



OFFICE OF THE COMMISSIONER

केन्द्रीय वस्तु एवं सेवा कर आयुक्तालय, उदयपुर

CENTRAL GOODS & SERVICE TAX COMMISSIONERATE : UDAIPUR

Central Revenue Building, 142-B, Sector 11, Hiran Magri, Udaipur -313002

Tele. No. 0294-2690000 Fax.No. 0294-2483648

Trade Notice No. 08/2020

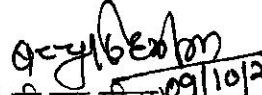
Dated: 09.10.2020

Sub:- Recommendations of the 42nd GST Council Meeting held on 05.10.2020 -Reg.

The GST Council, in its 42nd Meeting, held on 05.10.2020 has made the following key recommendations:

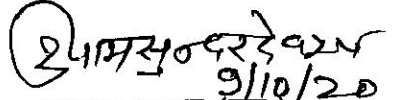
- **Enhancement in features of return filing:** With a view to enhance Ease of Doing Business and improve the compliance experience, the Council has approved the future roadmap for return filing under GST as a part of which, following have been recommended / decided by the GST Council:
 - a. Due date of furnishing quarterly GSTR-1 by quarterly taxpayers to be revised to 13th of the month succeeding the quarter **w.e.f. 01.01.2021**
 - b. Auto-population of liability from own GSTR-1 to GSTR-3B for monthly Taxpayers **w.e.f. 01.01.2021**
 - c. Auto-population of input tax credit from suppliers' GSTR-1s through the newly developed facility in FORM GSTR-2B for monthly filers **w.e.f. 01.01.2021** and for quarterly filers **w.e.f. 01.04.2021**
 - d. In order to ensure auto population of ITC and liability in GSTR 3B as detailed above, FORM GSTR 1 would be mandatorily required to be filed before FORM GSTR3B **w.e.f. 01.04.2021**
- As a further step towards reducing the compliance burden, particularly on the small taxpayers having **aggregate annual turnover < Rs. 5 cr.**, the Council's recommendation of allowing filing of returns on a quarterly basis with monthly payments by such taxpayers (i.e. taxpayers having **aggregate annual turnover < Rs. 5 cr.**) to be implemented **w.e.f. 01.01.2021**. Such quarterly taxpayers would, for the first two months of the quarter, have an option to pay 35% of the net cash tax liability of the last quarter using an auto generated challan.
- Revised Requirement of declaring HSN for goods and SAC for services in invoices and in FORM GSTR-1 **w.e.f. 01.04.2021** as under:
 - a. HSN/SAC at 6 digits for supplies of both goods and services for taxpayers with aggregate annual turnover above Rs. 5 crores;
 - b. HSN/SAC at 4 digits for B2B supplies of both goods and services for taxpayers with aggregate annual turnover upto Rs. 5 crores;
 - c. Government to have power to notify 8 digit HSN on notified class of supplies by all taxpayers.

All the Trade Bodies and Industry Associations/Chambers of Commerce are requested to make their members aware of the above said decisions of the GST Council including the proposed timelines for implementation of the same so that they are well prepared by the entry into force of such changes. In case of any query in this regard, they may approach GST Seva Kendras or raise the same through any other mean viz. email, telephone etc.


(डॉ. बी.एस.मीना) 09/10/2020
आयुक्त

प्रति निम्नानुसार सभी को प्रेषित है :-

1. श्रीमान मुख्य आयुक्त, केंद्रीय वस्तु एवं सेवाकर, जयपुर जोन, जयपुर।
2. द वेब मास्टर/अपर आयुक्त, केंद्रीय वस्तु एवं सेवाकर आयुक्तालय, जयपुर विभागीय वेबसाइट पर अपलोड करने हेतु।
3. उप/सहायक आयुक्त केन्द्रीय वस्तु एवं सेवाकर संभाग A/B/C/D/E/F/G/H/I
उदयपुर/कांकरोली/भीलवाडा/चित्तोड़गढ़/कोटा
4. सहायक आयुक्त (न्याय-निर्णय), केन्द्रीय वस्तु एवं सेवाकर आयुक्तालय, उदयपुर ।
5. श्री रमेश कुमार सिंघवी, उदयपुर चैम्बर ऑफ़ कॉमर्स एंड इंडस्ट्रीज, एम,आई,ए., उदयपुर।
6. श्री कपिल सुराना, उदयपुर मार्बल प्रोसेसर एसोसिएशन, मार्बल भवन, चित्रकूट नगर, भुवना, उदयपुर ।
7. श्री रवि शर्मा, मार्बल गैंग सॉ एसोसिएशन, कांकरोली ।
8. श्री गोविन्द राम मितल, एसोसिएशन ऑफ़ स्माल इंडस्ट्रीज कोटा, पुरुषार्थी भवन, रोड न. 5 ए., इन्द्रप्रस्थ औद्योगिक क्षेत्र , कोटा।
9. श्री आर.के. जैन, मेवाड़ चैम्बर ऑफ़ कॉमर्स एंड इंडस्ट्रीज, भीलवाडा, मेवाड़ चैम्बर भवन, नागौरी गार्डन , भीलवाडा।
10. श्री अर्जुन मूंदड़ा, मेवाड़ चैम्बर ऑफ़ कॉमर्स एंड इंडस्ट्रीज, चित्तोड़गढ़।
11. सूचना पट्ट
12. गार्ड फाइल


सहायक आयुक्त (तक.) 9/10/20