



GOODS AND SERVICES TAX COUNCIL
5th Floor, Tower-II, Jeevan Bharati Building
Connaught Place, New Delhi-110001
Tel: +91-11-23762656
Fax: +91-11-23738814
Email: gstc.secretariat@gov.in
Web: www.gstcouncil.gov.in

F. No.816/Action Taken Report- GCG/GSTC/2018

11.10.2019

OFFICE MEMORANDUM

Sub: Uploading of ANX-1 & ANX-2 on a trial basis –reg.

A new GST return system would be introduced from 1st April 2020 in terms of the decisions of the GST Council in its 31st meeting and 37th meeting. In order to smoothen the transition to the new return system, a transition plan was approved by the Council and the same was released for information vide a press release dated 11.06.2019 (copy enclosed). Active participation of taxpayers in this outreach program is imperative for the success of the new return scheme. In accordance with the transition plan approved by the Council, GSTN has already implemented the following measure:

- i. GST New Return Offline Tool has been released on trial basis on the GST Portal
 - ii. In this trial version of the New Returns Offline Tool, Form GST ANX-1, Form GST ANX-2 (with Matching Tool built in it) and a template for Purchase Register (which will be used to import data of purchase register for matching) has been released
2. The purpose of the new return trial is to ensure that the taxpayers familiarize themselves with the ANX-1 & ANX-2 framework and workflow before the full-fledged launch of the new return system. In this endeavour, it was desired that tax officials should provide adequate guidance to taxpayers in ensuring their effective participation in the trial exercise. The Revenue Secretary has desired that a target of 10 lakh for trial of new return (upload FORM GST ANX-1 and FORM GST ANX-2 on the common portal using the offline utility) be assigned to the Centre and States each. Also he sought suitable ideas for motivating taxpayers and giving recognition to the responsive taxpayer and tax officials in the trial operation. CBIC has, accordingly, fixed target to total 10 lakh returns for Central Zones, by dividing the number suitably for each Central Zone based on their taxpayer base, vide CBIC's letter F.No.20/16/21/2019-GST dated 23.09.2019.
3. Accordingly, a **State-wise indicative target for trial of New Return is attached**. This State target may be further divided into State zone/circles/districts etc. It is requested to ensure that taxpayers are made aware of the need to familiarize themselves with the timely upload and acceptance of invoices in FORM GST ANX-1 and FORM GST ANX-2 through the offline utility available on the common portal. A monthly report of trial done by each State/UT, along with the name of officer fulfilling the target and the potential taxpayer participated actively in such trial may please be sent to this Secretariat, for suitable recognition.
4. This issues with the approval of the Special Secretary, GST Council.

Encl.: As above.

(Dheeraj Rastogi)

Joint Secretary to GST Council

To:

**The Commissioner of Commercial Taxes,
All States.**

(by e-mail to the State Nodal Officers)



State Code	State Name	Target for number of taxpayers to upload ANX-1 & ANX-2
01	Jammu and Kashmir	8000
02	Himachal Pradesh	9000
03	Punjab	30000
04	Chandigarh	2000
05	Uttarakhand	13000
06	Haryana	36000
07	Delhi	63000
08	Rajasthan	60000
09	Uttar Pradesh	120000
10	Bihar	34000
11	Sikkim	700
12	Arunachal Pradesh	1000
13	Nagaland	700
14	Manipur	1000
15	Mizoram	500
16	Tripura	2200
17	Meghalaya	2200
18	Assam	17000
19	West Bengal	55000
20	Jharkhand	15000
21	Odisha	20000
22	Chhattisgarh	12000
23	Madhya Pradesh	35000
24	Gujarat	82000
25	Daman and Diu	500
26	Dadra and Nagar Haveli	700
27	Maharashtra	130000
28	Karnataka	70000
29	Goa	3000
30	Lakshadweep	25
31	Kerala	30000
32	Tamil Nadu	80000
33	Puducherry	2000
34	Andaman and Nicobar Island	475
35	Telangana	32000
36	Andhra Pradesh	32000
	Grand Total	1000000

11th June 2019

Press Release

Transition plan to the new GST Return

The GST Council in its 31st meeting decided that a new GST return system will be introduced to facilitate taxpayers. In order to ease transition to the new return system, a transition plan has been worked out. The details of the indicative transition plan are as follows: -

- i. In May, 2019 a prototype of the offline tool has already been shared on the common portal to give the look and feel of the tool to the users. The look and feel of the offline tool would be same as that of the online portal. Taxpayers may be aware that there are three main components to the new return – one main return (**FORM GST RET-1**) and two annexures (**FORM GST ANX-1** and **FORM GST ANX-2**).
- ii. From July, 2019, users would be able to upload invoices using the **FORM GST ANX-1** offline tool on trial basis for familiarisation. Further, users would also be able to view and download, the inward supply of invoices using the **FORM GST ANX-2** offline tool under the trial program. The summary of inward supply invoices would also be available for view on the common portal online. They would also be able to import their purchase register in the Offline Tool and match it with the downloaded inward supply invoices to find mismatches from August 2019.
- iii. Between July to September, 2019 (for three months), the new return system (**ANX-1** & **ANX-2** only) would be available for trial for taxpayers to make themselves familiar. This trial would have no impact at the back end on the tax liability or input tax credit of the taxpayer. In this period, taxpayers shall continue to fulfil their compliances by filing **FORM GSTR-1** and **FORM GSTR-3B** i.e. taxpayers would continue to file their outward supply details in **FORM GSTR-1** on monthly / quarterly basis and return in **FORM GSTR-3B** on monthly basis. Non-filing of these returns shall attract penal provisions under the GST Act.
- iv. From October, 2019 onwards, **FORM GST ANX-1** shall be made compulsory and **FORM GSTR-1** would be replaced by **FORM GST ANX-1**. The large taxpayers (i.e. those taxpayers whose aggregate annual turnover in the previous financial year was more than Rs. 5 Crore) would upload their monthly **FORM GST ANX-1** from October, 2019 onwards. However, the first compulsory quarterly **FORM GST ANX-1** to be uploaded by small taxpayers (with aggregate annual turnover in the previous financial year upto Rs. 5 Crore) would be due only in January, 2020 for the quarter October to December, 2019. It may be noted that invoices etc. can be uploaded in **FORM GST ANX-1** on a continuous basis both by large and small taxpayers from October, 2019 onwards. **FORM GST ANX-2** may be viewed simultaneously during this period but no action shall be allowed on such **FORM GST ANX-2**.
- v. For October and November, 2019, large taxpayers would continue to file **FORM GSTR-3B** on monthly basis. They would file their first **FORM GST RET-01** for the month of December, 2019 by 20th January, 2020.
- vi. The small taxpayers would stop filing **FORM GSTR-3B** and would start filing **FORM GST PMT-08** from October, 2019 onwards. They would file their first **FORM GST-RET-01** for the quarter October, 2019 to December, 2019 from 20th January, 2020.
- vii. From January, 2020 onwards, all taxpayers shall be filing **FORM GST RET-01** and **FORM GSTR-3B** shall be completely phased out.

2. Separate instructions shall be issued for filing and processing of refund applications between October to December, 2019.
