

Key Amendments Notified by the Government on 13th October, 2017 as per the 22nd GST Council Meeting

- Effective from 13th October, 2017, provisions of **reverse charge** on both inter-state and intra-state supplies received from unregistered persons by registered persons has been **suspended** till 31st March, 2018
- Persons having an aggregate turnover of **below Rs. 20 lakhs** (other than special category states) / Rs. 10 lakhs (special category states) and making **inter-state supplies of taxable services** are **exempted** from obtaining registration under GST
- SGST/UTGST officers have been **cross empowered** to sanction refund under both CGST and IGST law
- Following persons making **supply of goods** (who have not opted for composition scheme) are **not required to pay GST** at the time of receipt of **advances**:
 - Persons having an aggregate turnover of less than Rs. 1.5 crores in the preceding financial year
 - Persons having an expected aggregate turnover of less than Rs. 1.5 crores in the current year (if registration has been obtained in the current year)
- Time limit of **Form GSTR 4** in respect of **composition dealers** has been extended till **15th November, 2017**
- Time limit of **Form GSTR 6** in respect of **input service distributors** has been extended till **15th November, 2017**
- Time limit of **Form GSTR 5A** in respect of persons supplying **OIDAR services** from outside India to non taxable online recipient is extended to **20th November, 2017**
- Time limit of **Form ITC-01** by persons who opted for new registration/converted from composition scheme to normal scheme / converted from providing exempt to taxable supply during July-September, 2017 has been extended to **31st October, 2017**
- An eligible person has been allowed to opt for **composition scheme** from the **immediate next month** after filing an intimation in Form GST CMP-02. However, the periodicity of return will continue as April-June/July-September/October-December/January-March
- A person making both taxable and exempt supply in the same invoice to an unregistered person needs to issue a single **“invoice cum bill of supply”**

- Composition dealer does not need to furnish **inward supply received from registered dealer** for the period July-September 2017 and October-December, 2017

- Persons making inter-state taxable supplies / supplies as casual taxable persons of the following items are **not required to obtain registration** if their aggregate turnover is below Rs. 20 lakhs:
 - Textile (handloom products), Handmade shawls, stole and carves
 - Chain stitch
 - Crewel, namda, gabba
 - Wicker willow products
 - Toran
 - Articles made of shola

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