

# What's new

## Tax News Alert



### 第 31 回 GST 会合での決定を実行するためのノーティスなどの発出 ～仕入税額控除や年次申告の期限延長へ

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#### In brief

インド間接税および関税中央委員会(CBIC)はこのほど、第 31 回 GST 会合での決定を実行するためのノーティス等を発出しました。

主な内容は以下のとおりです。

#### 全般

- \* 2017-18 会計年度の取引の仕入税額控除の期限を 2019 年 3 月に延長。仕入先が 2019 年 3 月末までにアップロードした請求書が対象
- \* GST 年次申告および GST 監査(調整表含む)の提出期限が 2019 年 6 月末に延長
- \* GST 月次の未申告者(2 期連続)は E-way bill(電子貨物運送状)の作成を不可とする規定を導入へ(発効日未定)
- \* 複数州にわたるサービスの提供に関する「供給地」の考え方や、インドの事業者が国外へサービスの輸出機能の一部を下請けに出した場合の取り扱いを明確化

#### 還付

- \* 還付書類(および補助書類)の電子申請が可能に
- \* 還付遅延利息の計算が明確化

#### クレジットの繰り越し

- \* サービス税に関する CENVAT(Central Value Added Tax) クレジット残高の繰り越しの取り扱い

詳しくは下記(英文)をご覧ください。

[PwC News Alert – 9 January 2019 – CBIC issues notifications and orders to give effect to the decisions taken in 31st GST Council meeting and issues clarificatory circulars](#)

下記までお気軽にお問い合わせくださいませ。

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## What's New

### News Flash



January 2019

*CBIC issues notifications and orders to give effect to the decisions taken in 31st GST Council meeting and issues clarificatory circulars*

The Central Board of Indirect Taxes and Customs (CBIC) has issued various notifications and orders to give effect to the decisions taken at the 31<sup>st</sup> GST Council meeting. CBIC also issued multiple circulars to clarify various issues.

Please click here to read the full News Alert.

[PwC News Alert - 9 January 2019 - CBIC issues notifications and orders to give effect to the decisions taken in 31st GST Council meeting and issues clarificatory circulars](#)

If the above link does not open by clicking thereon, you may paste the following link onto the web-browser to access the Alert.

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With Best Regards  
PwC TRS Team

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