



केंद्रीय वस्तु एवं सेवा कर और केन्द्रीय उत्पाद शुल्क के आयुक्त का कार्यालय, चेन्नै –दक्षिण आयुक्तालय
 OFFICE OF THE COMMISSIONER OF CENTRAL GOODS & SERVICE TAX
 AND CENTRAL EXCISE, CHENNAI - SOUTH COMMISSIONERATE
 692, एम.एच.यू.कॉम्प्लेक्स, नन्दनम, चेन्नै -600035
 692, M.H.U.COMPLEX, NANDANAM, CHENNAI- 600035

GEXCOM/TECH/PN/40/2020-TECH

Dated: .11.2020

GST TRADE NOTICE No. 03/ 2020

Subject: Sensitization of taxpayers regarding major decisions
 of the 42nd GSTC Council Meeting – Regarding.

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Attention of the Trade is invited to the letter D.O.F.No.CBEC-20/16/19/2020-GST/1615 dated 07.10.2020 issued by the Central Board of Indirect Taxes and Customs, New Delhi on the above subject, which is reproduced hereunder:-

2. The GST Council, in its 42nd Meeting, held on 05.10.2020 has approved the following proposals. The proposed timelines for implementation of the said decisions are given in the table below:-

S.No.	Decision	With effect from
1.	Due date of furnishing quarterly GSTR-1 by quarterly taxpayers to be revised to 13 th of the month succeeding the quarter	01.01.2021
2.	Auto-population of Liability from own GSTR-1 to GSTR-3B for monthly taxpayers	01.01.2021
3.	Quarterly Returns and Monthly tax payment facility for taxpayers with aggregate annual turnover below Rs.5 crores	01.01.2021
4.	Auto-population of ITC from suppliers GSTR-1s through the newly developed facility in GSTR-2B for taxpayers	01.01.2021 (Monthly)
		01.04.2021 (Quarterly)

5.	Mandatory filing of GSTR-1 before GSTR-3B	01.04.2021
6.	Revised requirement for declaring HSN for goods and SAC for services in invoices and in GSTR-1: (a) 6 digits of HSN/SAC for taxpayers with aggregate annual turnover above Rs.5 crores (b) 4 digits of HSN/SAC for B2B supplies for taxpayers with aggregate annual turnover upto Rs.5 crores (c) 8 digits of HSN for notified class of supplies for all taxpayers	01.04.2021

3. This Trade Notice is issued so as to sensitize the trade about the contents of the aforesaid references. For complete details, the respective references may be referred in the CBIC's website www.cbic.gov.in.

4. The Trade & Industry Associations/Chambers of Commerce are requested to bring the contents of this Trade Notice to the notice of all their members.

K.M. Ravichandran
18/11/2020

K.M. RAVICHANDRAN
COMMISSIONER

To

- ✓ 1. All GST Registrants - Centrally administered (By Email),
GST & CE Commissionerate, Chennai South Commissionerate.
2. All Divisions/Sections in Head Quarters, Chennai South Commissionerate.

Copy for information to:

The Principal Chief Commissioner of GST & Central Excise, Tamil Nadu and Puducherry Zone.