



Government of India
Ministry of Finance, Revenue Department
Office of the Principal Commissioner GST, Nagpur-I
GST Bhavan, P.O. Box No. 81, Telangkhedi Road, Civil Lines,
Nagpur- 440001



PUBLIC NOTICE NO. 03 /2017

Dated 22/08/2017

Subject: Filing of GSTR-3B-Live Demo- reg.

Dear Goods and Services Taxpayers,

1. It is to inform that as per Notification No. 23/2017 dtd. 17/08/2017 & 24/2017 dtd. 21/08/2017 issued by the Under Secretary, GOI, New Delhi the last date for payment of the GST for the month of July 2017 has been extended to 25th August, 2017. Further it has been clarified that those tax payers, who do not want to avail of transitional credit in TRANS1 this month, the date for return filing will be 25th August 2017. And for those who want to fill up TRANS1 this month, the last date for filing of returns will be 28th August 2017.
2. Further vide a press release dtd. 18-08-2017 issued by the CBEC, New Delhi, it has been clarified as under -

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 (now 25/08/2017 without TRAN-1 or 28/08/2017 with TRAN-1)

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 & notification No. 24/2017-Central tax dated 21.08.2017 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 25.08.2017 which will get credited to electronic cash ledger;

III. File the return in FORM GSTR-3B on or before 25.08.2017 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 25.08.2017 which will get credited to electronic cash ledger;

III. File FORM GST TRAN-1 (which will be available on the common portal from 28.08.2017) 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 26.08.2017 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. In this regard the members of trade and industry are informed that they can avail the facility of Sewa Kendras situated at Range, Division and Hqrs level which shall provide help in filing of the returns and in clearing doubts and difficulties in filing of GSTR-3B returns.

All trade associations are requested to bring the contents of this public notice to their members/constituents in particular and trade, public in general.

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(Sanjay Rathi)

Commissioner

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F.No. IV(16)30-5/GST Cell/NGP-1/2017

Nagpur, Dated 12.08.2017

Copy to:

1. Chief Commissioner, CGST & CEX, Nagpur.
2. Commissioner (Appeals), CGST & CEX, Nagpur
3. Assistant Commissioner (Systems), CGST & CEX, Nagpur-1 to upload the same on the website.
4. Dy/Assistnat Commissioner, CGST & CEX, Division- City/Hingna/Bhandara/Chandrapur, Nagpur-1.
5. Superintendent, Range- I / II / III / IV / V Division- City, Nagpur-1.
6. Superintendent, Range- Butibori- I / Butibori-II / Hingna / Umrer / Wardha , Division- Hingna, Nagpur-1.
7. Superintendent, Range- Bhandara / Tumsar / Sakoli / Gondia / Deori , Division- Bhandara, Nagpur-1.
8. Superintendent, Range- Chandrapur / Warora / Mul / Ballarpur / Gadchiroli , Division- Chandrapur, Nagpur-1.
9. Guard file

Sanjay Rathi

(Sanjay Rathi)

Commissioner

System