



(REGD. NO. 8/2L/1078)

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/hmasig/>

E-mail : 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/21/2017-18

Date : 20.11.2017

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,

Recently we have seen that there has been many reforms in the GST. In order to update our members about these changes we are sending you the details of the major changes related to our business.

- A) GST rates of many items has been brought down from 28% to 18%. List of these products with HSN Code is attached. For reference (Rates effective form 15 November).
- B) There has been continuous changes in the date of filling returns. Detailed list is attached.
- C) GST on advance receipts has been postponed till 31.03.2018.
- D) Reverse Charge under Section 94 (Purchase from unregistered Dealer) has been deferred upto 31.03.2018. However Reverse Charge under Section 93 (Reverse Charge on Freight & Rent) continuous.
- E) Turnover Limit of composite dealer increased to Rs. 1.5 Crore.
- F) Regular dealer with turnover upto Rs. 1.5 Crore may file their return (GSTR 1) quarterly.
- G) GSTR 3B has to be filed by all the regular dealer by 20th of the following month.

Thanking you,
Your faithfully,

Bimal Agarwal
(Chairman : Law & Taxation)