



भारत सरकार, वित्त मंत्रालय,
राजस्व विभाग, केंद्रीय अप्रत्यक्ष
कर और सीमा शुल्क बोर्ड
Government of India
Ministry of Finance,
Department of Revenue
Central Board of Indirect Taxes
and Customs



सत्यमेव जयते

आयुक्त कार्यालय
केंद्रीय वस्तु एवं सेवा कर और
केन्द्रीय उत्पाद शुल्क, दमण
Office of the Commissioner
Central GST & Central Excise,
Daman
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DATED: 19.10.2020

TRADE NOTICE- 06 /2020

Sub:. Sensitization of Tax payers regarding major Decision of the 42nd GST Council meeting - reg.

This is for information of Trade, Industry and all concerned that The GST Council, in its 42nd meeting held on 5th October, 2020 has approved the following proposals. The proposed timelines for implementation of the said decisions are given in the table below:

Sr · N o	Decision	Date (with effect from)
1	Due date for furnishing quarterly GSTR-1 by quarterly Tax-Payers 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 Tax-Payers	01.01.2021
3	Quarterly Returns and monthly tax payers facility for Tax-Payers with aggregate annual Turnover below Rs. 5 Crores	01.01.2021
4	Auto-Population of ITC from suppliers' GSTR-1s through the newly developed facility in GSTR-2B for Tax-Payers	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 SAC for services in invoices and in GSTR-1: a. 6 digits of HSN/SAC for Tax-Payers with aggregate annual turnover above Rs. 5 crores. b. 4 digits of HSN/SAC for B2B supplies for Tax-Payers with aggregate annual turnover upto Rs. 5 crores. c. 8 digits of HSN for notified class of supplies for all taxpayers.	01.04.2021

4. All Trade Associations, Chambers of Commerce and Members of Regional Advisory Committee are requested to circulate and publicize the contents of this Trade Notice amongst their Members/Constituents.

(Vishnu V. Pandit)
Additional Commissioner (Technical)
Daman Commissionerate

F.No. V/Misc.-129/DMN/T/2017-18/Pt.II

Copy to : As per the mailing list of Trade, Industries & concerned.