



(REGD. NO S/2L/1079)

# HIMA 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](http://www.hmasiliguri.com)

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

E-mail : [secretary@hmasiliguri.com](mailto:secretary@hmasiliguri.com)

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

Hony. Gen. Secy. Sri Rohit Agarwal, Ph. : 2777184 (O), 99320 01347

Circular No. HMA/C/16/2017-18

Date : 03.10.2017

*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,

Kindly receive the revised schedule for filling GST returns & plan accordingly.

| Sl. No. | Details / Return | Tax Period | Revised due date   |
|---------|------------------|------------|--------------------|
| 1       | GSTR - 1         | July, 2017 | 10th October, 2017 |

For registered persons with aggregate turnover of more than Rs. 100 Crores, the date shall be 3rd October, 2017.

|   |                                 |                         |                                |
|---|---------------------------------|-------------------------|--------------------------------|
| 2 | GSTR - 2                        | July, 2017              | 31st October, 2017             |
| 3 | GSTR - 3                        | July, 2017              | 10th November, 2017            |
| 4 | GSTR - 4 (For Composite Dealer) | July to September, 2017 | 18th October, 2017 (No Change) |

Requirement of filling GSTR-4A for this quarter is dispensed with (Quarter July - September, 2017).

- GSTR-3B will continue to be filled for the months of August to December, 2017.
- A registered person (whether migrated or new) who could not opt for composition scheme, shall be given the option to avail composition till 30th September, 2017 and such registered person shall be permitted to avail the benefit or composition scheme with effect from 1st October, 2017.
- Presently, any person making inter-state taxable supplies is not eligible for threshold exemption of Rs. 20 Lacs (Rs. 10 Lacs in special category States except J&K) and is liable for registration. It has been decided to allow an exemption from registration to persons making inter-state taxable supplies of handicraft goods upto aggregate turnover of Rs. 20 Lacs as long as the person has a Permanent Account Number (PAN) and the goods move under the cover of an e-way bill, irrespective of value of the consignment.
- Presently, a job worker making inter-state taxable supply of job work service is not eligible for threshold exemption of Rs. 20 Lacs (Rs. 10 Lacs in special category States except J&K) and is liable for registration. It has been decided to exempt those job workers from obtaining registration who are making inter-state taxable supply of Job work, service to a registered person as long as the goods move under the cover of an e-way bill, irrespective of the value of the consignment. This exemption will not be available to job work in relation to jewellery, goldsmiths and silversmiths wares as covered under chapter 71 which do not require e-way bill.
- FORM GST TRAN - 1 can be revised once.
- The due date for submission of FORM GST TRAN - 1 has been extended by one month i.e. upto 31st OCTOBER, 2017.
- The registration for persons liable to deduct tax at source (TDS) and collect tax at source (TCS) will commence from 18th September, 2017. However, the date from which TDS will be deducted or collected will be notified by GST Council later.

Thanking you,

Your faithfully,

**Bimal Agarwal**  
(Chairman : Law & Taxation)