

Following are the amendments that have been notified on 23rd March, 2018 by the Government in line with the recommendations of the GST Council as per their 26th Meeting held on 10th March, 2018:

E-waybill

- GST Council has **recommended** the introduction of e-way bill for **inter-State movement** of goods across the country from **1st April 2018**
(Notification no. 15/2018-Central Tax dated 23rd March, 2018)

- Where the **consignor/consignee** has **not generated the e-waybill** and the aggregate **consignment value > Rs. 50,000**, the law requires the transporter to generate the e-waybill in Form GST EWB-01 in respect of interstate supply. This **applicability** of this provision has been **deferred** and is **yet to be notified**.
(Notification no. 15/2018-Central Tax dated 23rd March, 2018)

- It has been explained that the **transportation of goods by rail** does **not include** cases where **leasing of parcel space by Railways** takes place.
(Notification no. 14/2018-Central Tax dated 23rd March, 2018)

Return filing system

- The system of filing of **GSTR 3B** has been **extended for 3 months** i.e April to June, the due date of which will be 20th of the next month.
(Notification no. 16/2018-Central Tax dated 23rd March, 2018)

Reverse charge mechanism

- Liability to pay on reverse charge u/s **9(4)** has been **deferred till 30th June, 2018** as against 31st March, 2018 earlier.
(Notification no. 10/2018-Central Tax (rate) dated 23rd March, 2018)

Job Work

- The procedure for sending of goods **on job work basis** has been simplified. It states the following:
 - The **challan** may be issued **either by the principal or the job worker** for sending goods to another job worker
 - The challan issued by the principal **may be endorsed by the job worker** indicating the **quantity and description** of goods when the goods are **sent to another job worker** or **returned to the principal**

- The challan endorsed by one job worker **may be endorsed by another job worker** along with the quantity and description in case of sending of goods to another job worker

(Notification no. 14/2018-Central Tax dated 23rd March, 2018)

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