Opinion
By Dilip Athavale Cost Accountant

Dt.05/11/2017

To,

Members,

BTBA

Sub: About Composition Dealers under GST, Compliance

As per provisions of GST two important compliance requirements for Composition Suppliers are due.

Due date 15-112017 for filing of **GSTR-4** Offline tool is available, but it does not provide for reporting B2B purchases (likely to come to from system) however it will be useful to prepare B2B purchase register with details of Name and GSTIN of supplier, invoice no, date, Invoice value, Taxable value, Rate of Tax and amount of Tax.
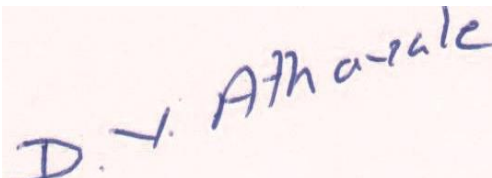
It requires RCM under 9(3) and 9(4) both. Sales are to be reported at page 06 of the excel file.

Due date 30-11-2017 for filing of **CMP-03** closing stock details which requires GSTIN of supplier even though the purchase is likely under VAT.

This form is important as non-filing of the form **shall cancel** the Composition Permission.

Relevant Details are attached here with.

With Regards

D. Y. Athavale

O R D E R
By the Commissioner of State Tax,
Gujarat State, Ahmedabad
Dated the 31st October, 2017

Order No. 05/2017-GST

No.GSL/RULE-24(2)/B-7

Subject: Extension of time limit for intimation of details of stock held on the date preceding the date from which the option for composition levy is exercised in FORM GST CMP-03

In exercise of the powers conferred by sub-rule (4) of rule 3 of the Gujarat Goods and Services Tax Rules, 2017 read with section 168 of the Gujarat Goods and Services Tax Act, 2017 (hereafter referred to as "the Act"), on the recommendations of the Council, the period for intimation of details of stock held on the date preceding the date from which the option to pay tax under section 10 of the Act is exercised in **FORM GST CMP-03** is extended till 30th November, 2017.

This order shall be deemed to have come into force from the day 28th October, 2017.

(P D Vaghela)
Commissioner of State Tax
Gujarat State, Ahmedabad

Form GST-CMP-03
[See rule 3(4)]
Intimation of details of stock on date of opting for composition levy
(Only for persons registered under the existing law migrating on the appointed day)

1 GSTIN

7 Stock of purchases made from registered person under the existing law

Sr No.	GSTIN/TIN	Name of the Supplier	Bill/ Invoice No.	Date(dd/mm/yyyy)	Value of Stock(Rs)	VAT	Central Excise	Service Tax(if applicable)	Total
Total						0.00	0.00	0.00	0.00

8 Stock of purchases made from unregistered person under the existing law

Sr No.	Name of Unregistered Person	Address	Bill/ Invoice No.	Date(dd/mm/yyyy)	Value of Stock(Rs)	VAT	Central Excise	Service Tax(if applicable)	Total
Total						0.00	0.00	0.00	0.00

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

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Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise and Customs

Notification No. 41/2017 – Central Tax

</div>

New Delhi, the 13th October, 2017

G.S.R. …..(E).—In exercise of the powers conferred by sub-section (6) of section 39 read with section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter referred to as the said Act), the Commissioner hereby extends the time limit for furnishing the return by a composition supplier, in **FORM GSTR-4,** under sub-section (2) of section 39 of the said Act read with rule 62 of the Central Goods and Services Tax Rules, 2017 for the quarter July to September, 2017 till the 15th day of November, 2017.

[F. No.349/74/2017-GST(Pt.)]

(Dr. Sreeparvathy S.L.)

Under Secretary to the Government of India

Goods and Services Tax - GSTR4 Offline Tool v1.0

GSTIN *	Financial Year (yyyy) *	Tax Period *	
			Please Note : Fields marked with * (red asterisk) are mandatory fields and need to be filled up

Open Downloaded GSTR-4 JSON File ← To open downloaded GSTR-4 JSON (.json) file with auto-drafted and details uploaded by you from portal

Generate JSON File to upload ← To generate a JSON (.json) file with data entered in Offline Tool to upload on GST Portal

Note: No auto-drafted details are available for tax period July-Sep 2017

Error File Handling

In case of error(s) in the GSTR-4 data uploaded, GST Portal will generate an error file (in .Zip format)

Steps to correct errors and upload Revised GSTR-4 return data on GST Portal
1) Download the Zipped Error and save on your system
2) Unzip the downloaded file. The Unzipped folder contains two JSON files
   a. (returns_<Date>_R4_<GSTIN>_offline.json) with records processed successfully on GST Portal
   b. (returns_<Date>_R4_<GSTIN>_errorReport.json) with records processed with error on GST Portal
3) Now click on the button **"Open Downloaded Error JSON files"** on the right. It will open a file dialog box.
4) Select both the files from the unzipped folder and click on **"Open"**.
5) A message "*Error Files successfully Opened*" would be displayed successful opening of files in Offline tool
7) Please navigate to each worksheets and ensure all records from both the files have been successfully opened in Tool
8) Correct errors in records with error text in column -GST Portal Validation Errors‖ in each worksheet
9) Validate each sheet and generate JSON to upload your revised data on GST-portal

Open Downloaded Error JSON Files

GSTR-4-Sectionwise Summary

Note: All data in below section is calculated based on input in other worksheets.Click on "Get Summary" button to the right.

Get Summary

No. of Suppliers	No. of Notes / Vouchers	No. of Invoices	Total Notes / Vouchers / Invoice Value	Total Taxable Value	Total Integrated Tax	Total Central Tax	Total State / UT Tax	Total Cess
Summary of 4B(B2B)								
0	NA	0	-	-	-	-	-	-
Summary of 4C(B2BUR)								
NA	NA	0	-	-	-	-	-	-
Summary of 4D(IMPS)								
NA	NA	0	-	-	-	NA	NA	-
Summary of 5B(CDNR)								
Credit Note								
	0	0	-	-	-	-	-	-
Debit Note Summary								
0	0	0	-	-	-	-	-	-
Summary of 5B(CDNUR)								
Credit Note								
	0	0	-	-	-	-	-	-
Debit Note Summary								
NA	0	0	-	-	-	-	-	-
Summary of 6(TXOS)								
NA	NA	NA	NA	-	NA	-	-	NA
Summary of 8A(AT)								
NA	NA	NA	NA	-	-	-	-	-
Summary of 8B(ATADJ)								
NA	NA	NA	NA	-	-	-	-	-
Grand Total			₹ -	₹ -	₹ -	₹ -	₹ -	₹ -

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4B. Inward Supplies received from a registered supplier (attracting reverse charge)

Please Note : Fields marked with * (red asterisk) are mandatory fields and need to be filled up

GSTIN of Supplier *	Invoice Number *	Invoice date (dd-mm-yyyy) *	Invoice Value *	Place Of Supply *	Reverse Charge *	Invoice Type *	Rate *	Taxable Value *	Integrated Tax *	Central Tax *	State/UT Tax *	Cess

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6. Tax on outward supplies made
(Net of advance and goods returned)
Please Note : Fields marked with * (red asterisk) are mandatory fields and need to be filled up

Go Home

Rate of Tax *	Turnover *	Central Tax *	State/UT Tax *	GST Portal Validation Errors
1.00				
2.00				
5.00				