

GST GUIDE



Major decisions taken in 38th Council Meeting

GSTR 9 & 9C simplified & due date extended

DIN now mandatory for communications with Taxpayers

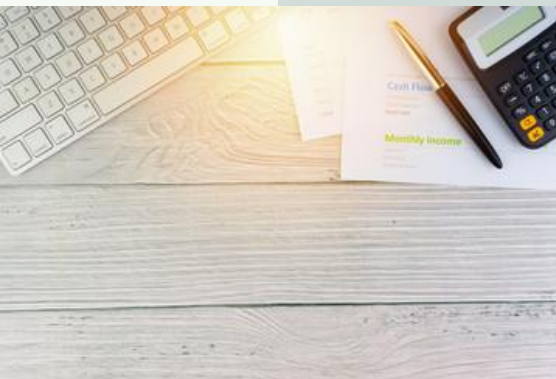
Clarification released for Rule 36(4) of CGST

Online Refund filing simplified with single Authority Disbursement

Liquidated Damages are taxable to GST – AAR, AP

HC allows Transitional Credits of EC-SHEC-Cess-KKC under GST

CONTENTS



1

GST News

Notifications, Circulars &

2

Amendments to GST Laws

3

**Advance Authority Rulings (AAR /
AAAR)**

4

Important Decisions by Courts

5

**Updates on RAMA-IRIS GST
Compliance Tool & GST Portal**

Updates on 38th GST Council Meeting held on 18-Dec -19

1. Due date for Annual Return in Form 9 and Reconciliation Statement in Form 9C for FY 2017-18 extended to 31-Jan-20.
2. Waiver of late fee for all pending GSTR1 from Jul-17 to Nov-19 if the same is filed by 10-Jan-20.
3. Blocking of E-way bill for taxpayers who have not filed their GSTR1 for 2 tax periods.
4. Provisional ITC wrt inputs not reflected in GSTR2A is now restricted to 10% of eligible matched credits as per new rule 36(4).
5. To levy a single GST rate of 28% on both State run and State authorized lottery – effective from 01-Mar-20.
6. Exempt upfront amount payable for long term lease of Industrial /Financial Infrastructure plots by an entity having 20% more ownership of Central / State Government.
7. Uniform GST Rate of 18% on woven and Non-Woven bags and sacks falling under HSN code 3923/ 6305 including Flexible Intermediate Bulk Container (FIBC) – Effective from 01-Jan-2020

Other GST News

1. GST Revenue collection for Nov-019 is Rs 1,03,492 crore: The gross GST revenue collected in the month of Nov-19 is Rs. 1,03,492 crore of which CGST is Rs. 19,592 crore, SGST is Rs. 27,144 crore, IGST is Rs. 49,028 crore (including Rs. 20,948 crore



collected on imports) and Cess is Rs. 7,727 crore (including Rs. 869 crore collected on imports). The total number of GSTR 3B Returns filed for the month of October up to 30-Nov-19 is Rs. 77.83 lakh.

2. The government has settled Rs. 25,150 crore to CGST and Rs. 17,431 crore to SGST from IGST as regular settlement. The total revenue earned by Central Government and the State Governments after regular settlement in the month of November, 2019 is Rs. 44,742 crore for CGST and Rs. 44,576 crore for the SGST.

3. New GSTR 9 & GSTR 9C Utility would be available by 21-Dec-19:

GST Portal has made the changes as listed above in GSTR 9/9A/9C, the offline utility of which will be made available on GST Portal tentatively by 21-Dec-19 (earlier it was 10-Dec-19) as per GST Twitter

Notifications, Circulars and Amendments to Law/Rule



Type of Returns	Period	Periodicity	Extended Due Date	Notification / Order No.
For Normal Taxpayers				
GSTR9 & 9C	FY 2017-18	Yearly	31-Dec-19	Order No.8/2019
	FY 2019-20	Yearly	31-Mar-20	
For Taxpayers Registered in Jammu and Kashmir				
GSTR1	Jul to Sep-19	Quarterly - Turnover < Rs.1.5 crores	30-Nov-19	52/2019
	Jul to Oct-19	Monthly - Turnover > Rs.1.5 crores	15-Nov-19	53, 57 and 59/2019
GSTR3B	Jul to Oct-19	Monthly	30-Nov-19	54, 60 and 61/2019
GSTR -7	Jul to Oct-19	Monthly	15-Nov-19	55/2019

Notification 56/2019-CT dt. 14-Nov-19 - Seventh amendment (2019) in the CGST Rules, 2017 [Primarily related to Simplification of the Annual Return / Reconciliation Statement]

CBIC has further made changes in GSTR 9 & 9C to simplify the return for taxpayers. New Utility shall be available by 21-Dec-19 as per recent tweet by CBIC.

Following are the changes which has been made:-

FORM GSTR-9

Table No.	Particulars	Amendments
Tables 4 and 5: Details of Outward Supplies		
4B to 4E	Details of outward taxable supplies	Tables can be filled net of cr./dr. notes and amendments, instead of separately reporting in tables 4I to 4L
5A to 5F	Details of outward supplies on which tax is not payable	Tables can be filled net of cr./dr. notes and amendments, instead of separately reporting in tables 5H to 5K
5D to 5F	Exempt, nil-rated and non-GST supplies	Option to report a single consolidated figure under "exempted" supplies in table 5D

Notifications, Circulars and Amendments to Law/Rule

Table No.	Particulars	Amendments
Table 6: ITC Availed During the FY		
6B to 6E	Details of ITC availed	Option to report all input tax credit (ITC) under the “inputs” row only
6C & 6D	ITC On Reverse Charge	Option to report details of both tables 6C and 6D under 6D only
Table 7: ITC Reversal		
7A to 7E	Details of ITC reversals	Option to report the entire amount under “other reversal” in table 7H
IV. Table 8: Other ITC Related Information		
8A	ITC as per GSTR-2A	GSTR-2A generated as on 1-Nov-19 shall be auto-populated here.
8A to 8D	Details of ITC availed	Option to upload details in PDF format in Form GSTR-9C (without the CA certification)
V. Tables 10 to 18: Other Information		
12 & 13	Reversal of ITC availed during the previous FY & ITC availed for the previous FY	Optional
15A to 15D	Refunds claimed, sanctioned, rejected and pending	Optional
15E to 15G	Demand of taxes, taxes paid and demands pending	Optional
16A to 16C	Supplies received from Composition taxpayers, deemed supply under sec.143 and goods sent on approval basis but not returned	Optional
17 & 18	HSN-wise summary of outward and inward supplies	Optional

Notifications, Circulars and Amendments to Law/Rule

FORM GSTR-9C

Table No	Particulars	Amendments
5B to 5N	Turnover adjustments	Optional, All Adjustments can be made in table 50
12B, 12C and 14	ITC Reconciliation	Optional
Auditor Certification in Part B		Particulars given in form GSTR9C are “true and fair”. Earlier it was “True and Correct”
Cash Flow Statement		Auditors comments required only when cash flow statement has been prepared

RAMA Says-

This has been 4th extension so far, and the decision to amend the forms was taken in the view of technical glitches which the taxpayers were facing during filing of returns. Few information like HSN summary for inward supplies, bifurcation of inputs among goods, services and capital goods etc. are made optional by CBIC.

Simplification of Form 9 and Form 9C have surely given the taxpayers much needed relief. Now the taxpayers would be able to comfortably file their Annual Returns along with their Reconciliation Statement for FY 2017-18 and 2-18-19.

Notification 62/2019-CT dt. 26-Nov-19 – Transition plan with respect to J&K Reorganization

- The tax periods for the month of Oct-19 and Nov-19 has been ascertained for Jammu and Kashmir as follows: -
 - For Oct-19: 1st Oct to 30th October
 - For Nov-19 : 31st October to 30th November

- Irrespective of the particulars of tax charged in the invoices raised from 31-Oct-19 till the transition date, the registered person shall pay the appropriate applicable tax in the return under section 39 of the said Act
- Have an option to transfer ITC from the Registered GSTIN till 30-Oct-19 in the state of J&K to the new GSTIN in Union Territory of J&K or Ladakh from 31-Oct-19 as per the following procedure:-
 - Intimate the Jurisdictional Tax Officer for the transfer of ITC within one month from date of new registration
 - The ITC shall be transferred on the basis of Turnover ratio of the Place of Business in UT of J&K and Ladakh
 - The transfer of ITC needs to be carried out through the return under section 39 of CGST Act for any tax period before transition date.
- The balance of State Taxes in Electronic Credit ledger of a person having place of business in Ladakh from 31-Oct-19 will be transferred to UT Electronic Credit Ledger
- The person making interstate supplies

Notifications, Circulars and Amendments to Law/Rule

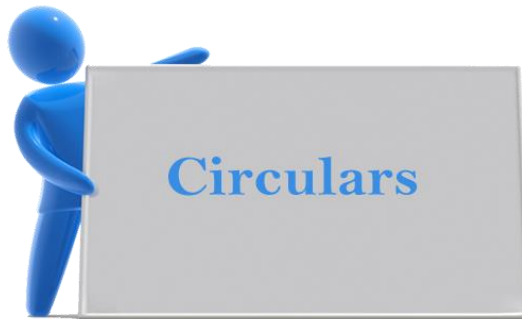
between UT of J&K and Ladakh from 31-Oct-19 till transition date (till 31-Dec-19) would not be required to take compulsory registration u/s24 (i) of CGST Act.

RAMA Says-

The notification is silent about transfer of Electronic cash balance to new GST Registration. In such cases, refunds on account of excess cash balance can be claimed.

J &K Taxpayers need to submit their new GSTIN to their respective vendors in order to reflect inputs in 2A of new GSTIN. Similarly, it needs to update their customer master with changes in GTIN of J&K taxpayers in order to give Input tax credits to the correct GSTIN.

Circulars:



1. Implementation of Documentation No. (Circular No.122/41/2019-GST dt. 05-Nov-19)

The CBIC has implemented a system for the electronic generation of a Document Identification Number (DIN) to be mandatorily quoted on communication sent out to taxpayers and other persons, such as search authorizations, summons, arrest memos, inspection notices and letters issued in the course of any enquiry.

No search authorizations, summons, arrest memos, inspection notices and letters issued in the course of any enquiry on or after 8-Nov-19 shall be issued without a computer-generated DIN.

Notifications, Circulars and Amendments to Law/Rule

2. Following Clarification were issued with respect to Rule 36(4) of the CGST Rules, 2017 – 20% Restriction on availment of ITC (Circular No. 123/42/2019– GST dt. 11-Nov-19)

Sr No.	Issues	Clarification
1	What are the invoices /debit notes on which the restriction under rule 36(4) of CGST Rules shall apply?	1.Avail full ITC in respect of IGST paid on imports, Documents issued under RCM, Credit received from ISD. 2.The restrictions will be applicable only on the invoices / debit notes on which credit is availed after 09-Oct-19
2	The restrictions will be applicable only on the invoices / debit notes on which credit is availed after 09-Oct-19	The restrictions will be applicable only on the invoices / debit notes on which credit is availed after 09-Oct-19
3	What would be the amount of input tax credit that is admissible to the taxpayers for a particular tax period in respect of invoices / debit notes whose details have not been uploaded by the suppliers?	Provisional credit of 20% will be computed on eligible matched credits reflected in 2A as available on the due date of filing of Form GSTR-1 under section 37(1)
4	When can balance ITC can be claimed in case of availment of ITC is restricted as per the provisions of Rule 36(4)?	When can balance ITC can be claimed in case of availment of ITC is restricted as per the provisions of Rule 36(4)?

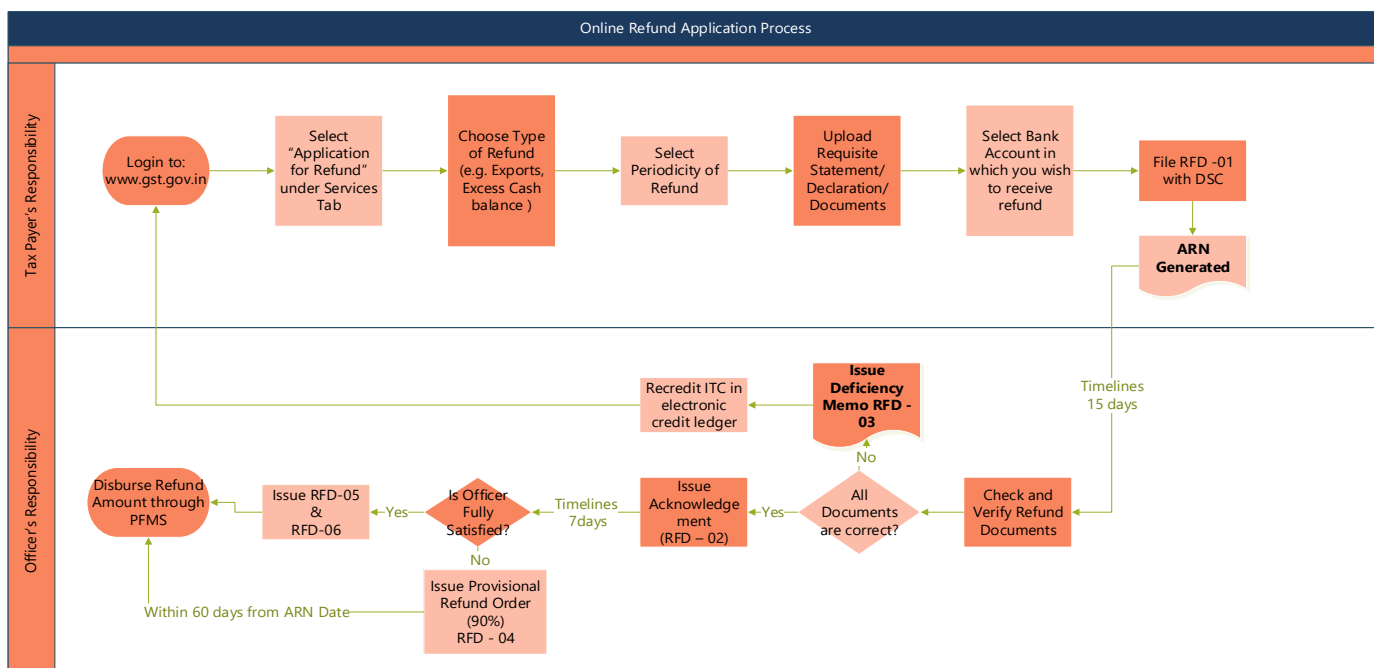
3. Clarification on Optional Filing of GSTR-9 Annual Return for Taxpayers having Aggregate Turnover of not more than 2 crores (Circular No. 124/43/2019 – GST dt. 18-Nov-19)

- It is clarified that taxpayers including composition dealers whose aggregate turnover in a financial year does not exceed Rs.2 crores, may at their option file Form 9A (for composition dealers) or form 9 (for normal taxpayers) for the FY 2017-18 and 2018-19 before the due date.
- Post due date, portal shall not permit furnishing of Form 9 for the said period.
- In case of any short payment or ineligible availment of ITC, the same can be paid through form DRC03.

Notifications, Circulars and Amendments to Law/Rule

4. Online Refund Processing and Single Disbursement (Circular No. 125/44/2019 GST dt. 18-Nov-19)

CBIC has clarified for online refund filing and processing of refund application. The same is summarized below:-



Further notification clarifies the following Important Refund Issues:

- No requirement for filing RFD-01 for Exports with Payment of IGST. As per Rule 96(1), The shipping bill filed by an exporter shall be deemed to be an application for refund.
- In case of export of goods where the value declared in invoice is different from the value declared in corresponding shipping bill, then lower of the two values should be taken into account while calculating the eligible amount of refund.
- Officer cannot demand for BRC / FRC for Exports of Goods. The same is required only in case of Export of Services with and without tax.
- Officer cannot demand LUT in case of Exports of Exempted Goods.
- No refunds of transitional credits is allowed as the same cannot be said to have been availed during the relevant period . Therefore, it cannot be treated as part of 'Net ITC'.
- Single Disbursement of refund amount from the officer (Central Assigned or State Assigned)
- Supplies for Exports at a concessional rate of 0.05% and 0.1% is eligible to claim refund. Further the supplier to Merchant Exporter can also claim refund under Inverted Duty Structure

Notifications, Circulars and Amendments to Law/Rule

- In case of Refund under Inverted Duty Structure, all inputs (excluding Capital Goods and Services) should be considered for computing refund amount.
- On finalization of RFD-06, if the refunded amount is more than the eligible amount to be refunded, the officer will raise liability through DRC 07 along with interest and penalty. The same will be recredited after receipt of undertaking from the applicant that he will not file an appeal.
- For claiming refund of Compensation Cess for the period Jul-17 to May-18, it is clarified that the taxpayer is required to compute the eligible refund amount for the period Jul-17 to May-18 which needs to be compared with the eligible refund amount calculated in respect of the month in which it is actually claimed. Lower of 2 amounts can be claimed as refund.

RAMA Says-

The delays in issuance of refunds has been a sore point for exporters under GST. Therefore, the refund procedure was made fully electronic and was deployed on the common portal wef 26-Sep-19. The department has taken this step to timely processing of refund with less interaction with the department.

Further the payment of refund will be done from one disbursement authority i.e. PFMS (Public Financial Management System) unlike earlier method where sanction was done by one authority but payment was made by State and Central Authorities separately.

Hopefully this new system will boost the disbursement speed of refunds and further improve GST Compliances.

5. Clarification on services provided by Job-Workers(Circular No. 126/45/2019-GST dt. 22-Nov-19)

As per the said circular if any service provided by way of treatment or processing undertaken by a person on goods belonging to **another registered person**, the same will be considered under the **Job work service and liable @ 12%**.

Further It means any service provided to **Non Registered Person** by way of treatment or processing will be covered under **manufacturing service** and liable @ 18%.

Advance Authority Rulings (GST)

Case 1: Penalties levied on suppliers/ contractors in nature of making good damages for any delays in supply of service or goods under both contracts would be chargeable to GST

Case Name: Rashtriya Ispat Nigam Ltd

Order No: AAR NO. 01/AP/GST/2019

Date: 11-Jan-19

Court: AUTHORITY FOR ADVANCE RULINGS,
Andhra Pradesh

Facts of the Case:

The Applicant is engaged in manufacturing and selling steel products. The Applicant procures raw materials for manufacturing the product and spare parts and machinery parts for maintenance of plants. The agreements entered into with the contractors / vendors contain a clause to deduct LD in case of default by the contractor / vendors to complete the work / supply in time.

Matter under Consideration:

1. Whether the liquidated damages and other penalties like milestone penalties levied for delay in supply of goods or services by the vendor / supplier are liable to GST?
2. If yes, then what would be the time of supply?
3. Whether the liquidated damages and other penalties paid by the vendors are covered under entry no. 5(2)(e) of Schedule II of the CGST Act, vide HSN code 9997, taxable at the rate of 18%, or is covered elsewhere?
4. Where a delay in supply has occurred before the implementation of GST and after GST as well, whether GST will be applicable on the damages with respect to the entire delay or only on the delay that occurred after GST implementation?



Contention of the Applicant:

The applicant argued that LIQUIDATED DAMAGES is charged to indemnify the loss suffered by the Applicant. There is no agreement to supply the 'service of tolerance of delay'. It is charged to ensure that the work is completed within time. The expression to 'tolerate an act' under entry 5(2)(e) of Schedule II of the CGST Act, would cover only those instances where the consideration is charged in order to allow another person to undertake any particular activity. It cannot include situations where the penalty is charged for breach of terms and conditions of the contract. For this Reliance was placed upon section 73 and 74 of Indian Contracts Act 1872, to state that liquidated damages is paid to compensate the person who has suffered any loss in terms of the contract.

Observation and Findings of Authority:

As per the agreement, the liability of payment of LD arises when it is established that the delay in execution of the contract is on account of the contractor. Thus, the act of delayed supply has happened and is tolerated by an additional levy in the nature of LD. The right to levy liquidated damages is created because there is a delay, and the same would be tolerated in the form of price or damages. Such LD / penalty levied would be the income of the Applicant and regarded as supply of a 'service'.

Advance Authority Rulings (GST)



Ruling:

1. The Applicant is liable to pay GST on the Liquidated Damages / penalties collected
2. The supply of service in form of tolerating an act would get covered under entry 5(2)(e) of Schedule II of CGST Act vide HSN 9987 and taxable at the rate of 18%
3. Time of supply would be defined by the time when liability to levy LD and penalty is established on the part of the contractor
4. The Applicant has not provided the precise facts related to the agreement before the Authority, hence for levy of GST on damages with respect to delay in pre-GST regime, section 14 of the CGST Act, 2017 would be referred.

RAMA Says-

The above ruling is presented by Honorable Authority simply by classifying the same under Schedule II of the CGST Act, without discussing the applicability of Section 7 of CGST Act i.e. definition of supply.

Though the levy of tax on Liquidated Damages has been a subject matter of dispute during the Service tax regime and GST, it seems that the Dept. Authorities have been consistently upholding the levy of GST on such charges.

Only if the service receiver requests the service provider to tolerate an act, and the service provider obliges to tolerate, subject to a consideration being paid will be covered under Schedule II. This view is upheld by High Court of Bombay in case of “Bai Mamubai Trust Vs. Suchitra (2019-VIL-454-BOM).

Advance Authority Rulings (GST)



Case 2:

No ITC on expense of Gift items given as brand reminders (AAR Maharashtra-Sanofi India Limited)

Summary of the case:

The Applicant is engaged in the manufacture of pharmaceutical goods and provides taxable services. The Applicant undertakes marketing and distribution expenses, with a view to promote their brand / products and to enhance their sales.

Whether Input Tax Credit (ITC) can be availed of GST paid on expenses incurred towards sales promotional scheme?

Whether ITC can be availed of GST paid on goods (viz. pens, note pads, keychains, etc.) given as brand reminders?

Observations:

- The Applicant has not submitted any contract / agreement in respect of the contractual arrangement but have provided only a Loyalty Program scheme as available on the Applicant's website. Accordingly, the promotional products are given voluntarily on certain conditions achieved by the distributors;
- Distribution of promotional products is an assurance of giving away gifts on conditions being achieved by the customers.

- Applicant has not provided any discounts but given reward points against which promotional products can be purchased by the distributor
- If the contention is accepted that there is a contractual obligation under the scheme to increase the sale and for which the watch is being provided, then the same amounts to supply as per Section 7 of CGST Act as it is in the nature of barter. On the contrary, the Applicant has accepted that supply is without consideration. Thus, the transaction is nothing but 'gift'.

Decision:

ITC should not be eligible on the GST paid on expenses incurred towards the Loyalty Program and the goods distributed as brand reminders.

RAMA Says-

Based on the decision taken in the said AAR Taxpayers have to analyse the various kinds of promotional schemes which the organisation runs as part of the marketing strategy. Distinguishing between scheme as discount or gift is very important because discount is allowed under GST however ITC on gift is not allowed.

Recent Case Laws (GST)

High court allows transitional credit of EC-SHEC-CESS-KKC under GST

Sutherland Global Services Private Limited Vs Assistant Commissioner CGST and Central Excise (Madras High Court)

Facts of the Case:

M/s Sutherland Global Services Private Limited is a company providing Information Technology enabled services to customers worldwide. Prior to GST, the Petitioner was centralised registered in-service tax and was availing CENVAT credit, utilizing the same against payment of service tax liability. The Petitioner followed the procedure for carrying forward CENVAT credit availed under the erstwhile regime, set out in terms of Rule 117 of the CGST Rules, 2017. The Rules provide that every person entitled to ITC under Section 140 shall submit a declaration electronically in Form GST Tran-1 within 90 days of the appointed date, being July 1, 2017, for carrying forward such credit to be utilised against turnover from taxable services. The provisions of Section 140(8) of the CGST Act, 2017 provide for Centralised Registration in respect of all the Petitioners' units, pan India, and this was reflected in the Tran-1 return filed by it. The petitioner contended that section 140(1) of the CGST Act, 2017 uses the expression 'CENVAT credit', which shall have the same meaning as assigned to it in the Central Excise Act, 1944 or rules made thereunder. Thus, EC, SHEC and KKC are 'credits' and would be eligible for transition to be availed as Transitional credit. Revenue contended that the scheme of section 140 nowhere provides for transition of EC, SHEC and KKC. With abolition of such cesses under the erstwhile regime, the levy as well as Availment of credit has been removed from the sweep of the Act.



Observations and Decisions:

The Court observed that the intention of the Government was to provide a seamless model for transitioning of all credits hitherto availed of by an assessee under the erstwhile VAT and other indirect tax levies to the GST regime as well. The benefits that had been made available and that had been permitted to continue in the erstwhile taxing regime were thus meant to be continued. HC observed that the Revenue has not made out any bar for transitioning EC, SHEC and KKC into GST regime and the petitioner satisfies all conditions under section 140(1) and (8). Further, accumulated credit of aforesaid cesses is not dead and gone, and such credit cannot be said to have been wiped out unless there is a specific order under which it lapses. Also, section 140(8) uses the phrase "CENVAT credit" and not "eligible credit". HC further stated that the amendment carried out in Section 28 by way of CGST Amendment Act, 2018 by inserting Explanation (3) which clarified that the expression 'eligible duties and taxes' excludes any cess not specified in Explanation (1) or (2), has not been notified. Hence, any credit carried forward, without restriction on eligibility or otherwise, can be transitioned.

Recent Case Laws (GST)

This is over and above the conclusion on the larger issue of eligibility under section 140(1), which is held in favour of the petitioner.

Thus, High Court held that the petitioner is entitled to transition i.e., carry forward and utilize accumulated credit pertaining to EC, SHEC and KKC under GST. The order was recalled by the HC for making certain changes. However, the revised order maintains the same position as that of earlier order.



➤ **RAMA Says-**

The Hon'ble HC has rightly observed that the retrospective amendment by the CGST Amendment Act, restricting cess to be transferred as GST credit, has its applicability only for Section 140(1) of the CGST Act and not for Section 140(8) dealing with the transition of credit by a registered person having centralized registration in the pre-GST era.

It is a settled law that a retrospective amendment which has the effect of taking away a benefit already available to the assessee under the existing rule is violative of the rights available under Articles 14 and 16 of the Constitution of India. Also, credit of input taxes once rightfully taken is a forever right of assessee cannot be denied at a later stage.

Based on this ruling, taxpayers who had reversed the credit on the basis of notices received from the Revenue, may evaluate the possibility to reclaim such credit.

RAMA IRIS GST / Portal Updates



IRIS Update:

Know Your Monthly ITC:

Based on new rule of 20% provisional ITC, now it is important to do reconciliation and check how much provisional ITC is available on a monthly basis. To know this you will get one option in the Reconciliation module i.e. "Know Your Monthly ITC".

Please follow below procedure to generate and view monthly ITC and recon results:

1. Fetch data through Bulk Download 2A Data for selected GSTIN's and Return Period.
2. Run Advanced Reconciliation based upon your uploaded purchase details.
3. Go to Reconciliation==> Know Your Monthly ITC to generate Monthly 2A Summary click on "Calculate 2A summary" for selected GSTIN and Return period.
4. Go to Reconciliation==> Know Your Monthly ITC to generate "Monthly Recon Results" based on your purchase data reconciliation.

There are two additional filters are available in "Monthly Reconciliation Result":-

- **Supplier POS** – This filter will help you to view invoices where supplier POS (Place of supply) different or same as per taxpayer GSTIN. Invoices with different POS are ineligible for ITC So it will help in calculating eligible ITC.
- **Duration Filter** – This filter will help you to view and to take required action on time gap between 2A and 2P. for e.g. You have uploaded purchase data in current month but supplier had uploaded the same in previous month etc.

E-Invoicing Updates:

As per the recent announcement made by the Government, there will be implementation of e-invoicing for B2B transactions on mandatory basis for all the companies having turnover of more than Rs.100 crores from 01-Apr-20.

In recent meeting of all GSPs with GSTIN (IRIS being one of the GSP), following action points were discussed: -

RAMA IRIS GST / Portal Updates

NIC has been selected as first IRP by NIC has been selected as the first IRP (Invoice Registration Portal) by GSTN and this system will be used during the initial trial period on voluntary basis from 01-Jan-20 (Taxpayers with TO of more than Rs.500 crores) and 01-Feb-20 (Taxpayers having TO of more than Rs.100 crores)

Accounting/Billing and ERP software would require to adapt their solutions to be able to generate and consume the payload (data) as per the schema defined.

NIC is currently working on developing the IRP system and is expected to release the API specifications in a week's time.

Currently, there are gaps in schema (Document types applicable, mandatory fields etc) and understanding of the complete process (e.g.: whether printing of IRN/QR code is mandatory etc). The clarification for these has been sought.

There are gaps in the process for auto population of EWB and GSTR data (e.g.: Trans ID required for Part A is not a part of e-invoicing schema, handling of amendments, credit notes etc. for GSTR reporting)

Taxpayers will need to continue with their existing process of GST returns filing and e-way bill generation. It was also confirmed that any auto population which will happen will be done only for new returns format (Anx 1 and Anx 2) which is expected to be released in Apr 2020.

IRN system will only be a bridge and not storing any invoice data for a period more than 24 hrs. The details on IRP portal will automatically get updated on GST Returns and E-way bill.



IRIS Takeaways

- IRIS is already connected with NIC and offers its Topaz solution (E-way bill portal) to its clients via various modes of communication interfaces (Web portal, APIs and Smart xls utility).
- IRIS has adopted a similar architecture framework to build e-invoicing solution platform. Given the transactional nature of this mandate, IRIS would be offering all three modes of communications (APIs, Web portal and XLS utility) to the customers to choose from.
- For customers wishing to adopt a solution provided directly by your ERP (e.g.: SAP), IRIS GSP gateway services (Zircon) can be availed to authenticate and connect with the NIC system.

For demo enquiry, please contact
Mr. Kapil Bansal: +91 97693 63338

Disclaimer: The views expressed in various sections of the guide are based on understanding of the GST Laws and study of notifications, circulars, rulings and judgements issued by various competent authorities, however, in no case these should be considered as opinion expressed on a particular scenario that would require a deeper understanding of the transaction in consideration.

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