



## **Rajput Jain & Associates** **Chartered Accountants**

### **NOTIFICATIONS UNDER CGST ACT.**

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## NOTIFICATIONS UNDER CGST ACT.

Serial No	Power u/s	For	By whom
1	1(3)	Commencement date of various provisions of the Act.	GOI
1A	2(29)	Notify competent authority	GOI
2	2(32)	Notify supply of <u>Goods</u> which will be treated as continuous supply.	GOI
3	2(33)	Notify supply of <u>Services</u> which will be treated as continuous supply.	GOI
3A	2(40)	Notify designated authority	GOI
4	3	Appointment of Officers for administration	GOI
5	6	Specify conditions for authorisation of officers of State tax or UT tax as proper officer to act as Central Tax officers in certain circumstances.	GOI-GSTC
6	7(3)	Specify the transactions that are to be treated as— (a) a supply of goods and not as a supply of services; or (b) a supply of services and not as a supply of goods.	GOI-GSTC
6A	9(1)	Notify GST rates.	GOI-GSTC
6B	9(2)	Notify date of levy on petroleum products.	GOI-GSTC
7	9(3)	<u>Specify categories</u> of supplies the tax on which shall be paid on RCM. <i>[Reverse Charge Notification]</i>	GOI-GSTC
7A	7(2)(b)	Notify activities or transactions undertaken by the Central Govt., a State Govt., or any local authority in which they are engaged as public authorities, shall be treated neither as a supply of goods nor a supply of services	GOI-GSTC
8	9(4)	Specify a <u>class of registered persons</u> who shall, in respect of <u>supply of specified categories</u> of goods or services or both received from an unregistered supplier, pay the tax on reverse charge basis.	GOI-GSTC
9	9(5)	Specify categories of services the tax on intra-State supplies of which shall be paid by the electronic commerce operator if such services are supplied through it.	GOI-GSTC
10	1 <sup>st</sup> proviso to Sec. 10(1)	Increase the aggregate turnover limit for opting composition scheme.	GOI-GSTC
10A	10(2)(e)	Notify the goods, manufacturer of which not allowed to opt for composition scheme.	GOI-GSTC
10B	10(2A) (d)	Notify the goods or services, manufacturer/supplier of which not allowed to opt for special composition scheme.	GOI-GSTC
11	11(1)	Exempt goods or services or both of any specified description from the whole or any part of the tax leviable thereon. <i>[Exemption Notification]</i>	GOI-GSTC
12	11(3)	Insert an explanation in notification or order for purpose of clarifying scope or applicability of such exemption notification issued u/s 11(1) or 11(2).	GOI
12A	15(5)	Notify manner of valuation of certain supplies.	GOI-GSTC
12B	2 <sup>nd</sup> proviso to 22(1)	Notify enhancement in threshold of turnover of special category states for registration.	GOI-GSTC
12C	3 <sup>rd</sup> proviso to 22(1)	Notify supply of goods, supplier who is engaged exclusively in the supply of such goods, enhance aggregate turnover from 20 Lacs to up-to 40 Lacs.	GOI-GSTC
12D	24(XII)	Notify such other person or class of persons who required to take compulsory registration.	GOI-GSTC



Serial No	Power u/s	For	By whom
13	23(2)	Category of persons who be exempted from obtaining registration.	GOI-GSTC
14	25(6A)	Manner of Aadhaar authentication for registration.	GOI-GSTC
14A	25(9)((b)	To notify persons who be granted UIN including refund of taxes on the notified supplies.	Commissioner
15	Proviso to 31(1)	Specify the categories of goods or supplies in respect of which a tax invoice shall be issued in prescribed time and manner.	GOI-GSTC
16	Proviso to 31(2)	Specify the categories of services or supplies in respect of which a tax invoice shall be issued in prescribed time and manner. Specify the categories of services in respect of which: - a) any other document issued in relation to the supply shall be deemed to be a tax invoice; or b) tax invoice may not be issued.	GOI-GSTC
16A	35(3)	Notify a class of taxable persons to maintain additional accounts or documents.	Commissioner
17	2 <sup>nd</sup> proviso to section 37(1)	Extend the time limit for furnishing details of <u>outward supplies</u> for such class of taxable persons as may be specified therein.	Commissioner
18	1 <sup>st</sup> proviso to section 38(2)	Extend the time limit for furnishing details of <u>inward supplies</u> for such class of taxable persons as may be specified therein.	Commissioner
18A	1 <sup>st</sup> proviso to 39(1)	Notify certain class of registered persons who shall furnish quarterly return.	GOI-GSTC
19	39(6)	Extend the time limit for furnishing the return & for such class of registered persons as may be specified therein.	Commissioner
20	44	Extend the time limit for furnishing the annual return for such class of registered persons as may be specified therein.	Commissioner-GSTC
20A	50(1)	Notify rate of Interest on delayed payment of tax	GOI-GSTC
20B	50(3)	Notify rate of Interest on excess ITC claim/reduction of liability	GOI-GSTC
21	1 <sup>st</sup> proviso to 52(4)	Extend the time limit for furnishing the Monthly TCS statement for such class of registered persons as may be specified therein.	Commissioner-GSTC
21A	51(1)(d)	Notify persons or category of persons to deduct TDS at 1%	GOI-GSTC
21B	52(1)	Notify persons or category of persons to collect TCS at 1%	GOI-GSTC
22	1 <sup>st</sup> proviso to 52(5)	Extend the time limit for furnishing the Annual TCS statement for such class of registered persons as may be specified therein.	Commissioner-GSTC
23	54(8)(f)	Refundable amount shall, instead of being credited to the Fund, be paid to the applicant, if such amount is relatable to the tax or interest borne by <u>such other class of applicants</u> notified by this notification.	GOI-GSTC
23A	Clause (ii) Of 1 <sup>st</sup> proviso to 54(3)	Notify supplies on which refund of inverted rate not allowed	GOI-GSTC

Serial No	Power u/s	For	By whom
23B	54(6)	Notify category of registered persons to whom proper officer will not allow provisional refund of ninety per cent. of the total amount claimed.	GOI-GSTC
23C	54(12)	Notify rate of interest on withheld refund allowed as a result of the appeal or further proceedings.	GOI-GSTC
24	55	Specify any specialised agency of UNO or MFIO, Consulate or Embassy of foreign countries and any other person or class of persons as may be specified, who be entitled to claim a refund of taxes paid on the notified supplies of goods or services or both received by them.	GOI-GSTC
25	56	Specify rate Interest on delayed refunds	GOI-GSTC
25A	Proviso to 56	Notify rate of interest on refund which arises from an order passed by an adjudicating authority or Appellate Authority or Appellate Tribunal or court which has attained finality and the same is not refunded within sixty days from the date of receipt of application filed consequent to such order.	GOI-GSTC
26	67(8)	Specify the goods or class of goods (having regard to the perishable or hazardous nature of any goods) which shall, as soon as may be after its seizure u/s 67(2), be disposed of by the proper officer.	GOI
27	72(2)	Empower and require any other class of officers to assist the proper officers in the implementation of this Act when called upon to do so by the Commissioner.	GOI
28	109(1)	Constitution of Goods and Services Tax Appellate Tribunal for hearing appeals against the orders passed by the Appellate Authority or the Revisional Authority.	GOI-GSTC
29	109(4)	Constitute such number of Regional Benches as may be required and such Regional Benches shall consist of a Judicial Member, one Technical Member (Centre) and one Technical Member (State).	GOI-GSTC
30	109(6)	Specify for each State or Union territory, a Bench of the Appellate Tribunal (hereafter in this Chapter, referred to as —State Bench) for exercising the powers of the Appellate Tribunal within the concerned State or Union territory.	GOI-GSTC
30A	3 <sup>rd</sup> proviso to 109(6)	On receipt of a request from any State, or on its own motion for a Union territory, notify the Appellate Tribunal in a State to act as the Appellate Tribunal for any other State or Union territory.	GOI-GSTC
30B	110(1)(d)	Notify rank of a Technical Member (State) of Appellate Tribunal	GOI-GSTC
31	128	Specify class of taxpayers and under such mitigating circumstances as may be specified therein, to 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.	GOI-GSTC
31A	Clause (ii) of proviso to 143(1)(b)	Notify goods supply of which by principal from place of business of job worker, is not required to declare job worker's place as his additional place of business	Commissioner



Serial No	Power u/s	For	By whom
31B	146	Notify the Common Goods and Services Tax Electronic Portal.	GOI-GSTC
31C	147	Notify certain supplies of goods as deemed exports	GOI-GSTC
31D	148	Notify certain classes of registered persons & special procedures to be followed them including those with regard to registration, furnishing of return, payment of tax and administration of such persons.	GOI-GSTC
32	151(1)	Direction to collect statistics relating to any matter dealt with by or in connection with this Act.	
33	164	Make <u>rules</u> for carrying out the provisions of this Act.	GOI-GSTC
34	165	Make <u>regulations</u> consistent with this Act and the rules made thereunder to carry out the provisions of this Act.	CBIC
35	167	Specify any power exercisable by any authority or officer under this Act may be exercisable also by another authority or officer as may be specified in such notification.	Commissioner
36	168A	Extend the time limit specified in, or prescribed or notified under, this Act in respect of actions which cannot be completed or complied with due to force majeure.	GOI-GSTC
37	171(2)	Constitution of anti-profiteering authority	GOI-GSTC



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