



भारत सरकार/ Government of India
वित्त मंत्रालय / Ministry of Finance
सीजीएसटी एवं सेंट्रल एक्साइज आयुक्तालय: सूरत
CGST & CENTRAL EXCISE COMMISSIONERATE : SURAT
CENTRAL EXCISE BUILDING, CHOWK BAZAR, SURAT-395001
(GUJARAT)
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F.No. VII/05/2017

Dated: 13/10/2020

TRADE NOTICE NO. 02/2020

Sub: Sensitization of taxpayers regarding major decisions of the 42nd GST Council- reg.

Attention is invited to the Trade Associations, Chambers of Commerce, Members of Regional Advisory Committee and all the stake holders, informing that the GST Council, in its 42nd Meeting, held on 5th October, 2020 has approved the following proposals. The proposed timelines for the implementation of the said decisions are given in the table below:

Sr.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:	01.04.2021
	a. 6 digits of HSN/SAC for taxpayers with aggregate annual turnover above Rs. 5 crores	
	b. 4 digits of HSN/SAC for taxpayers 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	

All the members of the Trade Association, Chambers of Commerce and Members of Regional Advisory Committees are requested to publicize the contents of the above among their members/constituents. Difficulty, if any faced in this regard, may be brought to the notice of this office.


(Rajendra Singh)
Commissioner

Copy to:

1. The Chief Commissioner, Central GST & CE, Vadodara Zone, Vadodara.
2. All Deputy/ Assistant Commissioners of CGST & CE, Surat Commissionerate.
3. The Assistant Commissioner (Systems), CGST & CE, Surat for uploading the Trade Notice on website of Surat Commissionerate.
4. All the members of Trade Associations, Chamber of Commerce and Regional Advisory Committee, as per mailing address.
5. Notice Board.