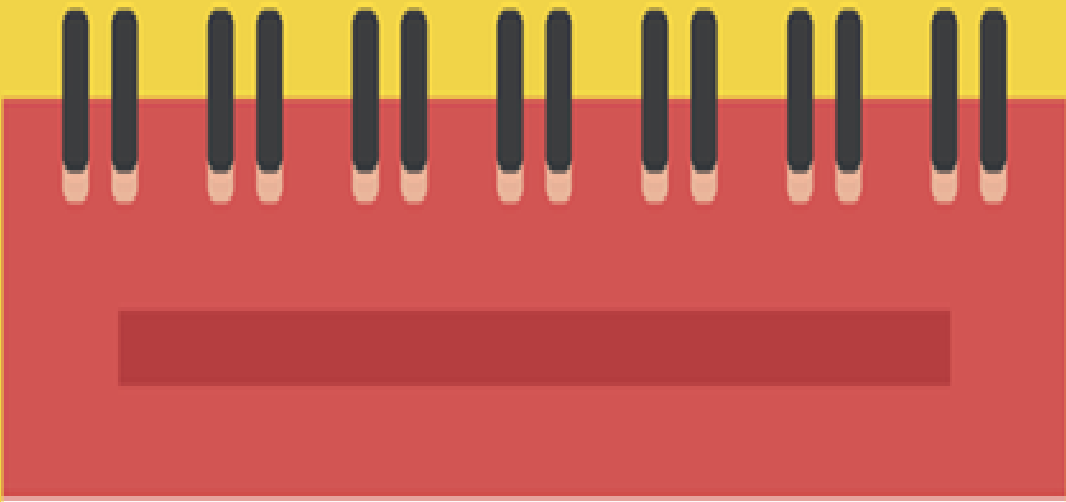
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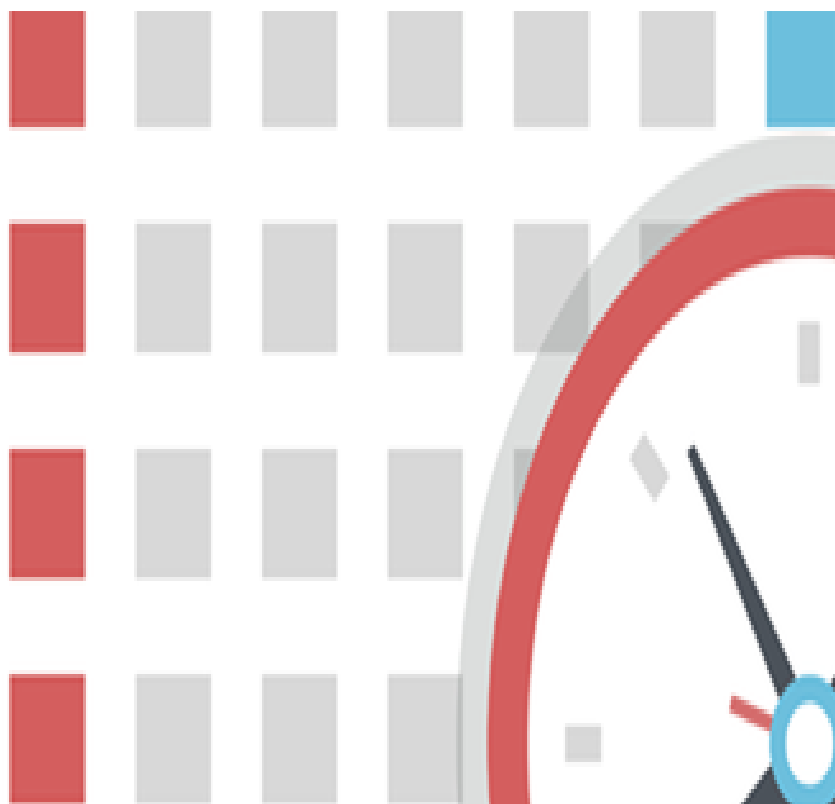
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CHAPTER 01

GST Return Due Date Calendar



GSTR-3B for Aggregate Turnover is greater than 5 Cr. in preceding year

Month	Due Date/ Extended Due Date	Interest-NIL	Interest @9%	Interest @18%
Feb'2020	24th June	If Return Filed with 15 days of 20th March 2020	Till 24th June 2020	After 24th June 2020
March'2020	24th June	If Return Filed with 15 days of 20th April 2020		
April'2020	24th June	If Return Filed with 15 days of 20th May 2020		
May'2020	27th June			
June'2020	20th July			
July'2020	20th August			

Late Fee @ 500/- per return for GSTR 3B From July'17 to July'20 except NIL return if filed before 30th September,2020

GSTR-3B for Aggregate Turnover up to 5 Cr. in preceding year (STATE A)

Month	Due Date/ Extended Due Date	Interest @ NIL (If File till extended date)	Interest @9%	Interest @18%
Feb'2020	30th June	30th June	If Return filed by extended date of 30th September 2020	After 30th September'2020
March'2020	3rd July	3rd July		
April'2020	6th July	6th July		
May'2020	12th September	12th September		
June'2020	23rd September	23rd September		
July'2020	27th September	27th September		
August'2020	1st October			

*Late Fee @ 500/- per return for GSTR 3B From July'17 to July'20 except NIL return if filed before 30th September,2020

GSTR-3B for Aggregate Turnover up to 5 Cr. in preceding year (STATE B)

Month	Due Date/ Extended Due Date	Interest @ NIL (If File till extended date)	Interest @9%	Interest @18%
Feb'2020	30th June	30th June	If Return filed by extended date of 30th September 2020	After 30th September'2020
March'2020	5th July	5th July		
April'2020	9th July	9th July		
May'2020	15th September	15th September		
June'2020	25th September	25th September		
July'2020	29th September	29th September		
August'2020	3rd October			

*Late Fee @ 500/- per return for GSTR 3B From July'17 to July'20 except NIL return if filed before 30th September,2020

GSTR-3B Specified States

STATE A:

Chhattisgarh

Madhya Pradesh

Gujarat

Maharashtra

Karnataka

Goa

Kerala

Tamil Nadu

Telangana

Andhra Pradesh

Daman & Diu

Dadra & Nagar Haveli

Andaman and Nicobar Islands

Lakshadweep

Puducherry

STATE B:

Arunachal Pradesh

Assam

Bihar

Chandigarh

Delhi

Haryana

Himachal Pradesh

Jammu and Kashmir

Jharkhand

Ladakh

Manipur

Meghalaya

Mizoram

Nagaland

Odisha

Punjab

Rajasthan

Sikkim

Tripura

Uttar Pradesh

Uttarakhand

West Bengal

GSTR -1 Due Dates

S.No.	Month/Quarter	Due Date	Late Fee waived
1	March'2020	11th April 2020	10th July,2020
2	April'2020	11th May 2020	24th July,2020
3	May'2020	11th June 2020	28th July,2020
4	Jun'20	11th July 2020	5th August, 2020
5	Qtr. ending March 2020	30th April 2020	17th July,2020
6	Qtr. ending June 2020	31st July,2020	3rd August,2020

Composition Scheme Due Dates

Form	Description	Extended Due date
GSTR-4	Return for Composite Supplier for FY ending 31st March 2020	15th July, 2020
GST CMP-02	Form for opting for composite Scheme for FY 20-21	31st August, 2020
GST ITC-03	Furnishing of Statement	31st August, 2020
GST CMP-08	Return for Composite Supplier for QE ending 31st March 2020	7th July, 2020

Rates of tax under the composition levy scheme [Section 10(1) read with rule 7]

Composition Scheme – Applicable GST Rates [Rule 7 of the CGST Act]			
Type of Business	CGST	SGST	Total
Section 10(1)(a) Manufacturer	0.5% of the turnover in the State/UT	0.5% of the turnover in the State/UT	1.00% of the turnover in the State/UT
Section 10(1)(b) supplies referred to in clause (b) of paragraph 6 of Schedule II (Restaurant Services)	2.50% of the turnover in the State/UT	2.50% of the turnover in the State/UT	5.00% of the turnover in the State/UT
Section 10(1)(c) Any other supplier eligible for composition levy	0.5% of the turnover of taxable supplies in the State/UT	0.5% of the turnover of taxable supplies in the State/UT	1.00% of the turnover of taxable supplies in the State/UT
Section 10(2A) (Special Scheme of Composition Levy)	3% of the turnover of taxable supplies in the State/UT	3% of the turnover of taxable supplies in the State/UT	6% of the turnover of taxable supplies in the State/UT

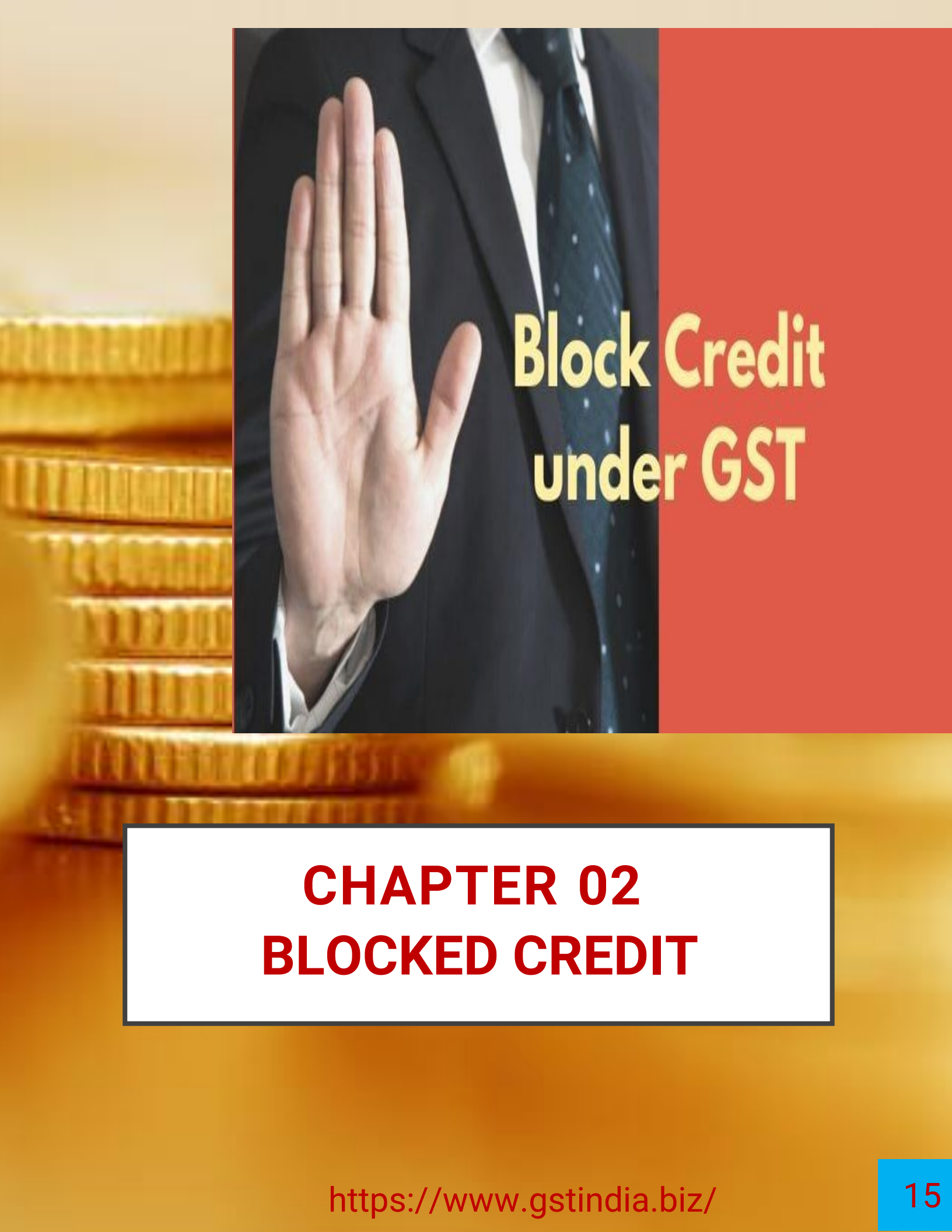
Other Returns Due Dates

Form	Description	Period	Due Date/Extended Due date
GSTR 5	Non-Resident foreign taxable person	Feb'20-July'20	31st August,2020
GSTR 5A	OIDAR	Feb'20-July'20	31st August,2020
GSTR 6	Input Service Distributor	Mar,20-July,20	31st August,2020
GSTR 7	TDS	Mar,20-July,20	31st August,2020
GSTR 8	E Commerce Operator	Mar,20-July,20	31st August, 2020
GSTR 10	Final Return-3 months of the date of cancellation or date of order of cancellation, whichever is later	Between 20th Mar'20 to 30th August'20	31st August, 2020
GSTR 11	UIN Holders-28th of the month following the month in which inward supply is received	Between 20th Mar'20 to 30th August'20	31st August, 2020

Annual Return

Form	Description	Original Due Date for FY 2018-19	Extended Due date for FY 2018-19	Late Fee
GSTR 9	Annual Return	31st December 2019	30th September 2020	Liability is Rs 200 per day of default (CGST +SGST). This is subject to a maximum of 0.25% of the taxpayer's turnover in the relevant state or union territory
GSTR 9C	Reconciliation Statement & Certificate	31st December 2019	30th September 2020	
GSTR 9A	Annual Return-Composition Dealer	31st December 2019	30th September 2020	

- ✓ **GSTR-9 : Optional for Registered Person with Aggregate Turnover up to Rs 2 crore for FY 17-18 and FY 18-19.**
- ✓ **GSTR-9C : Aggregate Turnover limit is enhanced to Rs 5 crore for FY 2018-19**



Block Credit under GST

CHAPTER 02

BLOCKED CREDIT

SECTION – 17(5) Motor vehicles and other conveyances and related services (insurance, servicing and repair and maintenance)

Blocked Credit	❖ Motor vehicles for transportation of persons having approved seating capacity of maximum 13 persons (including the driver) including leasing, renting or hiring thereof. ❖ Services of general insurance, servicing, repair and maintenance of aforesaid motor vehicles
When ITC is available and not blocked	vehicles are used for ✓ further supply of such vehicles or ✓ transportation of passengers or ✓ imparting training on driving of such motor vehicles.
Remarks	ITC would further be admissible for general insurance, servicing, repair and maintenance of motor vehicles when such motor vehicles are used for above said purposes (when ITC is available) or where the recipient is engaged in the manufacture of such motor vehicles or in the supply of general insurance services in respect of such motor vehicles insured by him.

Clause of Section 17(5) (aa) & (ab)

Blocked Credit	➤ Vessels and Aircraft including leasing, renting or hiring thereof. ➤ Services of general insurance, servicing, repair and maintenance of aforesaid vessels and aircrafts.
When ITC is available and not blocked	When such Vessels and Aircraft are used for ✓ further supply of such Vessels and Aircraft or ✓ transportation of passengers or ✓ imparting training on navigating / flying such vessels / aircraft. ✓ transportation of goods.
Remarks	ITC would further be admissible for general insurance, servicing, repair and maintenance of vessels or aircraft when such vessels or aircraft are used for above said purposes(when ITC is available) or where the recipient is engaged in the manufacture of such vessels or aircraft or in the supply of general insurance services in respect of such vessels or aircraft insured by him

Clause of Section 17(5) b(i) - Food & beverages, outdoor catering, health services and other services

Blocked Credit	➤ Supply of : ✓ food and beverages, ✓ outdoor catering, ✓ beauty treatment, ✓ health services, ✓ cosmetic and plastic surgery ✓ leasing, renting or hiring of motor vehicles, vessels or aircraft referred to in clause (a) or clause (aa) ✓ life insurance and health insurance
When ITC is available and not blocked	➤ ITC would be available when inward supply of goods or services or both of a particular category is used by a registered person for making an outward taxable supply of the same category of goods or services or both or as an element of a taxable composite or mixed supply.
Remarks	ITC would be admissible where it is obligatory for an employer to provide such supplies to its employees under any law for the time being in force.

Clause of Section 17(5) b(ii) – Membership of Club, Health Centre and Fitness Centre

Blocked Credit	Membership of a ✓ club, ✓ health and ✓ fitness centre;
When ITC is available and not blocked	ITC would be admissible where it is obligatory for an employer to provide such supplies to its employees under any law for the time being in force.

Clause of Section 17(5) b(iiI) – Travel benefits

Blocked Credit	Travel benefits extended to employees on vacation such as leave or home travel concession;
When ITC is available and not blocked	ITC would be admissible where it is obligatory for an employer to provide such supplies to its employees under any law for the time being in force.

Clause of Section 17(5) (c) – Works contract services for construction of immovable property

Blocked Credit	Works contract services when supplied for construction of an immovable property (other than plant and machinery) except where it is an input service for further supply of works contract service;
When ITC is available and not blocked	(i) When the works contract service is availed by a works contractor for being used in providing the works contract service. (ii) For construction of plant and machinery. In this case, ITC is allowed to all recipients irrespective of their line of business. (iii) When the value of works contract service is not capitalized. In this case, ITC is allowed to all recipients irrespective of their line of business.
Remarks	The term “construction” includes re-construction, renovation, additions or alterations or repairs, to the extent of capitalisation, to the said immovable property; Further the expression “plant and machinery” means apparatus, equipment, and machinery fixed to earth by foundation or structural support that are used for making outward supply of goods or services or both and includes such foundation and structural supports but excludes— (i) land, building or any other civil structures; (ii) telecommunication towers; and (iii) pipelines laid outside the factory premises

Clause of Section 17(5) (d)-Self-Construction of immovable property

Blocked Credit	Goods or services or both received by a taxable person for construction of an immovable property (other than plant or machinery) on his own account including when such goods or services or both are used in the course or furtherance of business.
When ITC is available and not blocked	(i) For construction of plant and machinery (ii) When the value of goods and/or services is not capitalized (iii) When the construction is not on own account
Remarks	The term “construction” includes re-construction, renovation, additions or alterations or repairs, to the extent of capitalisation, to the said immovable property; Further the expression “plant and machinery” means apparatus, equipment, and machinery fixed to earth by foundation or structural support that are used for making outward supply of goods or services or both and includes such foundation and structural supports but excludes— (i) land, building or any other civil structures; (ii) telecommunication towers; and (iii) pipelines laid outside the factory premises

Clause of Section 17(5) (e)-Self-Construction of immovable property

Blocked Credit	Goods or services or both on which tax has been paid under section 10 i.e. Composition Scheme
When ITC is available and not blocked	NA

Clause of Section 17(5) (f)-Inward supplies received by a non-resident taxable person

Blocked Credit	Goods or services or both received by a non-resident taxable person except on goods imported by him; Whereas ITC on goods imported by a non-resident taxable person is allowed, ITC on services imported by him is blocked.
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Clause of Section 17(5) (g)-Inward supplies used for personal consumption

Blocked Credit

Goods or services or both used for personal consumption;
ITC is admissible only in respect of supplies taken for business purposes. Thus supplies received for personal purposes are blocked.

Clause of Section 17(5) (h)-Free samples, gifts, goods lost/stolen etc.

Blocked Credit

goods lost, stolen, destroyed, written off or disposed of by way of gift or free samples.

Clause of Section 17(5) (i)-Tax paid in fraud cases, detention, confiscation etc. .

Blocked Credit

Any tax paid in accordance with the provisions of sections 74 (Tax not / short paid due to fraud etc), 129 (Detention , seizure and release of goods and conveyance in transit) and 130 (confiscation of goods or conveyance and levy of penalty).

CHAPTER 03

GST Forms



REGISTRATION

Forms	Applicable	Description of the Form
GST REG-01	Taxpayer	Application for Registration
GST REG-03	Tax Official	Information regarding Registration / Amendments / Cancellation Notice
GST REG-04	Taxpayer	Filing application for Clarification /additional information/document
GST REG-05	Tax Official	Order application for rejection for Registration / Amendment / Cancellation / Revocation of Cancellation
GST REG-06	Tax Official	Registration Certificate
GST REG-07	Taxpayer	Application for Registration as Tax Deductor at source (u/s 51) or Tax Collector at Source (u/s 52)
GST REG-08	Tax Official	Order of Cancellation of Registration as Tax Deductor at source or Tax Collector at source
GST REG-09	Taxpayer	Application for Registration of Non Resident Taxable Person
GST REG-10	Taxpayer	Application for registration of person supplying Online Information and Database Access or Retrieval Services (OIDAR/NROP) from a place outside India to a person in India, other than a registered person.
GST REG-11	Taxpayer	Application for extension of registration period by casual/non-resident taxable person
GST REG-12	Tax Official	Order of Grant of Temporary Registration/ Suo Moto Registration

REGISTRATION

Forms	Applicable	Description of the Form
GST REG-13	Taxpayer	Application/Form for grant of Unique Identity Number (UIN) to UN Bodies! Embassies/others
GST REG-14	Taxpayer	Application for Amendment in Registration Particulars (For all types of registered persons)
GST REG-15	Tax Official	Order of Amendment
GST REG-16	Taxpayer	Application for Cancellation of Registration
GST REG -17	Tax Official	Show Cause Notice for Cancellation of Registration
GST REG -18	Taxpayer	Reply to the Show Cause Notice issued for cancellation for registration
GST REG-19	Tax Official	Order for Cancellation of Registration
GST REG-20	Tax Official	Order for dropping the proceedings for cancellation of registration
GST REG-21	Taxpayer	Application for Revocation of Cancellation of Registration
GST REG-22	Tax Official	Order for revocation of cancellation of registration
GST REG-23	Tax Official	Show Cause Notice for rejection of application for revocation of cancellation of registration
GST REG-24	Taxpayer	Reply to the notice for rejection of application for revocation of cancellation of registration
GST REG-26	Taxpayer	Application for Enrolment of Existing Taxpayer
GST REG-29	Taxpayer	Application for Cancellation of Registration of Migrated Taxpayers
GST REG-30	Tax Official	Form for Field Visit Report

RETURNS

Forms	Applicable	Frequency	Description of the Form
GSTR 1	Taxpayer	Monthly/Quarterly	Details of outward supplies of goods or services
GSTR 1	Taxpayer	Quarterly	Details of outward supplies of goods or services
GSTR 2A	Taxpayer	Monthly	Supplies auto drafted details from GSTR-1 or GSTR-5 to the recipient
GSTR 3B	Taxpayer	Monthly	Simple return in which summary of outward supplies along with input tax credit is declared and payment of tax is affected by the taxpayer.
GSTR 4	Taxpayer	Annual	Registered persons opting composition levy annual return
GSTR 4A	Taxpayer		Registered persons opting composition levy Auto drafted details
CMP 08	Taxpayer	Quarterly	Registered persons opting composition levy quarterly payment deposit form
GSTR 5	Taxpayer	Monthly	Return for a Non-Resident foreign taxable person
GSTR 5A	Taxpayer	Monthly	Details of supplies of Online Information and Database Access or Retrieval Services (OIDAR) by a person located outside India made to non-taxable persons in India

RETURNS

Forms	Applicable	Frequency	Description of the Form
GSTR 6	ISD	Monthly	Return for an Input Service Distributor
GSTR 6A	ISD		Supplies auto drafted from GSTR-1 or GSTR-5 to ISD details
GSTR 7	Taxpayer	Monthly	Return for authorities deducting tax at source.
GSTR 7A	Taxpayer		TDS certificate
GSTR 8	Taxpayer	Monthly	Details of supplies effected through e-commerce operator and the amount of tax collected
GSTR 9	Taxpayer	Annual	Annual Return for a Normal Taxpayer
GSTR 9A	Taxpayer	Annual	Annual Return a taxpayer registered under the composition levy anytime during the year
GSTR 9B	Taxpayer	Annual	Annual return form for E-commerce traders
GSTR 9C	Taxpayer	Annual	PART – A – Reconciliation Statement Part B – Certificate
GSTR 10	Taxpayer	Once, when GST Registration is cancelled or surrendered	Final Return
GSTR 11	UIN holders	Monthly	Details of inward supplies to be furnished by a person having UIN and claiming a refund

PAYMENTS

Forms	Applicable	Description of the Form
GST PMT –01	Taxpayer	Electronic Liability Register of Registered Person (Part-I: Return related liabilities)
GST PMT –01	Taxpayer	Electronic Liability Register of Taxable Person (Part-II: other return related liabilities)
GST PMT –02	Taxpayer	Electronic Credit Ledger of Registered Person
GST PMT –03	Tax Official	Order for re-credit of the amount to cash or credit ledger on rejection of refund claim
GST PMT- 04	Taxpayer	Application for intimating discrepancy in Electronic Credit ledger/Cash Ledger/Liability Register
GST PMT –05	Taxpayer	Electronic Cash Ledger
GST PMT –06	Taxpayer	Challan for deposit of goods and services tax
GST PMT –07	Taxpayer	Application for intimating discrepancy relating to payment
GST PMT –09	Taxpayer	Transfer of Amount from One Account Head to Another in Electronic Cash Ledger

ITC

Forms	Applicable	Description of the Form
GST ITC-01	Taxpayer	Declaration for claim of input tax credit under sub-section (1) of section 18
GST ITC-02	Taxpayer	Declaration for transfer of ITC in case of sale, merger, demerger, amalgamation, lease or transfer of a business under sub-section (3) of section 18
GST ITC-03	Taxpayer	Declaration for intimation of ITC reversal/payment of tax on inputs held in stock, inputs contained in semi-finished and finished goods held in stock and capital goods under sub-section (4) of section 18
GST ITC-04	Taxpayer	Details of goods/capital goods sent to job worker and received back

APPEAL

Forms	Applicable	Description of the Form
GST APL – 01	Taxpayer	Appeal to Appellate Authority
GST APL – 02	Tax Official	Acknowledgment for submission of appeal
GST APL – 03	Tax Official	Application to the Appellate Authority under sub-section (2) of Section 107
GST APL – 04	Tax Official	Summary of the Demand after Issue of Order by the Appellate Authority, Revisional Authority, Tribunal Or Court

COMPOSITION

Forms	Applicable	Description of the Form
GST CMP-01	Taxpayer	Notification for the payment of taxes under section 10 (composition scheme)
GST CMP-02	Taxpayer	Notification for the payment of taxes under section 10 (composition scheme)
GST CMP-03	Taxpayer	Notification of stock details from the date of opting composition scheme
GST CMP-04	Taxpayer	Notification/ Application to opt out from the composition scheme
GST CMP-05	Tax Official	Notification of denial option for the payment of tax under composition scheme
GST CMP-06	Taxpayer	Responding to the notification to show cause
GST CMP-07	Tax Official	Reply order to accept or reject concerning show cause notice
GST CMP-08	Taxpayer	Statement for payment of self-assessed tax

E WAY BILL

Forms	Applicable	Description of the Form
GST EWB-01	Taxpayer	E-Way Bill
GST EWB-02	Taxpayer	Consolidated E-Way Bill
GST EWB-03	Tax Official	Verification Report
GST EWB-04	Taxpayer /Transporter	Report of Detention
GST EWB-06	Tax Official	Order of Blocking or Unblocking of EWB generation facility.

MOVEMENT

Forms	Applicable	Description of the Form
GST MOV-01	Tax Official	Statement of the Owner/Driver/Person in Charge Of the Goods and Conveyance
GST MOV-02	Tax Official	Order For Physical Verification /Inspection of the Conveyance, Goods and Documents
GST MOV-03	Tax Official	Order of Extention of Time for Inspection Beyond three Working Days
GST MOV-04	Tax Official	Physical Verification Report
GST MOV-05	Tax Official	Release Order
GST MOV-06	Tax Official	Order Of Detention under Section 129 (1) of The State/Union Territory Goods and Services Tax Act, 2017 and The Central Goods and Services Tax Act, 2017 / Under Section 20 of The Integrated Goods and Services Tax Act, 2017
GST MOV-07	Tax Official	Notice Under Section 129 (3) Of The State/Union Territory Goods and Services Tax Act, 2017 and The Central Goods And Services Tax Act, 2017 / Under Section 20 of The Integrated Goods and Services Tax Act, 2017
GST MOV-08	Tax Official	Bond for Provisional Release of Goods and Conveyance
GST MOV-09	Tax Official	Order of Demand of Tax And Penalty
GST MOV-10	Tax Official	Notice for Confiscation of Goods or Conveyances and Levy of Penalty Under Section 130 of State/Union Territory Goods and Services Tax Act, 2017 Read With the Relevant Provisions of The Central Goods and Services Tax Act, 2017 / The Integrated Goods and Services Tax Act, 2017 and Goods And Services Tax (Compensation To States) Act, 2017
GST MOV-11	Tax Official	Order of Confiscation of Goods and Conveyance And Demand of Tax, Fine and Penalty

REFUND

Forms	Applicable	Description of the Form
GST-RFD-01	Taxpayer	Application for Refund
GST-RFD-02	Tax Official	Acknowledgement of Refund Application
GST-RFD-03	Tax Official	Deficiency Memo
GST-RFD-04	Tax Official	Provisional Refund Order
GST-RFD-05	Tax Official	Payment Order
GST-RFD-06	Tax Official	Final Refund Order
GST-RFD-07B	Tax Official	Refund Withhold Order
GST-RFD-08	Tax Official	Show Cause Notice
GST-RFD-09	Taxpayer	Reply to Show Cause Notice
GST-RFD-010	Taxpayer	Application for Refund by any specialized agency of UN or any Multilateral Financial Institution and Organization, Consulate or Embassy of foreign countries, etc.
GST-RFD-011	Taxpayer	Furnishing of bond or Letter of Undertaking for export of goods or services
GST-RFD-01A	Taxpayer	Application for Refund (Operational up to 26.09.2019)
GST-RFD-01B	Tax Official	Refund Order Details (Operational for all RFD-01A filed before 26th Sept. 2019)

ADVANCE RULING

Forms	Applicable	Description of the Form
GST ARA -01	Taxpayer	Application Form for Advance Ruling
GST ARA -02	Taxpayer/ Appellant	Appeal to the Appellate Authority for Advance Ruling
GST ARA -03	Taxpayer	Appeal to the Appellate Authority for Advance Ruling

ASSESSMENT

Forms	Available	Description of the Form
GST ASMT – 01	Taxpayer	Application for Provisional Assessment under section 60
GST ASMT – 02	Tax Official	Notice for Seeking Additional Information / Clarification / Documents for provisional assessment
GST ASMT – 03	Taxpayer	Reply to the notice seeking additional information
GST ASMT – 04	Tax Official	Order of Provisional Assessment
GST ASMT – 05	Taxpayer	Furnishing of Security
GST ASMT – 06	Tax Official	Notice for seeking additional information / clarification / documents for final assessment
GST ASMT – 07	Tax Official	Final Assessment Order
GST ASMT – 08	Taxpayer	Application for Withdrawal of Security

ASSESSMENT

Forms	Available	Description of the Form
GST ASMT – 09	Tax Official	Order for release of security or rejecting the application
GST ASMT – 10	Tax Official	Notice for intimating discrepancies in the return after scrutiny
GST ASMT – 11	Taxpayer	Reply to the notice issued under section 61 intimating discrepancies in the return
GST ASMT–12	Tax Official	Order of acceptance of reply against the notice issued under section 61
GST ASMT – 14	Tax Official	Show Cause Notice for assessment under section 63
GST ASMT – 15	Tax Official	Assessment order under section 63
GST ASMT – 16	Tax Official	Assessment order under section 64
GST ASMT – 17	Taxpayer	Application for withdrawal of assessment order issued under section 64
GST ASMT – 18	Tax Official	Acceptance or Rejection of application filed under section 64 (2)

DEMAND & RECOVERY

Forms	Applicable	Description of the Form
GST DRC – 01	Tax Official	Summary of Show Cause Notice
GST DRC -02	Tax Official	Summary of Statement
GST DRC -03	Taxpayer	Intimation of payment made voluntarily or made against the show cause notice (SCN) or statement
GST DRC – 04	Tax Official	Acknowledgement of acceptance of payment made voluntarily
GST DRC- 05	Tax Official	Intimation of conclusion of proceedings
GST DRC – 06	Taxpayer	Reply to the Show Cause Notice
GST DRC-07	Tax Official	Summary of the order
GST DRC – 08	Tax Official	Summary of Rectification /Withdrawal Order
GST DRC – 09	Tax Official	Order for recovery through specified officer under section 79
GST DRC – 10	Tax Official	Notice for Auction of Goods under section 79 (1) (b) of the Act
GST DRC – 11	Tax Official	Notice to successful bidder
GST DRC – 12	Tax Official	Sale Certificate
GST DRC – 13	Tax Official	Notice to a third person under section 79(1) (c)
GST DRC – 14	Tax Official	Certificate of Payment to a Third Person
GST DRC-15	Tax Official	Application before the Civil Court requesting Execution for a Decree
GST DRC – 16	Tax Official	Notice for attachment and sale of immovable / movable goods / shares under section 79
GST DRC – 17	Tax Official	Notice for Auction of Immovable/ Movable Property under section 79(1) (d)
GST DRC – 18	Tax Official	Certificate action under clause (e) of sub-section (1) section 79

DEMAND & RECOVERY

Forms	Applicable	Description of the Form
GST DRC – 19	Taxpayer	Application to the Magistrate for Recovery as Fine
GST DRC – 20	Taxpayer	Application for Deferred Payment/Payment in Instalments
GST DRC – 21	Tax Official	Order for acceptance/rejection of application for deferred payment / payment in instalments
GST DRC – 22	Tax Official	Provisional attachment of property under section 83
GST DRC – 23	Tax Official	Restoration of provisionally attached property / bank account under section 83
GST DRC-24	Tax Official	Intimation to Liquidator for recovery of amount
GST DRC – 25	Tax Official	Continuation of Recovery Proceedings

GSTP

Forms	Applicable	Description of the Form
GST PCT – 01	GSTP	Application for Enrolment as Goods and Services Tax Practitioner
GST PCT-02	Tax Official	Enrolment Certificate of Goods and Services Tax Practitioner
GST PCT-03	Tax Official	Show Cause Notice for disqualification
GST PCT-04	Tax Official	Order of rejection of enrolment as GST Practitioner
GST PCT-05	GSTP/Taxpayers	Authorisation / Withdrawal of authorisation for Goods and Services Tax Practitioner
GST PCT-06	GSTP	Application for Cancellation of Enrolment as Goods and Services Tax Practitioner
GST PCT-07	Tax Official	Order of Cancellation of Enrolment as Goods and Services Tax Practitioner

ENFORCEMENT

Forms	Applicable	Description of the Form
GST INS-01	Tax Official	Authorisation for Inspection or Search
GST IN S-02	Tax Official	Order of Seizure
GST INS-03	Tax Official	Order of Prohibition
GST INS-04	Taxpayer	Bond for Release Of Goods Seized
GST INS-05	Tax Official	Order of Release ff Goods / Things of Perishable or Hazardous Nature

COMPOUNDING

Forms	Applicable	Description of the Form
GST CPD-01	Taxpayer	Application for Compounding of Offence
GST CPD-02	Tax Official	Order for rejection/ allowance of compounding of offence

CHAPTER 04

OFFENCES & PENALTIES

Section- 122 Penalty for certain offences

Section 122(1) Penalty of higher of Rs.10,000 or amount which is due under below offences shall be paid by a person who:

- Does not issue or issues incorrect or false invoice
- Issues any invoice or document by using the registration no. of another person
- Issues invoice without supply & avails ITC on such invoice
- Suppresses turnover or fraudulently obtains refund of tax
- Collects any tax which is not paid to the government within 3 months from due date of payment
- Deducts or collects, lesser amount than required u/s 51(1) or 52(1) or fails to pay u/s 51(2) or 52(3)
- Takes or distributes ITC in contravention of section 20
- Falsifies or fails to retain financial records, accounts or documents
- Fails to furnish or furnishes false information or return or documents
- Furnishes any false information at the time of applying for registration
- Fails to obtain registration even though liable to do so
- Transports any taxable goods without the cover of documents
- Supplies, transports or stores goods which are liable to confiscation
- Tampers or destroys any material evidence or document or goods that have been detained, seized, or attached
- Obstructs or prevents any officer in discharge of his duties

- Furnishes false information or falsification of financial records or furnishing of fake accounts/documents with intent to evade tax.

Section 122(2) Supplier of any supplies on which any tax has not been paid or short-paid or wrongly refunded, or ITC has been wrongly availed or utilized shall be liable to a penalty equal to:

Involving fraud or willful misstatement or suppression of facts to evade tax	Higher of 10,000 or the tax due
Other Cases	Higher of 10,000 or 10% of the tax due

Section 122(3) Penalty up to Rs.25,000 shall be paid if a person:

- Aids or abets any of the offences specified 122(1)
- Possesses, transports, stores, supplies, purchases etc. goods which he knows or believes are liable to confiscation
- Receives or deals with supply of services which he knows or believes are in contravention of any provisions
- Fails to appear before the officer of central tax when summoned
- Fails to issue invoice as per provisions or invoice is not accounted in the books

Section	Offence	Penalty	Maximum Penalty
Section 123	Not filing return u/s 150 within specified period	100 per day	5,000
Section 124	Failure to furnish any information or return u/s 151 or furnishing of false information	Up to 10,000 and 100 per day	25,000
Section 125	Contravention of any provisions of this Act or any rules for which no penalty is separately provided	-	25,000

Section 126 Penalty is not imposed for minor breaches (tax is less than Rs.5, 000) of tax regulations or procedural requirements & any omission or mistake in documentation which is easily rectifiable & made without fraudulent intent or gross negligence.

- Every taxable person, on whom the penalty is imposed, will be served with a show cause notice first and will have a reasonable opportunity of being heard.
- The tax authority will give an explanation regarding the reason for penalty and the nature of offence

When any person who voluntarily discloses a breach of law, the tax authority may use this fact to quantify the penalty

Section 127 Officer after giving a reasonable opportunity of being heard issue an order for penalty if the same is not covered under section 62 or section 63 or section 64 or section 73 or section 74 or section 129 or section 130.

Section 128 The government can waive in part or full, any penalty referred to in section 122 or section 123 or section 125 or any late fee referred to in section 47

Section 129 If any person transports or stores goods in transit in contravention of the provisions of this Act or rules, such goods & conveyance used for transport & documents relating to such goods & conveyance shall be liable to detention or seizure & shall be released, on payment of penalty given below or Rs.25,000, whichever is less, and providing security equal to penalty & tax payable.

Person who pays such tax & penalty	Type of goods	Penalty
Owner	Taxable Goods	100% of tax payable
Owner	Exempted Goods	2% of Value of goods
Transporter	Taxable Goods	50% of tax payable
Transporter	Exempted Goods	5% of Value of goods

Section 130 If a person commits any of the following offences, then such goods or conveyances is liable to confiscation & penalty u/s 122 shall be paid:

- Supplies or receives any goods in contravention of provisions
- Does not account for goods on which he is liable to pay tax
- Supplies any goods liable to tax without having applied for registration
- Contravenes any provisions with intent to evade tax
- Uses any conveyance for transportation of goods in contravention of provisions (Unless the owner of the conveyance proves that it was so used without his knowledge)

Section 131 Confiscation or penalty imposed under the provisions of this Act or the rules made thereunder not to interfere with other punishments

Section 132 Person commits or attempts to commit or abets any of the following offences:

- Does not issue invoice
- Issues invoice without supply & avails ITC on such invoice
- Collects any tax which is not paid to the government within 3 months from due date of payment
- Evades tax or fraudulently avails ITC or refund
- Possesses, transports, stores, supplies, purchases etc. goods which he knows or believes are liable to confiscation

- Receives or deals with supply of services which he knows or believes are in contravention of any provisions
- Fails to supply information or furnishes false information without intention to avoid tax

Tax evaded or ITC wrongly availed or refund wrongly taken exceeds	Fine &/or imprisonment up to
500 Lakh	5 years
200 Lakh	3 years
100 Lakh	1 year

Person who commits or abets commission of following offences shall be punishable with imprisonment up to 6 months or with fine or both:

- Falsifies financial records, accounts or documents or furnishes false information
- Obstructs or prevents any officer in the discharge of his duties
- Tampers with or destroys any material evidence or documents

Section 133 any person engaged in connection with the collection of statistics under section 151 wilfully discloses any information or the contents of any return furnished under this Act or rules shall be punishable

Imprisonment	extend to six months
Fine	extend to Rs.25000

Section 134 court shall not take cognizance of any offence except with the previous sanction of the Commissioner, and no court inferior to that of a Magistrate of the First Class, shall try any such offence.

Section 135 In any prosecution for an offence under this Act which requires a culpable mental state on the part of the accused.

Section 136 Relevancy of statements under certain circumstances

- when the person who made the statement is dead or cannot be found, or is incapable of giving evidence, or is kept out of the way by the adverse party, or whose presence cannot be obtained without an amount of delay or expense which, under the circumstances of the case, the court considers unreasonable
- when the person who made the statement is examined as a witness in the case before

Section 137 Persons deemed to be guilty of offence:

- Persons in charge of & responsible for the conduct of a body corporate, at the time of offence

Any director, manager or officer of a company if offence has been committed with the consent or connivance of, or due to negligence of such person

Section 138 Any offence under this Act may, either before or after the institution of prosecution, be compounded by the Commissioner on payment, by the person accused of the offence, to the Central Government or the State Government,

➤ Amount of Compounding:

Minimum Amount not being less than	Higher of: -Rs.10000 or -50% of tax involved in such offence
Maximum Amount not being less than	Higher of: -Rs.30000 or -150% of tax involved in such offence

CHAPTER 05

REVERSE CHARGE MECHANISM



GOODS

S. No.	Particular	Effective date
1	Cashew nuts, not shelled or peeled	01/07/2017
2	Bidi wrapper leaves (tendu)	01/07/2017
3	Tobacco leaves	01/07/2017
4	Silk yarn	01/07/2017
5	Supply of lottery	01/07/2017
6	Used vehicles, seized and confiscated goods, old and used goods, waste and scrap to Government or local authority	13/10/2017
7	Raw Cotton	15/11/2017
8	Priority Sector Lending Certificate	28/05/2018

SERVICES

S. No.	Particular	Effective date
1	Supply of service by GTA	01/07/2017
2	Advocacy Services	01/07/2017
3	Service by Arbitral Tribunal	01/07/2017
4	Sponsorship Services	01/07/2017
5	Services by Central Government, State Government, Union territory or local authority	01/07/2017
6	Services by Director (Except as a employee)	01/07/2017
7	Services by Insurance agent	01/07/2017
8	Service by Recovery agent	01/07/2017
9	Services by music composer, photographer, artist	01/07/2017
9a	Services by an author	01/07/2017
10	Supply of services by the members of Overseeing Committee to Reserve Bank of India	13/10/2017

11	Renting of immovable property by Government or local authority	25/01/2018
12	Services supplied by individual Direct Selling Agents (DSAs)	27/07/2018
13	Services provided by business facilitator (BF)	01/01/2019
14	Services provided by an agent of business correspondent (BC)	01/01/2019
15	Security Services	01/01/2019
16	Services supplied by any person by way of transfer of development rights or Floor Space Index (FSI)	01/04/2019
17	Long term lease of land (30 years or more) by any person against consideration in the form of upfront amount	01/04/2019
18	Services provided by way of renting of a motor vehicle provided to a body corporate	01/10/2019
19	Services of lending of securities under Securities Lending Scheme, 1997	01/10/2019
20	Services provided by way of renting of any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration charged	31/12/2019
21	Any service supplied by any person who is located in a non-taxable territory to any person other than non-taxable online recipient.	01/07/2017
22	Services supplied by a person located in non-taxable territory by way of transportation of goods by a vessel from a place outside India up to the customs station of clearance in India	01/07/2017

CHAPTER 06



Documents

List of Documents

S. No.	Transaction	Document	Rule
1.	Original Taxable Transaction other than composition dealer and ISD registration	Tax Invoice	Rule 46
2.	Tax distribution by ISD	ISD Invoice	Rule 54(1)/(1A)
3.	Exempted Supply	Bill of Supply	Rule 49
4.	Composition Dealer	Bill of Supply	Rule 49
5.	Opting for concessional rate of tax under Notification No.2/2019 - Central Tax (Rate)	Bill of Supply	Rule 49
6.	Supply of both Taxable and exempted goods and services to unregistered person	Invoice cum Bill of Supply	Rule 46A
7.	Amendment in Transaction	Debit Note/Credit Note	Rule 53(1A)
8.	Advance for Supply	Receipt voucher	Rule 50
9.	Refund of Advance where Tax invoice is not issued	Refund Voucher	Rule 51
10.	Payment by registered person to unregistered person for RCM supply	Payment Voucher	Rule 52
11.	Specific Transactions	Delivery Note	Rule 55
12.	Document need to be carried with conveyance carrying consignment of goods	E-waybill	Rule 138



LIVE ▶

Webcast Organised by ADAMC

WEBCAST ON ANNUAL RETURN & AUDIT REPORT GSTR-9 AND 9C

SESSION HIGHLIGHTS

- ✓ Practical approach to prepare GSTR-9 & 9C
- ✓ Precautions to keep from authorities' perspective
- ✓ Auditor's perspective to see GSTR-9 & 9C
- ✓ Gaps between books and filed Returns along with solutions
- ✓ Cross over of reporting in different financial year
- ✓ Documentation to prepare/keep
- ✓ Scenarios to report "Outward Taxable supply/Tax paid/ITC" correctly
- ✓ E-way Bill impact
- ✓ Other important matter(s)

11 July

4:00PM to 6:00PM

**No
Participation
Fee**

For Registration: <https://tinyurl.com/gstindiabiz>



Speaker

CA Ashu Dalmia



Moderator

CMA Neetu Chauhan



Co-ordinator

CA Mukul Garg

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