

GST CHANGES AS RECOMMENDED BY THE GST COUNCIL IN ITS 37th MEETING HELD ON 20th SEPTEMBER, 2019

1. Hotel Tariffs Rs. 7,500 and above GST at 18%.
2. Hotel Tariffs Rs. 1,000 upto 7,500 GST at 12%.
3. Hotel Tariffs below Rs. 1,000 GST at Nil rate.
4. Outside Catering GST rate reduced at 5%.
5. Council amended rules regarding Refund by Appellate Authority.
6. Council amended rules regarding GST Practitioners and Consumer Welfare Fund.
7. GST Annual Returns GSTR-9, 9A Optional for those with turnover upto 2cr for FY 17-18 & 18-19.
8. Those with turnover above 2cr to still file GSTR9.
9. No relief in case of GSTR-9C as it's applicable only where turnover exceeds 2cr.
10. GSTR-9 also to be made "SaraI".
11. In order to nudge taxpayers to timely file their statement of outward supplies, imposition of restrictions on availment of input tax credit by the recipients in cases where details of outward supplies are not furnished by the suppliers in the statement under section 37 of the CGST Act, 2017.
12. New return system now to be introduced from April, 2020 (earlier proposed from October, 2019), in order to give ample opportunity to taxpayers as well as the system to adapt and accordingly specifying the due date for furnishing of return in FORM GSTR-3B and details of outward supplies in FORM GSTR-1 for the period October, 2019 -March, 2020.
13. The Circular No 105/24/2019-GST dated 28.06.2019 issued for Post Sales Discounts is being rescinded ab-initio
14. In principle decision on reasonable restrictions on passing of credit by risky taxpayers including risky new taxpayers has been discussed.
13. To allow RCM to suppliers paying GST @ 5% on renting of vehicles, from registered person other than body corporate (LLP, proprietorship) when services provided to body corporate entities.

Note: It is proposed to issue notifications giving effect to these recommendations of the Council on 1st October, 2019.