

GOVERNMENT OF ASSAM
OFFICE OF THE COMMISSIONER OF TAXES, ASSAM :: KAR BHAWAN
DISPUR, GUWAHATI-6

CIRCULAR NO. 42/2019-GST

Dated Dispur the 18th February, 2019.

Subject : Mentioning details of inter-State supplies made to unregistered persons in Table 3.2. of FORM GSTR-3B and Table 7B of FORM GSTR – 1 – Reg.

No. CT/GST-15/2017/309. — A registered supplier is required to mention the details of inter - State supplies made to unregistered persons, composition taxable persons and UIN holders in Table 3.2 of **FORM GSTR – 3B**. Further, the details of all inter-State supplies made to unregistered persons where the invoice value is up to Rs 2.5 lakhs (rate-wise) are required to be reported in Table 7B of **FORM GSTR – 1**.

2. It has been brought to the notice of the Commissioner that a number of registered persons have not reported the details of inter-State supplies made to unregistered persons in Table 3.2. of **FORM GSTR-3B**. However, the said details have been mentioned in Table 7B of **FORM GSTR – 1**. In order to ensure uniformity in the implementation of the provisions of law across the field formations, the Commissioner, in exercise of its powers conferred by section 168 of the Assam Goods and Services Tax Act, 2017(Assam GST Act for short), hereby issues the following instructions.
3. It is pertinent to mention that apportionment of IGST collected on inter–State supplies made to unregistered persons in the State where such supply takes place is based on the information reported in Table 3.2. of **FORM GSTR-3B** by the registered person. As such, non-mentioning of the said information results in –
 - (i) non-apportionment of the due amount of IGST to the State where such supply takes place; and
 - (ii) a mis-match in the quantum of goods or services or both actually supplied in a State and the amount of integrated tax apportioned between the Centre and that State, and consequent non-compliance of sub-section (2) of section 17 of the Integrated Goods and Services Tax Act, 2017.
4. Accordingly, it is instructed that the registered persons making inter-State supplies to unregistered persons shall report the details of such supplies along with the place of supply in Table 3.2 of **FORM GSTR-3B and** Table 7B of **FORM GSTR–1** as mandated by the law. Contravention of any of the provisions of the Act or the rules made there under attracts penal action under the provisions of section 125 of the Assam GST Act.
5. This Circular is clarificatory in nature and not meant for any interpretation of provisions of the Act and rules.

6. Difficulties, if any, in implementation of the above instructions may be brought to the notice of the Commissioner at an early date.
7. This Circular shall be deemed to have come into force with effect from the 18th February, 2019.


Sd/- Anurag Goel, IAS.,
Commissioner of State tax, Assam,
Dispur, Guwahati

Memo No. CT/GST-15/2017/309-A

Dated Dispur the 18th February, 2019.

Copy to :

1. The Additional Chief Secretary to the Government of Assam, Finance Department, Dispur, Guwahati-6 for favour of kind information.
2. The Commissioner & Secretary to the Government of Assam, Finance (Taxation) Department, Dispur, Guwahati-6 for favour of kind information.
3. The Commissioner of Central GST, Guwahati / Dibrugarh for information.
4. The Special Commissioner of State tax / Additional Commissioner of State tax (All) / Joint Commissioner of State tax (All) for information.
5. The Deputy Commissioner of State tax (All) / Assistant Commissioner of State tax (All) / Superintendent of State tax (All) / Inspector of State tax (All) for information and necessary action.
6. The Information Technology Officer, Office of the Commissioner of State tax, Assam for uploading it on the website of the Commissionerate for information of all concerned.


Commissioner of State tax, Assam,
Dispur, Guwahati