



विवेक जौहरी
विशेष सचिव एवं सदस्य

Vivek Johri

Special Secretary & Member



सत्यमेव जयते

भारत सरकार
वित्त मंत्रालय
राजस्व विभाग

केन्द्रीय अप्रत्यक्ष कर एवं सीमा शुल्क बोर्ड
नार्थ ब्लॉक, नई दिल्ली-११० ००१

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D.O. F. No. CBEC-20/16/19/2020-GST/1615
7th October, 2020 05/11/20

Dear Colleague,

Sub: Sensitization of taxpayers regarding major decisions of the 42nd GSTC council- reg

The GST Council, in its 42nd Meeting, held on 5th October, 2020 has approved the following proposals. The proposed timelines for implementation of the said decisions are given in the table below:

S.No	Decision	w.e.f
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

2. The Hon'ble Finance Minister has desired that adequate publicity may be given to these changes through Trade Notices & the taxpayers must be sensitized regarding these 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. Suitable outreach programs, seminars and workshops may accordingly arranged. It should also be ensured that all GST Seva Kendras are well equipped to handle any queries from taxpayers in this regard.

3. Detailed information in this regard would follow from Directorate General of Taxpayer Services also.

With best wishes

Yours sincerely,
Vivek Johri
7/10/2020
(Vivek Johri)

All Principal Chief Commissioners / Chief Commissioners CGST & CX Zones