

## 1. Relaxation in filing of Annual returns for MSMEs for FY 2017-2018:

**GSTR - 9A**  
**GSTR - 9**

Waiver of the requirement of filing Form GSTR 9A for composition tax payers

It is made optional for the taxpayers having turnover up to Rs. 2 Crores

2. Simplification of Forms for annual returns and reconciliation statements
3. Extension of last date for filing appeals against the orders of appellant authority before the GST Appellant Tribunals.
4. To timely file the statement by the taxpayers , imposition of restrictions on availment of ITC by the recipients.
5. New Return system now to be introduced from April, 2020 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 period October, 2019 – March, 2020.

## 6. Reduction in Rates – Sector Wise

### • Hospitality and Tourism

Transaction Value/unit	GST
Rs. 1,000 and less	Nil
Rs. 1,001 to Rs. 7,500	12%
Rs. 7,501 and more	18%

### • All kinds of Catering

Transaction value	GST
Upto Rs. 7,501	5%
Above Rs. 7,501	18%

### • Job Work Service



Supply of Job Work services in relation to diamonds

**5% to 1.5%**



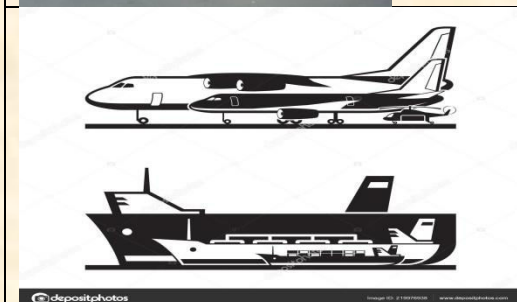
Supply of Machine Job Work

## 18% to 12%

### 7. Exemption - Sector Wise



Warehousing – Services by way of storage or warehousing of cereals, pulses, fruits, nuts and vegetables, spices , copra , sugarcane , jiggery , raw vegetables fibres, betel leaves, tendu leaves, rice, coffee and tea.



Transportation – Exemption of GST on export freight by air or sea by another year.



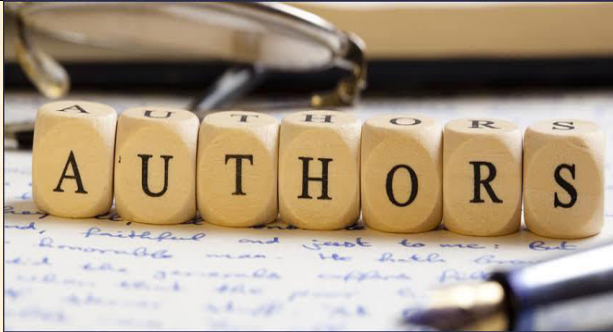


Insurance – To exempt services of life insurance business provided or agreed to be provided by the Central Armed Paramilitary Forces Group Insurance Funds to their members.  
To exempt “BANGLA SHASYA BIMA” (BSB) crop insurance scheme of West Bengal Government.



Export Promotion – Exempt Services provided by intermediary to a supplier of goods or recipient of goods when both the supplier and recipient are located outside the taxable territory.

To issue a notification under Section 13(3) of IGST Act notifying the place of supply of specified R & D services provided by Indian Pharma companies to Foreign service recipients

To clarify that the place of supply of chip design software R & D services provided by Indian

	Companies to foreign clients by using sample test kits in India is the location of the service recipient and Section 13(3)(a) of the IGST Act, 2017 is not applicable for determining the place of supply in such cases
	To allow registered authors an option to pay GST on royalty charged from publishers under forward charge and observe regular GST Compliance .
	To notify grant of liquor licence by State Governments against payment of licence fee as a “no supply” to remove ambiguity on the subject
	To exempt services related to FIFA Under 17 Women's World Cup 2020.

### 8. Rationalization / Trade Facilitation Measures.

- To allow payment of GST on securities lending service under RCM at the merit rate of 18% and to clarify that GST on securities lending service for prior period to RCM period shall be paid on forward charge basis.
- To allow RCM to suppliers paying GST @ 5% on renting of vehicles, from registered person other than body corporate when services provided to body corporate entities.