



Goods and Services Tax Alert

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The GST Council, in the meeting on 10th March, 2018, has recommended the following:

- E-way bill system for inter-state movement of goods to be introduced from 1st April, 2018

For intra-state movement of goods, e-way bill system to be introduced in a phased manner on or before 1st June, 2018

- The present system of filing GSTR-3B and GSTR-1 to continue till 30th June, 2018 till the new simplified return filing system is finalized. A new model was discussed and Group of Ministers on IT has been tasked to finalize such simplified return format
- Payment of tax under reverse charge mechanism (for procurements from unregistered person) to be deferred till 30th June, 2018
- Provisions relating to deduction of tax at source (TDS) and collection of tax at source (TCS) to remain suspended till 30th June, 2018
- Implementation of e-wallet scheme to be deferred by another 6 months i.e. up to 1st October, 2018 on account of technical legal and administrative issues that have been identified. E-wallet is proposed to be credited with notional or virtual currency which can be used by exporters to make payment of GST on import of goods so that their funds are not blocked.

Accordingly, exporters presently availing benefits under various export promotion schemes may continue to avail the pre GST tax exemptions on imports up to 1st October, 2018

- GST Implementation Committee has been tasked with redressal of grievances caused to taxpayers arising due to IT glitches

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