



केन्द्रीय शुल्क, केन्द्रीय उत्पाद शुल्क व सेवा कर के आयुक्त का कार्यालय
OFFICE OF THE COMMISSIONER OF CENTRAL TAX, CENTRAL EXCISE AND SERVICE TAX
मेडचल आयुक्तलाय, बशीरबाग, हैदराबाद - 500 004
MEDICAL COMMISSIONERATE, BASHEERBAGH:: HYDERABAD 500 004
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C.No:IV/16/37/2017-Tech

Date: 18.08.2017

Trade Facility No. 15/2017-GST

Sub: Filing of return in Form GSTR-3B for the month of July, 2017 and clarifications issued thereon- Regarding.

A copy of the Notification No.23/2017-Central Tax dated 17.08.2017 notifying the date and conditions for filing of return in FORM GSTR-3B for the month of July, 2017 along with Press Note dated 17.08.2017 on filing of return in FORM GSTR-3B for the month of July, 2017 and Press release on clarification regarding availability of Transitional Credit for GST dated 17.08.2017 is enclosed herewith for information, guidance and necessary action.

2. All the Trade associations are requested to bring the contents of the Trade Facility to all concerned.
3. Any taxable person requiring guidance for filing GSTR-3B may visit nearest GST Seva Kendra.

Encl: As above.


(M.SRINIVAS)
COMMISSIONER

Copy submitted to:

The Chief Commissioner, Central Tax, Customs, Central Excise & Service Tax, Hyderabad Zone.

Copy to:

1. The Federation of Telangana & Andhra Pradesh Chamber of Commerce and Industry, Federation House, 11-6-841, Red Hills, Hyderabad-500 004.
2. The Deputy/Assistant Commissioner, Medchal, Malkajgiri, Jeedimetla, Kukatpally, Sangareddy, Karimnagar, Nizamabad, Mancherial Divisions.
3. Superintendent (Computers) for uploading on official website <http://cexhyd1.nic.in/>
4. As per distribution list.

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

**Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise and Customs**

Notification No. 23/2017 – Central Tax

New Delhi, the 17th August, 2017

G.S.R. ()E.- In exercise of the powers conferred by section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as “the said Act”) read with sub-rule (5) of rule 61 of the Central Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as “the said Rules”) and notification No. 21/2017-Central Tax dated 08th August, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* G.S.R. number 997 (E), dated the 08th August, 2017, the Commissioner, on the recommendations of the Council, hereby specifies the conditions in column (4) of the Table below, for furnishing the return in FORM GSTR-3B electronically through the common portal for the month of July, 2017, for such class of registered persons as mentioned in the corresponding entry in column (2) of the said Table, by the date specified in the corresponding entry in column (3) of the said Table, namely:-

TABLE

Sl. No.	Class of registered persons	Last date for furnishing of return in FORM GSTR-3B	Conditions
(1)	(2)	(3)	(4)
1.	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 28 th August, 2017	20 th August, 2017	...
2.	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 and opting to file FORM GST TRAN-1 on or before the 28 th August,	28 th August, 2017	(i) compute the “tax payable under the said Act” for the month of July, 2017 and deposit the same in cash as per the provisions of rule 87 of the said Rules on or before the 20 th August, 2017; (ii) file FORM GST TRAN-1 under sub-rule (1) of rule 117 of the said Rules

	2017		before the filing of FORM GSTR-3B; (iii) where the amount of tax payable under the said Act for the month of July, 2017, as detailed in the return furnished in FORM GSTR-3B, exceeds the amount of tax deposited in cash as per item (i), the registered person shall pay such excess amount in cash in accordance with the provisions of rule 87 of the said Rules on or before 28 th August, 2017 along with the applicable interest calculated from the 21 st day of August, 2017 till the date of such deposit.
3.	Any other registered person	20 th August, 2017	...

2. Payment of taxes for discharge of tax liability as per GSTR-3B: Every registered person furnishing the return in FORM GSTR-3B shall, subject to the provisions of section 49 of the said Act, discharge his liability towards tax, interest, penalty, fees or any other amount payable under the Act by debiting the electronic cash ledger or electronic credit ledger.

Explanation.- For the purposes of this notification, the expression-

- (i) "Registered person" means the person required to file return under sub-section (1) of section 39 of the said Act;
- (ii) "tax payable under the said Act" means the difference between the tax payable for the month of July, 2017 as detailed in the return furnished in FORM GSTR-3B and the amount of input tax credit entitled to for the month of July, 2017 under Chapter V and section 140 of the said Act read with the rules made thereunder.

3. This notification shall come into force with effect from the date of publication in the Official Gazette.

[F. No. 349/74/2017-GST(Pt.)]

(Dr. Sreeparvathy S.L.)
Under Secretary to the Government of India

PRESS NOTE ON FILING OF RETURN IN FORM GSTR-3B FOR JULY, 2017

GST Council had earlier decided to defer the filing of return in FORM GSTR-3 and had recommended the filing of return in FORM GSTR-3B. Accordingly, the Central Government vide notification No. 21/2017-Central Tax dated 08.08.2017 had notified the last date for filing of return in FORM GSTR-3B for the month of July, 2017 as 20.08.2017.

2. Concerns have been raised by the trade about whether transitional credit would be available for discharging the tax liability for the month of July, 2017. In this regard, attention is invited to notification No. 23/2017-Central tax dated 17.08.2017 wherein the date and conditions for filing the return in FORM GSTR-3B have been specified. Salient points for filing the said return are as follows:

A. Registered persons planning not to avail transitional credit for discharging the tax liability for the month of July, 2017 or new registrants who do not have any transitional credit to avail need to follow the steps as detailed below:

I. Calculate the tax payable as per the following formula:

Tax payable = (Output tax liability + Tax payable under reverse charge) – input tax credit availed for the month of July, 2017;

II. Tax payable as per (i) above to be deposited in cash on or before 20.08.2017 which will get credited to electronic cash ledger;

III. File the return in FORM GSTR-3B on or before 20.08.2017 after discharging the tax liability by debiting the electronic credit or cash ledger.

B. Registered persons planning to avail transitional credit for discharging the tax liability for the month of July, 2017 need to follow the steps as detailed below:

I. Calculate the tax payable as per the following formula:

Tax payable = (Output tax liability + Tax payable under reverse charge) – (transitional credit + input tax credit availed for the month of July, 2017);

II. Tax payable as per (i) above to be deposited in cash on or before 20.08.2017 which will get credited to electronic cash ledger;

III. File FORM GST TRAN-1 (which will be available on the common portal from 21.08.2017) before filing the return in FORM GSTR-3B;

IV. In case the tax payable as per the return in FORM GSTR-3B is greater than the cash amount deposited as per (ii) above, deposit the balance in cash along with interest @18% calculated from 21.08.2017 till the date of such deposit. This amount will also get credited to electronic cash ledger;

V. File the return in FORM GSTR-3B on or before 28.08.2017 after discharging the tax liability by debiting the electronic credit or cash ledger.

3. Any taxable person requiring guidance in filing GSTR-3B may visit the nearest GST Seva Kendra of the Central Tax department. (For details ref to: <http://www.cbec.gov.in/hdocs-cbec/gst/index-> GST Helpdesk->Contact details of GST Seva Kendra>)

4. It may also be noted that the GST Seva Kendras would be kept open on 19th and 20th (Saturday & Sunday) August, 2017.

PRESS RELEASE

18th August 2017

On Clarification regarding availability of Transitional Credit for GST

As per the rules, the GST for the month of July 2017 has to be paid by 20th August, 2017. Only after the payment of full GST, return in summary Form 3B can be filed.

2. Concerns have been raised about the form for claiming transitional input tax credit not being available on the GSTN website. This form will be available on the GSTN website from 21st August, 2017. In view of this, a small window of opportunity is being given to all the taxpayers. For those taxpayers who do not want to claim any transitional input tax credit have to necessarily pay the tax and file return in Form 3B before the due date of 20th August, 2017. The taxpayers who want to avail the transitional input tax credit should also calculate their tax liability after estimating the amount of transitional credit as per Form TRANS 1. They have to make full settlement of the liability after adjusting the transitional input tax credit before 20th August, 2017. However, in such cases, they will get time upto 28th August, 2017 to submit Form TRANS 1 and Form 3B. In case of shortfall in the amount already paid vis-à-vis the amount payable on submission of Form 3B, the same will have to be paid with interest @ 18% for the period between 21st August, 2017 till the payment of such differential amount.

3. Any taxable person requiring guidance in filing GSTR-3B may visit the nearest GST Seva Kendra of the Central Tax department. (For details ref to: <http://www.cbec.gov.in/hdocs-cbec/gst/index-> GST Helpdesk->Contact details of GST Seva Kendra>)

4. It may also be noted that the GST Seva Kendras would be kept open on 19th and 20th (Saturday & Sunday) August, 2017.
