



भारत सरकार GOVERNMENT OF INDIA
 वित्त मंत्रालय MINISTRY OF FINANCE
 राजस्व विभाग DEPARTMENT OF REVENUE
 केन्द्रीय अप्रत्यक्ष कर और सीमा शुल्क बोर्ड
 CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS
 प्रधान आयुक्त का कार्यालय
 OFFICE OF THE PRINCIPAL COMMISSIONER
 केन्द्रीय जी. एस. टी. एवं केन्द्रीय उत्पाद शुल्क
 CENTRAL GST & CENTRAL EXCISE
 केन्द्रीय राजस्व भवन, CENTRAL REVENUE BUILDING
 आई. एस. प्रेस रोड, कोच्चि, I.S. PRESS ROAD, KOCHI-682018

E-mail: cexcochi@nic.in Fax: 0484-2390608 Phone: 0484-2390404

#Date#

व्यापार सुविधा सं./ Trade Facility No: 05/2020 केन्द्रीय कर / Central Tax

Subject: Sensitization of Taxpayers regarding major decisions of 42nd GST Council - reg.

The GST Council, in its 42nd Meeting held on 05/10/2020 has approved the following proposals. The proposed timelines for implementation of the said decisions are given in the table below:

Sl. No.	Decision	w.e.f
1	The 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 supplier's 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 SACV for services in invoices and in GSTR-1	01.04.2021

	<p>a. 6 digits of HSN/SAC for taxpayers with aggregate annual turnover above Rs. 5 Crores.</p> <p>b. 4 digits of HSN/SAC for B2B supplies for taxpayers with aggregate annual turnover upto Rs. 5 Crores.</p> <p>c. 8 digits of HSN for notified class of supplies for all taxpayers.</p>	
--	--	--

के.आर. उदय भास्कर
K.R. Uday Bhaskar

प्रधान आयुक्त / **Principal Commissioner**

सेवा में / **To,**

कोचिन आयुक्तालय की प्रेषण सूची के अनुसार
As per DL-I & II of Cochin Commissionerate

प्रति प्रस्तुत है / **Copy Submitted to:**

मुख्य आयुक्त कार्यालय **The Chief Commissioners Office.**