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**Due date for generation of FORM GSTR-2A and FORM GSTR-1  
A in accordance with the extension of due date for filing FORM  
GSTR-1 and GSTR-2 respectively**

**Circular No.15 /15/2017-GST**

**6th November, 2017**

Please refer to Notification No. 30/2017-Central Tax dated 11<sup>th</sup> September 2017, and Notification 54/2017-Central Tax, dated 30<sup>th</sup> October, 2017 whereby the dates for filing **FORM GSTR-1**, **FORM GSTR-2** and **FORM GSTR-3** for the month of July, 2017 were extended. Queries have been received regarding the due dates for the generation of **FORM GSTR-2A** and **FORM GSTR-1 A** in light of the said extension of dates. Therefore, in exercise of the powers conferred by sub-section (1) of section 168 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as 'the Act'), for the purpose of uniformity in the implementation of the Act, the following is **clarified** :

1. Sub-section (1) of section 37 of the Act read with sub-rule (3) of rule 59 of the CGST Rules, 2017 (hereinafter referred to as 'the Rules') provides that the details furnished in **FORM GSTR-1** by the supplier shall be made available electronically to the registered person (hereinafter referred to as 'the recipient') in **FORM GSTR-2A** after the due date for filing of **FORM GSTR-1**. Sub-section (2) of Section 38 read with sub-rule (1) of rule 60 of the said Rules provides for furnishing of details in FORM- GSTR-2 after the 10<sup>th</sup> but before the 15<sup>th</sup> of the month succeeding the tax period. Further, sub-section (1) of section 38 read with sub-rule (1) of rule 60 provides that on the basis of the details contained in **FORM GSTR-2A**, the recipient shall prepare and furnish the details of inward supply in **FORM GSTR-2** after verifying, validating, modifying or deleting, the details, if required. Since the due dates for furnishing the details in **FORM GSTR-1** and **FORM GSTR-2** have been extended, it is hereby **clarified** that the due date of **FORM GSTR-2A** is also extended. The details furnished in **FORM GSTR-1** are available to the recipient in **FORM GSTR-2A** from 11<sup>th</sup> of October, 2017. These details are also available in **FORM GSTR-2** and can be verified, validated, modified or deleted to prepare details in **FORM GSTR-2** which is required to be furnished not later than the 30<sup>th</sup> November, 2017. It is further **clarified** that the details in **FORM GSTR-2A** are also available in his **FORM GSTR-2** and the recipient may take necessary action on the same, prior to furnishing the details in his FORM GSTR-  
2. **FORM GSTR-2A** is a read-only document made available to the recipient electronically so that he has a record of all the invoices received from various suppliers during a given tax period.
2. Sub-section (3) of section 38 of the Act read with sub-rule (4) of rule 59 of the Rules provides that the details of inward supplies added, corrected or deleted by the recipient in **FORM GSTR-2** shall be made available to the concerned supplier electronically in **FORM GSTR-1 A**. Further, sub-section (2) of section 37 of the Act read with sub-rule (4) of rule 59 of the Rules provides that once these details are made available electronically through the common portal to the supplier in **FORM GSTR-1 A**, the supplier shall either accept or reject the modifications made by the recipient on or before the 17<sup>th</sup> day of the month succeeding the tax period but not before the 15<sup>th</sup> day, and accordingly, **FORM GSTR-1** shall stand amended to the extent of modifications accepted by the supplier. In this regard, it is hereby **clarified** that as the dates for furnishing the details in FORM



GSTR-1 and **FORM GSTR-2** have been extended, the due date for furnishing of **FORM GSTR-1 A** for July 2017 is also extended. Therefore, the details in FORM GSTR- 1A shall be made available to the supplier from the 1<sup>st</sup> of December to the 6<sup>th</sup> of December, 2017 for the month of July 2017.

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### Clarifications regarding applicability of GST and availability of ITC in respect of certain services

**Circular No. 16/16/2017-GST**

**15th November 2017**

I am directed to issue clarification with regard to certain issues brought to the notice of Board as under:

S. No.	Issue	Comment
1.	Is GST applicable on warehousing of agricultural produce such as tea (i.e. black tea, white tea etc.), processed coffee beans or powder, pulses (de-husked or split), jaggery, processed spices, processed dry fruits, processed cashew nuts etc.?	<ol style="list-style-type: none"> <li>As per GST notification No. 11/2017-Central Tax (Rate), S.No. 24 and notification No. 12/2017- Central Tax (Rate), S.No. 54, dated 28<sup>th</sup> June 2017, the GST rate on loading, unloading packing, storage or warehousing of agricultural produce is Nil.</li> <li>Agricultural produce in the notification has been defined to mean "any produce out of cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products, on which either no further processing is done or such processing is done as is usually done by a cultivator or producer which does not alter its essential characteristics but makes it marketable for primary market"</li> <li>Tea used for making the beverage, such as black tea, green tea, white tea is a processed product made in tea factories after carrying out several processes, such as drying, rolling, shaping, refining, oxidation, packing etc. on green leaf and is the processed output of the same.</li> <li>Thus, green tea leaves and not tea is the "agricultural produce" eligible for exemption available for loading, unloading, packing, storage or warehousing of agricultural produce. Same is the case with coffee obtained after processing of coffee beans.</li> <li>Similarly, processing of sugarcane into jaggery changes its essential characteristics. Thus, jaggery is also not an agricultural produce.</li> </ol>