



(REGD. NO. S/2L/1079)

HMA CIRCULAR

FOR PRIVATE CIRCULATION ONLY

HARDWARE MERCHANTS ASSOCIATION

HMA CENTRE, UDAY SHANKAR SARANI, SILIGURI - 734001 (WEST BENGAL) PHONE : (0353) 2777707
CITI OFFICE : 26, SMRITI DHAM, 1ST FLOOR, SEVOKE ROAD, SILIGURI - 734001, PHONE : (0353) 2777307

website : www.hmasiliguri.com

<https://www.facebook.com/hmaslg/>

E-mail : secretary@hmasiliguri.com

President : Sri Hiralal Agarwal, Ph. : 2777512 (O), 98320 21174

Hony. Gen. Secy. Sri Rohit Agarwal, Ph. : 2777184 (O), 98320 01347

Circular No. HMA/C/10/2017-18

Date : 14.08.2017

From the Desk of :

Bimal Agarwal

Chairman : Law & Taxation

M/s. Siliguri Sanjay Agencies

Sevoke Road, Siliguri

Ph. : 2777776 (O), 94340 48061 (M)

Dear members,

As we have already entered the GST era. Now its time for us to get prepared and follow the laws & rules of GST. Only our own preparation and knowledge will help us in being a GST compliant trader / manufacturer.

1. For the first two months of GST implementation the tax would be payable based on a simple return (Form GSTR-3B) containing summary of outward and inward supplies which will be submitted before 20th of the succeeding month. However, the invoice wise details in regular GSTR-1 would have to be filled for the month of July and August, 2017 as per the timelines given below :

Month	GSTR - 3B	GSTR - 1	GSTR - 2 (Auto populated for GSTR-1)	GSTR - 3
July, 2017	20th August	1st-5th September	6th-10th September	11th-15th September
August, 2017	20th September	16th-20th September	21st-25th September	26th-30th September

2. Facility for uploading of outward supplies for July, 2017 is available from 15th July, 2017.
3. Time limit extended for filling intimation for composition levy under sub-rules(1) of rule 3 of the GST Rules, 2017 upto 16th August, 2017 in FORM GST CMP-01.
4. Those who were registered under VAT and don't want to continue Registration under GST may now cancel their registration upto 30th September, 2017.

The above relaxation given as per the demand of our Apex body Confederation of All India Trader (CAIT) and other Associations representing Trade & Industries.

Thanking you,

Your faithfully,

Bimal Agarwal

(Chairman : Law & Taxation)

HMA : With you for you, always.