



Summary of all **GST Notifications**



From July 01, 2017 - Aug 14, 2023

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Central Tax Notifications

Notification Number	Date	Subject	Description
38/2023	04/08/2023	Seeks to make amendments (Second Amendment , 2023) to the CGST Rules, 2017.	<ol style="list-style-type: none"> 1. Physical verification of business premises in certain cases 2. Insertion of Rule 88D – Difference between ITC in 3B & 2B
37/2023	04/08/2023	Seeks to notify special procedure to be followed by the electronic commerce operators in respect of supplies of goods through them by unregistered persons.	the electronic commerce operator shall furnish the details of supplies of goods made through unregistered dealers in the statement in FORM GSTR-8 electronically on the common portal
36/2023	04/08/2023	Seeks to notify special procedure to be followed by the electronic commerce operators in respect of supplies of goods through them by composition taxpayers.	Form GSTR-8 will be applicable on ecommerce operator with effect from 01.10.2023.
35/2023	31/07/2023	Seeks to appoint common adjudicating authority in respect of show cause notices in favour of against M/s BSH Household Appliances Manufacturing Pvt Ltd.	Appointment of officer - Joint or Additional Commissioner of Central Tax, Bengaluru South Central Excise and GST Commissionerate

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34/2023	31/07/2023	Seeks to waive the requirement of mandatory registration under section 24(ix) of CGST Act for person supplying goods through ECOs, subject to certain conditions.	<p>Conditions –</p> <ol style="list-style-type: none"> 1. Shall not make any inter state supply, 2. Shall not make supply of through ECO in more than one state, 3. Such person shall have PAN 4. Such person is granted enrolment number from common portal.
33/2023	31/07/2023	Seeks to notify “Account Aggregator” as the systems with which information may be shared by the common portal under section 158A of the CGST Act, 2017.	Account aggregator means a NBFC which undertakes the business of account aggregator & require to share the information will be effective from 01.10.2023
32/2023	31/07/2023	Seeks to exempt the registered person whose aggregate turnover in the financial year 2022-23 is up to two crore rupees, from filing annual return for the said financial year.	Form GSTR-9 is to be filed for FY 2022-23 if the aggregate Turnover exceeds 2 crores in FY 2022-23.
31/2023	31/07/2023	Seeks to amend Notification No. 27/2022 dated 26.12.2022.	Biometric-based Aadhaar authentication for granting GST registrations, starting with a pilot run in the state of Gujarat will now be started in State of Puducherry also.
30/2023	31/07/2023	Seeks to notify special procedure to be followed by a registered person engaged in manufacturing of certain goods.	<p>Following details to be provided by a manufacturer of certain goods :-</p> <ol style="list-style-type: none"> 1. Detail of packing machine 2. Detail of removal of existing machines 3. Electricity Consumption 4. Production Register

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29/2023	31/07/2023	Seeks to notify special procedure to be followed by a registered person pursuant to the directions of the Hon'ble Supreme Court in the case of Union of India v/s Filco Trade Centre Pvt. Ltd., SLP(C) No.32709-32710/2018.	Special procedure to file an appeal against the order of Sec 73 or 74 with no pre-deposit condition to file appeal under Sec 107(6).
28/2023	31/07/2023	Seeks to notify the provisions of sections 137 to 162 of the Finance Act, 2023 (8 of 2023).	Sec 149 to 154 will be applicable from 01.08.2023. Sec 137 to 148 & 155 to 162 will be applicable from 01.10.2023.
27/2023	31/07/2023	Seeks to notify the provisions of section 123 of the Finance Act, 2021 (13 of 2021).	Failure to file information Return by various agencies of Govt etc, Rs 100 will be levied as penalty will be applicable from 01.10.2023.
26/2023	17/07/2023	Seeks to extend amnesty for GSTR-10 non-filers	Date is extended to 31.08.2023 instead of 31.07.2023.
25/2023	17/07/2023	Seeks to extend amnesty for GSTR-9 non-filers	Date is extended to 31.08.2023 instead of 30.06.2023.
24/2023	17/07/2023	Seeks to extend amnesty scheme for deemed withdrawal of assessment orders issued under Section 62	Date is extended to 31.08.2023 instead of 30.06.2023.
23/2023	17/07/2023	Seeks to extend time limit for application for revocation of cancellation of registration	Date is extended to 31.08.2023 instead of 30.06.2023.
22/2023	17/07/2023	Seeks to extend amnesty for GSTR-4 non-filers	Date is extended to 31.08.2023 instead of 30.06.2023.

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21/2023	17/07/2023	Seeks to extend the due date for furnishing FORM GSTR-7 for April, May and June, 2023 for registered persons whose principal place of business is in the State of Manipur	Date is extended to 31.07.2023 instead of 30.06.2023.
20/2023	17/07/2023	Seeks to extend the due date for furnishing FORM GSTR-3B for quarter ending June, 2023 for registered persons whose principal place of business is in the State of Manipur	Date is extended to 31.07.2023 instead of 30.06.2023.
19/2023	17/07/2023	Seeks to extend the due date for furnishing FORM GSTR-3B for April, May and June, 2023 for registered persons whose principal place of business is in the State of Manipur	Date is extended to 31.07.2023 instead of 30.06.2023.
18/2023	17/07/2023	Seeks to extend the due date for furnishing FORM GSTR-1 for April, May and June, 2023 for registered persons whose principal place of business is in the State of Manipur	Date is extended to 31.07.2023 instead of 30.06.2023.
17/2023	27/06/2023	Extension of due date for filing of return in FORM GSTR-3B for the month of May 2023 for the persons registered in the districts of Kutch, Jamnagar, Morbi, Patan and Banaskantha in the state of Gujarat	Date is extended upto 30th June 2023.

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16/2023	19/06/2023	Seeks to extend the due date for furnishing FORM GSTR-7 for April and May, 2023 for registered persons whose principal place of business is in the State of Manipur.	Date is extended to 30.06.2023 instead of 31.05.2023.
15/2023	19/06/2023	Seeks to extend the due date for furnishing FORM GSTR-3B for April and May, 2023 for registered persons whose principal place of business is in the State of Manipur.	Date is extended to 30.06.2023 instead of 31.05.2023.
14/2023	19/06/2023	Seeks to extend the due date for furnishing FORM GSTR-1 for April and May, 2023 for registered persons whose principal place of business is in the State of Manipur	Date is extended to 30.06.2023 instead of 31.05.2023.
13/2023	24/05/2023	Seeks to extend the due date for filing GSTR-7 for April 2023	The due date to file GSTR-7 for GST filers from Manipur is extended up to 31st May 2023, effective from 10th May.
12/2023	24/05/2023	Seeks to extend the due date for filing GSTR-3B for April 2023	The due date to file GSTR-3B for GST filers from Manipur is extended up to 31st May 2023, effective from 20th May.
11/2023	24/05/2023	Seeks to extend the due date for filing GSTR-1 for April 2023	The due date to file GSTR-1 for GST filers from Manipur is extended up to 31st May 2023, effective from 11th May.

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10/2023	10/05/2023	Seeks to implement e-invoicing for more taxpayers	The e-Invoicing system will get extended to those annual aggregate turnover ranging from Rs.5 crore up to Rs.10 crore starting from 1st August 2023.
09/2023	31/03/2023	Extension of limitation under Section 168A of CGST Act	The extension of limitation period to issue orders under Section 79 is as follows- For FY 2017-18 - up to 31st December 2023 For FY 2018-19 - up to 31st March 2024 For FY 2019-20 - up to 30th June 2024
08/2023	31/03/2023	Amnesty to GSTR-10 non-filers	Relief has been given to many taxpayers who did not file GSTR-10 yet but will file between 1st April 2023 to 30th June 2023. The late fee over Rs.1,000 per return (Rs.500 each under CGST and SGST) is waived.
07/2023	31/03/2023	Rationalisation of late fee for GSTR-9 and Amnesty to GSTR-9 non-filers	(1) GST amnesty scheme for GSTR-9 delayed filing- The authority has waived off late fee in excess of Rs.20,000 (Rs.10,000 each under CGST and SGST) for delayed filing of GSTR-9 for years 2017-18 up to 2021-22 if filed between 1st April 2023 to 30th June 2023. (2) Rationalisation of late fee for delaying the filing of GSTR-9 FY 2022-23 onwards - Registered persons with Turnover up to Rs.5 crore is fixed at Rs. 50 per day (Rs.25 each under CGST and SGST) subject to max cap

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			<p>0.04% of turnover in state/UT (0.02% each under CGST and SGST).</p> <p>Registered persons with turnover more than Rs.5 crore to 20 crore is fixed at Rs 100 per day (Rs.50 each under CGST and SGST) subject to max cap 0.04% of turnover in state/UT (0.02% each under CGST and SGST)</p>
06/2023	31/03/2022	Amnesty scheme for deemed withdrawal of assessment orders issued under Section 62	Best judgement assessment shall be withdrawn where if the non-filer of returns has submitted returns on or before 30th June 2023 with applicable interest and late fee irrespective of appeal against the assessment order issued on or before 28th February 2023.
05/2023	31/03/2023	Seeks to amend Notification No. 27/2022 dated 26th December 2022	The proviso to CGST Rule 8(4A) will apply to only GST registration applicants in Gujarat. The proviso states that people identified based on data analysis and risk parameters must undergo biometric-based Aadhaar authentication with photographs with submission of documents.
04/2023	31/03/2023	Amendment in CGST Rules	CGST Rule 8(4A) is revised to segregate cases of just Aadhaar authentication and cases of biometric-based authentication. The time limit to undergo Aadhaar authentication for GST registration is the date of such authentication or 15 days from the date of application in part B of REG-01, whichever is earlier. People identified based on data analysis

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			and risk parameters must undergo biometric-based Aadhaar authentication with photographs with submission of documents either on the GST portal or at facilitation centres.
03/2023	31/03/2023	Extension of time to apply for revocation of cancellation of GST registration	If GST registration is cancelled on or before 31st December 2022 under clauses (b)/(c) of Section 29(2) of the CGST Act and missed filing revocation by the due date under the law, they can file application for revocation by 30th June 2023.
02/2023	31/03/2023	Amnesty to GSTR-4 non-filers	Relief has been given to many taxpayers who did not file GSTR-4 yet but will file between 1st April 2023 to 30th June 2023 for periods July 2017-March 2019 or FY 2019-20 to 2021-22. The late fee over Rs.500 per return (Rs.250 each under CGST and SGST) is waived (no late fee if the return is nil).
01/2023	04/01/2023	To assign powers of Superintendent of central tax to Additional Assistant Directors in DGCI, DGGST and DG Audit	This notification amends notification of the Government of India, Ministry of Finance (Department of Revenue) No. 14/2017-Central Tax, assigning powers of Superintendent of central tax to the Additional Assistant Directors in DGCI, DGGST and DG Audit.
27/2022	26/12/2022	Notification under sub-rule (4B) of rule 8 of CGST Rules, 2017	As per the notification, sub-rule (4A) of Rule 8 has been modified. providing for biometric-based Aadhaar authentication for granting GST registrations, starting with a

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			pilot run in the state of Gujarat. This will be carried out together with a risk-based physical verification for persons identified on the GST portal, based on data analysis and risk parameters.
26/2022	26/12/2022	Seeks to make fifth amendment (2022) to CGST Rules	This notification amends several sections of the CGST Rules governing registration, Aadhaar authentication, reversal of ITC, mismatches between the GSTR-1 and GSTR-3B, and withdrawal of an appeal, amongst others.
25/2022	13/12/2022	Seeks to extend the due date for furnishing FORM GSTR-1 for November, 2022 for registered persons whose principal place of business is in certain districts of Tamil Nadu	This notifications extends the deadline for filing GSTR-1 by taxpayers filing monthly return in certain districts in Tamil Nadu until 13th December 2022.
24/2022	23/11/2022	Seeks to make fourth amendment (2022) to CGST Rules with effect from 01.12.2022	This notification amends the CGST Rules, 2017, omitting Rule 122, 124, 125, 134, and 137, which relate to the National Anti-profiteering Authority.
23/2022	23/11/2022	Seeks to empower the Competition Commission of India to handle anti-profiteering cases under CGST Act, 2017 with effect from 01.12.2022	According to the notification, the government empowers the Competition Commission of India to examine whether ITC availed by a registered person or the reduction in the tax rate has actually resulted in a commensurate reduction in the price of goods/services supplied by them.

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22/2022	15/11/2022	Amendments to CGST Rules (Third Amendment of 2022)	The period in instructions to prepare Form GSTR-9 (annual returns) for FY 2021-22 has been modified to 'April 2022 to October 2022, filed up to 30th November 2022' from the earlier lines of 'April 2022 to September 2022'
21/2022	21/10/2022	Extension of the due date for filing the monthly GSTR-3B for September 2022	The due date of filing the monthly GSTR-3B for September 2022 has been extended up to 21st October 2022.
20/2022	28/09/2022	Seeks to rescind Notification No. 20/2018-CT dated 28th March, 2018.	The notification 20/2018 is suspended that provides list of persons eligible to claim refund as a UN agency.
19/2022	28/09/2022	Amendments made to to the CGST Rules, 2017.	The following are key changes made in the CGST Rules- - Conditions for GST Registration Cancellation is modified when GST returns are not filed. - Removal of references to GSTR-2 in the CGST Rule 36, 38, 42, and 43.
18/2022	28/09/2022	1st Oct 2022 is the date when provisions of sections 100 to 114, except clause (c) of section 110 and section 111 of Finance Act, 2022 shall come into force.	The following are the Sections amended in Finance Act 2022- - The entire Section 38 of the CGST Act 2017 has been substituted. The earlier provides for matching of ITC through two-way communication and furnishing of GSTR-2. The following is the summary of the new Section 38: - Details of GSTR-1 filed / IFF furnished by the supplier would be available to the recipient in such form (GSTR-2B) and manner, and

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			<p>subject to conditions and restrictions as prescribed.</p> <ul style="list-style-type: none"> - GSTR-2B will consist of two parts – ITC available and ITC not available to the recipient. - The following may be the reasons for classifying the ITC as 'Not available' as per GSTR-2B in the hands of the recipient: <ul style="list-style-type: none"> a. Inward supply is received from a supplier having new registration (upto the prescribed time period) b. Supplier has defaulted in payment of tax and the default has continued for the prescribed time period c. Tax paid in GSTR-3B Is lower than the output tax shown in GSTR-1 by the prescribed limit d. Inward supply is received from a supplier who has taken more ITC in GSTR-2B than in GSTR-3B by the prescribed limit e. Supplier has paid higher proportion of taxes from his electronic credit ledger than what is allowed as per law f. Other Notified persons <ul style="list-style-type: none"> - Extension of due date of availment of ITC to 30th November
17/2022	01/08/2022	Seeks to implement e-invoicing for more taxpayers	The e-Invoicing system will get extended to those annual aggregate turnover ranging from Rs.10 crore up to Rs.20 crore starting from 1st October 2022.
16/2022	13/07/2022	Amendment to notification No. 14/2019- Central Tax giving conditions for availing the composition scheme	The last notification No. 04/2022 – Central Tax, dated the 31st March, 2022 putting conditions for adding exceptions for availing composition scheme to suppliers of Brick Kilns where the description for fly ash

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			bricks of 90% or more ash content. That condition of 90% or more fly ash is now removed w.e.f 18th July 2022.
15/2022	13/07/2022	Amendment to notification No. 10/2019- Central Tax dated 7th March 2019 on change in GST registration limit to Rs.40 lakh turnover for supply of goods	The last notification No. 03/2022 – Central Tax, dated the 31st March, 2022 for compulsory GST registration even under Rs.40 lakh turnover limit for supply of goods, being suppliers of Brick Kilns where the description of fly ash bricks had a condition of 90% or more ash content. The condition of 90% or more is now removed w.e.f 18th July 2022.
14/2022	05/07/2022	Notification to make amendments (First Amendment, 2022) to the CGST Rules, 2017.	The following are the amendments made to the CGST Rules- 1. Changes are made to GSTR-3B format. Table 3.1.1 is added for reporting e-commerce sales. 2. PMT-09 is modified to accommodate transfer of CGST cash balance from one GSTIN to another as distinct person. 4. Rule 21A: Proviso added- Suspension of GSTIN for non-filing of returns (by composition and regular taxpayers) can be cancelled or revoked once the taxpayer files all the pending returns. 4. Rule 46: clause (s) added- Suppose taxpayers' total turnover exceeds the limit of Rs.20 crore in any year from FY 2017-18, notified for issuing e-invoices but also issues regular invoices for some non-e-invoicing cases. They must declare that although they are subject to e-invoicing, they need not raise e-invoices for such cases.

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			<p>5. Rule 86: sub-rule (4B) added- Re-credit back into the electronic credit ledger for any erroneous refund of accumulated ITC will be done using form PMT-03A.</p> <p>6. Rule 87: sub-rules (3) and (5) modified- Immediate Payment Services (IMPS) and Unified Payment Interface (UPI) are the newly added options for depositing GST.</p> <p>7. Removal of 95A rule on GST refund for tax-free sales by the retailers in the International Airport to outgoing international tourists.</p> <p>8. Modifications were carried out in GSTR-9 and GSTR-9C formats to cover FY 2021-22 in the instructions.</p> <p>9. Suitable modifications were made to the formats of PMT-09, RFD-01, PMT-07, PMT-06, and insertion of a new format for form PMT-03A (Order of re-credit of the amount to electronic credit ledger) for the above rules.</p>
13/2022	05/07/2022	Seeks to extend dates of specified compliances in exercise of powers under Section 168A of CGST Act	<p>The tax officers get extension up to 30th September 2023 to issue demand orders to taxpayers (non-fraud cases) for unpaid or underpaid taxes, interest, fees, and penalties. Moreover, the pandemic period between 1st March 2020 and 28th February 2022 must be excluded to arrive at the limitation period for issuing a demand order under this provision.</p> <p>These are outlined in the Central Tax Notification number 13/2022 to apply from 1st March 2020. The same notification excludes the</p>

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			above pandemic period to arrive at the limitation period for filing GST refund applications under Sections 54 or 55 of the CGST Act.
12/2022	05/07/2022	Seeks to extend the waiver of late fee for delay in filing GSTR-4 for FY 2021-22	The filing of GSTR-4 for FY 2021-22 has found another extension by a late fee waiver for filing on or before 28th July 2022.
11/2022	05/07/2022	Extension in the due date of furnishing CMP-08 for the quarter ending June, 2022.	The due date to submit form CMP-08 by composition taxpayers for April-June 2022 is now extended up to 31st July 2022 from 18th July 2022.
10/2022	05/07/2022	Notification to exempt taxpayers from the requirement of furnishing annual return for FY 2021-22	The taxpayers with a yearly turnover of more than Rs.2 crore during the financial year 2021-22 need to compulsorily file GSTR-9 or annual returns.
9/2022	05/07/2022	Notification to implement the provisions of clause (c) of section 110 and section 111 of the Finance Act, 2022	The following two provisions were notified- 1. Section 110 of the Finance Act 2022 amended Section 49 of the CGST Act. It now allows one GSTIN to transfer the Central Goods and Services Tax (CGST) available in its electronic cash ledger to another GSTIN's electronic cash ledger as CGST or IGST. 2. Section 111 of the Finance Act 2022 made a retrospective amendment to Section 50 of the CGST Act. Interest will be charged at 24% per annum on any excess Input Tax Credit (ITC) either wrongly claimed in returns or

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			utilised from the ledger from 1st July 2017.
8/2022	07/06/2022	Notification to provide interest waiver for listed electronic commerce operators for specified tax periods	Particular e-commerce operators listed in the notification who are filing GSTR-8, but failed to file it due to technical glitches, but deposited TCS between December 2020 and January 2021 get a relief from interest payment till date of actual filing.
7/2022	26/05/2022	Late fee waived off for delay in filing GSTR-4 for FY 2021-22	Late fee waived off for GSTR-4 filing for FY 2021-22 from 1st May 2022 till 30th June 2022.
6/2022	17/05/2022	CGST Notification to extend the due date of filing PMT-06 for April 2022 for QRMP taxpayers	The due date of PMT-06 of monthly April 2022 was extended to 27th May 2022
5/2022	17/05/2022	CGST Notification to extend the due date of filing GSTR-3B for April 2022	The due date of GSTR-3B of monthly April 2022 was extended to 24th May 2022
4/2022	31/03/2022	CGST Notification no. 14/2019 for including Brick Kilns as exception to regular composition scheme so that they can avail the special composition scheme, as recommended by 45th GST Council meet	Bricks and other similar items are added to the list of items that when manufactured or supplied by persons, they cannot avail the regular composition scheme and may avail special composition scheme with 6% GST without ITC.
3/2022	31/03/2022	CGST Notification no. 10/2019 for including Brick Kilns as exception, as recommended by 45th GST Council meet	Bricks and other similar items are added to the list of items that when manufactured or supplied by persons, they cannot avail the basic threshold limit of Rs.40 lakh

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2/2022	11/03/2022	Appointment of Common Adjudicating authority to adjudicate the show cause notices issued by DGGI	Powers are given to Principal Commissioner Ahmedabad South, Bhopal, Chandigarh, Delhi North, Guwahati, Kolkata North, and Lucknow, Commissioner Chennai South, Rangareddy, and Thane to make decisions or issue orders against the GST notices by the DGCGST Intelligence under various provisions of the GST Act.
1/2022	24/02/2022	Seeks to implement e-invoicing for more taxpayers from 1st April 2022.	The e-Invoicing system will get extended to those annual aggregate turnover ranging from Rs.20 crore up to Rs.50 crore starting from 1st April 2022.
40/2021	29/12/2021	Seeks to amend CGST Rules through the tenth amendment in 2021	Following are the amendments carried out to the CGST Rules- 1) The CGST Rule 36(4) is revised to remove the 5% additional ITC over and above the ITC appearing in GSTR-2B. From 1st January 2022, businesses can claim ITC only if it is declared by vendor in their GSTR-1/IFF and appearing in their GSTR-2B. 2) The due date to furnish GSTR-9 and self-certified GSTR-9C for FY 2020-21 is extended up to 28th February 2022. 3) Further amendments are made to time limit to issue penalty demand order for seizure and detention, formats of DRC forms and APL-01, including the addition of Form DRC-22A.
39/2021	21/12/2021	Seeks to notify date of implementing provisions of sections 108, 109 and 113	Following provisions of the Finance Act, 2021 amending the CGST Act, 2017 are notified from 1st January 2022:

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		to 122 of the Finance Act, 2021.	<p>1) Section 7 defining scope of supply, new clause (aa) is added while the same given in para 7 was removed from Schedule II.</p> <p>2) New clause (aa) is added to Section 16(2) stating that ITC can be claimed only if it appears in GSTR-2B.</p> <p>3) Section 74 is amended</p> <p>4) A new explanation inserted to redefine self assessed tax in Section 75(12) to include taxes reported in GSTR-1 but not included in GSTR-3B</p> <p>5) Section 83 (1) is amended</p> <p>6) A proviso is added to Section 107(6)</p> <p>7) Changes are carried out to Sections 129 and 130</p> <p>8) Changes are also made in Sections 151, 152 and 168 of the CGST Act.</p>
38/2021	21/12/2021	Seeks to bring sub-rules (2), (3), clause (i) of sub-rule (6) and (7) of rule 2 of the CGST (Eighth Amendment) Rules, 2021 into force	From 1st January 2022, the Aadhaar authentication will be made mandatory while applying for revocation of cancellation of GST registration as well as refund of taxes paid for exports.
37/2021	01/12/2021	Seeks to amend the CGST Rules for the Ninth Amendment	<p>The following are the amendments made to the CGST Rules-</p> <p>1) The tenure of the authority for anti-profiteering has been increased from four years to five years from 30th November 2021.</p> <p>2) Form DRC-03 can be used to intimate tax ascertained in DRC-01A. Accordingly, format and few other provisions have undergone changes.</p>

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36/2021	24/09/2021	Seeks to amend Notification No. 03/2021 dated 23rd February 2021	In the original notification, the words 'sub-section (6A) or' has been inserted.
35/2021	24/09/2021	Seeks to amend CGST Rules via Eighth Amendment, 2021	Several rules were amended as follows: 1) Rule 10A is amended. Aadhaar of proprietor must be linked to the PAN while applying for GST registration. 2) Rule 10B is amended where Aadhaar authentication for certain persons is mandatory for refund application and revocation of cancelled GST registration application 3) Rule 45 has been amended. 4) Rule 59 is also amended. 5) Rule 89 pertaining to refund in case of tax paid under wrong head is amended. 6) Rules 96 and 96A are also amended. 7) A new rule 96C for bank account relating to credit of refund is inserted.
34/2021	29/08/2021	Seeks to extend timelines for filing of application for revocation of cancellation of registration to 30th September 2021.	Taxpayers can get extended time up to 30th September 2021 to revoke cancelled GST registration if the last date for the same falls between 1st March 2020 and 31st August 2021. It applies if the GST registration is cancelled under Section 29(2) clause (b) or (c) of the CGST Act.
33/2021	29/08/2021	Seeks to extend GSTR-3B late fee Amnesty Scheme from 31st August 2021 up to 30th November 2021.	Time limit to avail GST Amnesty Scheme extended up to 30th November 2021. It continues to apply for GSTR-3B from July 2017 up to April 2021.

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32/2021	29/08/2021	Seeks to amend CGST Rules vide CGST (Seventh Amendment, 2021) Rules	Following changes were made to the CGST Rules: 1) Company taxpayers can continue filing GSTR-1 and GSTR-3B using EVC or DSC up to 31st October 2021. 2) From 1st May 2021 to 18th August 2021, the taxpayers will not face blocking of e-way bills for non-filing of GSTR-1 or GSTR-3B (two months or more for monthly filer and one quarter or more for QRMP taxpayers) for March 2021 to May 2021.
31/2021	30/07/2021	Seeks to exempt certain taxpayers from the requirement of filing Form GSTR-9 (GST annual return) for FY 2020-21	Exemption granted to the registered person whose aggregate turnover in the financial year 2020-21 is up to Rs.2 crore, from filing annual return in Form GSTR-9 for the said financial year.
30/2021	30/07/2021	Seeks to amend Rule 80 of the CGST Rules, 2017 and notify Form GSTR 9 and 9C for FY 2020-21.	Rule 80 provides for exemption from filing self certified GSTR-9C to taxpayers having aggregate turnover up to Rs.5 crore. Further, changes are notified to the format of Form GSTR-9C from FY 2020-21 onwards.
29/2021	30/07/2021	Seeks to notify section 110 and 111 of the Finance Act, 2021 with effect from 1st August 2021.	With this, Sections 35(5) is omitted and 44 stands amended, such that the reconciliation statement can be submitted on a self-certification basis instead of being furnished after audit and certification by CA/CMA.
28/2021	30/06/2021	Seeks to waive penalty payable for non-compliance of provisions of Notification	Any late fee, otherwise chargeable for non-compliance of the dynamic QR code requirement from 1st

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		No. 14/2020 dated 21st March 2020	December 2020 up to 30th September 2021, stands waived.
27/2021	01/06/2021	Seeks to amend CGST Rules vide CGST (Fifth Amendment, 2021) Rules	Following have been notified: (1) CGST Rule 36(4) to cumulatively apply for April, May and June 2021 while filing GSTR-3B of June 2021. (2) The time limit to furnish B2B supplies on the IFF (optional facility for the taxpayers opting into the QRMP scheme), for May 2021 has been extended from 13th June to 28th June 2021.
26/2021	01/06/2021	Seeks to extend the due date for furnishing of ITC-04 for quarter ended March 2021	The due date to file ITC-04 for Jan-March'21 has been extended up to 30th June 2021
25/2021	01/06/2021	Seeks to extend the due date for filing GSTR-4	The due date to file Annual return by composition taxpayers in GSTR-4 for FY 2020-21 has been extended up to 31st July 2021
24/2021	01/06/2021	Seeks to amend CGST notification no. 14/2021 to extend due date of compliances that fall between 15th April 2021 to 29th June 2021	Where the time limit for completing any GST compliance, except a few notified, falls between 15th April 2021 and 29th June 2021 has been extended up to 30th June 2021
23/2021	01/06/2021	Seeks to amend CGST Notification no. 13/2020 for fresh exclusions from the need to issue e-invoices.	The e-invoicing system shall not apply to a government department and local authority.
22/2021	01/06/2021	Seeks to rationalize late fee for delay in filing of return in GSTR-7	The late fee chargeable for GSTR-7 i.e TDS filing under GST shall be of maximum Rs. 2,000 while late

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			fee per day charged is reduced from Rs.200 to Rs.50 per day of delay per return.
21/2021	01/06/2021	Seeks to rationalize late fee for delay in filing of return in GSTR-4.	The maximum late fee for GSTR-4 that can be charged will be restricted to Rs.500 per return for nil filing and Rs. 2,000 for other than nil filing.
20/2021	01/06/2021	Seeks to rationalize late fee for delay in furnishing of the statement of outward supplies in GSTR-1	The details of late fee relief for GSTR-1 are provided here.
19/2021	01/06/2021	Seeks to rationalize late fee for delay in filing of return in GSTR-3B, to provide conditional waiver of late fee for delay in filing GSTR-3B from July 2017 to April 2021 and to provide waiver of late fees for late filing of return in GSTR-3B for specified taxpayers and specified tax periods.	The details of late fee relief for GSTR-3B are provided here.
18/2021	01/06/2021	Seeks to give relief by lower interest rate for a specified time for March 2021 to May 2021	Interest relief has been provided to the taxpayers who could not file GST returns by the due dates for March, April and May 2021. Check out the relaxation here. The same has been notified by CBIC on 1st June 2021.
17/2021	01/06/2021	Seeks to extend the due date for GSTR-1 for May 2021 by 15 days.	The due date to file GSTR-1 for May 2021 has been extended from 11th June 2021 up to 26th June 2021.

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16/2021	01/06/2021	Seeks to appoint 01.06.2021 as the day from which the provisions of section 112 of Finance Act, 2021, relating to amendment of section 50 of the CGST Act, 2017 shall come into force	Amendment to Section 50 through the Finance Act 2021 has been notified to come into effect from 1st July 2017. Interest shall be computed on the net tax liability to be debited from electronic cash ledger after ITC is utilised.
15/2021	18/05/2021	Seeks to make fourth amendment (2021) to CGST Rules, 2017.	The following are notified as amendments to CGST Rules: (1) Power given to Additional Commissioner or JC for prescribing extended period for taxpayers to apply for revocation of cancelled GST registration. (2) Third proviso is added to Rule 90 to clarify that period between date of applying RFD-01 and date of communicating deficiencies in RFD-03 is excluded from two years time limit to claim GST refund. (3) The refund applicant my before issue of sanction order, can withdraw the application in RFD-01W. (4) New form RFD-07 is introduced to release the withheld refund amount.
14/2021	01/05/2021	Seeks to extend specified compliances falling between 15.04.2021 to 30.05.2021 till 31.05.2021 in exercise of powers under section 168A of CGST Act.	This notification seeks to extend the deadline to 31st May 2021 for certain compliances under GST which fall between the period of 15th April 2021 and 31st May 2021, which include the due dates of returns GSTR-5, 5A, 6, 7 and 8 and ITC-03.
13/2021	01/05/2021	Seeks to make third amendment (2021) to CGST Rules.	This notification provides for the cumulative adjustment of ITC for the tax periods of April and May

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			<p>2021 at the time of filing the GSTR-3B return for the month of May 2021.</p> <p>This notification also extends the due date for furnishing details using the Invoice Furnishing Facility (IFF) for the month of April 2021 until 28th May 2021.</p>
12/2021	01/05/2021	Seeks to extend the due date of furnishing FORM GSTR-1 for April, 2021.	This notification seeks to extend the due date for furnishing Form GSTR-1 for the period April 2021 until 26th May 2021.
11/2021	01/05/2021	Seeks to extend the due date for furnishing of FORM ITC-04 for the period Jan-March, 2021 till 31st May, 2021.	This notification seeks to extend the due date for furnishing a declaration in Form ITC-04 (for goods sent to/received from a job worker) for the quarter Jan-Mar 2021 until 31st May 2021.
10/2021	01/05/2021	Seeks to extend the due date for filing FORM GSTR-4 for financial year 2020-21 to 31.05.2021.	This notification seeks to extend the due date for filing Form GSTR-4 for the FY 2020-21 until 31st May 2021.
9/2021	01/05/2021	Seeks to amend notification no. 76/2018-Central Tax in order to provide waiver of late fees for specified taxpayers and specified tax periods.	This notification seeks to waive the late fee on delayed filing of GSTR-3B and CMP-08 returns for the months of March and April 2021 or the quarter ending March 2021, as applicable.
8/2021	01/05/2021	Seeks to provide relief by lowering of interest rate for the month of March and April, 2021.	This notification seeks to reduce/waive interest on delayed filing of GSTR-3B and CMP-08 returns for the months of March and April 2021 or the quarter ending March 2021, as applicable.

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7/2021	27/04/2021	Seeks to make second amendment (2021) to CGST Rules.	This notification allows registered persons under the Companies Act, 2013, to verify GSTR-3B and GSTR-1 returns using EVC mode between 27th April 2021 and 31st May 2021.
6/2021	30/03/2021	Seeks to waive penalty payable for non-compliance of provisions of Notification No. 14/2020 dated 21st March 2020	This notification seeks to waive the penalty payable by a registered person under section 125 of the CGST Act for non-compliance of the provisions of notification No.14/2020 – Central Tax (i.e. Generating a dynamic QR code for B2C invoices by eligible enterprises), between 1st December 2020 and 30th June 2021, provided the said person complies with the provisions of the said notification from 1st July 2021.
5/2021	08/03/2021	Seeks to implement e-invoicing for the taxpayers having aggregate turnover exceeding Rs.50 crore	The e-Invoicing system will apply from 1st April 2021 for the taxpayers with annual aggregate turnover of more than Rs.50 crore in any preceding financial year (starting from FY 2017-18). It means that the businesses with the turnover ranging between Rs.50 crore to Rs.100 crore must begin reporting their invoices on the invoice registration portal from 1st April 2021.
4/2021	28/02/2021	Seeks to extend the deadline for filing of the annual return specified under section 44 of the CGST Act, 2017 for the FY 2019-20	The due date to file GSTR-9 and GSTR-9C for FY 2019-20 has been further extended from 28th February 2021 to 31st March 2021.

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3/2021	23/02/2021	Seeks to notify the persons to whom provisions of sub-section (6B) or sub-section (6C) of section 25 of CGST Act will not be applicable	<p>Regarding furnishing of Aadhaar details of authorised person for a taxpayer, following are exempted:</p> <ul style="list-style-type: none"> Individual not being a citizen of India Government department Local authority Statutory body Public sector undertaking A person applying for unique identity number
2/2021	12/01/2021	Seeks to amend the CGST Rules, 2017 to CGST Amendment Rules, 2021	<p>Regarding the jurisdiction of tax officers and their powers: Table I</p> <p>(1) The jurisdiction of the Principal Chief Commissioner, Delhi vested over 'Commissioner (Appeals II) Delhi and Additional Commissioner or Joint Commissioner (Appeals II) Delhi' is now substituted by 'Commissioner (Appeals I) Delhi and Additional Commissioner (Appeals II) Delhi'.</p> <p>(2) The jurisdiction of the Principal Chief Commissioner, Mumbai vested over 'Commissioner (Appeals I) Mumbai and Additional Commissioner or Joint Commissioner (Appeals I) Mumbai' now stands substituted to 'Commissioner (Appeals II) Mumbai and Additional Commissioner (Appeals I) Mumbai'.</p> <p>Table III</p> <p>(1) The Commissioner of Central Tax (Appeals I) Delhi, will have jurisdiction as Principal Commissioner over Delhi I (Delhi North, Delhi East) and Delhi II (Delhi South, Delhi West).</p> <p>(2) The Commissioner (Appeals II)</p>

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			Mumbai, will have jurisdiction as Principal Commissioner over Mumbai I (Mumbai South) and Mumbai II (Mumbai East, Mumbai Central).
1/2021	01/01/2021	Seeks to amend the CGST Rules, 2017 to CGST Amendment Rules, 2021	A new sub-rule 6 is added to rule 59 of the CGST Rules, 2017, restricting or blocking the filing of GSTR-1 as follows: For monthly filing of GSTR-1, where GSTR-3B filing for the preceding two months is pending, then GSTR-1 for the current month is not allowed. For quarterly filing of GSTR-1, where GSTR-3B filing for the preceding tax period is pending, then neither the Invoice furnishing facility (IFF) nor the GSTR-1 for the current quarter is allowed. Where more than 99% of tax liability is discharged through electronic credit ledger under Rule 86B, then taxpayer cannot use the IFF or file GSTR-1 if the preceding tax period's GSTR-3B is not filed.
94/2020	22/12/2020	Seeks to make the Fourteenth amendment (2020) to the CGST Rules, 2017.	GST registration can be cancelled or suspended under CGST Rule 21A at the discretion of the tax officer in certain cases Changes in Rule 36(4) from 1st January 2021- recipients can claim provisional input tax credit in GSTR-3B to the extent of 5% instead of earlier 10% of the total ITC available in GSTR-2B for the month. Rule 86B– Certain taxpayers cannot make payment from their electronic credit ledger in excess of 99% of the total tax liability for the tax period.

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			<p>Changes notified in e-way bills Rules regarding validity and blocking due to non-filing of GSTR-3B.</p> <p>Blocking of GSTR-1 If GSTR-3B for two preceding months or preceding tax period are not filed, the taxpayer cannot file GSTR-1 of the current month/quarter respectively.</p>
93/2020	22/12/2020	Relaxation given to the UT of Ladakh for filing GSTR-4 by composition taxpayers for financial year 2019-20	Late fee has been waived for the composition taxpayers having principle place of business in UT of Ladakh for filing annual return in form GSTR-4.
92/2020	22/12/2020	Several sections of Finance Act, 2020 has been notified to come into force	Sections 119, 120, 121, 122, 123, 124, 126, 127, and 131 of Finance Act, 2020 shall come into force.
91/2020	14/12/2020	Due date to comply with Anti-profiteering provisions is extended	The time limit to take actions or comply with the anti-profiteering provision under section 171 is extended upto 31st March 2021.
90/2020	01/12/2020	Seeks to make amendment to Notification no. 12/2017- Central Tax dated 28.06.2017.	This notification seeks to amend Notification No.12/2017 – Central Tax, dated 28th June 2017, prescribing the rules for mentioning the HSN codes on a tax invoice, for a certain class of supplies as listed in the notification.
89/2020	29/11/2020	Seeks to waive penalty payable for noncompliance of the provisions of notification No.14/2020 – Central Tax, dated the 21st March, 2020.	This notification seeks to waive the penalty payable by a registered person under section 125 of the CGST Act for non-compliance of the provisions of notification No.14/2020 – Central Tax (i.e. Generating a dynamic QR code for B2C invoices by eligible

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			enterprises), between 1st December 2020 and 31st March 2021, provided the said person complies with the provisions of the said notification from 1st April 2021.
88/2020	10/11/2020	Seeks to implement e-invoicing for the taxpayers having aggregate turnover exceeding Rs. 100 Cr from 01st January 2021.	This notification prescribes the eligibility of e-invoicing, seeking to implement e-invoicing for taxpayers having an aggregate turnover exceeding Rs.100 crore, from 1st January 2021.
87/2020	10/11/2020	Seeks to extend the due date for furnishing of FORM ITC-04 for the period July-September 2020 till 30th November, 2020.	This notification extends the time limit for furnishing Form GST ITC-04, in respect of goods dispatched to a job worker or received from a job worker, during the period from July to September 2020, until 30th November 2020.
86/2020	10/11/2020	Seeks to rescind Notification 76/2020-Central tax dated 15.08.2020.	This notification seeks to rescind notification 76/2020 – Central Tax, which was issued with regard to furnishing of Form GSTR-3B
85/2020	10/11/2020	Seeks to notify special procedure for making payment of 35% as tax liability in first two month.	This notification prescribes the manner of making payment for the first two months of the quarter for quarterly filers furnishing returns under section 39(1) of the CGST Act, i.e. GSTR-3B return.
84/2020	10/11/2020	Seeks to notify class of persons under proviso to section 39(1).	This notification prescribes the class of registered taxpayers with regard to furnishing the return under section 39(1) i.e. GSTR-3B.

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83/2020	10/11/2020	Seeks to extend the due date for FORM GSTR-1.	This notification prescribes the due dates for furnishing Form GSTR-1 for the specified periods for monthly/quarterly filers.
82/2020	10/11/2020	Seeks to make the Thirteenth amendment (2020) to the CGST Rules.2017.	This notification seeks to make amendments in the CGST Rules, 2017, such as: 1. A new Invoice Furnishing Facility (IFF) has been introduced for quarterly return filers to furnish their documents for each of the first two month of the quarter, between the 1st and 13th of the succeeding month. 2. Provisions and Format of the new auto-drafted ITC statement FORM GSTR-2B have been specified. 3. Due dates for furnishing Form GSTR-3B for the months/quarters of Oct'20 to Mar'21 for taxpayers with turnover up to Rs.5 crore have been notified. 4. Provisions for the payment of taxes for quarterly GSTR-3B return filers have been prescribed.
81/2020	10/11/2020	Seeks to notify amendment carried out in sub-section (1), (2) and (7) of section 39 vide Finance (No.2) Act, 2019.	This notification prescribes the date on which the provisions of sub-sections (1), (2) and (7) of section 139 of the Central Goods and Services Tax Act, 2017, as amended by the Finance (No.2) Act, 2019, shall come into force. Section 139 contains the provisions for furnishing of returns.
80/2020	28/10/2020	Seeks to amend notification no. 41/2020-Central Tax dt. 05.05.2020 to extend due	This notification seeks to extend the due date for furnishing of FORM GSTR 9/9C for FY 2018-19 until 31st December 2020.

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		date of return under Section 44 till 31.12.2020.	
79/2020	15/10/2020	Seeks to make the Twelfth amendment (2020) to the CGST Rules.2017.	The notification seeks to make the Twelfth amendment (2020) to the CGST Rules, with regard to the provisions of HSN code, furnishing of returns by SMS, format of Form GSTR-2A and other important provisions.
78/2020	15/10/2020	Seeks to notify the number of HSN digits required on tax invoices.	This notification prescribes that the number of HSN codes required to be reported on a tax invoice is 4 digits for taxpayers with turnover up to Rs.5 crore in the preceding FY, and 6 digits for taxpayers with turnover exceeding Rs.5 crore in the preceding FY.
77/2020	15/10/2020	Seeks to make filing of annual return under section 44 (1) of CGST Act for F.Y. 2019-20 optional for small taxpayers whose aggregate turnover is less than Rs 2 crores and who have not filed the said return before the due date.	The notification prescribes that the filing of the GSTR-9 annual return will be made optional for small taxpayers (i.e. taxpayers with turnover up to Rs.2 crore) for FY 2019-20.
76/2020	15/10/2020	Seeks to prescribe return in FORM GSTR-3B of CGST Rules, 2017 along with due dates of furnishing the said form for October, 2020 to March, 2021.	This notification prescribes the due dates for the filing of GSTR-3B return. GSTR-3B for the months October 2020 to March 2021 is due on the 20th of the month succeeding the return period. However, if a business' turnover is up to Rs.5 crore in the previous financial year, the date of filing GSTR-3B will be the 22nd or 24th of the month succeeding the return

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			period, depending on which State the business is registered in.
75/2020	15/10/2020	Seeks to prescribe the due date for furnishing FORM GSTR-1 by such class of registered persons having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or the current financial year, for each of the months from October, 2020 to March, 2021.	This notification prescribes the due dates for the monthly filing of GSTR-1. GSTR-1 for the months October 2020 to March 2021 is due on the 11th of the month succeeding the return period.
74/2020	15/10/2020	Seeks to prescribe the due date for furnishing FORM GSTR-1 for the quarters October, 2020 to December, 2020 and January, 2021 to March, 2021 for registered persons having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year.	This notification prescribes the due dates for the quarterly filing of GSTR-1. GSTR-1 for the quarter October to December 2020 is due on 13th January 2021, and GSTR-1 for January to March 2021 is due on 13th April 2021.
73/2020	01/10/2020	Seeks to notify a special procedure for taxpayers for issuance of e-Invoices in the period 01.10.2020 – 31.10.2020.	This notification prescribes that persons who are required to generate e-invoices, shall, during the period from 1st October 2020 to 31st October 2020, follow the requisite procedures to obtain an Invoice Reference Number (IRN) for such invoices, by uploading the specified particulars in FORM GST INV-01 on the Common Portal, within thirty days from the date of such invoices, failing which, the same shall not be treated as an invoice.

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72/2020	30/09/2020	Seeks to make the Eleventh amendment (2020) to the CGST Rules.	The notification seeks to make the Eleventh amendment (2020) to the CGST Rules, with regard to certain e-invoicing provisions.
71/2020	30/09/2020	Seeks to amend notification 14/2020- Central Tax to extend the date of implementation of the Dynamic QR Code for B2C invoices till 01.12.2020.	Amends notification no.14/2020 – Central Tax, 1. Substituting the words and figures “any preceding financial year from 2017-18 onwards” in place of “a financial year”, w.r.t. the eligibility of businesses for generating a dynamic QR Code in B2C invoices. 2. Extends the date of implementation of the dynamic QR Code for B2C invoices until 01.12.2020.
70/2020	30/09/2020	Seeks to amend notification no. 13/2020-Central Tax dt. 21.03.2020	The words 'financial year' is replaced with 'any financial year from 2017-18 onwards' for reference to annual turnover for the purpose of checking the applicability of e-invoicing system.
69/2020	30/09/2020	Seeks to amend notification no. 41/2020-Central Tax dt. 05.05.2020 to extend due date of return under Section 44 till 31.10.2020.	This notification seeks to extends the due date for furnishing FORM GSTR 9/9C for FY 2018-19 till 31st October 2020, from 30th September 2020.
68/2020	21/09/2020	Seeks to grant waiver / reduction in late fee for not furnishing FORM GSTR-10, subject to the condition that the returns are filled between 22.09.2020 to 31.12.2020.	The government waives the amount of late fees payable under section 47 of the CGST Act, which is in excess of Rs.250 (two hundred and fifty rupees), for registered persons who fail to furnish FORM GSTR-10 by the due date, but furnishes the same between 22th September 2020 and 31st December 2020.

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67/2020	21/09/2020	Seeks to grant waiver / reduction in late fee for not furnishing FORM GSTR-4 for 2017-18 and 2018-19, subject to the condition that the returns are filled between 22.09.2020 to 31.10.2020.	The government waives the amount of late fees payable under section 47 of the CGST Act, which is in excess of Rs.250, and fully waived where the total amount of Central Tax payable is nil, for registered persons who fail to furnish FORM GSTR-4 for the quarters July 2017 to March 2020 by the due date, but furnishes the same between 22th September 2020 and 31st October 2020.
66/2020	21/09/2020	Seeks to give one time extension for the time limit provided under Section 31(7) of the CGST Act 2017 till 31.10.2020.	This notifications provides that any time limit for completion or compliance of any action by any person specified in, prescribed or notified under Section 31(7) of the CGST Act, in respect of goods being sent or taken out of India on approval for sale or return, which falls during the period between 20th March 2020 and 30th October 2020, and completion or compliance of such action has not been made within such time, then the time limit for the same shall stand extended up to 31st October 2020.
65/2020	01/09/2020	Seeks to amend notification no. 35/2020-Central Tax dt. 03.04.2020 to extend due date of compliance under Section 171 which falls during the period from "20.03.2020 to 29.11.2020" till 30.11.2020.	This notification extends the time limit for completion or compliance of any action that has been specified in, or prescribed or notified under section 171 of the CGST Act*, which falls between 20th March 2020 and 29th November 2020, until 30th November 2020. *Section 171 relates to Anti-profiteering Measures

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64/2020	31/08/2020	Seeks to extend the due date for filing FORM GSTR-4 for financial year 2019-2020 to 31.10.2020.	This notification seeks to extend the due date for furnishing Form GSTR-4 for the FY 2019-20 from 31st August 2020 to 31st October 2020.
63/2020	25/08/2020	Seeks to notify the provisions of section 100 of the Finance (No. 2) Act, 2019 to amend section 50 of the CGST Act, 2017 w.e.f. 01.09.2020.	The Central Government appoints 1st September 2020 as the date on which the provisions of section 100 of the Finance (No. 2) Act, 2019 (23 of 2019), shall come into force.
62/2020	20/08/2020	Seeks to make Tenth amendment (2020) to CGST Rules	For obtaining GST registration, an option is given for an aadhaar authentication. The rules are amended with effect from 21st August 2020 as follows: In case aadhaar authentication is opted for, it must be completed while submitting application. The date of application is earlier of the date of aadhaar authentication, or fifteen days from the submission of the application in Part B of Form GST REG-01. For the rest of the applicants, physical verification of place of business will be carried out, including document verification, as the case may be, with permission. Cases of deemed approval have also been listed.
61/2020	30/07/2020	Seeks to amend Notification no. 13/2020-Central Tax in order to amend the class of registered persons for the purpose of e-invoice	e-Invoicing system shall apply to those taxpayers with annual turnover exceeding Rs 500 crore instead of Rs 100 crore. Special Economic Zones (SEZ) units shall also be exempted from issuing e-invoices.

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60/2020	30/07/2020	Seeks to make Ninth amendment (2020) to CGST Rules	A new refined format of e-invoice has been notified by CBIC adding 20 new fields and removing 13 fields. Certain fields have undergone changes in character length as well.
59/2020	13/07/2020	Seeks to extend the due date for filing FORM GSTR-4 for financial year 2019-2020	The due date for filing GSTR-4 (Annual Return) is extended up to 31st August 2020.
58/2020	01/07/2020	Seeks to make eighth amendment (2020) to CGST Rules.	The CBIC notification amends rule 67A of the Central Goods and Services Tax Rules, 2017, relating to the manner of furnishing of return or details of outward supplies by short messaging service facility.
57/2020	30/06/2020	Seeks to amend notification no. 52/2020-Central Tax in order to provide conditional waiver of lat fees for the period from July, 2017 to July, 2020.	The CBIC has notified a conditional late fee waiver for GSTR-3B returns for the months of May to July 2020, if filed after the due date but before 30th September, 2020.
56/2020	27/06/2020	Seeks to amend notification no. 46/2020-Central Tax in order to further extend period to pass order under Section 54(7) of CGST Act till 31.08.2020 or in some cases upto fifteen days thereafter.	The CBIC notifies the further extension in the time limit where a notice has been issued for the rejection of refund claim, beyond the period which had been notified in CBIC notification no. 46/2020.
55/2020	27/06/2020	Seeks to amend notification no. 35/2020-Central Tax in order to extend due date of compliance which falls during the period from	This CBIC notification amends CBIC notification no.35/2020, thereby providing for an extension

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		“20.03.2020 to 30.08.2020” till 31.08.2020.	in the period and due dates for compliance under GST.
54/2020	24/06/2020	Seeks to extend due date for furnishing FORM GSTR-3B for supply made in the month of August, 2020 for taxpayers with annual turnover up to Rs. 5 crore.	The CBIC has notified the due dates for furnishing FORM GSTR-3B for August, 2020, for taxpayers with annual turnover up to Rs. 5 crore.
53/2020	24/06/2020	Seeks to provide relief by waiver of late fee for delay in furnishing outward statement in FORM GSTR-1 for tax periods for months from March, 2020 to June, 2020 for monthly filers and for quarters from January, 2020 to June, 2020 for quarterly filers.	The CBIC notification provides relief in waiving of late fees for delay in furnishing FORM GSTR-1 for tax periods for the period March to June, 2020 for monthly filers, and January to June, 2020 for quarterly filers.
52/2020	24/06/2020	Seeks to provide one time amnesty by lowering/waiving of late fees for non furnishing of FORM GSTR-3B from July, 2017 to January, 2020 and also seeks to provide relief by conditional waiver of late fee for delay in furnishing returns in FORM GSTR-3B for tax periods of February, 2020 to July, 2020.	The CBIC notification provides for the waiver/reduction in late fees for the late filing of GSTR-3B returns for the period July 2017 to January 2020, as follows- a) If the liability is Nil, and the return is filed between 1st July, 2020 and 30th September, 2020, then the amount of late fees stands waived. b) If the liability is not Nil, and the return is filed between 1st July, 2020 and 30th September, 2020, then the amount of late fees stand waived in excess of Rs.250* under the CGST Act.*Rs.500 will be the total amount payable, Rs.250 under CGST and Rs.250 under SGST. The due dates for filing GSTR-3B

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			for the period February 2020 and July 2020, with regard to the applicability of late fees and interest, have also been notified.
51/2020	24/06/2020	Seeks to provide relief by lowering of interest rate for a prescribed time for tax periods from February, 2020 to July, 2020.	The CBIC notification has provided for a reduction in the rate of interest per annum, with regard to furnishing Form GSTR-3B, for certain registered classes of taxpayers.
50/2020	24/06/2020	Seeks to make seventh amendment (2020) to CGST Rules.	The CBIC notification amends the Central Goods and Services Tax Rules, 2017 to provide the rates of tax applicable to certain categories of registered persons. The rules shall come into force with effect from 1st April, 2020.
49/2020	24/06/2020	Seeks to bring into force Sections 118, 125, 129 & 130 of Finance Act, 2020 in order to bring amendment to Sections 2, 109, 168 & 172 of CGST Act w.e.f. 30.06.2020.	The CBIC notification seeks to appoint 30th June, 2020, as the date on which the provisions of sections 118, 125, 129 and 130 of the Finance Act, 2020, shall come into force.
48/2020	19/06/2020	Seeks to make sixth amendment (2020) to CGST Rules.	The CBIC notification provides that a registered person registered under the provisions of the Companies Act, 2013, can furnish his GSTR-3B and GSTR-1 returns, within the period specified, through an electronic verification code (EVC).
47/2020	09/06/2020	Seeks to extend the period of validity of e-way bills.	The CBIC notifies that any e-way bills generated on or before 24th March 2020 (whose validity has expired on or after 20th day of

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			March 2020) is extended until 30th June, 2020.
46/2020	09/06/2020	Seeks to extend period to pass order under Section 54(7) of CGST Act.	The CBIC notifies the extension of the time limit where a notice has been issued for the rejection of refund claim, and where the time limit for issuance of order falls between 20th March, 2020, and 29th June, 2020, then the time limit for issuance of the said order shall be extended to fifteen days after the receipt of reply to the notice from the registered person, or the 30th of June, 2020, whichever is later. This comes into effect from 20th March, 2020.
45/2020	09/06/2020	Seeks to extend the date for transition under GST on account of merger of erstwhile Union Territories of Daman and Diu & Dadar and Nagar Haveli.	The notification gives an extension for the date of transition under GST from 31st May, 2020, to 31st July, 2020, due to the merger of the erstwhile union territories of Daman and Diu and Dadar and Nagar Haveli.
44/2020	08/06/2020	Notification of the due date from which GSTR-3B nil returns can be filed through SMS.	The CBIC has notified the date of applicability as 8th June 2020, from which nil returns can be filed through SMS
43/2020	16/05/2020	Seeks to bring into force Section 128 of Finance Act, 2020 in order to bring amendment in Section 140 of CGST Act w.e.f. 01.07.2017.	The CBIC has notified the 18th of May, 2020, as the date from which the provisions of section 128 of the Finance Act, 2020, will come into force. Section 128 of the Finance Act, 2020, gives effect to the amended section 140 of the Central Goods and Services Tax Act, 2017, which defines the time

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			limit for claiming transitional input tax credit under the Act.
42/2020	05/05/2020	Extension to the due date for furnishing of FORM GSTR-3B for taxpayers of UT of J&K and UT of Ladakh.	The new due date is 24th March 2020 for periods November 2019 to February 2020 for the taxpayers of Union Territory of Jammu & Kashmir. The new due date is 24th March 2020 for periods November 2019 to December 2019 for the taxpayers of Union Territory of Ladakh. The new due date is 20th May 2020 for periods January 2020 to March 2020 for the taxpayers of Union Territory of Ladakh.
41/2020	05/05/2020	Further extension to the due date for furnishing of FORM GSTR 9/9C for FY 2018-19	The due date to file GSTR-9 and GSTR-9C for the FY 2018-19 now stands extended up to 30th September 2020.
40/2020	05/05/2020	Further extension to the validity of e-way bills	Any e-way bill generated on or before 24th March 2020 remains valid until 31st May 2020, if its validity period expires anytime between 20th March 2020 and 15th April 2020.
39/2020	05/05/2020	Amendments made to special procedure for corporate debtors undergoing the corporate insolvency resolution process under the Insolvency and Bankruptcy Code, 2016.	The Interim Resolution Professional (IRP) must obtain separate GST registration in every state/Union Territory, where the corporate debtor was earlier registered. The time limit allowed is later of either thirty days from his appointment or 30th June 2020. The special procedure under GST notified via CGST notification number 11/2020 dated 21st March 2020 shall not apply to those corporate debtors who have

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			already filed GSTR-1 and GSTR-3B returns for all the tax periods prior to the appointment of the IRP.
38/2020	05/05/2020	CGST Rules (Fifth Amendment) provides more relaxations to GSTR-3B filers.	The GSTR-3B can be filed by companies using the Electronic Verification code option between 21st April 2020 and 30th June 2020. Any taxpayer who wants to file Nil GSTR-3B can do so via SMS from registered mobile number from a date yet to be notified.
37/2020	28/04/2020	Seeks to give effect to the provisions of rule 87 (13) and FORM GST PMT-09 of the CGST Act.	The facility and the CGST rules governing form PMT-09 shall come into effect from 21st April 2020.
36/2020	03/04/2020	Seeks to extend due date for furnishing GSTR-3B for supply made in the month of May 2020.	The due date of GSTR-3B for the month of May 2020 is extended from 20th June, 22nd June and 24th June 2020 till 27th June, 12th July and 14th July 2020 respectively.
35/2020	03/04/2020	Seeks to extend due date of compliance which falls during the period from 20th March 2020 to 29th June 2020 and the validity of the e-way bills.	Any time limit for completion or compliance of any action under the GST law for adjudication and appeals, by any authority or by any person, which falls during the period from 20th March 2020 to 29th of June 2020 stands extended till 30th June 2020. The validity of all the e-way bills expiring between 20th March 2020 and 15th April 2020 stands extended up to 30th April 2020.
34/2020	03/04/2020	Seeks to extend due date of furnishing GST CMP-08	Composition dealers can submit CMP-08 for the quarter ending 31st

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		for the quarter ending March 2020 and GSTR-4 for the FY 2019-20.	March 2020 before 7th July 2020. The return in GSTR-4 for the FY 2019-20 stands extended till 15th July 2020.
33/2020	03/04/2020	Seeks to provide relief by conditional waiver of late fee for delay in furnishing outward statement in GSTR-1 for tax periods of March 2020 to April 2020.	Although, the due dates are not extended, a conditional late fee waiver is allowed if the monthly GSTR-1 filing for the months March, April, and May 2020 is completed before 30th June 2020. Likewise, the late filing of quarterly GSTR-1 return for the quarter ending on 31st March 2020 will not attract late fee if the return is filed before 30th June 2020.
32/2020	03/04/2020	Seeks to provide relief by conditional waiver of late fee for delay in furnishing returns in GSTR-3B for tax periods of February 2020 to April 2020.	<p>Although, the due dates are not extended, a conditional late fee waiver is allowed if the GSTR-3B filing for the months February, March and April 2020 is completed before the following dates:</p> <p>Annual TO in PFY more than Rs 5 crore- 24th June 2020 Annual TO in PFY is between Rs 1.5 crore up to Rs 5 crore: February, and March 2020- 29th June 2020 April 2020- 30th June 2020</p> <p>Annual TO in PFY less than Rs 1.5 crore February 2020- 30th June 2020 March 2020- 3rd July 2020 April 2020- 6th July 2020</p>
31/2020	03/04/2020	Seeks to provide relief by conditional lowering of interest rate for tax periods of February 2020 to April 2020.	Different due dates have been notified for the GSTR-3B filing for the months February, March and April 2020 based on the annual turnover in the preceeding FY.

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			Interest at 9% p.a. will be charged for the taxpayers with an annual turnover of more than Rs 5 crore in the previous FY, if paid after the expiry of 15 days from the due date. But no interest shall be charged for the rest of the taxpayers if the GST payment is made before 30th June 2020.
30/2020	03/04/2020	CGST Rules (Fourth Amendment) to allow more time for opting into Composition Scheme for FY 2020-21 and cumulative application of condition in rule 36(4).	The following changes have been notified: CMP-02 filing for the FY 2020-21 is extended up to 30th June 2020 ITC-03 filing stands extended up to 31st July 2020 The provisional ITC claimed every month to the extent of 10% of the eligible ITC (Rule 36(4) of CGST Rules) as per GSTR-2A can be adjusted cumulatively for the periods February-August 2020 in the GSTR-3B to be filed for the month of September 2020.
29/2020	23/03/2020	Seeks to prescribe the due dates for furnishing GSTR-3B for the period April 2020 to September 2020	Any registered person must pay tax and file GSTR-3B for the months April 2020 to September 2020 before 20th or 22nd or 24th of each month following the relevant month, to avoid late fee. The due date is staggered depending upon the state/UT in which the taxpayer is registered.
28/2020	23/03/2020	Seeks to prescribe the due dates for furnishing monthly GSTR-1 for the period April 2020 to September 2020	Any registered person having aggregate turnover of more than Rs 1.5 crore rupees in the previous FY or current FY can furnish details about the supply provided in FORM GSTR-1 for the months April 2020 to September 2020 before 11th of

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			each month following the relevant month, to avoid late fee.
27/2020	23/03/2020	Seeks to prescribe the due dates for furnishing Quarterly GSTR-1 for the quarters April 2020 to June 2020 and July 2020 to September 2020	Any registered person having aggregate turnover of up to Rs 1.5 crore rupees in the previous FY or current FY can furnish details about the supply provided in FORM GSTR-1 for the quarters April 2020 to June 2020 and July 2020 to September 2020 before 31st July 2020 and 31st October 2020 respectively, to avoid late fee.
26/2020	23/03/2020	Extension of due dates for filing GSTR-3B for the registered taxpayers of erstwhile Jammu and Kashmir state.	For the period July 2019 to September 2019, the GSTR-3B return can be filed before 24th March 2020, by the registered taxpayers of the erstwhile Jammu and Kashmir state. The notification comes into effect from 20th December 2019.
25/2020	23/03/2020	Extension of due dates for filing GSTR-3B for the registered taxpayers of the Union territories of Jammu and Kashmir and Ladakh.	For the period October 2019 to February 2020, the GSTR-3B return can be filed before 24th March 2020, by the registered taxpayers of the Union territories of Jammu and Kashmir and Ladakh. The notification comes into effect from 20th December 2019.
24/2020	23/03/2020	Extension of due dates for filing Quarterly GSTR-1 for the registered taxpayers of erstwhile Jammu and Kashmir state.	For the quarter July 2019-September 2019, the GSTR-1 return can be filed before 24th March 2020, by the registered taxpayers of the erstwhile Jammu and Kashmir state. The notification comes into effect from 30th November 2019.

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23/2020	23/03/2020	Extension of due dates for filing Monthly GSTR-1 for the registered taxpayers of erstwhile Jammu and Kashmir state.	For the months from July 2019 to September 2019, the GSTR-1 return can be filed before 24th March 2020, by the registered taxpayers of the erstwhile Jammu and Kashmir state. The notification comes into effect from 20th December 2019 and is applicable to the taxpayers with an annual aggregate turnover of more than Rs 1.5 crore in the previous or current financial year.
22/2020	23/03/2020	Extension of due dates for filing Monthly GSTR-1 for the registered taxpayers of erstwhile Jammu and Kashmir state, or present union territories Jammu and Kashmir and Ladakh.	For the months from October 2019 till February 2020, the GSTR-1 return can be filed before 24th March 2020, by the registered taxpayers of either erstwhile Jammu and Kashmir state, or present union territories Jammu and Kashmir and Ladakh. The notification comes into effect from 20th December 2019 and is applicable to the taxpayers with an annual aggregate turnover of more than Rs 1.5 crore in the previous or current financial year.
21/2020	23/03/2020	Extension of due dates for filing Quarterly GSTR-1 for the registered taxpayers of erstwhile Jammu and Kashmir state, or present union territories Jammu and Kashmir and Ladakh.	For the quarter October-December 2019, the GSTR-1 return can be filed before 24th March 2020, by the registered taxpayers of erstwhile Jammu and Kashmir state, or present union territories Jammu and Kashmir and Ladakh. The notification comes into effect from 20th December 2019.
20/2020	23/03/2020	Extension of due dates for filing GSTR-7 for the registered taxpayers of Jammu and Kashmir.	For the tax periods July 2019 to October 2019 and November 2019 to February 2020, the GSTR-7 return can be filed before 24th

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			March 2020, by the taxpayers registered in Jammu and Kashmir. The notification comes into effect from 20th December 2019.
19/2020	23/03/2020	The class of persons, other than individuals who shall undergo authentication of Aadhaar number to be eligible for registration, has been notified.	The following persons shall undergo the aadhaar authentication from 1st April 2020: Authorised signatory of all types, Managing and Authorised partners of a partnership firm, and Karta of an Hindu undivided family
18/2020	23/03/2020	The effective date for Aadhaar authentication before obtaining GST registration is notified.	The requirement of Aadhaar authentication shall come into effect from 1st April 2020.
17/2020	23/03/2020	The class of persons who shall be exempted from Aadhaar authentication has been notified	Any person who is not a citizen of India or belong to a class of persons, except the persons mentioned below, are not required to get an aadhaar authentication done, from 1st April 2020: Individual Authorised signatory of all types Managing and Authorised partner, and Karta of an Hindu undivided family.
16/2020	23/03/2020	Seeks to make the third amendment (2020) to CGST Rules.	The following amendments are made to CGST Rules, 2017 as follows: Any application submitted by applicant from 1st April 2020 for GST registration, shall undergo Aadhaar authentication. In case the Aadhaar authentication is not done, GST registration shall be granted only after conducting the physical verification within 60 days from the application date,

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			<p>except for distinct persons. The tax officer shall upload documents and photographs as evidence of physical verification of the business premises of new applicants for GST registration in form REG-30.</p> <p>With effect from 1st April 2020, changes are notified regarding determination and reversal of input tax credit on the capital goods. GSTR-9C is waived off for the taxpayers with an aggregate turnover of up to Rs.5 crore for the financial year 2018-19.</p> <p>PMT-03 can be used to order for the re-crediting of the ITC later admissible to the account of a specific taxpayer.</p> <p>Turnover of zero-rated supply of goods has been redefined.</p> <p>Refund sanction in RFD-06 can be made after adjusting any dues on the account. Accordingly, PMT-03 will be used to re-credit the ITC to the electronic credit ledger.</p> <p>Procedure is notified for recovery of refund of unutilised input tax credit or integrated tax paid on export of goods where export proceeds not realised.</p> <p>A new undertaking is inserted for RFD-01</p>
15/2020	23/03/2020	The time limit for furnishing of the annual return specified under section 44 of CGST Act, 2017 for the financial year 2018-2019 is extended	The last date for furnishing GSTR-9 and GSTR-9C stands extended for FY 2018-19 till 30th June 2020.

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14/2020	23/03/2020	QR code requirement for B2C invoicing is applicable from 1st October 2020.	Dynamic Quick Response Code (QR Code) required for B2C invoices where the turnover of the taxpayer is more than Rs 500 crore in the previous financial year stands deferred to 1st October 2020.
13/2020	23/03/2020	Certain class of registered persons are exempted from issuing e-invoices and the date for implementation of e-invoicing is extended to 1st October 2020.	The implementation of the e-Invoicing system stands deferred to 1st October 2020. Further, sectors such as banking, insurance, Goods transport agency (GTA), passenger transportation service, and selling of movie tickets are exempted from e-Invoicing.
12/2020	23/03/2020	Waiver of GSTR-1 for the period of FY 2019-20 for the interested composition dealers.	Those taxpayers who filed GSTR-3B instead of CMP-08 are exempted from the requirement of filing GSTR-1 for all the periods in FY 2019-20.
11/2020	23/03/2020	Special procedure for corporate debtors undergoing the corporate insolvency resolution process under the Insolvency and Bankruptcy Code, 2016 notified.	The procedure notified can be summarised as follows: The procedure is applicable to the corporate debtors who are undergoing the corporate insolvency resolution process and the management of whose affairs are being undertaken by interim resolution professionals (IRP) or resolution professionals (RP) under the Insolvency and Bankruptcy Code, 2016 (IBC). New GST registration is required to be taken. First return under section 40 of the CGST Act must be filed by the IRP/RP. IRP/RP can avail the ITC belonging to the account of the old

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			<p>registration under the new GSTIN in the first return.</p> <p>Amount in the cash ledger of the old account can be transferred to the new account.</p>
10/2020	23/03/2020	<p>Special procedure for taxpayers in Dadra and Nagar Haveli and Daman and Diu consequent to merger of the two UTs has been notified</p>	<p>The procedure notified can be summarised as follows: The transition date is 31st May 2020 and the transition period is defined from 27th January till 31st May 2020.</p> <p>The return period of January and February 2020 have been redefined.</p> <p>The balance in the electronic credit ledger and the ITC registered in the account of the erstwhile GSTIN of the two Union Territories shall stand transferred to the newly allotted GSTIN in the merged Union Territory.</p>
09/2020	16/03/2020	<p>Exemption to foreign airlines from furnishing reconciliation Statement in GSTR-9C</p>	<p>All the foreign companies which are into airlines business and compliant with the relevant provisions and rules of the Companies Act, 2013 are exempted from the requirement of furnishing reconciliation statement in GSTR-9C.</p>
08/2020	02/03/2020	<p>Amendment to the CGST Rules, 2017 to prescribe the value of Lottery</p>	<p>The value of supply of lottery shall be higher of 100/128 of the face value of ticket or of the price as notified in the Official Gazette by the Organising State.</p>
07/2020	03/02/2020	<p>Notification issued to prescribe due dates for filing of return in FORM</p>	<p>From January 2020 period onwards, GSTR-3B due dates will be 20th or 22nd or 24th of the next</p>

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		GSTR-3B in a staggered manner.	month depending upon the turnover of the previous year as well the state of GST registration.
06/2020	03/02/2020	Seeks to extend the last date for furnishing of annual return/reconciliation statement in FORM GSTR-9/FORM GSTR-9C	The last date for furnishing of annual return/reconciliation statement in FORM GSTR-9/FORM GSTR-9C for the period from 01.07.2017 to 31.03.2018 to 5 February 2020 and 7 February 2020 depending on the state of GST registration.
05/2020	13/01/2020	Seeks to appoint Revisional Authority under CGST Act, 2017	Following shall be authorities: (a) the Principal Commissioner or Commissioner of Central Tax for decisions or orders passed by the Additional or Joint Commissioner of Central Tax; and (b) the Additional or Joint Commissioner of Central Tax for decisions or orders passed by the Deputy Commissioner or Assistant Commissioner or Superintendent of Central Tax.
04/2020	10/01/2020	Seeks to extend the one-time amnesty scheme to file all GSTR-1 for tax periods up to November 2019	Amnesty scheme to file FORM GSTR-1 from July 2017 to November 2019 is extended till 17th January 2020.
03/2020	01/01/2020	Seeks to amend the notification No. 62/2019-CT dt. 26.11.2019 to amend the transition plan for the UTs of J&K and Ladakh	The date of transition is extended to 1st January 2020 from 1st October 2019
02/2020	01/01/2020	Seeks to make amendment (2020) to CGST Rules.	The following amendments are made to CGST Rules, 2017 as follows: (1) TRAN-01 date is extended to 31

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			<p>March 2020 and TRAN-02 date is extended to 30 April 2020.</p> <p>(2) Minor changes to GSTR-3A Notice to Return Defaulter and</p> <p>(3) The INV-01 GST invoice format is revised to accommodate the e-Invoicing schema.</p>
01/2020	01/01/2020	Seeks to bring into force certain provisions of the Finance (No. 2) Act, 2019 to amend the CGST Act, 2017.	The provisions 92 to 112, except section 92, section 97, section 100 and sections 103 to 110 of the Finance (No. 2) Act, 2019 will come into effect from 1 January 2020.
78/2019	26/12/19	Seeks to extend the due date for furnishing of return in FORM GSTR-7 for registered persons in Assam, Manipur or Tripura for the month of November 2019	The due date for filing of GSTR-7 is extended for taxpayers of Assam, Manipur or Tripura for November 2019 month to 25 December 2019 with effect from 10 December 2019.
77/2019	26/12/19	Seeks to extend the due date for furnishing of return in FORM GSTR-3B for registered persons in Assam, Manipur, Meghalaya or Tripura for the month of November 2019	The due date for filing of GSTR-3B is extended for taxpayers of Assam, Manipur or Tripura for November 2019 month to 31 December 2019 with effect from 23 December 2019.
76/2019	26/12/19	Seeks to extend the due date for furnishing of return in FORM GSTR-1 for registered persons in Assam, Manipur or Tripura having aggregate turnover more than 1.5 crore rupees for the month of November 2019.	The due date for monthly filing of GSTR-1 is extended for taxpayers of Assam, Manipur or Tripura for November 2019 month to 31 December 2019 with effect from 11 December 2019.

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76/2019	26/12/19	Seeks to extend the due date for furnishing of return in FORM GSTR-1 for registered persons in Assam, Manipur or Tripura having aggregate turnover more than 1.5 crore rupees for the month of November 2019.	The due date for monthly filing of GSTR-1 is extended for taxpayers of Assam, Manipur or Tripura for November 2019 month to 31 December 2019.
75/2019	26/12/19	Seeks to carry out changes in the CGST Rules, 2017.	Following amendments are made to the CGST Rules: (1) The provisional ITC is now capped at 10% instead of 20% with effect from 1 February 2020. (2) A new rule 86A is added imposing conditions to use the amount available in electronic credit ledger.
74/2019	26/12/19	Seeks to waive late fees for non-filing of FORM GSTR-1 from July, 2017 to November, 2019.	Late fees for filing GSTR-1 for the months/quarters from July 2017 to November 2019, is waived off, if filed between the period from 19 December 2019 to 10 January 2020.
73/2019	23/12/19	Seek to extend the last date for filing of FORM GSTR-3B for the month of November 2019	The last date to file GSTR-3B is extended from 20 December 2019 to 23 December 2019.
72/2019	13/12/19	Seeks to notify the class of registered person required to issue invoice having QR Code.	A registered person makes a Dynamic Quick Response (QR) code available to the recipient through a digital display, such B2C invoice issued by such registered person containing cross-reference of the payment using a Dynamic Quick Response (QR) code, shall be deemed to be having Quick

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			Response (QR) code w.e.f 1 April 2020.
71/2019	13/12/19	Seeks to give effect to the provisions of rule 46 of the CGST Rules, 2017.	Date of applicability of e-invoicing provision is 1 April 2020.
70/2019	13/12/19	Seeks to notify the class of registered person required to issue e-invoice.	All registered persons whose aggregate turnover in a financial year exceeds one hundred crore rupees, are a class of registered persons who shall prepare e-invoice.
69/2019	13/12/19	Seeks to notify the common portal for the purpose of e-invoice.	The following are the portals to be accessed for IRN generation: (i) www.einvoice1.gst.gov.in; (ii) www.einvoice2.gst.gov.in; (iii)www.einvoice3.gst.gov.in; (iv) www.einvoice4.gst.gov.in; (v) www.einvoice5.gst.gov.in; (vi) www.einvoice6.gst.gov.in; (vii) www.einvoice7.gst.gov.in; (viii) www.einvoice8.gst.gov.in; (ix) www.einvoice9.gst.gov.in; (x) www.einvoice10.gst.gov.in.
68/2019	13/12/19	Seeks to carry out changes in the CGST Rules, 2017.	To insert rules regarding e-invoicing where the invoice so generated must be tagged with the validated invoice reference number approved by GSTN subject to exceptions and conditions.
67/2019	12/12/19	Seeks to extend the due date for furnishing of return in FORM GSTR-3B for registered persons in Jammu and Kashmir for the month of October 2019	Due date for filing GSTR-3B for the month of October 2019 has been extended for GSTINs registered in State of Jammu and Kashmir till 20 December 2019.(w.e.f 30 November 2019)

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66/2019	12/12/19	Seeks to extend the due date for furnishing of return in FORM GSTR-3B for registered persons in Jammu and Kashmir for the months of July 2019 to September 2019	Due date for filing GSTR-3B for the months of July 2019 to September 2019 has been extended for GSTINs registered in State of Jammu and Kashmir till 20 December 2019.(w.e.f 30 November 2019)
65/2019	12/12/19	Seeks to extend the due date for furnishing of return in FORM GSTR-7 for registered persons in Jammu and Kashmir for the months of July 2019 to October 2019.	Due date for filing GSTR-7 for the months of July 2019 to October 2019 has been extended for GSTINs registered in State of Jammu and Kashmir till 20 December 2019.(w.e.f 30 November 2019)
64/2019	12/12/19	Seeks to extend the due date for furnishing of return in FORM GSTR-1 for registered persons in Jammu and Kashmir having aggregate turnover more than 1.5 crore rupees for the month of October 2019	Due date for filing monthly GSTR-1 for the month of October 2019 has been extended for GSTINs registered in State of Jammu and Kashmir till 20 December 2019.(w.e.f 30 November 2019)
63/2019	12/12/19	Seeks to extend the due date for furnishing of return in FORM GSTR-1 for registered persons in Jammu and Kashmir having aggregate turnover more than 1.5 crore rupees for the months of July 2019 to September 2019	Due date for filing monthly GSTR-1 for the months of July 2019 to September 2019 has been extended for GSTINs registered in State of Jammu and Kashmir till 20 December 2019.(w.e.f 30 November 2019)
62/2019	26/11/19	Seeks to notify the transition plan with respect to Jammu and Kashmir reorganization w.e.f. 31.10.2019	GST law now lays down a transitional plan to be followed till 31 December 2019 to allow a smooth migration for the taxpayers of the erstwhile State of Jammu

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			<p>and Kashmir</p> <ol style="list-style-type: none"> 1. The taxpayers must inform of the transfer to the jurisdictional officers of both the erstwhile State of Jammu and Kashmir as well as newly formed Union Territories. 2. The proportion of transfer must be based on the ratio of the turnover earned in each of the Union Territories. 3. The transfer must be indicated by filing in the GSTR-3B of any tax period of November 2019 or December 2019, debiting ITC in the transferor's electronic credit ledger and crediting the transferee's electronic credit ledger
61/2019	26/11/19	Seeks to extend the due date for furnishing of return in FORM GSTR-3B for registered persons in Jammu and Kashmir for the month of October 2019	Due date for filing GSTR-3B for the month of October 2019 has been extended for GSTINs registered in State of Jammu and Kashmir till 30 November 2019.(w.e.f 20 November 2019)
60/2019	26/11/19	Seeks to extend the due date for furnishing of return in FORM GSTR-3B for registered persons in Jammu and Kashmir for the months of July 2019 to September 2019	Due date for filing GSTR-3B for the months of July 2019 to September 2019 has been extended for GSTINs registered in State of Jammu and Kashmir till 30 November 2019.(w.e.f 20 November 2019)
59/2019	26/11/19	Seeks to extend the due date for furnishing of return in FORM GSTR-7 for registered persons in Jammu and Kashmir for the months of July 2019 to October 2019.	Due date for filing GSTR-7 for the months of July 2019 to October 2019 has been extended for GSTINs registered in State of Jammu and Kashmir till 30 November 2019.(w.e.f 10 November 2019)

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58/2019	26/11/19	Seeks to extend the due date for furnishing of return in FORM GSTR-1 for registered persons in Jammu and Kashmir having aggregate turnover more than 1.5 crore rupees for the month of October 2019.	Due date for filing monthly GSTR-1 for the month of October 2019 has been extended for GSTINs registered in State of Jammu and Kashmir till 30 November 2019.(w.e.f 11 November 2019)
58/2019	26/11/19	Seeks to extend the due date for furnishing of return in FORM GSTR-1 for registered persons in Jammu and Kashmir having aggregate turnover more than 1.5 crore rupees for the month of October 2019.	Due date for filing monthly GSTR-1 for the month of October 2019 has been extended for GSTINs registered in State of Jammu and Kashmir till 30 November 2019.(w.e.f 11 November 2019)
57/2019	26/11/19	Seeks to extend the due date for furnishing of return in FORM GSTR-1 for registered persons in Jammu and Kashmir having aggregate turnover more than 1.5 crore rupees for the months of July 2019 to September 2019	Due date for filing monthly GSTR-1 for the months of July 2019 to September 2019 has been extended for GSTINs registered in State of Jammu and Kashmir till 30 November 2019.
56/2019	14/11/19	Seeks to carry out Seventh amendment (2019) in the CGST Rules, 2017. (Primarily related to Simplification of the Annual Return or Reconciliation Statement)	Following amendments are made to the CGST Rules: (1) Changes are made in the Statement or declarations to be given along with the refund application. (2) Changes have been made to simplify GSTR-9 and GSTR-9C forms. HSN-wise reporting of inward supplies is made optional. Read our article to find out more about these changes.

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55/2019	14/11/19	Seeks to extend the due date for furnishing of return in FORM GSTR-7 for registered persons in Jammu and Kashmir for the months of July, 2019 to September, 2019	Due date to file GSTR-7 for the months from July 2019 to September 2019 is extended till 15th November 2019 with effect from 20th September 2019.
54/2019	14/11/19	Seeks to extend the due date for furnishing of return in FORM GSTR-3B for registered persons in Jammu and Kashmir for the months of July, 2019 to September, 2019	Due date to file GSTR-3B for the months from July 2019 to September 2019 is extended till 20th November 2019 with effect from 20th September 2019.
53/2019	14/11/19	Seeks to extend the due date for furnishing of return in FORM GSTR-1 for registered persons in Jammu and Kashmir having aggregate turnover more than 1.5 crore rupees for the months of July, 2019 to September, 2019	Due date to file Monthly GSTR-1 for the months from July 2019 to September 2019 is extended till 15th November 2019 with effect from 11th August 2019.
52/2019	14/11/19	Seeks to extend the due date for furnishing FORM GSTR-1 for registered persons in Jammu and Kashmir having aggregate turnover of up to 1.5 crore rupees for the quarter July, 2019 to September, 2019	Due date to file Quarterly GSTR-1 for those taxpayers registered in J&K for the quarter July-September, 2019 is extended till 30th November 2019 with effect from 31st October 2019.
51/2019	31/10/19	Seeks to amend notification no. 2/2017- Central Tax in order to notify jurisdiction	With the bifurcation of Jammu & Kashmir into the state of Jammu & Kashmir and the Union Territory of Ladakh, GST law has notified the jurisdiction of Jammu

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			Commissionerate over UT of J&K and UT of Ladakh
50/2019	24/10/19	Seeks to extend the last date for filing of FORM GST CMP-08 for the quarter July-September 2019	CMP-08 for the composition taxpayers and taxpayers taking benefit of Central Tax Notification 2/2019 dated 7th March 2019, by four days from 18.10.2019 till 22.10.2019
49/2019	09/10/19	Seeks to carry out changes in the CGST Rules, 2017	The Central Government makes the following rules to amend the Central Goods and Services Tax Rules, 2017, in respect of issuing of invoices, furnishing of returns, claiming of input tax credit and other matters.
48/2019	09/10/19	Notification of due dates for GSTR-1, GSTR-3B and GSTR-7 for the state of Jammu and Kashmir.	The Central Government has notified the due dates for the state of Jammu and Kashmir: GSTR-1 for the month of August, 2019 to be filed by 11th October, 2019. GSTR-7 for the months of July and August, 2019 to be filed by 10th October, 2019. GSTR-3B for the months of July and August, 2019 to be filed by 20th October, 2019.
47/2019	09/10/19	Annual return under GST to be made optional for taxpayers whose aggregate turnover in a financial year does not exceed Rs.2 crore for FY 2017-18 and 2018-19	The Central Government has notified that the annual return under GST for taxpayers having an aggregate turnover which does not exceed Rs.2 crore shall be made optional for FY 2017-18 and FY 2018-19
46/2019	09/10/19	The due date for furnishing FORM GSTR-1 for persons having aggregate turnover of more than Rs.1.5 crore	The Central Government has notified that the return in FORM GSTR-1 for the months of October, 2019 to March, 2020, by registered

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		for the quarters of October, 2019 to March, 2020 has been notified	persons having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or the current financial year, shall be furnished electronically through the common portal, on or before the eleventh day of the month succeeding such month.
45/2019	09/10/19	The due date for furnishing FORM GSTR-1 for persons having aggregate turnover of up to Rs.1.5 crore for the quarters of October, 2019 to March, 2020 has been notified	The Central Government has notified that the return in FORM GSTR-1 for registered persons having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year, for the quarter of October to December, 2019 needs to be furnished before 31st January, 2020, and for the quarter of January to March, 2020 needs to be furnished by 30th April, 2020.
44/2019	09/10/19	The due date for furnishing FORM GSTR-3B for the months of October, 2019 to March, 2020 have been notified	The Central Government has notified that the return in FORM GSTR-3B for the months of October, 2019 to March, 2020 shall be furnished electronically through the common portal, on or before the twentieth day of the month succeeding such month.
43/2019	30/9/19	Manufacturers of Aerated Waters are excluded from the Composition Scheme	The Central Government has notified that manufacturers of aerated waters shall not be eligible to opt for Composition Levy from 1st October, 2019.
42/2019	24/9/19	The provisions of rules 10, 11, 12 and 26 of the CGST (Fourth Amendment) Rules,	The Central Government has notified 24th September 2019 as the date from which the provisions of rules 10, 11, 12 and 26 of the

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		2019 comes into force from 24th September 2019	Central Goods and Services Tax (Fourth Amendment) Rules shall come into force.
41/2019	31/8/19	Waiver of late fees in certain cases for the month of July, 2019 for FORM GSTR-1 and GSTR-6 provided the said returns are furnished by 20th September 2019	The Central Government notifies the waiver of late fees for certain registered persons whose principal place of business falls in the districts/state mentioned in the notification, having an aggregate turnover of more than Rs 1.5 crore in the preceding FY or current FY, and have filed GSTR-1 or GSTR-6 for July, 2019 on or before 20th September 2019.
40/2019	31/8/19	Extension of the last date in certain cases for furnishing GSTR-7 for the month of July, 2019	The due date for filing FORM GSTR-7 for the period October, 2018 to July, 2019, for certain registered persons, whose principal place of business falls in certain districts/state mentioned in the notification, has been extended to 20th September 2019.
39/2019	31/8/19	Section 103 of the Finance (No. 2) Act, 2019 comes into force from 1st September 2019	The Central Government has appointed 1st September 2019 as the date from which the provisions of section 103 of the Finance (No. 2) Act, 2019 comes into force. Section 103 reads as- "In section 54 of the Central Goods and Services Tax Act, after sub-section (8), the following sub-section shall be inserted, namely: (8A) The Government may disburse the refund of the State tax in such manner as may be prescribed."

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38/2019	31/8/19	Waiver from filing FORM ITC-04 for F.Y. 2017-18 & 2018-19	Filing of FORM ITC-04 for the period July 2017 to March 2019 shall be waived for such persons who were required to furnish the form, provided the said persons shall furnish such details as prescribed in the notification for the period July, 2017 to March, 2019 in serial number 4 of FORM ITC-04 for the quarter April-June, 2019.
37/2019	21/8/19	Due date for furnishing FORM GSTR-3B for the month of July, 2019 has been extended.	Extension in the due date for furnishing FORM GSTR-3B for the month of July, 2019 has been extended to 22nd August 2019 and 20th September 2019 (for certain registered persons only, whose principal place of business falls in the districts/state mentioned in the notification).
36/2019	20/8/19	Extension in the date from which the facility of blocking and unblocking of e-way bill facility as per the provisions of Rule 138E of CGST Rules, 2017 will apply, to 21st November 2019.	The date from which the provisions of the Central Goods and Services Tax (Fourteenth) Amendment Rules, 2018 will apply has been extended to the 21st of November, 2019.
35/2019	29/7/19	Extension in the last date for furnishing FORM GST CMP-08 for the quarter April -June 2019 till 31.08.2019	The due date to file CMP-08 by Composition dealers is extended till 31st August 2019 for the quarter April 2019 to June 2019 from the earlier due date 31st July 2019. CMP-08 is statement-cum-challan to be filed by composition dealers instead of erstwhile GSTR-4 from FY 2019-20 onwards.

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34/2019	18/7/19	Extension in the filing of CMP-08 for the period April 2019 to June 2019	The due date to file CMP-08 by composition dealers is extended till 31st July 2019 for the quarter April 2019 to June 2019 from the earlier due date 18th July. CMP-08 is statement-cum-challan to be filed by composition dealers instead of erstwhile GSTR-4 from FY 2019-20 onwards.
33/2019	18/7/19	Changes to the CGST Rules- Central Goods and Services Tax (Fifth Amendment) Rules, 2019	Following changes are made in the CGST rules: The GST registration rules are now amended to include reference to TDS deduction provision Section 52 of CGST Act. e-ticketing introduced for exhibition of cinematograph films in multiplex screens. A new rule for Surrender of enrolment of goods and services tax practitioner. A new rule is introduced for Application for unblocking of the facility for generation of E-Way Bill and order thereof The declaration statement in Statement 5B while applying for GST refund for deemed exports is changed.
32/2019	28/06/19	Extension in the filing of ITC-04 for the period July 2017 to June 2019	The due date to file ITC-04 on job work is extended till 31st August 2019 for the period July 2017 to June 2019.
31/2019	28/06/19	Changes to the CGST Rules 2017- Central Goods and Services Tax (Fourth Amendment) Rules, 2019	A time limit has been specified for new registrants under GST to furnish bank account details on GST portal earlier of due date of filing first GST return applicable to them or within 45 days from the grant of GST registration.

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			<p>Value of supply in cases where Kerala Flood cess is applicable. There are changes to Rule 66 and 67 of CGST Rules Form and manner of submitting TDS and TCS returns.</p> <p>Changes have been made to Rule 87 governing electronic cash ledger(ECL)- Introduction of PMT-09 for transfer of cash from one ECL to another.</p> <p>New rule for GST refund has been prescribed covering Refund of taxes to the retail outlets established in departure area of an international Airport.</p> <p>A new format for GSTR-4 is notified to be filed by 30th April for a given financial year.</p> <p>A new format for DRC-03 is notified.</p>
30/2019	28/06/19	Exemption for non-resident OIDAR service providers from submitting GSTR-9 & GSTR-9C.	The persons who are non-residents and are providing OIDAR service in India to unregistered persons have been exempted from submitting GSTR-9 and GSTR-9C.
29/2019	28/06/19	The due date of filing returns in FORM GSTR-3B monthly for the months July – September 2019 notified	The due date for furnishing FORM GSTR-3B by all registered persons for the months of July 2019 to September 2019 is 20th of the month succeeding every month.
28/2019	28/06/19	The due date of filing returns in FORM GSTR-1 monthly for the months July – September 2019 notified	The due date for furnishing FORM GSTR-1 for registered persons having aggregate turnover of over 1.5 crore rupees for the months of July 2019 to September 2019 is 11th of the month succeeding every month.

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27/2019	28/06/19	The due date of filing returns in FORM GSTR-1 quarterly for July – September 2019 notified	The due date for furnishing FORM GSTR-1 for registered persons having aggregate turnover of up to 1.5 crore rupees for the months of July 2019 to September 2019 is 31st October 2019
26/2019	28/06/19	Extend the due date of filing returns in FORM GSTR-7	Extension of the due date for filing GSTR-7 for the months of October 2018 to July 2019 till the 31st August 2019.
25/2019	21/06/19	Extend the date from which the facility of blocking and unblocking on e-way bill facility as per the provision of Rule 138E	Extension of the effective date from which the facility of blocking and unblocking on e-way bill facility as per the provision of Rule 138E is implemented till 21st August 2019.
24/2019	11/05/19	Due date for furnishing FORM GSTR-3B on monthly basis extended for April 2019 in Odisha	Extension of the due date for furnishing FORM GSTR-3B for the month of April, 2019 for registered persons in specified districts of Odisha till 20.06.2019.
23/2019	11/05/19	Due date for furnishing FORM GSTR-1 on monthly basis extended for April 2019 in Odisha	Extension of the due date for furnishing FORM GSTR-1 for taxpayers having aggregate turnover more than Rs. 1.5 crores for the month of April, 2019 for registered persons in specified districts of Odisha till 10.06.2019.
22/2019	23/04/19	Notification of the provisions of rule 138E of the CGST Rules w.e.f 21st June, 2019	The Central Government hereby appoints the 21st June 2019, as the date from which the provisions of the Central Goods and Services Tax (Fourteenth) Amendment Rules, 2018 applies.

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21/2019	23/04/19	Notification of procedure for quarterly tax payment and annual filing of return for service providers availing the benefit of Notification No. 02/2019– Central Tax (Rate), dated the 7th March, 2019	CMP-08 (filed quarterly) and new version of GSTR-4(filed annually) will apply to service providers opting into composition scheme notified for them under Notification No. 02/2019– Central Tax (Rate), dated the 7th March, 2019.
20/2019	23/04/19	Seeks to make Third amendment, 2019 to the CGST Rules.	Filing of GST returns in case of revocation of cancellation of the GST registration. The present quarterly return in GSTR-4 replaced by a statemnet in CMP-08 and annual return GSTR-4. Option included in REG-01 for service providers to opt into composition scheme.
19/2019	10/04/19	Extension in due date for filing GSTR-3B for March 2019	The due date for furnishing of returns in FORM GSTR-3B for the Month of March, 2019 is extended for three days (i.e. from 20.04.2019 to 23.04.2019).
18/2019	10/04/19	Due date of GSTR-7 extended for the month of March 2019	The due date for filing GSTR-7 (TDS) for the month of March 2019 is extended from 10th April 2019 to 12th April 2019.
17/2019	10/04/19	Due date of GSTR-1 for monthly filers extended for the month of March 2019	The due date for GSTR-1 in case of taxpayers with aggregate turnover exceeding Rs. 1.5 crore extended from 11th April 2019 to 13th April 2019 for the month of March 2019.

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16/2019	29/03/19	Seeks to make Second Amendment (2019) to CGST Rules.	The amendment to CGST rules was made to accommodate the real estate announcements. The 'value of assets' is defined. Apart from this, the order of ITC utilisation has been clarified in the rule 88A and a new rule substitutes the earlier rule 100 on assessment.
15/2019	28/03/19	Notification to extend the due date for furnishing of FORM GST ITC-04 for the period July 2017 to March 2019 till 30th June 2019 issued.	The declaration in ITC-04 in respect of goods dispatched to a job worker or received from a job worker, during the period from July 2017 to March 2019 is extended till the 30th June 2019.
14/2019	07/03/19	Seeks to supersede notification No. 08/2017 – Central Tax dated 27.06.2017 in order to extend the limit of threshold of aggregate turnover for availing Composition Scheme u/s 10 of the CGST Act, 2017 to Rs. 1.5 crores.	The limit to opt for the composition scheme has been increased from Rs 1 crore to Rs 1.5 crore with effect from 1st April 2019.
13/2019	07/03/19	Seeks to prescribe the due dates for furnishing of FORM GSTR-3B for the months of April, May and June 2019.	The due dates for the monthly GSTR-3B for the periods April 2019 to June 2019 has been notified as 20th of the month subsequent to the return period for all the monthly taxpayers.
12/2019	07/03/19	Seeks to prescribe the due dates for furnishing of FORM GSTR-1 for those taxpayers with aggregate turnover of more than Rs. 1.5 crores for the months of April, May and June, 2019.	The due dates for the monthly GSTR-1 for the periods April 2019 to June 2019 has been notified as 11th of the month subsequent to the return period for all the monthly taxpayers.

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11/2019	07/03/19	Seeks to prescribe the due dates for furnishing of FORM GSTR-1 for those taxpayers with aggregate turnover upto Rs. 1.5 crores for the months of April, May and June, 2019.	The due dates for the period April 2019 to June 2019 has been notified as 31st July 2019 for those taxpayers filing the quarterly GSTR-1
10/2019	07/03/19	To give exemption from registration for any person engaged in exclusive supply of goods and whose aggregate turnover in the financial year does not exceed Rs 40 lakhs.	GST registration is not required if annual turnover is below Rs 40 lakhs only in case of a supplier of goods except: a) Cases of compulsory GST registration b) Icecream, edible ice, pan masala, tobacco and its substitutes c) Those making sales within States of Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Puducherry, Sikkim, Telangana, Tripura & Uttarakhand d) Choosing Voluntary registration
09/2019	20/02/19	Seeks to extend the due date for furnishing FORM GSTR-3B for the month of January, 2019 to 28.02.2019 for registered persons having principal place of business in the state of J&K; and 22.02.2019 for the rest of the States.	The due date for filing GSTR-3B for January 2019 is extended up to 28th February 2019 for the State of Jammu & Kashmir and 22nd February 2019 for the rest of the States.
08/2019	08/02/19	Seeks to extend the due date for furnishing of FORM GSTR – 7 for the month of January, 2019 till 28.02.2019.	The due date for filing GSTR-7 for TDS for January 2019 is extended upto 28th February 2019.

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07/2019	31/01/19	Seeks to extend the due date for furnishing of FORM GSTR – 7 for the months of October, 2018 to December, 2018 till 28.02.2019.	The due date for filing GSTR-7 for TDS for the period from October 2018 till December 2018 is extended upto 28th February 2019.
06/2019	29/01/19	Seeks to amend notification No. 65/2017-Central Tax dated 15.11.2017 in view of bringing into effect the amendments (to align Special Category States with the explanation in section 22 of CGST Act, 2017) in the GST Acts	The reference to special category states is now made to Section 22 directly to reckon the lower limit of Rs 10 lakhs.
05/2019	29/01/19	Seeks to amend notification No. 8/2017-Central Tax dated 27.06.2017 so as to align the rates for Composition Scheme with CGST Rules, 2017	Rule 7 of the CGST Rules shall apply to the notification number 8/2017 dated 27th June 2017 with effect from 1st February 2019.
04/2019	29/01/19	Seeks to amend notification No. 2/2017-Central Tax dated 19.06.2017 so as to define jurisdiction of Joint Commissioner (Appeals)	Joint Commissioner shall also be empowered with same privileges such as the Additional Commissioner.
03/2019	29/01/19	Seeks to amend the CGST Rules, 2017.	Central Goods and Services Tax (Amendment) Rules, 2019 are notified with effect from 1st February 2019.
02/2019	29/01/19	Seeks to bring into force the CGST (Amendment) Act, 2018.	All the amendments made through the Central Goods and Services Tax (Amendment) Act, 2018 will come into effect from 1st February 2019.

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01/2019	15/01/19	Seeks to amend notification No. 48/2017 to amend the meaning of Advance Authorisation.	ITC on inputs used in manufacture of deemed exports, shall be utilised taxable supply (other than nil rated or fully exempted goods) and a CA certificate is submitted to the jurisdictional commissioner of GST or any other officer authorised by him within 6 months of such supply.
79/2018	31/12/18	Seeks to amend notification No. 2/2017 – Central Taxes dated 19.06.2017.	The central tax officer specified in column (3) of Table I and the officers subordinate to him shall exercise powers under sections 73, 74, 75 and 76 of CGST Act for the territorial jurisdiction of Central tax officer mentioned in column (2) of Table I.
78/2018	31/12/18	Seeks to extend the due date for furnishing FORM ITC-04 for the period from July, 2017 to December, 2018 till 31.03.2019.	The time limit for furnishing the declaration in FORM GST ITC-04 in respect of goods dispatched to a job worker or received from a job worker, during the period from July, 2017 to December, 2018 till the 31st day of March ,2019
77/2018	31/12/18	Seeks to fully waive the amount of late fees leviable on account of delayed furnishing of FORM GSTR-4 for the period July, 2017 to September, 2018.	The Late fees is waived off on GSTR-4 being filed for period from July, 2017 to September, 2018 between 22nd Dec 2018 to 31st Mar 2019.
76/2018	31/12/18	Seeks to fully waive the amount of late fees leviable on account of delayed furnishing of FORM GSTR-1 for the period July, 2017 to September, 2018 in specified cases.	Reduced late fees of Rs 50 per day of delay(Rs 20 for NIL return) is applicable for those who filed the GSTR-3B beyond the due date stipulated for months July 2017 to September 2018 before 22nd December 2018. The Late fees is waived off on GSTR-3B being filed

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			for period from July, 2017 to September, 2018 between 22nd Dec 2018 to 31st Mar 2019.
75/2018	31/12/18	Seeks to fully waive the amount of late fees leviable on account of delayed furnishing of FORM GSTR-1 for the period July, 2017 to September, 2018 in specified cases.	Late fee is waived off on GSTR-1 being filed for period from July, 2017 to September, 2018 between 22nd Dec 2018 to 31st Mar 2019.
74/2018	31/12/18	Seeks to make amendments (Fourteenth Amendment, 2018) to the CGST Rules, 2017.	<ol style="list-style-type: none"> 1. A person applying GST registration in REG-7 as TCS deductor must mention the name of the State/UT of a place he chooses where he does not have physical presence in India in Part-A and the principal place of business in Part-B. 2. Reporting in ITC-04 will now exclude any challans issued with regards to goods supplied between two job workers. 3. Supplier or his representative need not put a signature or use DSC for the issue of the invoice issued electronically in adherence to IT Act 2000. 4. Supplier or his representative need not put a signature or use DSC for the issue of the bill of supply issued electronically in adherence to IT Act 2000. 5. Supplier or his representative need not put his signature or use DSC for the issue of the consolidated tax invoice by Bank or Ticket by supplier involved in passenger services which are in adherence to IT Act 2000. 6. In Rule 89(5) governing provisions of refund of GST under

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			<p>inverted duty structure, the words 'adjusted total turnover' and 'relevant period' must be same as defined under Rule 89(4).</p> <p>7. Audit under rule 101 can be made applicable to part of the financial year too.</p> <p>8. A new rule 109B for revision order and notice to person is inserted.</p> <p>9. Handicraft goods has been clearly defined under Rule 138 -e-way bill rules giving reference to Central tax notification 56/2018.</p> <p>10. A new rule 138E-Restriction on furnishing of information in PART A of FORM GST in inserted: Now taxpayers not filing GST returns for two tax periods consecutively, cannot generate Part-A slip of e-way bill.</p> <p>11. Section 75(12)- Tax remaining unpaid on GST returns filed- has been given reference to in Rule 142(5)- Tax demand cleared in Form DRC-07.</p> <p>12. A new form RFD-01 and RFD-01A now replace the old forms.</p> <p>13. Formats of GSTR-9, GSTR-9A and GSTR-9C are now revised to accommodate changes recommended at 31st GST Council meeting.</p>
73/2018	31/12/18	Seeks to exempt supplies made by Government Departments and PSUs to other Government Departments and vice-versa from TDS.	The supply of goods or services in between the persons notified as deductors of TDS like Government, departments, PSUs, Local authority, Boards established by Government is exempt from TDS provision with effect from 1st October 2018.

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72/2018	31/12/18	Seeks to extend the time limit for furnishing the details of outward supplies in FORM GSTR-1 for the newly migrated taxpayers.	Newly Migrated Taxpayers with turnover over Rs. 1.5 crores who are yet to file GSTR-1(Monthly) for the months July 2017 to February 2019, get an extension till 31st March 2019.
71/2018	31/12/18	Seeks to extend the time limit for furnishing the details of outward supplies in FORM GSTR-1(Quarterly) for the newly migrated taxpayers.	Newly Migrated Taxpayers with turnover below or equal to Rs. 1.5 crores who opted but are yet to file GSTR-1(Quarterly) for the quarters beginning from July 2017 to December 2018, get an extension till 31st March 2019.
70/2018	31/12/18	Seeks to extend the time limit for furnishing the return in FORM GSTR-3B for the newly migrated taxpayers.	Newly migrated taxpayers get extended time to file GSTR-3B for months of July, 2017 to February, 2019 till 31st March 2019; Newly migrated taxpayers must be referred to Notification 31/2018 dated 6th August 2018 that gave time for some taxpayers to complete GST registration by 30th September 2018 (now extended to 28th February 2018 vide Notification 67/2018), if they had applied by 31st December 2017 but could not complete submission of REG-26 to obtain GSTIN; Notification 34/2018 notified the due dates of GSTR-3B for months from July 2018 to March 2019.
69/2018	31/12/18	Seeks to extend the time limit for furnishing the return in FORM GSTR-3B for the newly migrated taxpayers.	Newly migrated taxpayers get extended time to file GSTR-3B for months of July, 2017 to February 2019 till 31st March 2019 (earlier 31st Dec 2018); Procedure for Newly migrated taxpayers must be referred to in Notification 31/2018

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			dated 6th August 2018 that gave time for some taxpayers to complete GST registration by 30th September 2018(now extended to 28th February 2018 vide Notification 67/2018), if they had applied by 31st December 2017 but could not complete submission of REG-26 to obtain GSTIN; Notification 35/2017 and 16/2018 notified the due dates of GSTR-3B for months from August 2017 to December 2017 and April 2018 to June 2018.
68/2018	31/12/18	Seeks to extend the time limit for furnishing the return in FORM GSTR-3B for the newly migrated taxpayers.	Newly migrated taxpayers get extended time to file GSTR-3B for months of July, 2017 to February, 2019 till 31st March 2019 (earlier 31st Dec 2018); Procedure for Newly migrated taxpayers must be referred to in Notification 31/2018 dated 6th August 2018 that gave time for some taxpayers to complete GST registration by 30th September 2018(now extended to 28th February 2018 vide Notification 67/2018), if they had applied by 31st December 2017 but could not complete submission of REG-26 to obtain GSTIN; Notification 21/2017 and 56/2017 notified the due dates of GSTR-3B for months July 2017 and August 2017 & from January 2018 to March 2018 respectively.
67/2018	31/12/18	Seeks to extend the time period for availing the special procedure for completing migration of taxpayers who received provisional IDs but could	Further time period is provided to migrated taxpayers to complete GST registration to obtain GSTIN. Earlier due date of 31st Aug 2018 for submission of provisional ID details to jurisdictional nodal officer

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		not complete the migration process.	is now extended to 31st Jan 2019 and earlier due date of 30th Sept 2018 for completing the filing of REG-01 and submitting details through email is now 28th Feb 2019.
66/2018	29/11/18	Seeks to extend the due date for filing of FORM GSTR – 7 for the months of October, 2018 to December, 2018	The TDS provisions were made applicable from the 1st October 2018. The first return in GSTR-7 was to be filed for October 2018 by 10th November 2018. The extension for filing GSTR-7 for months from October 2018 to December 2018 up to 31st January 2019 will provide relief to the deductors.
65/2018	29/11/18	Seeks to extend the due date for filing of FORM GSTR – 4 for the quarter July to September, 2018 for taxpayers in Srikakulam district of Andhra Pradesh.	The region of Srikakulam, Andhra Pradesh was affected by cyclone Titli. The composition dealers principally registered from this region, have been given extension for filing GSTR-4 for the Quarter July 2018 to September 2018 till 30th November 2018.
64/2018	29/11/18	Seeks to extend the due date for filing of FORM GSTR – 1 for taxpayers having aggregate turnover up to Rs 1.5 crores for the quarter from July, 2018 to September, 2018 for taxpayers in Srikakulam district of Andhra Pradesh.	The region of Srikakulam, Andhra Pradesh was affected by cyclone Titli. The regular taxpayers opting for quarterly filing of GSTR-1, principally registered from this region, have been given an extension for filing GSTR-1 for the Quarter July 2018 to September 2018 till 30th November 2018.
63/2018	29/11/18	Seeks to extend the due date for filing of FORM GSTR – 1 for taxpayers having aggregate turnover	The region of Srikakulam, Andhra Pradesh was affected by cyclone Titli. Also 11 districts of Tamil Nadu were affected by cyclone Gaja. The

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		above Rs 1.5 crores for taxpayers in Srikakulam district in Andhra Pradesh and 11 districts of Tamil Nadu.	new due dates for regular taxpayers filing monthly GSTR-1, principally registered from any of these regions is as follows: *Srikakulam, Andhra Pradesh- for the months September 2018 and October 2018 are till 30th November 2018 and *11 districts, Tamil Nadu- for the month October 2018 is till 20th December 2018.
62/2018	29/11/18	Seeks to extend the last date for filing of FORM GSTR-3B for taxpayers in Srikakulam district of Andhra Pradesh and 11 districts of Tamil Nadu.	The region of Srikakulam, Andhra Pradesh was affected by cyclone Titli. Also 11 districts of Tamil Nadu were affected by cyclone Gaja. The new due dates for regular taxpayers filing GSTR-3B, principally registered from any of these regions is as follows: - Srikakulam, Andhra Pradesh- for the months September 2018 and October 2018 are till 30th November 2018 and -11 districts, Tamil Nadu- for the month October 2018 is till 20th December 2018
61/2018	05/11/18	Seeks to exempt supply from PSU to PSU from applicability of provisions relating to TDS.	Supply of goods and/or services from a PSU to another PSU, whether a distinct person or not, is exempt from TDS provisions.
60/2018	30/10/18	Seeks to make amendments (Thirteenth Amendment, 2018) to the CGST Rules, 2017.	1. Every person enrolled as a goods and services tax practitioner shall have to pass an examination conducted by the National Academy of Customs, Indirect Taxes and Narcotics (NACIN). 2. A summary order of demand of tax, interest, penalty, or any other dues which became recoverable under existing laws after the proceedings will be uploaded in FORM GST

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			<p>DRC-07A and also demand of the order will be posted in part 2 of electronic liability register in FORM GST PMT-01. 3. If the demand uploaded in FORM GST PMT-01 is rectified, modified or quashed in any proceedings, then the summary of the same will be uploaded in FORM GST DRC-08A and part 2 of electronic liability register in FORM GST PMT-01. 4. In FORM GST REG-16, an instruction paragraph has been added. The instruction says that in case of death of the sole proprietor, an application will be made by the legal heir/successor to the tax authorities. The new entity in which the applicant proposes to amalgamate itself shall register with the tax authority before submission of the application for cancellation. This application shall be made only after the new entity is registered. Before applying for cancellation, please file your tax return due for the tax period in which the effective date of surrender of registration falls or furnish an application to the effect that no taxable supplies have been made during the intervening period (i.e. from the date of registration to the date of application for cancellation of registration). 5. In FORM GSTR-4, the taxpayers need not file purchase details in Table-4A.</p>
59/2018	26/10/18	Seeks to extend the time limit for furnishing the declaration in FORM GST ITC-04 for the period from	Extension of the due date to file GST ITC-04 for the period of July 2017 to September 2018 till 31 December 2018.

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		July 2017 to September 2018 till 31st December 2018	
58/2018	26/10/18	Seeks to provide taxpayers whose registration has been cancelled on or before the 30th September 2018 time to furnish the final return in FORM GSTR-10 till 31st December 2018	Taxpayers whose registration has been cancelled by the proper officer on or before September 30, 2018, shall be required to furnish the final return in Form GSTR-10 till December 31, 2018.
57/2018	23/10/18	Seeks to exempt post audit authorities under MoD from TDS compliance	Post audit authorities under Ministry of Defence exempted from TDS compliance.
56/2018	23/10/18	Seeks to supersede Notification No. 32/2017-Central Tax, dated 15.09.2017	Certain casual taxable persons are exempted from obtaining GST registration. (1) Those who are making inter-State taxable supplies of handicraft goods. (2) Those who are supplying certain goods or services notified in the said notification.
55/2018	21/10/18	Seeks to extend the last date for filing of FORM GSTR-3B for the month of September 2018 till 25.10.2018 for all taxpayers.	Extension of due date for filing Form GSTR-3B for the month of September 2018 till 25 October 2018 for all taxpayers.
54/2018	9/10/18	Seeks to make amendments (Twelfth Amendment, 2018) to the CGST Rules, 2017. This notification amends rule 96(10) to allow exporters who have received capital	Exporters who have received capital goods under the EPCG scheme are allowed to claim the refund of the IGST paid on exports.

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		goods under the EPCG scheme to claim the refund of the IGST paid on exports and align rule 89(4B) to make it consistent with rule 96(10).	
53/2018	9/10/18	Seeks to make amendments (Eleventh Amendment, 2018) to the CGST Rules, 2017. This notification restores rule 96(10) to the position that existed before the amendment carried out in the said rule by notification No. 39/2018- Central Tax dated 04.09.2018.	Amending the CGST rules 2017 to restore rule 96(10) i.e refund of IGST paid on exports out of India.
52/2018	20/9/18	Seeks to notify the rate of tax collection at source (TCS) to be collected by every electronic commerce operator for intra-State taxable supplies	TCS to be collected at the rate of 0.5% under CGST Act on the value of net taxable supplies. Similarly, Rate of 0.5% under SGST Act. The total rate of TCS will be 1%.
51/2018	13/9/18	Seeks to bring section 52 of the CGST Act (provisions related to TCS) into force w.e.f 01.10.2018	TCS provisions under GST will be effective from 1st Oct 2018.
50/2018	13/9/18	Seeks to bring section 51 of the CGST Act (provisions related to TDS) into force w.e.f 01.10.2018	TDS provisions under GST will be effective from 1st Oct 2018. The council has also specified such persons or category of persons who will be liable to these provisions : a. an authority or board or any other body : i. set up by an Act of parliament or a state legislature or

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			<p>ii. established by any government with fifty-one percent or more participation by way of equity or control.</p> <p>b. The society established by the central government or state government or any local authority</p> <p>c. Public sector undertakings</p>
49/2018	13/9/18	Notification amending the CGST Rules, 2017 (Tenth Amendment Rules, 2018)	Format of GSTR-9C i.e reconciliation statement to be furnished along with annual returns is released
48/2018	10/9/18	Seeks to make amendments (Ninth Amendment, 2018) to the CGST Rules, 2017.	Extension of the due date of filing GSTR TRAN 1 by the taxpayers who couldn't file the declaration due to technical difficulties on the GST portal till 31st March 2019. Also, the registered taxpayers filing GSTR TRAN 1 may submit GSTR TRAN 2 by 30th April 2019.
47/2018	10/9/18	Seeks to extend the due date for filing of FORM GSTR – 3B for newly migrated (obtaining GSTIN vide notification No. 31/2018-Central Tax, dated 06.08.2018) taxpayers [Amends notf. No. 34/2018 – CT].	Extension of due date for furnishing the GSTR 3B for taxpayers who newly migrated their GSTIN for the period of July 2017 to November 2018 till 31st December 2018.
46/2018	10/9/18	Seeks to extend the due date for filing of FORM GSTR – 3B for newly migrated (obtaining GSTIN vide notification No. 31/2018-Central Tax, dated 06.08.2018) taxpayers	Extension of due date for furnishing the GSTR 3B for taxpayers who newly migrated their GSTIN for the period of July 2017 to November 2018 till 31st December 2018.

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		[Amends notf. No. 35/2017 and 16/2018 – CT]	
45/2018	10/9/18	Seeks to extend the due date for filing of FORM GSTR – 3B for newly migrated (obtaining GSTIN vide notification No. 31/2018-Central Tax, dated 06.08.2018) taxpayers [Amends notf. No. 21/2017 and 56/2017 – CT].	Extension of due date for furnishing the GSTR 3B for taxpayers who newly migrated their GSTIN for the period of July 2017 to November 2018 till 31st December 2018.
44/2018	10/9/18	Seeks to extend the due date for filing of FORM GSTR – 1 for taxpayers having the aggregate turnover above Rs 1.5 crores.	Extension of due date for furnishing the GSTR 1 for taxpayers having aggregate turnover more than 1.5 crores for the months a. July, 2017 to September, 2018 till 31st October 2018 b. October 2018 to March 2019 till 11th of the next month.
43/2018	10/9/18	Seeks to extend the due date for filing of FORM GSTR – 1 for taxpayers having aggregate turnover up to Rs 1.5 crores.	Extension of due date for furnishing the GSTR 1 for taxpayers having aggregate turnover up to 1.5 crores for the quarters a .July, 2017 to September, 2018 till 31st October 2018 b. October 2018 to December, 2018 till 31st January 2018 c. January 2019 to March 2019 till 30th April 2019
42/2018	4/9/18	Seeks to extend the time limit for making the declaration in FORM GST ITC-01 for specified classes of taxpayers	Taxpayers who filed GST CMP-04 for opting out of the composite scheme between 2nd March 2018 to 31st March 2018 can declare their ITC claim in Form GST ITC - 01 till 3rd of October 2018.

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41/2018	4/9/18	Seeks to waive the late fee paid for specified classes of taxpayers for FORM GSTR-3B, FORM GSTR-4 and FORM GSTR-6	GST council waive the late fees for the following : 1. Taxpayers whose GSTR -3B for the month of October 2017 was submitted but not filed on the common portal. 2. Taxpayers whose GSTR -4 was filed for the period of October to December 2017 within due date but late fees was mistakenly charged. 3. Input service distributors who paid late fees for GSTR-6 for any tax period between 1st Jan 2018 to 23rd Jan 2018.
40/2018	4/9/18	Seeks to extend the time limit for making the declaration in FORM GST ITC-04	Time limit to file Form GST ITC-04 for the period from July 2017 to June 2018 has been extended till 30th September 2018.
39/2018	4/9/18	Seeks to make amendments (Eighth Amendment, 2018) to the CGST Rules, 2017	<ol style="list-style-type: none"> 1. The officer will now drop all the proceedings against the taxpayers who were served notice due to failure to furnish returns within. This is only where the taxpayers file all the pending returns and makes full payment of the tax along with interest and the late fees applicable. 2. Even if all specified particulars stipulated by Invoice rules is not satisfied, yet the invoice contains the amount of tax charged, description of supplies, total value of supply, GSTIN of the supplier & recipient and place of supply in case of inter-state supply, then the ITC can be availed by taxpayers. 3. With regards to transport of goods without the tax invoice as laid down in Rule 55, Wherever CKD is mentioned, words 'or in batches or lots' is added. 4. In calculation of refund amount

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			<p>of taxes paid on zero-rate supply, definition for Adjusted annual turnover has been slightly amended.</p> <p>5. Certain restrictions apply for claiming refund of integrated tax paid on exports of goods or services.</p> <p>6. The person in-charge of the conveyance shall also carry a copy of the bill of entry in case of imported goods but the date and document number must be mentioned in Part A of GST EWB-01.</p> <p>7. Form REG-20 is replaced with a new format</p> <p>8. Form ITC-04 is replaced with a new format</p> <p>9. Format of GSTR -9 – Annual return for normal taxpayers and GSTR – 9A – Annual return for composite taxpayers released.</p>
38/2018	24/8/18	Seeks to prescribe the due dates for the quarterly furnishing of FORM GSTR-1 for those taxpayers with an aggregate turnover of up to Rs.1.5 crores for the quarter July 2018 to September 2018	Announcement of extension of Due Date for filing GSTR-1 for the quarter of July 2018 to September 2018 till 15th November 2018 respectively for the registered taxpayers in Kerala state, Kodagu district and Mahe district.
37/2018	24/8/18	Seeks to prescribe the due dates for the furnishing of FORM GSTR-1 for those taxpayers with an aggregate turnover of more than Rs. 1.5 crores for the months of July 2018 and August 2018	Announcement of extension of Due Date for filing GSTR-1 for the month of July 2018 and August 2018 to 5th October and 10th October 2018 respectively for the registered taxpayers in Kerala state, Kodagu district and Mahe district.

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36/2018	24/8/18	Seeks to extend the due dates for filing Form GSTR-3B for the months of July 2018 and August 2018	Announcement of extension of Due Date for filing GSTR-3B for the month of July 2018 and August 2018 to 5th October and 10th October 2018 respectively for the registered taxpayers in Kerala state, Kodagu district and Mahe district.
35/2018	21/8/2018	Seeks to extend the due date for filing of FORM GSTR-3B for the month of July, 2018	Announcement of extension of Due Date for filing GSTR-3B for the month of July 2018 from 20th August 2018 to 24th August 2018.
34/2018	10/8/18	Seeks to prescribe the due dates for filing FORM GSTR-3B for the months from July, 2018 to March, 2019	Announcement of the due date for furnishing return in FORM GSTR-3B for each of the months i.e from July 2018 to March 2019 till 20th day of the next month.
33/2018	10/8/18	Seeks to prescribe the due dates for quarterly furnishing of FORM GSTR-1 for those taxpayers with aggregate turnover of up to Rs.1.5 crores for the period from July, 2018 to March, 2019	Announcement of the due date for furnishing the details of outward supplies quarterly FORM GSTR-1 by taxpayers with aggregate turnover up to Rs. 1.5 crores in the previous financial year for Quarter ending i.e September Quarter, December Quarter and March quarter of FY 2018 – 19 till last day of the next month succeeding the respective quarter.
32/2018	10/8/18	Seeks to prescribe the due dates for furnishing of FORM GSTR-1 for those taxpayers with aggregate turnover of more than Rs. 1.5 crores for the months from July, 2018 to March, 2019	Announcement of the due date for furnishing the details of outward supplies in FORM GSTR-1 by taxpayers with aggregate turnover of more than Rs. 1.5 crores in the previous financial year for all the months i.e from July 2018 to March 2019 till 11th day of the next month.

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31/2018	6/8/18	Seeks to lay down the special procedure for completing migration of taxpayers who received provisional IDs but could not complete the migration process.	Taxpayers who received the provisional IDs but could not complete the migration process to GST can now apply for GSTIN by a special procedure. Last date to submit the details of provisional ID to Jurisdictional Nodal Officer is 31st August 2018
30/2018	30/07/18	Notification issued to extend the due date for filing of FORM GSTR-6.	Extension of due date for furnishing the return by an Input Service Distributor in Form GSTR 6 for the months of July, 2017 to August, 2018 till 30th September 2018.
29/2018	7/6/18	Seek to make amendments (Seventh Amendment, 2018) to the CGST Rules, 2017	Directorate General of Safeguards will be called Directorate General of Anti-profiteering
28/2018	6/19/18	Notification issued for amending the CGST Rules, 2017	A transporter can apply for an unique common enrolment number by submitting the details in FORM GST ENR-02 using any one of his GSTINs
27/2018	6/13/18	Seeks to specify goods which may be disposed off by the proper officer after its seizure.	The goods or the class of goods which can be disposed of after seizure by the proper officer, having regard to the perishable or hazardous nature, depreciation in value with the passage of time, constraints of storage space or any other relevant considerations of the said goods are: (1) Salt and hygroscopic substances (2) Raw (wet and salted) hides and skins (3) Newspapers and periodicals

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			<p>(4) Menthol, Camphor, Saffron (5) Re-fills for ball-point pens (6) Lighter fuel, including lighters with gas, not having arrangement for refilling (7) Cells, batteries and rechargeable batteries (8) Petroleum Products (9) Dangerous drugs and psychotropic substances (10) Bulk drugs and chemicals (read notification) (11) Pharmaceutical products (read notification) (12) Fireworks (13) Red Sander (14) Sandalwood (17) All unclaimed/abandoned goods which are liable to rapid depreciation in value on account of fast change in technology or new models etc. and few more.</p>
26/2018	6/13/18	Seeks to make amendments (Fifth Amendment, 2018) to the CGST Rules, 2017.	<p>1. To be eligible to remain enrolled as a GST tax practitioner a person has to be a sales tax practitioner or tax return preparer under the existing law for a period of not less than five years and answer the prescribed exam within 18 months. The time period was 12 months before this notification. 2. The formula to calculate refund on account of inverted duty structure, refund of input tax credit changed to – Maximum Refund Amount = {(Turnover of inverted rated supply of goods and services) x Net ITC ÷ Adjusted Total Turnover} – tax payable on such inverted rated supply of goods and services.</p>

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25/2018	5/31/18	Extension of due date for filing of FORM GSTR-6 for the months from July, 2017 till June, 2018.	The time limit for furnishing the return by an Input Service Distributor in FORM GSTR-6 for the months of July, 2017 to June, 2018, extended till the 31st day of July, 2018.
24/2018	5/28/18	Notifies NACIN as the authority for conducting the examination for GST Practitioners under rule 83 (3) of the CGST Rules, 2017	National Academy of Customs, Indirect Taxes and Narcotics, Department of Revenue, Ministry of Finance, Government of India, is notified as the authority to conduct examination for GST Practitioners.
23/2018	5/18/18	Seeks to extend the due date for filing of FORM GSTR-3B for the month of April, 2018.	The due date to file Form GSTR-3B for the month of April, extended to 05/22/2018 from 05/20/2018.
22/2018	5/14/18	Seeks to waive the late fee for FORM GSTR-3B	The late fee payable when Form GSTR-3B is not filled within the due date for the months from October, 2017 to April, 2018 and Form GST TRAN-1 was submitted but not filed on the common portal by 12/27/2017, the late fee will be waived off. However, the declaration in Form GST TRAN-1 should have been filled by the 05/10/2018. Form GSTR-3B for these months should be filled by 05/31/2018.
21/2018	4/18/18	Notification seeks to make amendments (Fourth Amendment) to the CGST Rules, 2017.	1. Refund on account of inverted duty structure, refund of input tax credit – Maximum Refund Amount = $\{(Turnover\ of\ inverted\ rated\ supply\ of\ goods\ and\ services)\ x\ Net\ ITC \div Adjusted\ Total\ Turnover\}$ – tax payable on such inverted rated supply of goods and

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			<p>services.</p> <p>2. Consumer welfare fund will have credits based on this notification.</p>
20/2018	3/28/18	Extension of due date for filing of application for refund under section 55 by notified agencies	The period for application for refund of tax paid on inward supplies shall be mad before the expiry of eighteen months from the last date of the quarter in which such supply was received
19/2018	3/28/18	Extension of date for filing the return in FORM GSTR-6	The return in FORM GSTR-6 by the Input service distributor for the months of July, 2017 till April, 2018 should be filled by 31 May 2018.
18/2018	3/28/18	Seeks to prescribe the due dates for furnishing of FORM GSTR-1 for those taxpayers with aggregate turnover of more than Rs. 1.5 crore	The last dates for filling of return in form GSTR-1 for registered people whose TO is more that 1.5 crores rupees for these month ends will be – April ,2018 – 31st May 2018 May, 2018 – 10th June 2018 June, 2018 – 10 July 2018 The tax liability, penalty, interest if any shall be payable by the last date of filing the return.
17/2018	3/28/18	Seeks to prescribe the due date for quarterly furnishing of FORM GSTR-1 for those taxpayers with aggregate turnover of upto Rs.1.5 crore	Any registered person having agregate to up to 1.5 crore rupees in the previous FY or current FY shall furnish details about the supply provided in FORM GSTR-1 for the quarter between April to June 2018.
16/2018	3/23/18	Seeks to prescribe the due dates for filing FORM GSTR-3B for the months of April to June, 2018	The last dates for filling of return in form GSTR-3B for these month ends will be – April ,2018 – 20th May 2018 May, 2018 – 20th June 2018 June, 2018 – 20 July 2018 The tax liability, penalty, interest if

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			any shall be payable by the last date of filing the return.
15/2018	3/23/2018	Notifies the date from which E-Way Bill Rules shall come into force	April 1st 2018 is announced to be the date from which EWB ruled will come into force
14/2018	3/23/2018	Amending the CGST Rules, 2017(Third Amendment Rules, 2018)	<ol style="list-style-type: none"> 1. When goods are directly sent to job worker the challan may be issued either by the principal or Job worker and should be properly endorsed if need be. 2. A minimum of three members of the Authority shall constitute quorum at its meetings and the opinion of majority will be taken as the dcision. 3. The words ‘transported by railways’, ‘transportation of goods by railways’, ‘transport of goods by rail’ and ‘movement of goods by rail’ does not include cases where leasing of parcel space by Railways takes place.
13/2018	3/7/2018	Rescinding notification No. 06/2018 – CT dated 23.01.2018	Notification 6/2018 cancelled.
12/2018	3/7/2018	Second Amendment (2018) to CGST Rules	<ol style="list-style-type: none"> 1. Information to be furnished prior to commencement of movement of goods and generation of e-way bill notified. 2. The person in charge of the conveyance will be required to carry invoice or bill of supply or delivery challan, copy of EWB in physical or electronic form. 3. A proper officer may intercept any conveyance to verify the e-way bill in physical or electronic form for

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			all inter-State and intraState movement of goods. 4. Details of Verification and inspection of goods and conveyances is notified.
11/2018	2/2/2018	Seeks to postpone the coming into force of the e-way bill rules	Central government cancels the roll in of e-way bill scheduled for 01/02/2018.
10/2018	1/23/2018	Amending notification No. 39/2017-Central Tax dated 13.10.2017 for cross-empowerment of State tax officers for processing and grant of refund	In case of refund, tax paid on goods exported out of India has restrictions on its sanctioning authority.
9/2018	1/23/2018	Amendment of notification No. 4/2017-Central Tax dated 19.06.2017 for notifying e-way bill website	Effective from 16 January 2018, www.gst.gov.in will be the Common Goods and Services Tax Electronic Portal for registration, payment of tax, furnishing of returns and computation and settlement of integrated tax. www.ewaybillgst.gov.in will be the Common Goods and Services Tax Electronic Portal for furnishing electronic way bill.
8/2018	1/23/2018	Extension of date for filing the return in FORM GSTR-6	Time to file FORM GSTR-6 for the months of July 2017 to February, 2018 is extended till 31/03/2018
7/2018	1/23/2018	Reduction of late fee in case of delayed filing of FORM GSTR-6	Late fee for not not filing returns on time reduced to Rs.25.
6/2018	1/23/2018	Reduction of late fee in case of delayed filing of FORM GSTR-5A	Late fee for not not filing returns on time reduced to Rs.25 For Nil

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			returns (No Intergrated Tax),late fee will be Rs.10 per day.
5/2018	1/23/2018	Reduction of late fee in case of delayed filing of FORM GSTR-5	Late fee for not not filing returns on time reduced to Rs.25 For Nil returns (No central Tax),late fee will be Rs.10 per day.
4/2018	1/23/2018	Reduction of late fee in case of delayed filing of FORM GSTR-1	Late fee for not not filing returns on time reduced to Rs.25 For Nil returns,late fee will be Rs.10 per day.
3/2018	1/23/2018	First Amendment 2018, to CGST Rules	<p>1. Period to file the statement in FORM GST ITC-03 (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) increased to one hundred and eighty days.</p> <p>2. The Rate of tax under composition levy for registered persons in case of Manufacturers, other than manufacturers of such goods as may be notified by the Government changed to half percent of the turnover in the State or Union territory.</p> <p>3. The Rate of tax under composition levy for registered persons in case of Suppliers making supplies referred will be two and a half per cent. of the turnover in the State or Union territory.</p> <p>4. The Rate of tax under composition levy for registered persons in case of Any other supplier eligible for composition levy will be half half per cent. of the turnover of taxable supplies of</p>

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			<p>goods in the State or Union territory.</p> <p>5. The value of supply of lottery authorised or run by the State government shall be the face value of ticket or of the price as notified in the Official Gazette by the organising State, whichever is higher.</p> <p>6. Value of supply for betting, gambling, horse racing shall be 100% of the face value of the bet or the amount paid into the totalisator,</p> <p>7. Calculation of aggregate value for exempt supplies shall be calculated based on the guidelines of this notification.</p> <p>8. An registered person being an input service distributor may issue invoice, debit/credit note.</p> <p>9. When a person is not required to carry EWB, the person incharge of the conveyance must carry Tax Invoice or bill of supply.</p> <p>10. Refund shall be granted for the ITC in respect of inputs used in making Zero rated goods/service even in cases when the supplies has recieved benift from the GOI Ministry of Finance, notifications.</p> <p>11. The application for refund of integrated tax paid on the services exported out of India shall be filed in FORM GST RFD-01</p> <p>12. Before movement of goods, the details have to be filled in Part A of FORM GST EWB-01.</p> <p>13. When the goods are transported one can generate the e-way bill in FORM GST EWB-01 electronically on the common portal after furnishing information in Part</p>
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			B of FORM GST EWB-01 14. EWB guidelines are notified.
2/2018	1/20/2018	Seeks to extend the last date for filing FORM GSTR-3B for December, 2017 till 22.01.2018.	Last Date for filing of return in FORM GSTR-3B for the month of December 2017 will be 22/01/2018 instead of 20/01/2018.
1/2018	1/1/2018	Central Tax seeks to further amend notification No. 8/2017 – Central Tax so as to prescribe effective rate of tax under composition scheme for manufacturers and other suppliers.	The rate of central tax payable under composition scheme will be half percent (Previously One percent) on the turnover in the state for a manufacturer and half percent of the turnover of taxable supplies of goods in the State in case of other suppliers.
75/2017	12/29/2017	CGST (Fourteenth Amendment) Rules,2017	Following are the amendments made: - A New rule 17A is inserted - A New rule 19A is inserted -with effect from 23rd October, 2017, rule 89(4) is substituted - Rule 95(1) is substituted - Format of REG-10 has been replaced with a new one - Changes made to REG-13 - Format of GSTR-11 is changed - Format of RFD-10 is substituted - Change made in format of DRC-07
74/2017	12/29/2017	Notifies the date from which E-Way Bill Rules shall come into force	The Central Government hereby appoints the 1st day of February, 2018, as the date from which the e-way bill rules shall come into force
73/2017	12/29/2017	Waives the late fee payable for failure to furnish the return in FORM GSTR-4	Late fee payable has been waived off for any registered person for failure to furnish the return in FORM GSTR-4 by the due date,

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			<p>which is in excess of an amount of twenty five rupees for every day during which such failure continues.</p> <p>- where the total amount payable in lieu of central tax in the said return is nil, the amount of late fee payable by any registered person for failure to furnish the said return by the due date shall stand waived to the extent which is in excess of an amount of ten rupees for every day during which such failure continues</p>
72/2017	12/29/2017	Extends the due dates for monthly furnishing of FORM GSTR-1 for taxpayers with aggregate turnover of more than Rs.1.5 crores.	The Commissioner extends the time limit for furnishing the details of outward supplies in FORM GSTR-1 by such class of registered persons having aggregate turnover of more than Rs 1.5 crore rupees in the preceding financial year or the current financial year, for period July - November, 2017 is 10th January 2017, December, 2017 is 10th February, 2018, January, 2018 is 10th March, 2018, February, 2018 is 10th April, 2018, March, 2018 is 10th May, 2018
71/2017	12/29/2017	Extends the due dates for quarterly furnishing of FORM GSTR-1 for taxpayers with aggregate turnover of upto Rs.1.5 crore.	The registered persons having aggregate turnover of upto 1.5 crore rupees in the preceding financial year or the current financial year, as the class of registered persons who may follow the special procedure and due date for filing quarterly GSTR-1 for July - September, 2017 is 10th January, 2018, October - December, 2017 is

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			15th February, 2018 and January - March, 2018 is 30th April, 2018
70/2017	12/21/2017	Seeks to further amend CGST Rules, 2017 (Thirteenth Amendment)	Following rules are amended: -Table 6 of GSTR-1- Zero rated supplies and Deemed Exports was substituted for a new table - RFD-01 was amended for certain statements to be annexed to it -Format of RFD-01A was amended for certain statements
69/2017	12/21/2017	Seeks to extend the time limit for filing FORM GSTR-5A	Commissioner, hereby extends the time limit for furnishing the return in FORM GSTR-5A for the months of July, 2017, August, 2017, September, 2017, October, 2017, November, 2017 and December, 2017 by a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient till the 31st day of January, 2018
68/2017	12/21/2017	Seeks to extend the time limit for filing FORM GSTR-5.	Commissioner hereby extends the time limit for furnishing the return by a non-resident taxable person, in FORM GSTR-5 for the months of July, 2017, August, 2017, September, 2017, October, 2017, November, 2017 and December, 2017 till the 31st day of January, 2018
67/2017	12/21/2017	Seeks to extend the time limit for filing FORM GST ITC-01.	Commissioner, hereby extends the time limit for making a declaration, in FORM GST ITC-01, by the registered persons, who have become eligible during the months of July, 2017, August, 2017,

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			September, 2017, October, 2017 and November, 2017 to the effect that they are eligible to avail the input tax credit under sub-section (1) of section 18 of the said Act, till the 31st day of January, 2018
66/2017	11/15/2017	Seeks to exempt all taxpayers from payment of tax on advances received in case of supply of goods	Notifies the registered person who did not opt for the composition levy under section 10 of the said Act as the class of persons who shall pay the central tax on the outward supply of goods at the time of supply as specified in clause (a) of sub-section (2) of section 12 of the said Act including in the situations attracting the provisions of section 14 of the said Act
65/2017	11/15/2017	Seeks to exempt suppliers of services through an e-commerce platform from obtaining compulsory registration	Specifies the persons making supplies of services, other than supplies specified under subsection (5) of section 9 of the said Act through an electronic commerce operator who is required to collect tax at source under section 52 of the said Act, and having an aggregate turnover, to be computed on all India basis, not exceeding an amount of twenty lakh rupees in a financial year, as the category of persons exempted from obtaining registration. But where the aggregate value of such supplies, to be computed on all India basis, should not exceed an amount of ten lakh rupees in case of "special category States.
64/2017	11/15/2017	Seeks to limit the maximum late fee payable for delayed filing of return in FORM	Late fee is waived for any registered person for failure to furnish the return in FORM

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		GSTR-3B from October, 2017 onwards	GSTR3B for the month of October, 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. But 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 October, 2017 onwards by the due date shall stand waived to the extent which is in excess of an amount of ten rupees for every day during which such failure continues.
63/2017	11/15/2017	Seeks to extend the due date for submission of details in FORM GST-ITC-04	Commissioner, hereby extends the time limit for making the declaration in FORM GST ITC-04, in respect of goods dispatched to a job worker or received from a job worker or sent from one job worker to another, during the quarter July to September, 2017, till the 30th day of November, 2017
62/2017	11/15/2017	Seeks to extend the time limit for furnishing the return in FORM GSTR-6 for the month of July, 2017	Commissioner hereby extends the time limit for furnishing the return by an Input Service Distributor in FORM GSTR-6 for the month of July, 2017 till the 31st day of December, 2017.
61/2017	11/15/2017	Seeks to extend the time limit for furnishing the return in FORM GSTR-5A for the months of July to October, 2017	Due date for filing FORM GSTR-5A for the month of July, 2017, August, 2017, September, 2017 and October, 2017 by a person supplying online information and database access or retrieval

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			services from a place outside India to a non-taxable online recipient till 15th December 2017.
60/2017	11/15/2017	Seeks to extend the time limit for furnishing the return in FORM GSTR-5, for the months of July to October, 2017	Due date for filing FORM GSTR-5, for the months of July, 2017, August, 2017, September, 2017 and October, 2017 till the 11th day of December, 2017.
59/2017	11/15/2017	Seeks to extend the time limit for filing of FORM GSTR-4	Time limit for furnishing FORM GSTR-4, for the quarter July to September, 2017 from the 15th day of November, 2017 to 24th December 2017
58/2017	11/15/2017	Seeks to extend the due dates for the furnishing of FORM GSTR-1 for those taxpayers with aggregate turnover of more than Rs.1.5 crores	Except with respect to things done or omitted to be done before this notification, Due date for monthly filing of FORM GSTR-1 by registered persons having aggregate turnover of more than Rs. 1.5 crore rupees in the preceding financial year or the current financial year for quarter July - October, 2017 is 31st December, 2017, months November 2017 is 10th January, 2018, December 2017 is 10th February, 2018, January 2018 is 10th March, 2018, February 2018 is 10th April, 2018, March 2018 is 10th May, 2018
57/2017	11/15/2017	Seeks to prescribe quarterly furnishing of FORM GSTR-1 for those taxpayers with aggregate turnover of upto Rs.1.5 crore	Notifies the registered persons having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year, as the class of registered persons who shall follow the special procedure. Said

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			<p>persons shall furnish form GSTR-1 effected during the quarter as follows:</p> <ul style="list-style-type: none"> -July - September, 2017- 31st December, 2017 -October - December, 2017-15th February, 2018 -January - March, 2018- 30th April, 2018
56/2017	11/15/2017	Seeks to mandate the furnishing of return in FORM GSTR-3B till March, 2018	Due dates for filing form GSTR-3B for the month of January, February and March 2018 is 20th February, 2018, 20th March, 2018 and 20th April, 2018
55/2017	11/15/2017	Twelfth amendment to CGST Rules, 2017	<p>The following amendments are made as follows:</p> <ul style="list-style-type: none"> -explanation for rule 42 has been inserted -In Rule 54, "supplier may issue" shall be substituted - New Rule 97A- Manual filing and processing has been inserted - New Rule 107A- Manual filing and processing has been inserted -New Rule 109A- Appointment of Appellate Authority -Rule 124 provisos are amended - Format of RFD-01A has been inserted - Format of RFD-01B has been inserted
54/2017	10/30/2017	Seeks to amend Notification no. 30/2017- Central Tax dated 11.09.2017 so as to extend the due date for filing FORM GSTR-2 and FORM	GSTR-2 and GSTR-3 deadline has been extended for the month of July, 2017 up to 30th November 2017 and up to 11th December 2017 respectively

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		GSTR-3 for the month of July, 2017	
53/2017	10/28/2017	Seeks to extend the due date for submission of details in FORM GST-ITC-04	Commissioner, extends the time limit for making the declaration in FORM GST ITC-04, in respect of goods dispatched to a job worker or received from a job worker or sent from one job worker to another, during the quarter July to September, 2017, till the 30th day of November, 2017
52/2017	10/28/2017	Seeks to extend the due date for submission of details in FORM GST-ITC-01	Commissioner, hereby extends the time limit for making a declaration, in FORM GST ITC-01, by the registered persons, who have become eligible during the months of July, 2017, August, 2017 and September, 2017 from 31st day of October, 2017 till the 30th day of November, 2017
51/2017	10/28/2017	Eleventh Amendment to CGST Rules, 2017	<p>The following are the amendments made to the rules:</p> <ul style="list-style-type: none"> -Rule 24- Migration from previous regime to GST- Date for filing REG-29 has been extended up to 31st December 2017 -Rule 45- time limit for a further period as may be extended by the Commissioner has been allowed in sub-rule (3) - Rule 96 (2), two provisos have been inserted - Rule 96A (2), two provisos have been inserted
50/2017	10/24/2017	Seeks to waive late fee payable for delayed filing of	The late fee payable under section 47 of the said Act has been waived for all registered persons who

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		FORM GSTR-3B for Aug & Sep, 2017	failed to furnish the return in FORM GSTR-3B for the months of August and September, 2017 by the due date
49/2017	10/18/2017	Seeks to notify the evidences required to be produced by the supplier of deemed export supplies for claiming refund under rule 89(2)(g) of the CGST rules, 2017	Central Government has notified evidences which are required to be produced by the supplier of deemed export supplies for claiming refund
48/2017	10/18/2017	Seeks to notify certain supplies as deemed exports under section 147 of the CGST Act, 2017 .	Supplies of deemed exports have been notified under Section 147 as follows: - Supply of goods by a registered person against Advance Authorisation - Supply of capital goods by a registered person against Export Promotion Capital Goods Authorisation - Supply of goods by a registered person to Export Oriented Unit - Supply of gold by a bank or Public Sector Undertaking
47/2017	10/18/2017	Tenth Amendment to the CGST rules, 2017.	The rules have been amended as follows: - The recipient as well as the supplier of the deemed exports can make application for the refund of IGST, in rule 89 - Rule 96A - to extend time limit at commissioner's discretion - Statement 2 of RFD-01 now has a column for cess - Statement 4 of RFD-01 has been substituted

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46/2017	10/13/2017	Seeks to amend notification No. 8/2017-Central Tax.	The aggregate turnover in the preceding financial year has been increased from seventy five lakhs to one crore (Rs 50 lakhs to Rs 75 lakhs in case of special category state) for composition dealers
45/2017	10/13/2017	Seeks to amend the CGST Rules, 2017	The following are amended to rules: -Sub rule 3A of Rule 3 is substituted -New rule 46A- Invoice-cum-bill of supply is inserted -Rule 62, FORM CMP-02, GSTR-1 Table 6 is replaced -Table 4 of GSTR-1A is replaced -GSTR-4 new instruction
44/2017	10/13/2017	Seeks to extend the time limit for submission of FORM GST ITC-01	Commissioner, hereby extends the time limit for making a declaration, in FORM GST ITC-01, by the registered persons, who have become eligible during the months of July, 2017, August, 2017 and September, 2017 till the 31st day of October, 2017
43/2017	10/13/2017	Seeks to extend the time limit for filing of FORM GSTR-6	Commissioner hereby extends the time limit for furnishing the return by an Input Service Distributor in FORM GSTR-6 for the months of July, 2017, August, 2017 and September, 2017 till the 15th day of November, 2017
42/2017	10/13/2017	Seeks to extend the time limit for filing of FORM GSTR-5A	Commissioner, hereby extends the time limit for furnishing the return in FORM GSTR-5A for the month of July, 2017, August, 2017 and September, 2017 by a person supplying online information and

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			database access or retrieval services from a place outside India to a non-taxable online recipient till the 20th day of November, 2017 - notification shall be deemed to have come into force on the 15th day of September, 2017
41/2017	10/13/2017	Seeks to extend the time limit for filing of FORM GSTR-4	Commissioner hereby extends the time limit for furnishing the return by a composition supplier, in FORM GSTR-4 for the quarter July to September, 2017 till the 15th day of November, 2017
40/2017	10/13/2017	Seeks to make payment of tax on issuance of invoice by registered persons having aggregate turnover less than Rs 1.5 crores	registered person whose aggregate turnover in the preceding financial year did not exceed one crore and fifty lakh rupees or the registered person whose aggregate turnover in the year in which such person has obtained registration is likely to be less than one crore and fifty lakh rupees and who did not opt for the composition levy under section 10 of the said Act as the class of persons who shall pay the central tax on the outward supply of goods
39/2017	10/13/2017	Seeks to cross-empower State Tax officers for processing and grant of refund	Those officers appointed under the States and Union territories are authorized to be the proper officers for the purposes of section 54 or section 55 of the said Acts, by the Commissioner of the said Acts for the sanction of refund
38/2017	10/13/2017	Seeks to amend notification no. 32/2017-CT dated 15.09.2017 so as to add	Notification 32/2017 was amended as to include additional items to the list of handicrafts

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		certain items to the list of "handicrafts goods"	
37/2017	10/4/2017	Notification on extension of facility of LUT to all exporters issued	Specifies further conditions and safeguards for furnishing a Letter of Undertaking in place of a Bond by a registered person who intends to supply goods or services for export without payment of integrated tax
36/2017	9/29/2017	Eighth amendment to CGST Rules, 2017.	Following are amended rules notified: -Rule 24, 118, 119, 120, 120A were amended -In form REG-29 heading changed and minor change made
35/2017	9/15/2017	Seeks to extend the last date for filing the return in FORM GSTR-3B for the months of August to December, 2017.	Due date for filing GSTR-3B is notified for further months as follows: 1. August, 2017 -20th September, 2017 2. September, 2017- 20th October, 2017 3. October, 2017- 20th November, 2017 4. November, 2017- 20th December, 2017 5. December, 2017- 20th January, 2018
34/2017	9/15/2017	Seventh amendment to the CGST Rules, 2017.	Following are the amended rules notified: -A new rule clause to Rule 3 is added, 120A is also inserted -Rules 122, 124, 127 were amended -Form TRAN-1 , GSTR-4, EWB-01 had minor changes or additions done

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33/2017	9/15/2017	Notifying section 51 of the CGST Act, 2017 for TDS.	Section 51(1) of CGST Act - TDS provisions shall come into force from 18th September 2017 and will apply to an authority or a board or any other body set up by Parliament or Government, society established by the Central Government or the State Government or a Local authority or a public sector undertaking; - persons shall be liable to deduct tax from the payment made or credited to the supplier of taxable goods or services or both with effect from a date to be notified subsequently
32/2017	9/15/2017	Seeks to granting exemption to a casual taxable person making taxable supplies of handicraft goods from the requirement to obtain registration.	Specifies the casual taxable persons making taxable supplies of handicraft goods as the category of persons exempted from obtaining registration, provided aggregate value of such supplies, to be computed on all India basis, does not exceed an amount of twenty lakh rupees in a financial year and Rs 10 lakhs in case of Special Category States, other than the State of Jammu and Kashmir
31/2017	9/11/2017	Seeks to extend the time limit for filing of GSTR-6.	-Extension the time limit for furnishing the return by an Input Service Distributor for the month of July, 2017 upto the 13th October, 2017
30/2017	9/11/2017	Seeks to extend the time limit for filing of GSTR-1, GSTR-2 and GSTR-3.	-Due date of GSTR-1 for July 2017, of taxpayers having turnover of more than one hundred crore rupees is extended up to 3rd October, 2017 -Due date of GSTR-1 for July 2017,

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			<p>of taxpayers having turnover of upto one hundred crore rupees is extended up to 10th October, 2017</p> <p>-Due date of GSTR-2 and GSTR-3 for July 2017 has been extended up to 31st October, 2017 and 10th November, 2017 respectively</p>
29/2017	9/5/2017	<p>Seeks to extend due dates for furnishing details>Returns for the months of July, 2017 and August, 2017.</p>	<p>-Due date for filing GST returns for July 2017 for GSTR-1, GSTR-2 & GSTR-3 as Upto 10th September, 2017, 11 - 25th September, 2017 and Upto 30th September, 2017 respectively</p> <p>-Due date for filing GST returns for August 2017 for GSTR-1, GSTR-2 & GSTR-3 as Upto 5th October, 2017, 6 - 10th October, 2017 and Upto 15th October, 2017 respectively</p>
28/2017	9/1/2017	<p>Seeks to waive the late fee for late filing of FORM GSTR-3B, for the month of July</p>	<p>The notification waives the late fee payable under section 47 of the said Act, for all registered persons who failed to furnish the return in FORM GSTR-3B for the month of July, 2017 by the due date.</p>
27/2017	8/30/2017	<p>Seeks to further amend the CGST Rules, 2017</p>	<p>Following are the amended rules notified:</p> <ul style="list-style-type: none"> - A newrule 138 for e-way bill has been substituted - A new rule 138A for Documents and devices to be carried by a person-in-charge of a conveyance, new rule 138B-Verification of documents and conveyances, a new rule 138C-Inspection and

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			<p>verification of goods and new rule 138D-Facility for uploading information regarding detention of vehicle has been notified</p> <ul style="list-style-type: none"> - Formats of EWB-02, EWB-03 & EWB-04, INV-01 and ENR-01 are inserted - A new format for RFD-01 application for refund is substituted
26/2017	8/28/2017	Seeks to extend time period for filing of details in FORM GSTR-6 for months of July & August.	Due date to file GSTR-6 by input service distributors for July 2017 and August 2017 is extended to 8th September 2017 and 23rd September 2017 respectively
25/2017	8/28/2017	Seeks to extend time period for filing of details in FORM GSTR-5A for month of July	Extension the time limit for furnishing the return for the month of July, 2017, by a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 and rule 64 of the Central Goods and Services Tax Rules, 2017, till 15th day of September, 2017
24/2017	8/21/2017	Seeks to further extend the date for filing of return in FORM GSTR-3B for the month of July, 2017.	-Due date for GSTR-3B for July 2017 in case of registered persons entitled to avail input tax credit in terms of section 140 of the said Act read with rule 117 of the said Rules but opting not to file FORM GST TRAN-1 on or before the 28th August, 2017 is 25th August 2017 and all places in Notification 23/2017 having 20th August 2017 shall have 25th August 2017 substituted

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23/2017	8/17/2017	Seeks to notify the date and conditions for filing the return in FORM GSTR-3B for the month of July, 2017	<p>-Due date for GSTR-3B for July 2017 in case of registered persons entitled to avail input tax credit in terms of section 140 of the said Act read with rule 117 of the said Rules but opting not to file FORM GST TRAN-1 on or before the 28th August, 2017 is 20th August 2017.</p> <p>-In the above case, those opting to file FORM GST TRAN-1 on or before the 28th August 2017 is 28th August 2017, subject to conditions.</p> <p>-Any other will have a due date of 20th August 2017</p>
22/2017	8/17/2017	Seeks to amend the CGST Rules, 2017	<p>Following will be amended rules:</p> <ul style="list-style-type: none"> -Rule 3, 17, 40, 61, 87, 103 were amended - A new Rule 44A was inserted - In the instructions to REG-01, Government departments applying for registration as suppliers may not furnish Bank Account details was also added - A new format for REG-13 Application/Form for grant of Unique Identity Number (UIN) to UN Bodies/ Embassies/Others was notified
21/2017	8/8/2017	Seeks to introduce date for filing of GSTR-3B for months of July and August.	The time period to furnish form GSTR-3B - summary return, was extended for July 2017 and August 2017 between 20th August, 2017 and 20th September, 2017 with effect from the 8th day of August, 2017
20/2017	8/8/2017	Seeks to extend time period for filing of details in	The time period to furnish form GSTR-3 - summary return, was

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		FORM GSTR-3 for months of July and August.	extended for July 2017 and August 2017 between 11th to 15th September, 2017 and 26th to 30th September, 2017
19/2017	8/8/2017	Seeks to extend time period for filing of details of inward supplies in FORM GSTR-2 for months of July and August.	The time period to furnish form GSTR-2 - Inward supplies, was extended for July 2017 and August 2017 between 6th to 10th September, 2017 and 21st to 25th September, 2017
18/2017	8/8/2017	Seeks to extend time period for filing of details of outward supplies in FORM GSTR-1 for months of July and August.	The time period to furnish form GSTR-1 - outward supplies, was extended for July 2017 and August 2017 between 1st to 5th September, 2017 and 16th to 20th September, 2017
17/2017	7/27/2017	Seeks to amend the CGST Rules, 2017.	Following will be amended rules: -Rule 24- Time for Migration from the previous taxation regime into GST was extended to 30th September 2017 -Rule 34-Rate of exchange of currency, other than Indian rupees, for determination of value- Substituted -Rule 44, 46, 61, 83 and 89 were amended - minor changes were made to TRAN-1 and TRAN-2 forms.
16/2017	7/7/2017	Notification No. 16/2017-CT (conditions and safeguards for furnishing a Letter of Undertaking in place of a bond for export without payment of integrated tax) A corrigendum was also issued	The conditions and safeguards for the registered person who intends to supply goods or services for export without payment of integrated tax, for furnishing a Letter of Undertaking in place of a Bond have been specified

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15/2017	7/1/2017	Amending CGST Rules notification 10/2017-CT dt 28.06.2017	<p>with effect from 1st July 2017, following amended rules will come into effect:</p> <ul style="list-style-type: none"> -Substitution of GSTR-3B in place of GSTR-3 in Rule 96 -Notify: Inspection, Search and Seizure -Chapter – XVII, DEMANDS AND RECOVERY- CHAPTER - XVIII, Offences and Penalties-Chapter - XIX - amendment to format of -RFD-01, RFD-02, RFD-04, RFD-05, RFD-06, RFD-07, RFD-10 and notifying RFD-11 -Notifying format of INS-01 To INS-05, DRC forms, CPD forms
14/2017	7/1/2017	Assigning jurisdiction and power to officers of various directorates A corrigendum was also issued	Principal Director General, Goods and Services Tax Intelligence or Principal Director General, Goods and Services Tax, Director General, Audit along with other officers have been appointed and assigned powers
13/2017	7/1/2017	Seeks to prescribe rate of interest under CGST Act, 2017	<p>For Section 54 and Section 56 of the CGST Act, following is the Rate of interest per annum fixed and applicable from 1st July 2017:</p> <ul style="list-style-type: none"> -Sub-section (1) of section 50- 18% -sub-section (3) of section 50- 24% -sub-section (12) of section 54- 6% -section 56- 6% -proviso to section 56- 9%
12/2017	6/28/2017	Seeks to notify the number of HSN digits required on tax invoice	<p>HSN code declaration is required as follows:</p> <ul style="list-style-type: none"> -Upto rupees one crore fifty lakhs- None to be declared -more than rupees one crore fifty lakhs and upto rupees five crores- No of digits of HSN will be atleast 2

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			-more than rupees five crores- No of digits of HSN will be atleast 4
11/2017	6/28/2017	Seeks to amend Notification no 6/2017- Central Tax dt 19.06.2017	Additional two mode of EVC through net banking and common portal are allowed
10/2017	6/28/2017	Seeks to amend CGST Rules notification no 3/2017-Central Tax dt 19.06.2017	<p>Following rules are further notified after Notification 3/2017</p> <ul style="list-style-type: none"> -Determination of Value of supply rules- Chapter IV - Input tax credit -Chapter V -Tax invoice, credit and debit notes- Chapter VI -Accounts and Records- Chapter VII -Returns- Chapter VIII -Payment of tax-Chapter IX -Refund of Tax- Chapter X -Assessment and Audit- Chapter XI -Advance Ruling- Chapter XII -Appeals and Revision- Chapter XIII -Transitional Provisions- Chapter XIV -Anti-Profiteering- Chapter XV -E-way bill rules- Chapter XVI -ITC-01 format -ITC-02 format -ITC-03 format -ITC-04 format -ENR-01 -Application for enrollment for transporters format - GSTR-1, GSTR-1A, GSTR-2, GSTR-2A, GSTR-3, GSTR-3B, GSTR-4, GSTR-4A, GSTR-5, GSTR-5A, GSTR-6, GSTR-6A, GSTR-7, GSTR-7A, GSTR-8, GSTR-11, GST PCT-1 to PCT-05, PMT-01 To PMT-07, RFD-01 To RFD-10, ASMT-01 To ASMT-18, ADT forms, ARA forms, APL forms,

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			TRAN-1 and TRAN-2 forms were notified
09/2017	6/28/2017	Seeks to bring into force certain sections of the CGST Act, 2017 w.e.f 01.07.2017	Sections 6 to 9, 11 to 21, 31 to 41, 42 except the proviso to sub-section (9) of section 42, 43 except the proviso to sub-section (9) of section 43, 44 to 50, 53 to 138, 140 to 145, 147 to 163, 165 to 174 of the CGST Act are notified
08/2017	6/27/2017	Seeks to to notify the turnover limit for Composition Levy for CGST	The turnover limit for composition scheme is notified for the first time as Rs 75 lakhs(Rs 50 lakhs for special category states) and the tax rate under composition scheme under Central tax is 1%, 2.5% and 0.5% for manufacturer, restaurants and other suppliers respectively
07/2017	6/27/2017	Notification No. 7/2017- Central Tax amending the Notification No. 3/2017- Rules on Central Tax	Following amendments have been made to the notified rules: -Digital signature can also be a mode of verification -deemed registration under GST has been introduced -Changes in Registration rules made
06/2017	6/19/2017	Modes of verification under CGST Rules, 2017	The two modes of verification notified are Aadhar based EVC and Bank based OTP for purpose of authenticating the documetns furnished and the period within which verification must be done is 2 days
05/2017	6/19/2017	Seeks to exempt persons only engaged in making taxable supplies, total tax	To exempt the persons liable to pay tax on a reverse charge basis from

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		on which is liable to be paid on reverse charge basis	obtaining the GST registration until a date notified
04/2017	6/19/2017	Notifying www.gst.gov.in as the Common Goods and Services Tax Electronic Portal	The common portal for all taxpayers is notified as the www.gst.gov.in
03/2017	6/19/2017	Notifying the CGST Rules, 2017	Rules related to composition scheme and registration under GST have been notified
02/2017	6/19/2017	Notifying jurisdiction of Central Tax Officers A corrigendum was also issued later.	Central Tax officers and their jurisdictions have been notified
01/2017	6/19/2017	Seeks to bring certain sections of the CGST Act, 2017 into force w.e.f. 22.06.2017	Several sections on definitions, powers of GST officers, composition scheme and registration under GST notified

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Integrated Tax Notifications

Notification Number	Date	Subject	Description
01/2023	31/07/2023	Seeks to notify all goods or services which may be exported on payment of integrated tax and on which the supplier of such goods or services may claim the refund of tax so paid.	<p>* Items of chapter 2401, 2403</p> <p>* All goods other than Pan masala containing tobacco, gutka bearing a brand name or not</p> <p>w.e.f. 01.10.2023</p>
03/2021	02/06/2021	Seeks to amend Notification No. 4/2019 dated 30th September 2019 to change the place of supply for B2B MRO services in case of Shipping industry	The location of recipient shall be place of supply in such case.
02/2021	01/06/2021	Seeks to provide relief by reducing interest rate for a specified time for March 2021 to May 2021	Interest relief has been provided to the taxpayers who could not file GST returns by the due dates for March, April and May 2021. Check out the relaxation here. The same has been notified by CBIC on 1st June 2021.
01/2021	01/05/2021	Seeks to provide relief by lowering of interest rate for the month of March and April, 2021.	This notification seeks to lower/waive interest rates for the delayed filing of the GSTR-3B return and CMP-08 statements for the tax periods of March and April 2021 or the quarter ended March 2021, as applicable.

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06/2020	15/10/2020	Seeks to notify the number of HSN digits required on tax invoice.	This notification amends Notification No. 5/2017 – Integrated Tax, dated 28th June 2017. It specifies the number of digits of HSN code that need to be reported, based on the turnover of the registered entity.
05/2020	24/06/2020	Seeks to provide relief by lowering of interest rate for a prescribed time for tax periods from February, 2020 to July, 2020.	The CBIC notification has provided for a reduction in the rate of interest per annum for certain registered classes of taxpayers, with regard to furnishing Form GSTR-3B for the period February to July 2020.
04/2020	24/06/2020	Seeks to bring into force Section 134 of Finance Act, 2020 in order to bring amendment to Section 25 of IGST Act w.e.f. 30.06.2020.	The CBIC notification seeks to appoint 24th June, 2020, as the date on which the provisions of section 134 of the Finance Act, 2020, shall come into force. Section 134 amends section 25 of the Integrated Goods and Services Tax Act, 2017, which pertains to 'Removal of Difficulties' under the Act.
03/2020	08/04/2020	Seeks to provide relief by conditional lowering of interest rate for tax periods of February, 2020 to April, 2020.	The CBIC notification has provided for a reduction in the rate of interest per annum for certain registered classes of taxpayers, with regard to furnishing Form GSTR-3B for the period February to April 2020.
02/2020	26/02/2020	Seeks to amend Notification No. 4/2019-Integrated Tax dt. 30.09.2019 to change the place of supply for B2B MRO services.	The place of supply of services shall be the location of the recipient of service for the B2B Maintenance, Repair, and Overhaul (MRO) services for Aircraft and its parts.
01/2020	01/01/2020	Seeks to bring into force certain provisions of the Finance (No. 2) Act,	Central Government appoints the 1st day of January, 2020, as the date on which the provisions of section 114

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		2019 to amend the IGST Act, 2017	of the Finance (No. 2) Act, 2019 (23 of 2019) shall come into force.
4/2019	30/09/2019	Place of supply of R&D services related to pharmaceutical sector as per Section 13(13) of IGST Act	The place of supply of R&D services related to pharmaceutical sector as per Section 13(13) of IGST Act, as recommended by GST Council in its 37th meeting held on 20.09.2019
3/2019	29/01/2019	Seeks to amend notification No. 10/2017-Integrated Tax dated 13.10.2017 in view of bringing into effect the amendments (to align Special Category States with the explanation in section 22 of CGST Act, 2017) in the GST Acts	The reference to special category states is now made to Section 22 directly to reckon the lower limit of Rs 10 lakhs.
2/2019	29/01/2019	Seeks to amend notification No. 7/2017-Integrated Tax dated 14.09.2017 to align with the amended Annexure to Rule 138(14) of the CGST Rules, 2017.	A correction is made to the serial number referred to in Rule 138 from 151 to 5 with effect from the 1st February 2019.
1/2019	29/01/2019	Seeks to amend the IGST Rules, 2017	The date of applicability of the amendments made to IGST Act is 1st February 2019.
4/2018	31/12/2018	Seeks to amend the IGST Rules, 2017	To notify the rules for determination of place of supply in case of inter-State supply under sections 10(2), 12(3), 12(7), 12(11) and 13(7) of the IGST Act, 2017
3/2018	22/10/2018	Seeks to supersede Notification No.8/2017 –	To notify a category of persons involved in handicrafts making

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		Integrated Tax, dated 14.09.2017	business to be persons not required to compulsorily register under GST
2/2018	20/9/2018	Seeks to notify the rate of tax collection at source (TCS) to be collected by every electronic commerce operator for inter-State taxable supplies	TCS to be collected at the rate of 1% under IGST Act on the value of net taxable supplies.
1/2018	01/23/2018	Amendment of notification No. 11/2017-Integrated Tax dated 13.10.2017 for cross-empowerment of State tax officers for processing and grant of refund	In case of refund, tax paid on goods exported out of India has restrictions on its sanctioning authority.
12/2017	11/15/2017	Apportionment of IGST with respect to advertisement services under section 12 (14) of the IGST Act, 2017.	Rule 3 was inserted after rule 2 in the IGST Rules, 2017 with necessary illustrations
11/2017	10/13/2017	Seeks to cross-empower State Tax officers for processing and grant of refund	The Rules were amended to provide cross powers for officers to execute the GST refund provisions
10/2017	10/13/2017	Seeks to exempt persons making inter-State supplies of taxable services from registration under section 23(2)	The aggregate value of such supplies, is to be computed on all India basis, must not exceed Rs.10 lakh in case of "special category States" except J &K.

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09/2017	10/13/2017	Seeks to amend notification no. 8/2017-IT dated 14.09.2017 so as to add certain items to the list of "handicrafts goods"	Items such as Textile, Wicker willow products, Articles made of shola, Toran, Chain stitch, etc are added
08/2017	09/14/2017	Granting exemption to a person making inter-State taxable supplies of handicraft goods from the requirement to obtain registration	Persons supplying all handicraft goods across states are exempted from obtaining GST registration, provided certain conditions are satisfied.
07/2017	09/14/2017	Granting exemption from registration to job-workers making inter-State supply of services to a registered person from the requirement of obtaining registration	Certain category of jobworkers are exempted from GST registration for interstate supply of services
06/2017	06/28/2017	Seeks to prescribe rate of interest under CGST Act, 2017	Rate of interest as it may apply in the CGST Act shall apply for IGST Act as well.
05/2017	06/28/2017	Seeks to notify the number of HSN digits required on tax invoice	Number of HSN codes to be reported in invoices under GST is prescribed in this notification
04/2017	06/28/2017	Seeks to notify IGST Rules, 2017	The Central Goods and Services Tax Rules, 2017, for carrying out the provisions specified in section 20 of the Integrated Goods and Services Tax Act, 2017 shall, so far as may be, apply in relation to integrated tax as they apply in relation to central tax.

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03/2017	06/28/2017	Seeks to bring into force certain sections of the IGST Act, 2017 w.e.f 01.07.2017	Central Government appoints the 1st July 2017, as the date on which the provisions of sections 4 to 13, 16 to 19, 21, 23 to 25 of the said Act, shall come into force.
02/2017	06/19/2017	Seeks to empower the Principal Commissioner of Central Tax, Bengaluru West to grant registration in case of online information and database access or retrieval services provided or agreed to be provided by a person located in non-taxable territory and received by a non-taxable online recipient.	For this, definition of "online information and database access or retrieval services" and "non-taxable online recipient" are also defined.
01/2017	06/19/2017	Seeks to bring certain sections of the IGST Act, 2017 into force w.e.f. 22.06.2017	Central Government hereby appoints the 22nd June, 2017, as the date on which the provisions of sections 1, 2, 3, 14, 20 and 22 of the said Act shall come into force.

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Union Territory Tax Notifications

Notification Number	Date	Subject	Description
04/2022	13/07/2022	Seeks to amend notification No. 02/2017	<p>Following Items are further added for Composition Scheme –</p> <ol style="list-style-type: none"> 1. Fly ash bricks; 2. Fly ash aggregates; 3. Fly ash blocks”
03/2022	13/07/2022	Seeks to amend notification No. 02/2019	<p>Following Items are further added for Registration in GST if turnover is below Rs. 40 Lakhs –</p> <ol style="list-style-type: none"> 1. Fly ash bricks; 2. Fly ash aggregates; 3. Fly ash blocks”
02/2022	31/03/2022	Seeks to amend notification no. 02/2017- Union Territory Tax to implement special composition scheme for Brick Kilns	<p>Following Items are further added for Composition Scheme –</p> <ol style="list-style-type: none"> 1. Fly ash bricks; Fly ash aggregates 90% or more; 2. Fly ash blocks” 3. Bricks of Fossils Meals 4. Building Bricks 5. Earthen or roofing tiles
01/2022	31/03/2022	Seeks to amend notification no. 02/2019- Union Territory Tax to implement special composition scheme for Brick Kilns,	<p>Following Items are further added for Registration in GST if turnover is below Rs. 40 Lakhs –</p> <ol style="list-style-type: none"> 1. Fly ash bricks; Fly ash aggregates 90% or more; 2. Fly ash blocks” 3. Bricks of Fossils Meals 4. Building Bricks 5. Earthen or roofing tiles

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02/2021	01/06/2021	Seeks to provide relief by reducing interest rate for a specified time for March 2021 to May 2021	Interest relief has been provided to the taxpayers who could not file GST returns by the due dates for March, April and May 2021. Check out the relaxation here. The same has been notified by CBIC on 1st June 2021.
01/2021	01/05/2021	Seeks to provide relief by lowering of interest rate for the month of March and April, 2021.	This notification seeks to waive/lower interest rates for the delayed filing of GSTR-3B and CMP-08 for the tax periods of March and April 2021 or the quarter ending March 2021, as applicable.
02/2020	24/06/2020	Seeks to provide relief by lowering of interest rate for a prescribed time for tax periods from February, 2020 to July, 2020.	The CBIC notification has provided for a reduction in the rate of interest per annum for certain registered classes of taxpayers, with regard to furnishing Form GSTR-3B for the period February to July 2020.
01/2020	08/04/2019	Seeks to provide relief by conditional lowering of interest rate for tax periods of February 2020 to April 2020.	The CBIC notification has provided for a reduction in the rate of interest per annum for certain registered classes of taxpayers, with regard to furnishing Form GSTR-3B for the period February to April 2020.
02/2019	03/07/2019	To give exemption from registration for any person engaged in exclusive supply of goods and whose aggregate turnover in the financial year does not exceed Rs 40 lakhs.	GST registration is not required if annual turnover is below Rs 40 lakhs only in case of a supplier of goods except: a) Cases of compulsory GST registration b) Icecream, edible ice, pan masala, tobacco and its substitutes c) Those making sales within States of Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Puducherry, Sikkim, Telangana, Tripura & Uttarakhand d) Choosing Voluntary registration

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01/2019	01/29/2019	Seeks to bring into force the UTGST (Amendment) Act, 2018	The Central Government appoints 1st February 2019 as the date on which the provisions of the Union Territory Goods and Services Tax (Amendment) Act, 2018 (33 of 2018) shall come into force.
15/2018	10/08/2018	Seeks to notify the constitution of the Appellate Authority for Advance Ruling in the Union Territories (without legislature).	Notifies the Constitution of the Appellate Authority for Advance Ruling in the Union territories
14/2018	10/08/2018	Seeks to notify the constitution of the Authority for Advance Ruling in the Union Territories (without legislature).	Notifies the Constitution of the Authority for Advance Ruling in the Union territories
13/2018	09/28/2018	Seeks to notify the rate of tax collection at source (TCS) to be collected by every electronic commerce operator for inter-union territory (without legislature) taxable supplies.	Every electronic commerce operator, not being an agent, shall collect an amount calculated at a rate of one per cent. of the net value of inter-Union Territory (without legislature) taxable supplies made through it by other suppliers where the consideration with respect to such supplies is to be collected by the said operator.
12/2018	09/28/2018	Seeks to notify the rate of tax collection at source (TCS) to be collected by every electronic commerce operator for intra-union territory (without legislature) taxable supplies.	Every electronic commerce operator, not being an agent, shall collect an amount calculated at a rate of half per cent. of the net value of intra-Union Territory (without legislature) taxable supplies made through it by other suppliers where the consideration with respect to such

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			supplies is to be collected by the said operator.
11/2018	05/21/2018	Notifications regarding E-way bill in Union Territories (without legislature)	Cancellation of notification number G.S.R. 319(E) dated the 31st March 2018, with effect from the 25th day of May 2018.
10/2018	05/21/2018	Notifications regarding E-way bill in Union Territories (without legislature)	Cancellation of notification number G.S.R. 315(E), dated the 31st March 2018, with effect from the 25th day of May 2018.
9/2018	05/18/2018	Cancellation of notification number G.S.R. 318(E), dated the 31st March 2018, with effect from the 25th day of May 2018.	Cancellation of notification number G.S.R. 318(E), dated the 31st March 2018, with effect from the 25th day of May 2018.
8/2018	05/18/2018	Cancellation of notification number G.S.R. 317(E) dated the 31st March 2018, with effect from the 25th day of May 2018.	Cancellation of notification number G.S.R. 317(E) dated the 31st March 2018, with effect from the 25th day of May 2018.
7/2018	05/18/2018	Cancellation of notification number G.S.R. 316(E) dated the 31st March 2018, with effect from the 25th day of May 2018	Cancellation of notification number G.S.R. 316(E) dated the 31st March 2018, with effect from the 25th day of May 2018
6/2018	03/31/2018	Notification regarding E-way Bill in Union Territory of Lakshadweep	Irrespective of the value of the consignment, no e-way bill shall be required to be generated where the movement of goods commences and terminates within the Union Territory of Lakshadweep.

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5/2018	03/31/2018	Notification regarding E-way Bill in Union Territory of Daman and Diu	Irrespective of the value of the consignment, no e-way bill shall be required to be generated where the movement of goods commences and terminates within the Union Territory of Daman and Diu.
4/2018	03/31/2018	Notification regarding E-way Bill in Union Territory of Dadra and Nagar Haveli	Irrespective of the value of the consignment, no e-way bill shall be required to be generated where the movement of goods commences and terminates within the Union Territory of Dadra and Nagar Haveli.
3/2018	03/31/2018	Notification regarding E-way Bill in Union Territory of Chandigarh	Irrespective of the value of the consignment, no e-way bill shall be required to be generated where the movement of goods commences and terminates within the Union Territory of Chandigarh.
2/2018	03/31/2018	Notification regarding E-way Bill in Union Territory of Andaman and Nicobar Islands	Irrespective of the value of consignment no e-way bill shall be required to be generated where the movement of goods commences and terminates within the Union Territory of Andaman and Nicobar Islands.
1/2018	01/01/2018	Union Territory Tax seeks to further amend notification No. 2/2017 – Union Territory Tax so as to prescribe the effective rate of tax under composition scheme for manufacturers and other suppliers.	A registered person whose aggregate turn over in the previous financial year does not exceed Rs. 75 lakhs may opt to pay tax at half percent of the turnover in Union territory and other suppliers at half percent of the turnover of taxable supplies of goods.

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17/2017	10/24/2017	Notifications issued under CGST Act are extended to UTGST Act	Notifications relating to the subjects referred in section 21 of the CGST Act are automatically extended to the UTGST Act.
16/2017	10/13/2017	Seeks to amend notification No. 2/2017- Union Territory Tax.	Rs.1 crore is substituted for Rs.75 lakhs
15/2017	6/30/2017	Notifies Number of Digits of harmonised System of Nomenclature Code for Lakshadweep	Number of HSN codes to be reported in invoices under GST is prescribed in this notification
14/2017	6/30/2017	Notifies Number of Digits of harmonised System of Nomenclature Code for Daman & Diu	Number of HSN codes to be reported in invoices under GST is prescribed in this notification
13/2017	6/30/2017	Notifies Number of Digits of harmonised System of Nomenclature Code for Dadra & Nagar Haveli	Number of HSN codes to be reported in invoices under GST is prescribed in this notification
12/2017	6/30/2017	Notifies Number of Digits of harmonised System of Nomenclature Code for Chandigarh	Number of HSN codes to be reported in invoices under GST is prescribed in this notification
11/2017	6/30/2017	Notifies Number of Digits of harmonised System of Nomenclature Code for Andaman & Nicobar Islands	Number of HSN codes to be reported in invoices under GST is prescribed in this notification
10/2017	6/30/2017	Notifies Fixing of rate of interest per annum	Rate of interest as it may apply in the CGST Act shall apply for UTGST Act as well.

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09/2017	6/30/2017	Notifies UTGST (Lakshadweep)Rules, 2017	Notifies UTGST (Lakshadweep)Rules, 2017
08/2017	6/30/2017	Notifies UTGST (Daman & Diu)Rules, 2017	Notifies UTGST (Daman & Diu)Rules, 2017
07/2017	6/30/2017	Notifies UTGST (Dadra and Nagar Haveli)Rules, 2017	Notifies UTGST (Dadra and Nagar Haveli)Rules, 2017
06/2017	6/30/2017	Notifies UTGST (Chandigarh)Rules, 2017	Notifies UTGST (Chandigarh)Rules, 2017
05/2017	6/30/2017	UTGST (Andaman & Nicobar Islands)Rules, 2017	UTGST (Andaman & Nicobar Islands)Rules, 2017
04/2017	6/30/2017	Notifies www.gst.gov.in as the electronic portal for GST	Notifies www.gst.gov.in as the electronic portal for GST
03/2017	6/28/2017	Notifies the date of applicability of few sections from the UTGST Act	Seeks to appoints the 1st day of July, 2017, as the date on which the provisions of sections 6 to 16, 18 to 20 and 23 to 26 of Union Territory Goods and Services Tax Act, 2017 (14 of 2017) shall come into force.
02/2017	6/27/2017	Seeks to notify the turnover limit for Composition Levy for UTGST	The rate of tax under composition scheme is also notified
01/2017	6/21/2017	Notifies the date of applicability of few sections from the UTGST Act	Notifies UTGST Act Sections 1 to 5, 17, 21 & 22 came into force.

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