



**MINISTRY OF FINANCE
DEPARTMENT OF REVENUE**

केंद्रीय कर प्रधान मुख्य आयुक्त का कार्यालय, बेंगलूर अंचल, केंद्रीय राजस्व भवन,
क्वींस रोड, बेंगलूर-560001

**OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF CENTRAL TAX
KARNATAKA ZONE, P.B.No. 5400, C.R. BUILDING,
QUEENS ROAD, BENGALURU-560001**

C.No GCCO/TECH/PN/07/2020 S&I

Dated:- 15.10.2020

TRADE NOTICE NO 06/2020 PCC/GST/POLICY

The GST Council in its 42nd meeting held on **5th October 2020** has approved the following proposals:

Sl.No	Decision	w.e.f
1	Due date of furnishing quarterly GSTR-1 by quarterly taxpayers 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 taxpayers	01-01-2021
3	Quarterly returns and monthly tax payment facility for taxpayers 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 taxpayers	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 GSTR 1: a. 6 digits of HSN/SAC for taxpayers with aggregate annual turnover above Rs 5 crores. b. 4 digits of HSN/SAC for B2B supplies for	01-04-2021

	taxpayers with aggregate annual turnover upto Rs 5 crores. c. 8 digits of HSN for notified class of supplies for all taxpayers	
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The above recommendations of the 42nd GST Council will be implemented in the proposed timelines by way of issue of suitable notifications By the Central Board of Indirect Taxes and Customs (CBIC). The Notifications as and when issued will be available on the CBIC website www.cbic.gov.in.

All Trade Associations are requested to circulate the contents of this Trade Notice to their members, goods and service providers in particular and trade in general.

(D. P. Nagendra Kumar)
Principal Chief Commissioner

Copy to:

All Trade Associations

The Principal Commissioner/Commissioner of Central Taxes - Bangalore North/ South/ East/ West/ North-West/ Mysuru/ Mangalore/ Belagavi/ Audit I/Audit II / Mysuru Audit / Belagavi Audit Commissionerates