

GST Notifications - Extension of exemption notification on supplies received from unregistered supplier and special procedure for completing GST migration

Basis the recommendation made by the Goods and Services Tax (GST) Council in its twenty-eighth meeting held on 21 July 2018, the Central Board of Indirect Taxes and Customs (CBIC) has issued the following new notifications:

1. Exemption from levy of GST extended for supplies received from an unregistered supplier

CBIC has extended the levy of exemption granted on supplies of goods or services or both received by a registered person from any supplier, who is not registered. The exemption has been extended up to 30 September 2019.

[Notification 22/2018 – Central Tax (Rate) and Notification 23/2018 – Integrated Tax (Rate) dated 6 August 2018]

2. Special procedure for completing GST migration

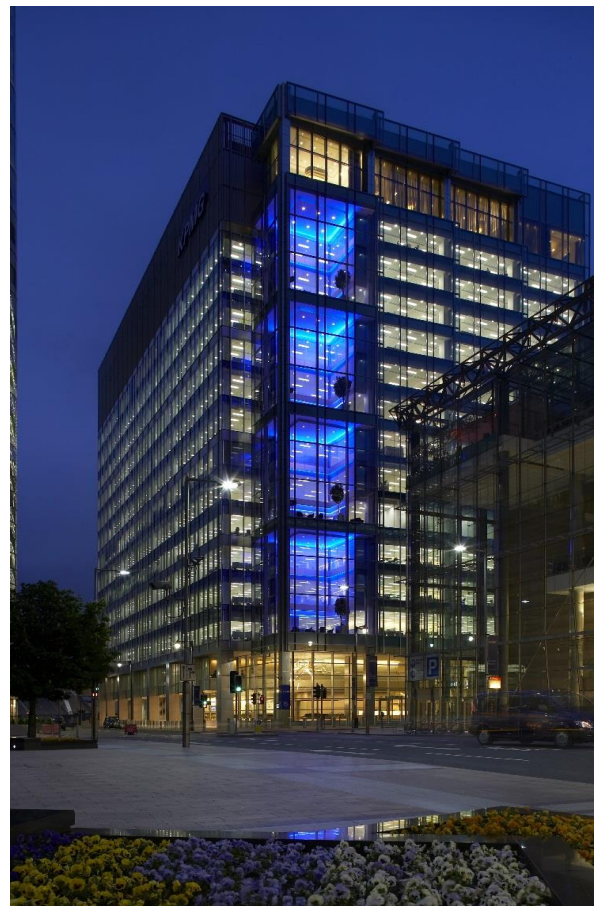
Special procedures have been laid down for completing the migration of taxpayers, who could not complete the process.

Basis the notification person who did not file the complete Form GST REG 26 under Central Goods and Services Tax Rules, 2017, but has received provisional identification number may now apply for Goods and Services Tax Identification Number.

Upon completion of the procedure prescribed, the taxpayer will be deemed to have been registered w.e.f. 1 July 2017.

[Notification 31/2018 – Central Tax and Notification 23/2018 – Integrated Tax (Rate) dated 6 August 2018]

Note – States/Union Territory to issue corresponding notifications under respective state GST law.



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