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## Important Changes in various GST Forms

The CBIC vide **Notification No. 79/2020- Central Tax dated October 15, 2020** notified Central Goods and Services Tax (Twelfth Amendment) Rules, 2020 amending Central Goods and Services Tax Rules, 2017 (“CGST Rules”) vide which following amendments have been made in GST Forms:

| Form No.  | Particulars   |                |     |                |     |             |                |   |
|---|---|----------------|-----|----------------|-----|-------------|----------------|---|
| GSTR – 1  | 1. In column 6 of Table No. 12 where HSN summary of outward supplies are reported, for the words “Total Value”, the words “Rate of tax” shall be substituted.   |                |     |                |     |             |                |   |
| GSTR – 2A   | 1. The old Form GSTR – 2A has been substituted with a new Form GSTR – 2A.<br><br>2. The new Form GSTR - 2A shall also report ITC details arising from import of goods as well as from inward supplies of goods received from SEZ units/ developers.   |                |     |                |     |             |                |   |
| GSTR – 5  | 1. In serial number 2, after entry (c ) the following entries shall be inserted: <table border="1" data-bbox="513 1142 1003 1226"> <tbody> <tr> <td>(d)</td> <td>ARN</td> <td>Auto Populated</td> </tr> <tr> <td>(e)</td> <td>Date of ARN</td> <td>Auto Populated</td> </tr> </tbody> </table><br>2. In serial number 10, after the words “Total Tax Liability”, the words “(including reverse charge liability, if any)”, shall be inserted.<br>3. After serial number 10B, the following serial number and entry shall be inserted, namely, - <table border="1" data-bbox="513 1430 1461 1472"> <tbody> <tr> <td>10C. On account of inward supplies liable to reverse charge</td> </tr> </tbody> </table><br>4. In the instructions, paragraph 7 shall be substituted as under<br>“7. Invoice-level information, rate-wise, pertaining to the tax period should be reported as under:<br>(i.) for all B to B supplies (whether inter-State or intra-State), invoice level details should be uploaded in Table 5.<br>(ii.) for all inter-state B to C supplies, where invoice value is more than Rs. 2,50,000/- (B to C Large) invoice level detail to be provided in Table 6; and | (d)            | ARN | Auto Populated | (e) | Date of ARN | Auto Populated | 10C. On account of inward supplies liable to reverse charge |
| (d)   | ARN   | Auto Populated |     |                |     |             |                |   |
| (e)   | Date of ARN   | Auto Populated |     |                |     |             |                |   |
| 10C. On account of inward supplies liable to reverse charge |   |                |     |                |     |             |                |   |

# A2Z Taxcorp LLP

(iii.) for all B to C supplies, other than those reported in table 6, shall be reported in Table 7 providing State-wise summary of such supplies.”.

5. In clause (ii) of paragraph 8 after the words “invoice value is more than”, the words “rupees” shall be inserted.

6. Paragraph 10 has been substituted namely:  
 “10. Table 10 consists of tax liability on account of outward supplies declared in the current tax period and negative ITC on account of amendment to import of goods in the current tax period. Inward supplies attracting reverse charge shall be reported in Part C of the table.”.

GSTR – 5A

1. Against serial no. 4 and entries relating thereto, the following entries shall be inserted, namely :-  
 4(a) ARN  
 4(b) Date of ARN.

2. Serial No. 6 has been substituted as under

| Sr.No. | Description | Place of Supply (State/Ut) | Amount due (Interest/Other) |      |
|--------|-------------|----------------------------|-----------------------------|------|
|        |             |                            | Integrated tax              | Cess |
| 1.     | 2.          | 3.                         | 4.                          | 5.   |
| 1.     | Interest    |                            |                             |      |
| 2.     | Others      |                            |                             |      |
|        | Total       |                            |                             |      |

3. Serial no. 7 has been substituted as under :

| Sr.No. | Description                           | Amount Payable |      | Debit entry No. | Amount Paid    |      |
|--------|---------------------------------------|----------------|------|-----------------|----------------|------|
|        |                                       | Integrated tax | Cess |                 | Integrated Tax | Cess |
| 1.     | 2.                                    | 3.             | 4.   | 5.              | 6.             | 7.   |
| 1.     | Tax Liability (Based on Table 5 & 5A) |                |      |                 |                |      |

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|          |   |                             |  |  |  |  |  |
|----------|---|-----------------------------|--|--|--|--|--|
|          | 2.  | Interest (Based on Table 6) |  |  |  |  |  |
|          | 3.  | Others (Based on Table 6)   |  |  |  |  |  |
| GSTR – 9 | <p>1. In column 2 against serial number 8C, for the statement “For FY 2017-18 ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during 2017-18 but availed during April 2018 to March 2019 and for FY 2018-19 , ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during 2018-19 but availed during April 2019 to September 2019”, the following statement shall be substituted, namely:<br/>“ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during the financial year but availed in the next financial year up to specified period”.</p> <p>2. The heading of <b>Part V</b> shall be substituted as follows – “Particulars of the transactions for the financial year declared in returns of the next financial year till the specified period.”.</p> <p><b>3. Following amendments have been made in the instructions of GSTR – 9,</b></p> <p>a) Following shall be inserted in paragraph 2 namely :<br/>“2A. In the Table, against serial numbers 4, 5, 6 and 7, the taxpayers shall report the values pertaining to the financial year only. The value pertaining to the preceding financial year shall not be reported here.”</p> <p>b) in paragraph 4, -</p> |                             |  |  |  |  |  |

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|  | <p>A. after the words, letters and figures, “that additional liability for the FY 2017-18 or FY 2018-19”, the word, letters and figures “or FY 2019-20” shall be inserted.</p> <p>B. in the Table, in second column, for the letters, figures and word “FY 2017-18 and 2018-19” wherever they occur, the letters, figures and word “FY 2017-18, 2018-19 and 2019-20” shall be substituted.</p> <p>c) in second column of paragraph 5, -<br/>against serial number 6B, after the entries, the following entry shall be inserted, namely: -</p> <p>A. “For FY 2019-20, the registered person shall report the breakup of input tax credit as capital goods and have an option to either report the breakup of the remaining amount as inputs and input services or report the entire remaining amount under the “inputs” row only.”;</p> <p>B. against serial number 6C and serial number 6D, -<br/>(i) after the entry ending with the words “entire input tax credit under the “inputs” row only.”, the following entry shall be inserted, namely: -<br/><br/>“For FY 2019-20, the registered person shall report the breakup of input tax credit as capital goods and have an option to either report the breakup of the remaining amount as inputs and input services or report the entire remaining amount under the “inputs” row only.”;</p> <p>(ii) in the entry ending with the words, figures and letters “Table 6C and 6D in Table 6D only.”, for the letters, figures and word “FY 2017-18 and 2018-19”, the letters, figures and word “FY 2017-18, 2018-19 and 2019-20” shall be substituted;</p> <p>C. against serial number 6E, after the entry, the following entry shall be inserted, namely: -</p> |
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|  | <p>“For FY 2019-20, the registered person shall report the breakup of input tax credit as capital goods and have an option to either report the breakup of the remaining amount as inputs and input services or report the entire remaining amount under the “inputs” row only.”</p> <p>D. against serial number 7A, 7B, 7C, 7D, 7E, 7F, 7G and 7H, in the entry, for the letters, figures and word “FY 2017-18 and 2018-19”, the letters, figures and word “FY 2017-18, 2018-19 and 2019-20” shall be substituted.</p> <p>E. against serial number 8A, after the entry, the following entry shall be inserted, namely: -<br/>“For FY 2019-20, it may be noted that the details from FORM GSTR2A generated as on the 1st November 2020 shall be auto-populated in this table.”</p> <p>F. against serial number 8C, for the entries, the following entry shall be substituted, namely:- “Aggregate value of input tax credit availed on all inward supplies (except those on which tax is payable on reverse charge basis but includes supply of services received from SEZs) received during the financial year for which the annual return is being filed for but credit on which was availed in the next financial year within the period specified under Section 16(4) of the CGST Act, 2017.”;</p> <p>d) Following amendments has been made in paragraph 7, -</p> <p>A after the words and figures “April 2019 to September 2019.”, the following shall be inserted, namely: - “For FY 2019-20, Part V consists of particulars of transactions for the previous financial year but paid in the FORM GSTR-3B between April 2020 to September 2020.”</p> <p>B In second column against serial number 10 &amp; 11, after the entries, the following entry shall be inserted, namely: -</p> |
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|  | <p>“For FY 2019-20, Details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 9A, Table 9B and Table 9C of FORM GSTR-1 of April 2020 to September 2020 shall be declared here.”</p> <p>In second column against serial number 12, in the entry beginning with the word, letters and figures “For FY 2018-19” after the words “for filling up these details.”, the following entry shall be inserted, namely: -<br/>“For FY 2019-20, Aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April 2020 to September 2020 shall be declared here. Table 4(B) of FORM GSTR-3B may be used for filling up these details. For FY 2019-20, the registered person shall have an option to not fill this table.”</p> <p>In second column against serial number 13, in the entry beginning with the word, letters and figures “For FY 2018-19” after the words, letters and figures “in the annual return for FY 2019-20.”, the following entry shall be inserted, namely: -<br/>“For FY 2019-20, Details of ITC for goods or services received in the previous financial year but ITC for the same was availed in returns filed for the months of April 2020 to September 2020 shall be declared here. Table 4(A) of FORM GSTR-3B may be used for filling up these details. However, any ITC which was reversed in the FY 2019-20 as per second proviso to sub-section (2) of section 16 but was reclaimed in FY 2020-21, the details of such ITC reclaimed shall be furnished in the annual return for FY 2020-21.”</p> <p>e) In paragraph 7 as well as in paragraph 8 in second column, for the letters, figures and word “FY 2017-18 and 2018-19” wherever they occur, the letters, figures and word “FY 2017-18, 2018-19 and 2019-20” shall be substituted.</p> |
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| GSTR – 9C                         | 1. In the instructions part, in second column for the letters, figures and word “FY 2017-18 and 2018-19” wherever they occur, the letters, figures and word “FY 2017-18, 2018-19 and 2019-20” shall be substituted. |
| GST RFD - 01                      | In Annexure – 1 of statement – 2, in the heading the “(accumulated ITC)” shall be omitted.  |
| GST ASMT - 16                     | The table in Form GST ASMT -16 has been substituted with a new table. In the new table column 11 relating to “Fee” has been inserted.   |
| GST DRC - 01<br>&<br>GST DRC - 02 | The table after entry (c) of Form GST DRC – 01 and of Form GST DRC - 02, has been substituted with a new table. In the new table column 11 relating to “Fee” has been inserted.                                     |
| GST DRC – 07                      | The table after serial number 5 of the said form has been substituted with a new table. In the new table column 11 relating to “Fee” has been inserted.   |
| GST DRC -08                       | The table after serial number 8 of the said form has been substituted with a new table. In the new table column 11 relating to “Fee” has been inserted.   |
| GST DRC – 09                      | The table in the said form has been substituted with a new table. In the new table column 5 relating to “Fee” has been inserted.  |
| GST DRC – 24                      | The table in the said form has been substituted with a new table. In the new table column 5 relating to “Fee” has been inserted.  |
| GST DRC – 25                      | The table in the said form has been substituted with a new table. In the new table column 5 relating to “Fee” has been inserted.  |

The Notification can be accessed at: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-79-central-tax-english-2020.pdf;jsessionid=C3DBB60FFA692973D3A4642FCD0D8D17>

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