

MOST IMPORTANT

PRASAR BHARATI
(India's Public Service Broadcaster)
Prasar Bharati Secretariat
(Taxation Section)
6th Floor, Prasar Bharati House,
Copernicus Marg, New Delhi-110001

No. PB-7(14)(1)/2018-Fin/GST/ *2462-80*

Dated *17.01.2019*

Sub: Amendments made in GST provisions after 31st Meeting of GST Council-reg.

The GST Council in its 31st meeting held on 22.12.2018 at New Delhi has made some crucial amendments out of which some amendments are relevant to Prasar Bharati. These are as follows:-

1. The due date for furnishing the annual returns in **FORM GSTR-9, FORM GSTR-9A** and reconciliation statement in **FORM GSTR-9C** for the Financial Year 2017-18 has been further extended till 30.06.2019. [Please refer CGST Removal of Difficulties Order No. 03/2018-Central Tax dated 31.12.2018].

The Commercial Wings of both the Directorates should ensure that Annual Returns in respect of all State registrations of their Directorates should be filed after requisite GST audit by extended due date without fail. In this regard, please refer letter No. PB-7(14)(1)/2016-Fin/GST dated 15.11.2017 (copy enclosed as Annexure-1).

2. Input Tax Credit cannot be availed through FORM GSTR-9 & FORM GSTR-9C.
3. Input Tax Credit in relation to invoices issued by the supplier during financial year 2017-18 may be availed by the recipient till the due date for furnishing of FORM GSTR-3B for the month of March, 2019. [Please refer CGST Removal of Difficulties Order No. 02/2018-Central Tax dated 31.12.2018].

In case, there is any GST compliant invoice of inward supply (i.e. purchase) pertaining to financial year 2017-18 against which input tax credit was available but not availed till due date of filing GSTR 3B for the month September 2018 then still there is a chance to avail input tax credit in respect of such invoice(s) upto due date of filing GSTR 3B for the month of March 2019. The Finance Wings of both the Directorates should ensure that input tax credit must be availed by all State registrations of their Directorates in respect of all eligible inward supply invoices pertaining to financial year 2017-18 by the due date of filing GSTR 3B for the month of March 2019 (please refer Annexure-1).

4. The rectification of error or omission in respect of the details furnished under sub-section (1) of section 37 may be allowed after furnishing of the return under section

39 for the month of September, 2018 till the due date for furnishing the details under sub-section (1) for the month of March, 2019. [Please refer CGST Removal of Difficulties Order No. 02/2018-Central Tax dated 31.12.2018].

5. Late fee has been completely waived for all taxpayers in case FORM GSTR-1 and FORM GSTR-3B for the months from July, 2017 to September, 2018 are furnished after 22.12.2018 but on or before 31.03.2019. [Please refer Central Tax Notification nos.75 & 76 dated 31.12.2018.]
6. Now, Security services (services provided by way of supply of security personnel) provided by any person other than body corporate to a registered person has now come under the ambit of reverse charge mechanism and therefore Prasar Bharati is liable to pay GST on RCM basis in respect of security services provided by any person other than body corporate w.e.f. 01.01.2019. [Please refer Central Tax Rate Notification no. 29 dated 31.12.2018.]

In view of the above, it is requested to Commercial wings and Finance wings of both the Directorates that they should ensure the compliance of these instructions in their respective Directorates.

This issue with the approval of Competent Authority.

Encls: a.a.



(C.K. Jain)

Dy. Director General(Fin.)

DG: DD

DG: AIR

Copy for information & necessary action to:

1. ADG (Comm.), DD & AIR, Prasar Bharati Sectt.
2. ADG (FIN), DG: DD/ Dg: AIR.
3. ADG (E&A)/ ADG(Sports), PB Sectt.
4. All ADG (E)s/ ADG(P)s of Prasar Bharati, AIR and Doordarshan.
5. CE (Civil), CCW, New Delhi.
6. DDG (Fin.), DG: DD/ DG: AIR.
7. DDG (Comm.), DG: DD/ DG : AIR.
8. All SNOs of DG: DD/ DG: AIR.
9. All DDO units of DG: DD/ DG: AIR/ PB Sectt.
10. DDG (Technical) for uploading on the website.

Copy for information to:

1. SO to CEO
2. PS to Member (Fin)

Ministry of Finance

Recommendations made during 31st Meeting of the GST Council

Posted On: 22 DEC 2018 4:45PM by PIB Delhi

The GST Council in its 31st meeting held today at New Delhi made the following policy recommendations:

1. There would be a single cash ledger for each tax head. The modalities for implementation would be finalised in consultation with GSTN and the Accounting authorities.
2. A scheme of single authority for disbursement of the refund amount sanctioned by either the Centre or the State tax authorities would be implemented on pilot basis. The modalities for the same shall be finalized shortly.
3. The new return filing system shall be introduced on a trial basis from 01.04.2019 and on mandatory basis from 01.07.2019.
4. The due date for furnishing the annual returns in **FORM GSTR-9**, **FORM GSTR-9A** and reconciliation statement in **FORM GSTR-9C** for the Financial Year 2017 – 2018 shall be further extended till 30.06.2019.
5. The following clarificatory changes, *inter-alia*, shall be carried out in the formats/instructions according to which the annual return / reconciliation statement is to be submitted by the taxpayers:
 - i. Amendment of headings in the forms to specify that the return in **FORM GSTR-9 & FORM GSTR-9A** would be in respect of supplies etc. 'made during the year' and not 'as declared in returns filed during the year';
 - ii. All returns in **FORM GSTR-1 & FORM GSTR-3B** have to be filed before filing of **FORM GSTR-9 & FORM GSTR-9C**;
 - iii. All returns in **FORM GSTR-4** have to be filed before filing of **FORM GSTR-9A**;
 - iv. HSN code may be declared only for those inward supplies whose value independently accounts for 10% or more of the total value of inward supplies;
 - v. Additional payments, if any, required to be paid can be done through **FORM GST DRC-03** only in cash;
 - vi. ITC cannot be availed through **FORM GSTR-9 & FORM GSTR-9C**;
 - vii. All invoices pertaining to previous FY (irrespective of month in which such invoice is reported in **FORM GSTR-1**) would be auto-populated in Table 8A of **FORM GSTR-9**;
 - viii. Value of "non-GST supply" shall also include the value of "no supply" and may be reported in Table 5D, 5E and 5F of **FORM GSTR-9**;
 - ix. Verification by taxpayer who is uploading reconciliation statement would be included in **FORM GSTR-9C**.
6. The due date for furnishing **FORM GSTR-8** by e-commerce operators for the months of October, November and December, 2018 shall be extended till 31.01.2019.

7. The due date for submitting **FORM GST ITC-04** for the period July 2017 to December 2018 shall be extended till 31.03.2019.
8. ITC in relation to invoices issued by the supplier during FY 2017-18 may be availed by the recipient till the due date for furnishing of **FORM GSTR-3B** for the month of March, 2019, subject to specified conditions.
9. All the supporting documents/invoices in relation to a claim for refund in **FORM GST RFD-01A** shall be uploaded electronically on the common portal at the time of filing of the refund application itself, thereby obviating the need for a taxpayer to physically visit a tax office for submission of a refund application. GSTN will enable this functionality on the common portal shortly.
10. The following types of refunds shall also be made available through **FORM GST RFD-01A**:
 - i. Refund on account of Assessment/Provisional Assessment/Appeal/Any Other Order;
 - ii. Tax paid on an intra-State supply which is subsequently held to be inter-State supply and vice-versa;
 - iii. Excess payment of Tax; and
 - iv. Any other refund.
11. In case of applications for refund in **FORM GST RFD-01A** (except those relating to refund of excess balance in the cash ledger) which are generated on the common portal before the roll out of the functionality described in point (10) above, and which have not been submitted in the jurisdictional tax office within 60 days of the generation of ARN, the claimants shall be sent communications on their registered email ids containing information on where to submit the said refund applications. If the applications are not submitted within 15 days of the date of the email, the said refund applications shall be summarily rejected, and the debited amount, if any, shall be re-credited to the electronic credit ledger of the claimant.
12. One more window for completion of migration process is being allowed. The due date for the taxpayers who did not file the complete **FORM GST REG-26** but received only a Provisional ID (PID) till 31.12.2017 for furnishing the requisite details to the jurisdictional nodal officer shall be extended till 31.01.2019. Also, the due date for furnishing **FORM GSTR-3B** and **FORM GSTR-1** for the period July, 2017 to February, 2019/quarters July, 2017 to December, 2018 by such taxpayers shall be extended till 31.03.2019.
13. Late fee shall be completely waived for all taxpayers in case **FORM GSTR-1**, **FORM GSTR-3B** & **FORM GSTR-4** for the months / quarters July, 2017 to September, 2018, are furnished after 22.12.2018 but on or before 31.03.2019.
14. Taxpayers who have not filed the returns for two consecutive tax periods shall be restricted from generating e-way bills. This provision shall be made effective once GSTN/NIC make available the required functionality.

15. Clarifications shall be issued on certain refund related matters like refund of ITC accumulated on account of inverted duty structure, disbursement of refunds within the stipulated time, time allowed for availment of ITC on invoices, refund of accumulated ITC of compensation cess etc.

16. Changes made by CGST (Amendment) Act, 2018, IGST (Amendment) Act, 2018, UTGST (Amendment) Act, 2018 and GST (Compensation to States) Amendment Act, 2018 and the corresponding changes in SGST Acts would be notified w.e.f. 01.02.2019.

The requisite Notifications/Circulars for implementing the above recommendations of the GST Council shall be issued shortly.

DSM/RM/KMN

(Release ID: 1557060) Visitor Counter : 6104

Read this release in: Marathi , Tamil

**Prasar Bharati Secretariat
Audit and Tax Section
6th Floor, Prasar Bharati House
Copernicus Marg, New Delhi- 110001**

No. PB-7(14)(1)/2016-Fin/GST/1435-1448

Dated 10.11.2017
15

Sub: Decentralisation of GST related work at State/UT level-reg.

It has been decided by the competent authority to decentralize payment of GST and filing of all requisite monthly/annual returns including annual audit at state/UT level w.e.f. 1st December'2017. The payment of GST and filing of returns for the month of November'2017 would be done at state/UT level.

Therefore, from the monthly GST returns of Nov. 2017 onwards, all GST returns will be filed in decentralised mode at each State/UT registration level only. For smooth transition of the GST work from centralized mode to decentralized mode at each State/UT level registration, the following broad guidelines are being issued. However, both the Directorates should issue detailed instructions and guidelines to respective SNOs and field offices for strict compliance.

1. From the month of Nov. 2017 onwards, all State Nodal Officers (SNOs) would adhere to all GST compliances for their respective states/UTs at their level and would not be required to forward the information relating to inward and outward supplies of goods and services to M/s DCG & Co. and Zonal Nodal Officers (ZNOs) as was required in the existing arrangements under the centralised mode.
2. The Heads of Offices (HOOs) who are SNOs would be overall responsible for filing of all GST returns and payment of GST liabilities within stipulated timeline. Wherever HOOs & SNOs are different, HOOs would ensure that the respective SNOs fulfil all GST compliances within stipulated time.
3. There is no change in the role and responsibilities of each DDO except necessary compliances relating to GST TDS (*Note: at present GST TDS is deferred till 31.03.2018 by GSTM*). They will continue to perform the work and send the information to State Nodal Officers as was done in Centralized mode as per instructions issued from time to time. In case of GST TDS, each DDO, before making payment, will ensure by taking a certificate, if necessary that the vendor has not supplied or is not supplying the goods or services for the value of Rs.250,000 or more including the future supply during the same financial year.

Unless deferred by the Government, w.e.f. 01.04.2018, each DDO has to deduct TDS on total taxable value of input supplies of goods and services irrespective of procurement from registered or unregistered person, at the rate of 1% CGST plus 1% SGST/ UTGST in case of intra-State supplies or 2% IGST in case of inter-State supplies, if the total taxable value of supplies from the vendor is expected to be Rs.2,50,000 or more during the relevant financial year.

This amount of GST TDS has to be paid by the concerned DDO against the GST TDS registration number of SNO.

4. It has been decided that to facilitate GST compliance, State Nodal Officers, if required, may take the services of Chartered Accountants firm with the consent/approval of the concerned Directorate. However, the cost implications may be kept in mind and the appointment should be as per rules. In no case, the expenditure per State level registration shall be more than Rs.15,000/- per month or Rs.1,80,000 per annum. This amount will include the expenditure to be incurred on filing of monthly GST returns, Annual GST return(s) and its annual audit by a Chartered Accountant as mandated under GST Act(s). However, for small(er) states, the amount may be close to Rs.5,000/- per month. These shall be taken as an outer ceiling and efforts shall be made to reduce the cost.
5. The duties of State Nodal Officers (SNOs) are appended as follows:
 - (i) Filing of all monthly as well as annual GST returns;
 - (ii) Audit of the accounts as mandated under GST Act(s);
 - (iii) Payment of liability towards GST;
 - (iv) Maintenance of accounts and records related to GST for a period of atleast 6 years as stipulated in GST Acts;
 - (v) Estimate GST liability for the month and raise the LOC demand for the same through EMS software well in advance in order to discharge GST liability within stipulated time;
 - (vi) Engagement of CA firm for GST work and annual audit, if required, after following due procedures. The following scope of work may be defined:
 - (a) Filing of all applicable GST returns, monthly as well as annual, for the concerned State / UT GST registration;
 - (b) Calculation of GST liability for the previous month well in advance, before raising LOC demand;

- (c) Filing of GST TDS returns as mandated under GST Acts (*Note: at present GST TDS is deferred till 31.03.2018 by GSTM*);
 - (d) Consultancy services on GST related matters; and
 - (e) Annual audit of GST accounts and records;
 - (vii) Maintenance of requisite information and records for deduction of GST TDS in respect of all DDOs under his registration;
 - (viii) Filing of GST TDS returns as mandated under GST Acts (*Note: at present GST TDS is deferred till 31.03.2018 by GSTM*);
 - (ix) Submission of monthly summary report in the format prescribed by the Commercial wing of Directorate alongwith monthly GST Returns filed; and
 - (x) Ensure all compliances mandated under GST for that State registration.
6. All Zonal Nodal Officers (ZNOs) will continue to function as earlier for the next six months. They will monitor & ensure the GST compliances by the States Nodal Officers assigned under him. Further extension of period of ZNOs will be at the sole discretion of concerned Directorate.
7. The role and responsibilities of Commercial wings of both the directorates may be as follows:
- (i) Extend all support to State Nodal Officers and other field units for smooth transition of GST work from centralised mode to decentralised mode.
 - (ii) Coordinate, monitor and ensure GST compliances uniformly by all SNOs under their Directorates.
 - (iii) Nominate or change SNOs with the approval of competent authority.
 - (iv) Issue detailed instructions to be followed for GST TDS (including the instructions for taking GST TDS registration number by all SNOs) to all concerned.
 - (v) Issue necessary instructions and guidelines for GST to all concerned.
 - (vi) Furnish MIS reports on monthly basis in the formats prescribed at Annexure-1 and 2 in respect of all SNOs to Tax & Audit Section, Prasar Bharati Secretariat with regard to GST compliances latest by 28th of the following month. The soft copies in Ms-Excel format may be sent on the e-mail id pbtaxation@gmail.com.
 - (vii) Identify the States / UTs for which limit of Rs.5000 per month will apply for the total remuneration to be paid to CA firm for GST work.

- (viii) Prescribe revised timelines, if required, to be followed by all concerned for GST compliances.
8. The role and responsibilities of Finance wings of both the directorates may be as follows:
- (i) To examine & process the LOC demands raised by all SNOs for releasing funds by PB Sectt. to concerned SNOs directly at the earliest so that Prasar Bharati Sectt. may release the funds well in advance to discharge the GST liability in time by the respective SNOs.
 - (ii) Assist units in opening new bank accounts with Internet Banking facility, if required, for making timely payment of GST liability. However, SNOs should be asked to make GST payments through other available modes till their bank accounts are not enabled with internet banking facilities.
 - (iii) Make necessary arrangement for annual audit of each State Registration under their control and review the reports for taking necessary corrective actions, if any.
 - (iv) Develop necessary checks, tools and mechanism for ensuring that there is no leakage of revenue. These checks shall be reviewed periodically.
 - (v) Ensure that adequate budget provisions are there for discharging liability towards GST.

B&A Section of Prasar Bharati Secretariat will process the LOC demand and release the funds directly in the bank accounts of all DDOs attached to State Nodal Officers well in advance after following the due procedures in order to ensure that SNOs can discharge GST liabilities within the stipulated timeline.

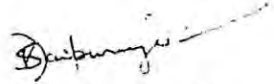
Audit & Tax Section, Prasar Bharati Secretariat may be approached for any clarification on GST matters.

Commercial wings of both the directorates may issue detailed instructions & guidelines to all offices for smooth implementation of GST in de-centralized mode effective from 1st December'2017.

This issues with the approval of the competent authority.

Encls: a.a.

DG: DD
DG: AIR


(S.K. Jaipuriyar)
Addl. Director General (B&A)

Copy for information & necessary action to:

1. ADG (F) Doordarshan, New Delhi.
2. ADG(F) AIR Akashvani Bhavan New Delhi
3. ADG (Com), AIR
4. ADG (Com), Doordarshan
5. ADG (E&A), Prasar Bharati
6. DDG (Com), AIR
7. DDG (DCS), Doordarshan
8. DDG (Technical) for uploading on the website.
9. Pr. Accounts Officer, PB Sectt. New Delhi
10. PAO AIR & Doordarshan, Akashvani Bhavan New Delhi

Copy for information to:

1. PPS to CEO
2. PS to Member (Fin)

PRASAR BHARATI
DIRECTORATE :

Statement of GST Liability Due & Paid After Availment of Input Tax Credit (ITC)

MONTH:

(Rs. In '000)

Sl. No.	Name of State/ UT	GSTIN	No. of DDOs	Total Output	Total Input	GST on Total Output	GST on RCM Goods & Services	ITC Due	ITC Availed	Balance unavailed ITC		GST Liability Paid	Unpaid GST liability	
										Opening Balance	Closing Balance		Opening Balance	Closing Balance
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Total														

Note:

- 1 All dates should be in DD/MM/YYYY formats only.
- 2 The reports shall be sent in hard copy as well as soft copy in Ms-Excel format only.

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II,
SECTION 3, SUB-SECTION (ii)]

**Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes and Customs**

Order No. 02/2018-Central Tax

New Delhi, the 31st December, 2018

S.O.(E).—WHEREAS, sub-section (4) of section 16 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this Order referred to as the said Act) provides that a registered person shall not be entitled to take input tax credit in respect of any invoice or debit note for supply of goods or services or both after the due date of furnishing of the return under section 39 for the month of September following the end of financial year to which such invoices or invoice relating to such debit note pertains or furnishing of the relevant annual return, whichever is earlier;

AND WHEREAS, sub-section (3) of section 37 of the said Act provides that-

Any registered person, who has furnished the details under sub-section (1) for any tax period and which have remained unmatched under section 42 or section 43, shall, upon discovery of any error or omission therein, rectify such error or omission in such manner as may be prescribed, and shall pay tax and interest, if any, in case there is short payment of tax on account of such error or omission, in return to be furnished for such tax period:

Provided that no rectification of error or omission in respect of the details furnished under sub-section (1) shall be allowed after furnishing of the return under section 39 for the month of September following the end of the financial year to which such details pertain, or furnishing of the relevant annual return, whichever is earlier;

AND WHEREAS, the financial year 2017-18 was the first year of the implementation of the Goods and Services Tax in India and the taxpayers were still in the process of familiarising themselves with the new taxation system and due to lack of said familiarity-

- (i) the registered persons eligible to avail input tax credit could not claim the same in terms of provisions of section 16 because of missing invoices or debit notes referred to sub-section (4) within the stipulated time;
- (ii) the registered persons could not rectify the error or omission in terms of provisions of sub-section (3) of section 37 within the stipulated time,

as a result whereof certain difficulties have arisen in giving effects to the provisions of sub-section (4) of section 16 and sub-section (3) of section 37;

NOW, THEREFORE, in exercise of the powers conferred by section 172 of the Central Goods and Services Tax Act, 2017, the Central Government, on recommendations of the Council, hereby makes the following Order, to remove the difficulties, namely:—

1. Short title—This Order may be called the Central Goods and Services Tax (Second Removal of Difficulties) Order, 2018.-

2. In sub-section (4) of section 16 of the said Act, the following proviso shall be inserted, namely: -

“Provided that the registered person shall be entitled to take input tax credit after the due date of furnishing of the return under section 39 for the month of September, 2018 till the due date of furnishing of the return under the said section for the month of March, 2019 in respect of any invoice or invoice relating to such debit note for supply of goods or services or both made during the financial year 2017-18, the details of which have been uploaded by the supplier under sub-section (1) of section 37 till the due date for furnishing the details under sub-section (1) of said section for the month of March, 2019.”.

3. In sub-section (3) of section 37 of the said Act, after the existing proviso, the following proviso shall be inserted, namely: —

“Provided further that the rectification of error or omission in respect of the details furnished under sub-section (1) shall be allowed after furnishing of the return under section 39 for the month of September, 2018 till the due date for furnishing the details under sub-section (1) for the month of March, 2019 or for the quarter January, 2019 to March, 2019.”.

[F. No. 20/06/16/2018-GST]

(Dr. Sreeparvathy S.L.)
Under Secretary to the Government of India.

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II,
SECTION 3, SUB-SECTION (ii)]

**Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes and Customs**

Order No.03/2018-Central Tax

New Delhi, the 31st December, 2018

S.O.(E).—WHEREAS, sub-section (1) of section 44 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this Order referred to as the said Act) provides that every registered person, other than an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, shall furnish an annual return for every financial year electronically in such form and manner as may be prescribed on or before the thirty-first day of December following the end of such financial year;

AND WHEREAS, for the purpose of furnishing of the annual return electronically for every financial year as referred to in sub-section (1) of section 44 of the said Act, through the electronic system to be developed is at the advanced stage, it may likely to take some more time for being made operational as a result whereof, the said annual return for the period from the 1st July, 2017 to the 31st March, 2018 could not be furnished by the registered persons, as referred to in the said sub-section (1) and because of that, certain difficulties have arisen in giving effect to the provisions of the said section.

NOW, THEREFORE, in exercise of the powers conferred by section 172 of the Central Goods and Services Tax Act, 2017, the Central Government, on recommendations of the Council, hereby makes the following Order, to remove the difficulties, namely:—

1. Short title.—This Order may be called the Central Goods and Services Tax (Third Removal of Difficulties) Order, 2018.

2. In section 44 of the Central Goods and Services Tax Act, 2017, in the Explanation, for the figures, letters and word “31st March, 2019”, the figures, letters and word “30th June, 2019” shall be substituted.

[F.No.20/06/16/2018-GST]

(Dr. Sreeparvathy S.L.)
Under Secretary to the Government of India.

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes and Customs

Notification No. 76/2018 – Central Tax

New Delhi, the 31st December, 2018

G.S.R.....(E),– In exercise of the powers conferred by section 128 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), the Central Government, on the recommendations of the Council , and in supersession of the notification of the Government of India in the Ministry of Finance, Department of Revenue No. 28/2017 – Central Tax, dated the 1st September, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 1126 (E), dated the 1st September, 2017, notification of the Government of India in the Ministry of Finance, Department of Revenue No. 50/2017 – Central Tax, dated the 24th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 1326 (E), dated the 24th October, 2017 and notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 64/2017– Central Tax, dated the 15th November, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.1420(E), dated the 15th November, 2017, except as respects things done or omitted to be done before such supersession, hereby waives the amount of late fee payable by any registered person for failure to furnish the return in **FORM GSTR-3B** for the month of July, 2017 onwards by the due date under section 47 of the said Act, which is in excess of an amount of twenty-five rupees for every day during which such failure continues:

Provided that where the total amount of central tax payable in the said return is nil, the amount of late fee payable by such registered person for failure to furnish the said return for the month of July, 2017 onwards by the due date under section 47 of the said Act shall stand waived to the extent which is in excess of an amount of ten rupees for every day during which such failure continues:

Provided further that the amount of late fee payable under section 47 of the said Act shall stand waived for the registered persons who failed to furnish the return in **FORM GSTR-3B** for the months of July, 2017 to September, 2018 by the due date but furnishes the said return between the period from 22nd December, 2018 to 31st March, 2019.

18

[F.No.20/06/16/2018-GST]

(Dr. Sreeparvathy S.L.)
Under Secretary to the Government of India

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes and Customs

Notification No. 75/2018 – Central Tax

New Delhi, the 31st December, 2018

G.S.R.....(E),– In exercise of the powers conferred by section 128 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance, Department of Revenue No. 4/2018– Central Tax, dated the 23rd January, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R.53(E), dated the 23rd January, 2018, namely:–

In the said notification, after the proviso, the following proviso shall be inserted, namely:–

“Provided further that the amount of late fee payable under section 47 of the said Act shall stand waived for the registered persons who failed to furnish the details of outward supplies in **FORM GSTR-1** for the months/quarters from July, 2017 to September, 2018 by the due date but furnishes the said details in **FORM GSTR-1** between the period from 22nd December, 2018 to 31st March, 2019.”.

[F.No.20/06/16/2018-GST]

(Dr. Sreeparvathy S.L.)

Under Secretary to the Government of India

Note:-The principal notification No. 4/2018-Central Tax, dated 23rd January, 2018 was published in the Gazette of India, Extraordinary, *vide* number G.S.R. 53 (E), dated the 23rd January, 2018.

(13)

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II,
SECTION 3, SUB-SECTION (i)]

Government of India
Ministry of Finance
(Department of Revenue)

Notification No. 29/2018- Central Tax (Rate)

New Delhi, the 31st December, 2018

GSR.....(E).- In exercise of the powers conferred by sub-section (3) of section 9 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No.13/2017- Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 692(E), dated the 28th June, 2017, namely:-

In the said notification,-

(i) in the Table,-

(a) against serial number 1, in the entry in column (2), after item (g), the following proviso shall be inserted, namely: -

“Provided that nothing contained in this entry shall apply to services provided by a goods transport agency, by way of transport of goods in a goods carriage by road, to, -

- (a) a Department or Establishment of the Central Government or State Government or Union territory; or
- (b) local authority; or
- (c) Governmental agencies,

which has taken registration under the Central Goods and Services Tax Act, 2017 (12 of 2017) only for the purpose of deducting tax under section 51 and not for making a taxable supply of goods or services.”;

(b) after serial number 11 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)
“12.	Services provided by business facilitator (BF) to a banking company	Business facilitator (BF)	A banking company, located in the taxable territory
13.	Services provided by an agent of business correspondent (BC) to business correspondent (BC).	An agent of business correspondent (BC)	A business correspondent, located in the taxable territory.

14.	<p>Security services (services provided by way of supply of security personnel) provided to a registered person:</p> <p>Provided that nothing contained in this entry shall apply to, -</p> <p>(i)(a) a Department or Establishment of the Central Government or State Government or Union territory; or</p> <p>(b) local authority; or</p> <p>(c) Governmental agencies; which has taken registration under the Central Goods and Services Tax Act, 2017 (12 of 2017) only for the purpose of deducting tax under section 51 of the said Act and not for making a taxable supply of goods or services; or</p> <p>(ii) a registered person paying tax under section 10 of the said Act.</p>	Any person other than a body corporate	A registered person, located in the taxable territory.”;
-----	---	--	--

- (ii) in the Explanation, after clause (g), the following clause shall be inserted, namely:-
“(h) provisions of this notification, in so far as they apply to the Central Government and State Governments, shall also apply to the Parliament and State Legislatures.”.

2. This notification shall come into force on the 1st day of January, 2019.

[F. No. 354/428/2018- TRU]

(Gunjan Kumar Verma)
Under Secretary to the Government of India

Note: -The principal notification No. 13/2017 - Central Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, vide number G.S.R. 692 (E), dated the 28th June, 2017 and was last amended by notification No. 15/2018 - Central Tax (Rate), dated the 26th July, 2018 vide number G.S.R. 679(E), dated the 26th July, 2018.