
GST NEWSLETTER NO 1 – JULY 1, 2017 TO MARCH 31, 2019

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I. Central Tax ('CT') Notifications: Updated upto March 31, 2019.

1. Noti 16/2019 CT dt Mar 29, 2019: CGST (Second Amendment) Rules, 2019.

- Rule 41: Transfer of ITC in case of sale, merger, demerger etc: Explanation added to state that in case of demerge, value of assets shall mean value of entire assets of the business, whether or not ITC has been availed thereon.
- Rule 42 – related to reversal of ITC in case of partly taxable and party exempt supply. Clause (f) of sub-rule (1) states that ITC related to taxable and zero rated supply shall be denoted by T4. An explanation added to this which states that in case of supply of services covered by clause (b) of Para 5 of Sch II of CGST Act (ie construction of complex, building etc before issuance of completion certificate or first occupation), value of T4 shall be zero.

In clause (g), value of T1 to T4 would be determined as per GSTR 2. It is amended to GSTR 2 and 3B.

Amendment in clause (i) related to calculation of exempt supply in case of supply of services covered by clause (b) of Para 5 of Sch II of CGST Act.

Some more amendments consequent to amendment of taxation system in case of supply of services covered by clause (b) of Para 5 of Sch II of CGST Act (ie construction of complex, building etc before issuance of completion certificate or first occupation) wef Apr 1, 2019.

- Rule 43 – ITC in respect of capital goods and reversal thereof: Amendments consequent to amendment of taxation system in case of supply of services covered by clause (b) of Para 5 of Sch II of CGST Act (ie construction of complex, building etc before issuance of completion certificate or first occupation) wef Apr 1, 2019.
 - Important: Rule 88A inserted: Credit of IGST shall first be utilized for payment of IGST and then towards CGST or SGST **in any manner**. ITC of CGST or SGST may be utilized only after ITC of IGST is fully utilized.
 - Rule 100 related to assessment in certain cases substituted. Please refer to the notification for details.
 - Rule 142 related to Notice and order for demand of amounts payable under the Act is substituted. Please refer to the notification for details.
 - Form DRC 01 (notice u/s 73(1), 74(1), 76(2)) substituted.
 - Form DRC 02 (statement u/s 73(3), 74(3)) substituted.
 - Form DRC 07 (summary of order u/s 73(9), 74(9), 75(12), 76(3), 125, 129, 130) substituted.
 - Form DRC 08 (rectification order in accordance with provisions of Sec 161) substituted.
 - Form ASMT 13 (order of assessment u/s 62(1)) substituted.
 - Form ASMT 15 (order passed in accordance with provisions of Sec 63) substituted.
 - Form ASMT 16 (order of summary assessment u/s 64(1)) substituted.
2. Noti 15/2019 CT dt Mar 28, 2019: Due date for filing ITC-04 in respect of goods dispatched to a job worker or received from a job worker or sent from one job

worker to another during the period from July 2017 to March 2019 is extended to June 30, 2019.

3. Important: Noti 14/2019 CT dt Mar 7, 2019: Composition scheme: This notification supersedes Noti 8/2017 CT. Limit for opting composition scheme u/s 10(1) was turnover of Rs 1 crore. Now, it is raised to Rs 1.50 crore of turnover in the preceding financial year. It will not be applicable for **manufacturer of** ice cream, edible ice, pan masala or tobacco products. This notification shall be effective from Apr 1, 2019.
4. Noti 13/2019 CT dt Mar 7, 2019: Notifies due date for filing GSTR 3B. For the months of April 2019 to June 2019, it will be 20th of succeeding month.
5. Noti 12/2019 CT dt Mar 7, 2019: Notifies due date for filing GSTR 1 (details of outward supply) in case of persons whose aggregate turnover during the preceding year or during current year is more than Rs 1.50 crore. For the months of April 2019 to June 2019, it will be 11th of succeeding month.
6. Noti 11/2019 CT dt Mar 7, 2019: Notifies due date for filing GSTR 1 (details of outward supply) in case of persons whose aggregate turnover during the preceding year or during current year is upto Rs 1.50 crore. For the quarter April 2019 to June 2019, it will be July 31, 2019.
7. Important: Noti 10/2019 CT dt Mar 7, 2019: Under the powers given u/s 23(2), the limit for obtaining registration has been increased from Rs 20 lacs to Rs 40 lacs in case of persons engaged in **exclusively supply of goods**. It wont be applicable to persons who are compulsorily required to obtain registration u/s 24 and persons engaged in **supply of** ice cream, edible ice, pan masala and tobacco goods.

This notification shall be effective from Apr 1, 2019.

8. Noti 9/2019 CT dt Feb 20, 2019: Due date for filing 3B for the month of January 2019 extended to Feb 22, 2019. It is extended to Feb 28, 2019 for J&K.
9. Noti 8/2019 CT dt Feb 8, 2019: Due date for filing GSTR 7(TDS return u/s 51) for the month of January 2019 till Feb 28, 2019.
10. Noti 7/2019 CT dt Jan 31, 2019: Due date for filing GSTR 7(TDS return u/s 51) for the period from Oct 2018 to Dec 2018 till Feb 28, 2019.
11. Noti 6/2019 CT dt Jan 29, 2019: Amendment relates to special category states and it amends Noti 65/2017 CT.

12. Noti 5/2019 CT dt Jan 29, 2019: Noti 8/2017 CT (related to composition scheme) amended to align rate of tax with as given in Rule 7 of CGST Rules.
13. Noti 4/2019 CT dt Jan 29, 2019: Seeks to amend notification No. 2/2017-Central Tax dated 19.06.2017 so as to define jurisdiction of Joint Commissioner (Appeals)
14. Noti 3/2019 CT dt Jan 29, 2019: Seeks to amend CGST Rules. Following are the amendments wef Feb 1, 2019:
 - i. Important: Rule 7: Composition levy: Rate of tax of 0.5% CGST (for other than manufacturers and food sale) was applicable only on goods. Now, it would be applicable for goods and services (where services are within the allowed limit for opting composition).
 - ii. First proviso to Rule 8 deleted which made it compulsory for unit in SEZ or SEZ developer to have separate GST registration.
 - iii. Rule 11 substituted: Separate registration for multiple places of business within the state allowed, subject to certain conditions. If any unit is paying tax u/s 9 (non composition), then no other unit shall be allowed to pay tax u/s 10 (composition).
 - iv. Important: Rule 21A inserted: Where application is made for cancellation of registration or where the proper officer has reason to believe that registration of a person is liable for cancellation, the registration shall stand suspended till completion of proceedings for cancellation as per Rule 22. The person shall not be able to file GST returns during such suspension.
 - v. Rule 41A inserted: A registered person who has obtained separate registration as per Rule 11, he may transfer the unutilized ITC by filing ITC-02A within 30 days of obtaining separate registration.
 - vi. Amendment in clause (i) of Rule 42(1): Taxes on interstate sales (as per Entry 92A of List I of Seventh Schedule to the Constitution) would also be excluded for calculation of retention. Similar amendment made in Rule 43(1)(g).
 - vii. Rule 53: Provisions related to Revised Tax Invoice and Credit/ Debit Note segregated. Revised tax invoice may not contain value of taxable supply, rate of tax and amount of tax.
 - viii. Rule 80 (Annual return): Sub rule (3) amended to state that GST audit in Form 9C shall not be applicable to offices of central or state government, local

authorities whose books of accounts are audited by CAG or by auditor appointed under any law for the time being in force.

- ix. Rule 83: Certain small amendments related to goods and services tax practitioner.
- x. Rule 89: Small amendment related to application for refund in case of supply to SEZ unit or developer.
- xi. Rule 91 (grant of provisional refund) and Rule 92 (order sanctioning refund): Certain amendments related to revalidation of refund order or payment advice.
- xii. Certain consequential amendments, forms as notified and amendment in some forms.
- xiii. Corrigendum dt Feb 5, 2019 issued for certain errors in this Notification.

15. Noti 2/2019 CT dt Jan 29, 2019:

CGST (Amendment) Act, 2018 (31 of 2018) was passed on Aug 29, 2018. However, many amendments were not notified. In 31st GST Council Meeting held on Dec 22, 2018 had announced that it would be applicable from Feb 1, 2019. Accordingly, before three days, this notification is issued to give effect to the same.

Following are the important changes proposed by CGST (Amendment) Act, 2018 (31 of 2018):

- Sec 2(18) which defined 'business vertical' is deleted.
- Sec 2(102) – Explanation added in the definition of service - For the removal of doubts, it is hereby clarified that the expression "services" includes facilitating or arranging transactions in securities.
- Sec 7 describes Scope of Supply. Clause (d) of Sec 7(1) deleted which read as 'the activities to be treated as supply of goods or supply of services as referred to in Sch II'. Also Sub-sec (1A) added to mean that if certain activity constitutes supply as per provisions of Sec 7(1), then it would be treated as either supply of goods or supply of services as referred to in Sch II. Thus, an anomaly is cleared.
- Important: Provisions of Sec 9(4) were kept on hold by way of many notifications. This controversial and difficult to implement Sec 9(4) under which RCM was payable on all purchases from unregistered persons is permanently amended. Now it states that provisions of RCM would be applicable to such class of persons and for such goods or services or both from an unregistered person, as may be specified.

- Important: Sec 10 – Composition – Govt may, by notification, increase the limit for composition levy for turnover upto Rs 1.50 crore. Also, it is provided that composition person (for goods) may supply services (other than Para 6(b) of Sch II, ie, supply of food and non-alcoholic drinks etc) upto 10% of turnover in the preceding FY or Rs 5 lacs whichever is higher.
- Important: Expl added to Sec 17(3) – Value of exempt supply shall not include transactions specified in Sch III (ie neither supply of goods nor supply of services). However, it has excluded from it ‘those specified in para 5’. It means that sale of land and sale of building (except when tax is paid on its supply) would be counted in value of exempt supply. This is my interpretation and needs confirmation from others also.
- Sec 17(5) – No restriction on ITC on motor vehicles for transportation of persons having approved seating capacity of more than 13 persons (including driver). Earlier restriction was on all motor vehicles. Now, it is on vehicles upto seating capacity of 13 persons.
- ITC would not be available on services of general insurance, servicing, repair and maintenance in so far as they relate to motor vehicles, vessels or aircraft on which ITC is not available.
- Input tax credit in respect of travel benefits extended to employees on vacation if where it is obligatory for an employer to provide the same to its employees under any law for the time being in force.
- Sec 22: Turnover limit for registration may be increased from Rs 10 lacs upto Rs 20 lacs in case of special category states.
- Sec 25: Separate registrations would be required for unit in SEZ and outside SEZ.
- Sec 29: Along with cancellation of registration, provision for suspension of registration introduced.
- Important amendment in Sec 34: Earlier, one credit/ debit note was to be issued against one invoice. Now, one or more credit/ debit notes may be issued against one or more invoices for supplies made in a financial year.
- Sec 35: Audit provisions would not be applicable to any department of central govt or state govt or a local authority.
- Sec 39: Amendment in sub-sec (1) – Filing of 3B on or before 20th of next month deleted in order to allow staggered filing of returns. Also, for the persons to be notified, provision for quarterly filing of 3B introduced.
- Proviso inserted in Sec 39(7) to provide that returns may be filed without payment of tax and tax may be upto a certain date.
- Sec 39(9) – Currently, if any error or omission is noticed in any return, it can be rectified in the return for the period during which such error or omission is noticed. Now it is amended to provide that it could be corrected in such form and manner as may be prescribed.
- New Sec 43A inserted: Procedure for furnishing return and availing input tax credit. Among other things, important change is putting restriction of 20% of ITC over and over available in GSTR 2A of person.

- Important Amendment in Sec 49(5): ITC of State GST/ Union territory GST shall be utilized for payment of IGST only after balance in ITC of Central GST is fully exhausted.
- Important: New Sec 49A inserted: Notwithstanding anything contained in section 49, the input tax credit on account of central tax, State tax or Union territory tax shall be utilised towards payment of integrated tax, central tax, State tax or Union territory tax, as the case may be, only after the input tax credit available on account of integrated tax has first been utilised fully towards such payment.
- New Sec 49B inserted: Notwithstanding anything contained in this Chapter and subject to the provisions of clause (e) and clause (f) of sub-section (5) of section 49, the Government may, on the recommendations of the Council, prescribe the order and manner of utilisation of the input tax credit on account of integrated tax, central tax, State tax or Union territory tax, as the case may be, towards payment of any such tax.
- Sec 54 – Amendment in Expl 2(c): Receipt of payment in Indian Rupees also allowed if permitted by RBI.
- Sec 107(6): Part payment for filing first appeal is 10% of amount of tax in dispute. It is now made subject to maximum of Rs 25 crore (plus Rs 25 crore SGST).
- Sec 112(8): Part payment for filing appeal with tribunal is 20% of amount of tax in dispute (in addition to the amount paid u/s 107(6), ie, at the time of first appeal). It is now made subject to maximum of Rs 50 crore (plus Rs 50 crore SGST).
- Sec 129(6): In case of detention, seizure of goods/ vehicles, time limit for payment of tax and penalty is increased from 7 days to 14 days.
- Sec 140 – Transitional arrangements for ITC: Explanation 3.—For removal of doubts, it is hereby clarified that the expression “eligible duties and taxes” excludes any cess which has not been specified in Explanation 1 or Explanation 2 and any cess which is collected as additional duty of customs under sub-section (1) of section 3 of the Customs Tariff Act, 1975.
- Sec 143 – Job work procedure: Period of binging back inputs or capital goods is one year or three years respectively. It is now provided that on sufficient cause being shown, it may further be extended by commissioner by one or two years respectively.
- Scope of Sch III (activities or transactions which shall be treated neither as a supply of goods nor a supply of services) is increased to include the following after point no 6:

7. Supply of goods from a place in the non-taxable territory to another place in the non-taxable territory without such goods entering into India.

8. (a) Supply of warehoused goods to any person before clearance for home consumption;

(b) Supply of goods by the consignee to any other person, by endorsement of documents of title to the goods, after the goods have been dispatched from the port of origin located outside India but before clearance for home consumption

16. Noti 1/2019 CT dt Jan 15, 2019: Amends Noti 48/2017 which notifies certain transactions as deemed exports. Proviso added in case of supply of goods against advance authorization. If ITC is availed on such exports, then a certificate from CA would be required and submitted within 6 months of supply to state that such goods on which ITC is availed shall be (should be “is”) utilized towards supply of taxable goods (other than Nil rated or fully taxable goods). If ITC is not availed, no such certificate required.

Further, in the explanation, the word, “pre-import basis” shall be deleted.

17. Noti 79/2018 CT dt Dec 31, 2018: Administrative notification to delegate the powers u/s 73, 74, 75 and 76 of CGST Act to sub-ordinate officers.

18. Noti 78/2018 CT dt Dec 31, 2018: Late fee waived for ITC 04 (return of goods dispatched to a job worker or received from a job worker or sent from one job worker to another) for the periods from July 2017 to Sept 2018 where such returns are filed till Mar 31, 2019.

19. Important: Noti 77/2018 CT dt Dec 31, 2018: Late fee waived for GSTR 4 (quarterly return for composition dealers) for the quarters from July 2017 to Sept 2018 where such returns are filed between Dec 22, 2018 to Mar 31, 2019.

20. Important: Noti 76/2018 CT dt Dec 31, 2018: As per Sec 47, late fee for late filing of returns is Rs 100 (plus Rs 100 under SGST) per day. With this notification, late fee applicable in relation to late filing of GSTR 3B is waived in excess of Rs 25 (plus Rs 25 under SGST) per day would be waived. Further, in case of Nil GSTR 3B return, late fee in excess of Rs 10 (plus Rs 10 under SGST) per day would be waived.

Further, late fee in case late filing of GSTR 3B for the months from July 2017 to September 2018 would be completely waived if such returns are filed between Dec 22, 2018 to Mar 31, 2019.

Surprisingly, if any pending 3B is filed on Dec 21, 2018, late fee would be applicable and it would not be applicable if it is filed on Dec 22, 2018.

21. Noti 75/2018 CT dt Dec 31, 2018: Late fee for the GSTR 1 returns for the periods from July 2017 to Sep 2018 waived if such returns are filed from Dec 22, 2018 to Mar 31, 2019.

22. Noti 74/ 2018 CT dt Dec 31, 2018: CGST (Fourteenth Amendment) Rules, 2018:

- Sub-rule (1A) inserted in Rule 12: In case of registration application for the purpose of TCS u/s 52, principal place of business and place where TCS is to be deducted may be different states.
- Rule 46(3) amended to mean that ITC 04 which contains details of goods dispatched to a job-worker need not contain details of goods sent from one job worker to another.
- Proviso added in Rule 46 (tax invoice) to state that digital signature of supplier or his authorized signatory would not be required in case of issuance of an electronic invoice in accordance with the provisions of Information Technology Act, 2020.
- Similar proviso related to signature added in Rule 49 (bill of supply).
- Similar proviso related to signature added in Rule 54(2) (tax invoice in case of insurer, banking company or NBFC).
- Similar proviso related to signature added in Rule 54(4) (tax invoice in case of supplier of passenger transportation service).
- Some refund related amendments in Rule 89 and 96.
- New Rule 109B inserted: Notice to a person and summary of the order by revisional authority shall be in forms RVN 01 and APL 04 respectively.
- Explanation 1 to Rule 138(1) substituted to state that meaning of handicraft goods shall be as per Noti 56/2018 CT and not as per 32/2017 CT.
- Rule 138E inserted to provide that a person who has not furnished returns for two consecutive periods would not be able to generate e-way bill (be it consignor, consignee, transporter, e-commerce operator or a courier agency etc). however, this sub-rule shall be effective from the date to be notified.
- Form RFD 01 (application for refund) is substituted.
- Form RFD 01A (application for refund – manual) is substituted.
- Form GSTR 9 (Annual Return) is substituted.
- Form GSTR 9A (Annual Return for composition taxpayer) is substituted.
- Form GSTR 9C (Reconciliation Statement) is substituted.
- Form RVN 01 (Notice u/s 108 as per Rule 109B) notified.
- Form APL 04 (Summary of demand as per Rule 109B) notified.

23. Noti 73/ 2018 CT dt Dec 31, 2018: TDS provisions u/s 51 are currently applicable to 4 given types of government offices/ agencies. This notification amends Noti 50/2018 CT and prescribes that TDS provisions would not be applicable to transactions among any of these 4 offices/ agencies.

24. Noti 69, 70, 71, 72/ 2018 CT dt Dec 31, 2018: Consequential amendment due to extended facility for newly migrated persons.

25. Noti 68/ 2018 CT dt Dec 31, 2018: Due date for filing GSTR 3B in case of newly migrated persons for the periods from July 2017 to February 2019 extended to March 31, 2019.
26. Noti 67/ 2018 CT dt Dec 31, 2018: Facility to obtain GST registration number who received only provisional identification number till Dec 31, 2017 extended. It amends Noti 31/2018 CT and extends the date of application to Jan 31, 2019. Once registered, such persons shall be deemed to be registered from July 1, 2017.
27. Noti 66/ 2018 CT dt Nov 29, 2018: Due date for filing GSTR 7(TDS return u/s 51) for the period from Oct 2018 to Dec 2018 till Jan 31, 2019.
28. Noti 65/ 2018 CT dt Nov 29, 2018: Due date for filing GSTR-4 for the quarter ending Sept 2018 for Srikakulam district of Andhra Pradesh extended.
29. Noti 63 and 64/2018 CT dt Nov 29, 2018: Due date for filing GSTR-1 for the month of Sept and/ or Oct 2018 for few district of Andhra Pradesh and Tamilnadu extended.
30. Noti 62/2018 CT dt Nov 29, 2018: Due date for filing 3B for the month of Sept and/ or Oct 2018 for few district of Andhra Pradesh and Tamilnadu extended.
31. Noti 61/2018 CT dt Nov 5, 2018: Wef Oct 1, 2018, TDS provisions u/s 51 not to apply in case of supply from one PSU to another PSU.
32. Noti 60/2018 CT dt Oct 30, 2018: Thirteenth Amendment, 2018 to CGST Rules, 2017
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 - a. Rule 83A related to examination of goods and service tax practitioners introduced. Its modalities and syllabus given.
 - b. Rule 142A inserted to state that in case of any demand under existing laws, unless recovered, would be uploaded electronically in Form GST DRC-07A and it shall be posted in Part II of electronic liability register in Form GST PMT-01. If such demand is modified in any appeal, review, revision or recovery is made, then DRC-08A shall be uploaded on common portal and Part II of PMT-01 shall be updated accordingly.
 - c. REG-16 (related to cancellation of registration) – if registration is cancelled due to transfer, merger or change in constitution, GST details of such new entity to be given.
 - d. Cancellation of registration due to death shall be made by legal heir. The new entity in which the applicant proposes to amalgamate needs to be first registered before cancellation of registration of dead person. Also, the pending

returns till date of cancellation to be filed before applying for cancellation. If there are no sales, then an application may also be filed as prescribed.

- e. In GSTR-4 (return for composition person), details as per Serial 4A (inward supplies from registered persons other than those attracting RCM) of Table 4 not to be given now.
- f. Part II of GST PMT-01 substituted.

33. Noti 59/2018 CT dt Oct 26, 2018: Due date extended:

SI No	Form No	For the Quarter	Extended due date
1	ITC-04 (return of goods dispatched to a job worker or received from a job worker or sent from one job worker to another)	From July 2017 to Sep 2018	Dec 31, 2018

34. Noti 58/2018 CT dt Oct 26, 2018: Sec 45 and Rule 81 – Final return in Form GSTR-10 in case of persons whose registration is cancelled on or before Sep 30, 2018 may be filed upto Dec 31, 2018.

35. Noti 57/2018 CT dt Oct 23, 2018: TDS provisions u/s 51 not to apply in case of Ministry of Defense (except list of certain offices as given in the Noti) wef Oct 1, 2018.

36. Noti 56/2018 CT dt Oct 23, 2018: Seeks to amend Noti 32/2017 CT which grants exemption to a casual taxable person making taxable supplies of handicraft goods from the requirement to obtain registration subject to certain conditions. Some conditions and list of goods amended.

37. Noti 55/2018 CT dt Oct 21, 2018: Due date extended:

SI No	Form No	For the Month	Extended due date
1	GSTR-3B	Sep 2018	Oct 25, 2017

38. Noti 54/2018 CT dt Oct 9, 2018: Amendment in Rule 96(10) - Person claiming refund of integrated tax paid on export of goods or services should not have received supplies as mentioned in the notification. Also, amendment in Rule 89(4B) where refund is claimed without payment of tax.

39. Noti 53/2018 CT dt Oct 9, 2018: Amendment in Rule 96(10).

40. Noti 52/2018 CT dt Sep 20, 2018: Sec 52(1) – Electronic Commerce Operator to collect half percent tax of net value of intra-state taxable supplies made through it if the consideration with respect to such supplier is made through it.
41. Noti 51/2018 CT dt Sep 13, 2018: Provisions of Sec 52 (ie TCS) shall be applicable from Oct 1, 2018.
42. Noti 50/2018 CT dt Sep 13, 2018: Provisions of Sec 51 (ie TDS) shall be applicable from Oct 1, 2018. Also, specifies persons to whom these provisions would be applicable.
43. Noti 49/2018 CT dt Sep 13, 2018: As per Rule 80(3), audited accounts along with reconciliation statement, duly certified, to be submitted in Form GSTR 9C. Format of the same is notified vide this notification.
44. Noti 48/2018 CT dt Sep 10, 2018: Rule 117(1A) inserted to authorize Commissioner to extend date of filing of TRAN-1 (not beyond Mar 31, 2019) in case where it could not be filed due to technical glitches and in respect of whom the Council has made a recommendation.

The persons who file TRAN-1 as above, would be able to file their TRAN-2 upto Apr 30, 2019.

Rule 142(5) amended to include order u/s 125 of CGST Act (ie general penalty).

45. Noti 45/2018, 46/2018 and 47/2018 CT dt Sep 10, 2018: Persons who obtained their GSTIN late vide Noti 31/2018 CT dt Aug 6, 2018 (who received provisional IDs but could not complete migration process) can file their return in Form GSTR 3B for the months from July 2017 to Nov 2018 upto Dec 31, 2018.
46. Noti 44/2018 CT dt Sep 10, 2018: General extension of due dates for filing outward supplies in Form GSTR 1 in case of persons having aggregate turnover more than Rs 1.50 crore.

For regular registered persons, due date for months of July 2017 to Sep 2018 extended to Oct 31, 2018.

Regular due dates for the months of Oct 2018 to Mar 2019 shall be 11th of next month.

For those who obtained registration late vide Noti 31/2018 CT, due date for the months of July 2017 to Nov 2018 extended to Dec 31, 2018.

Due dates for furnishing returns u/s 38(2) (ie inward supplies) and 39(1) (ie GSTR 3) shall be notified subsequently.

47. Noti 43/2018 CT dt Sep 10, 2018: General extension of due dates for filing outward supplies in Form GSTR 1 in case of persons having aggregate turnover upto Rs 1.50 crore. For all the quarters starting from July 2017 and ending upto Sep 2018, due date extended to Oct 31, 2018. For quarters Oct 2018 – Dec 2018 and Jan 2019 – Mar 2019, due date shall be last day of the subsequent month (ie Jan 31, 2019 and Apr 30, 2019).

For those who obtained registration late vide Noti 31/2018 CT, due date for all the quarters starting from July 2017 and ending upto Sep 2018 extended to Dec 31, 2018.

For state of Kerala and other specified places affected by natural calamities, due dates extended to Nov 15, 2018 instead of Oct 31, 2018.

48. Noti 42/2018 CT dt Sep 4, 2018: Those who filed CMP 04 (Appl for withdrawal from Composition Levy) between Mar 2, 2018 to Mar 31, 2018 may file ITC 01 (declaration for claim of ITC u/s 18(1)) upto Oct 3, 2018.

49. Noti 41/2018 CT dt Sep 4, 2018: Waiver of late for following classes of taxpayers:

GSTR 3B for month of Oct 2017 if the return was submitted but not filed after generation of ARN.

GSTR 4 (quarterly return for composition dealers) for the period Oct 2017 to Dec 2017 where return was filed before due date but late fees was erroneously levied.

GSTR 6 (for ISD) who paid late fee between Jan 1, 2018 to Jan 23, 2018.

50. Noti 40/ 2018 CT dt Sep 4, 2018: Due date for filing ITC-04 in respect of goods dispatched to a job worker or received from a job worker or sent from one job worker to another during the period from July 2017 to June 2018 is extended to Sep 30, 2018.

51. Noti 39/2018 CT dt Sep 4, 2018: Contains CGST (Eighth Amendment) Rules 2018. It contains many amendments. Following are some of them:

- i. Rule 22(4): Proceedings initiated would be dropped if pending returns filed along with tax, interest and late fees.
- ii. Rule 36(2): Invoice issued would be valid invoice if does not contain all details but contains minimum things as specified.

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- iii. Rule 55(5): Transportation of goods without invoice allowed in case of batches or lots also.
 - iv. Rule 89(4): Definition of 'Adjusted Total Turnover' amended.
 - v. Rule 138A(1): Details of bill of entry to be incorporated in Part A of EWB 01 in case of imports.
 - vi. Amended Form ITC-04 notified.
 - vii. Form GSTR 9 (annual return for regular registered persons) notified.
 - viii. Form GSTR 9A (annual return for composition persons) notified.
52. Noti 36, 37 and 38/2018 CT dt Aug 24, 2018: Due date of GSTR 3B and GSTR 1 for Kerala and few more districts extended.
 53. Noti 35/2018 CT dt Aug 21, 2018: Due date of GSTR 3B for July 2018 extended to Aug 24, 2018.
 54. Noti 34/2018 CT dt Aug 10, 2018: Regular due date of GSTR 3B for the months of July 2018 to Mar 2019 shall be 20th of the succeeding month.
 55. Noti 33/2018 CT dt Aug 10, 2018: Regular due date of GSTR 3B for persons having turnover upto Rs 1.50 crore for the quarters Jul-Sep 2018, Oct-Dec 2018 and Jan-Mar 2019 shall be last day of succeeding month (ie Oct 31, 2018; Jan 31, 2019 and Apr 30, 2019 respectively).
 56. Noti 32/2018 CT dt Aug 10, 2018: Regular due date of GSTR 1 for persons having turnover more than Rs 1.50 crore for the months of July 2018 to Mar 2019 shall be 11th of the succeeding month.
 57. Noti 31/2018 CT dt Aug 6, 2018: Procedure given for registration of persons who could not file complete REG 26 but received only provisional identification number. The necessary application to be done on or before Aug 31, 2018.
 58. Noti 30/2018 CT dt Jul 30, 2018: Due date for GSTR 6 (return by Input Service Distributor - ISD) for July 2017 to Aug 2018 extended up to Sep 30, 2018.
 59. Noti 29/2018 CT dt Jul 6, 2018: Relates to substitution of words 'Directorate General of Anti-profiteering' for the words 'Directorate General of Safeguards' in various rules.
 60. Noti 28/2018 CT dt Jun 19, 2018: Contains CGST (Sixth Amendment) Rules, 2018. These would come in force from the date of their publication in the official gazette. Following are some of the amendments:

- i. Rule 58(1A) inserted: Transporter who is registered in more than one state or Union Territory having same PAN may apply for common enrolment number by submitting ENR 02. Format of this form is provided in the notification.
 - ii. Proviso added in Rule 138C(1) related to inspection and verification of goods. Additional period upto three days may be granted to officer for preparation of final report in Part B of EWB 03.
61. Noti 27/2018 CT dt Jun 13, 2018: Goods can be seized as per Sec 67(2). List of various goods is provided in this notification which may be immediately disposed of by proper officer, having regard to the perishable or hazardous nature, depreciation in value, constraints of storage space or any other relevant considerations.
62. Noti 26/2018 CT dt Jun 13, 2018: Contains CGST (Fifth Amendment) Rules, 2018. These would come in force from the date of their publication in the official gazette. Following are some of the amendments:
- i. Small amendment in Rule 37(1) related to reversal of ITC in case of non payment.
 - ii. Rule 83 relates to provisions related to GST practitioner. Under Rule 83(1)(b), STP or tax return preparer under existing law for not less than five years is eligible for enrolment. However, he has to pass the examination as provided in first proviso to Rule 83(3) and he has to pass this examination within 18 months (earlier 12 months) of appointed date (ie Dec 31, 2018).
 - iii. Amendment in Rule 89(5) related to refund on account of inverted duty structure wef Jul 1, 2017.
 - iv. Small amendment in Rule 95(3)(a) which pertains to refund of tax to certain persons.
 - v. Amendment in Rule 97(1) which pertains to consumer welfare fund.
 - vi. Amendment in Rule 133(3) which pertains to order of the authority in case of anti-profiteering.
 - vii. Rule 138(14) provides list of items for which e-way bill is not required. In this list, empty cylinders for packing of LPG (other than for supply) added.
 - viii. Important amendment: In GSTR 4 (return by composition person), for the quarters ending Sep 2017, Dec 2017, Mar 2018 and Jun 2018, serial 4A of Table 4 shall not be furnished. It relates to invoice wise purchase details.
 - ix. In RFD 01, in Annexure 1, Statement 1A and Statement 5B substituted.
 - x. In RFD 01A, in Annexure 1, Statement 1A and Statement 5B substituted.
63. Noti 25/2018 CT dt May 31, 2018: Due date for GSTR 6 (for ISD) for months from July 2017 to June 2018 extended to July 31, 2018.

64. Noti 24/2018 CT dt May 28, 2018: For the purpose of conducting examination under Rule 83(3) (which relates to GST practitioner), National Academy of Customs, Indirect Taxes and Narcotics ('NACIN'), Department of Revenue, Ministry of Finance, Government of India has been notified as the authority.
65. Noti 23/2018 CT dt May 18, 2018: Due date for filing GSTR 3B for month of April 2018 is extended from May 20 to May 22, 2018.
66. Noti 22/2018 CT dt May 14, 2018: Late fee in respect of GSTR 3B waived for the months of Oct 2017 to Apr 2018 where TRAN 1 was submitted but not filed on or before Dec 27, 2018. Provided they file TRAN 1 before May 10, 2018 and all above returns before May 31, 2018.
67. Noti 21/2018 CT dt Apr 18, 2018: Contains CGST (Fourth Amendment) Rules, 2018. These would come in force from the date of their publication in the official gazette. Following are some of the amendments:
- i. Amendment in Rule 89(5) related to refund on account of inverted duty structure.
 - ii. Entire Rule 97 which pertains to consumer welfare fund is substituted.
 - iii. Small amendment in item 5(e) of ITC 03 – instead of reduction in value of capital goods by five percentage per quarter, it would be reduced by 1/60th per month or part thereof.
 - iv. Form GSTR 10 which is final return u/s 45 (in case of cancellation of registration) has been notified.
 - v. Form GST DRC 07 for summary of order to be issued as per Rule 142(5) has been notified.
68. Noti 20/2018 CT dt Mar 28, 2018: Refund applications u/s 55 of CGST Act by specialised agencies of UNO etc can be filed before expiry of 18 months from end of quarter in which supply is received.
69. Noti 19/2018 CT dt Mar 28, 2018: Due date for GSTR 6 (for ISD) for months from July 2017 to Apr 2018 extended to May 31, 2018.
70. Noti 18/2018 CT dt Mar 28, 2018: Due date of GSTR 1 for persons having turnover more than Rs 1.50 crore for the months of Apr 2018, May 2018 and June 2018 extended to May 31, 2018; June 10, 2018 and July 10, 2018 respectively.
71. Noti 17/2018 CT dt Mar 28, 2018: Due date of GSTR 1 for persons having turnover upto Rs 1.50 crore for the quarter ending June 30, 2018 extended to July 31, 2018.

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72. Noti 16/2018 CT dt Mar 23, 2018: Due date of GSTR 3B for the months of Apr 2018 to Jun 2018 shall be 20th of succeeding month.
73. Noti 15/2018 CT dt Mar 23, 2018: Provisions of e-way bill, other than as per Rule 138(7), shall be effective from Apr 1, 2018. Rule 138(7) relates to generation of e-way bill when it is not generated by consignor or consignee and aggregate value of inter-state supply is more than Rs 50,000.
74. Noti 14/2018 CT dt Mar 23, 2018: Contains CGST (Third Amendment) Rules, 2018. These would come in force from the date of their publication in the official gazette. Following are some of the amendments:
- i. Amendment in Rule 45(1) related to challans where goods are sent from one job worker to another job worker or back to principal.
 - ii. For the purpose of chapter on e-way bill, transportation by railways would not include cases where leasing of parcel space by railways takes place.
75. Noti 13/2018 CT dt Mar 7, 2018: It rescinds noti 6/2018 CT dt Jan 23, 2018 which pertains to reduction in late fee for delay in filing of GSTR 5A.
76. Noti 12/2018 CT dt Mar 7, 2018: Vide CGST (Second Amendment) Rules, 2018, amends rules related to e-way bills (ie Rule Nos 138, 138A, 138B, 138C and 138D. It would be effective from Apr 1, 2018.
77. Noti 11/2018 CT dt Feb 2, 2018: **Implementation of e-way bill deferred** till further notification. Noti 74/2017 CT by which e-way bills were notified has been rescinded.
78. Noti 10/2018 CT dt Jan 23, 2018: Relating to appointment of proper officer for refund. Noti 39/2017 CT amended. Procedural amendment.
79. Noti 9/2018 CT dt Jan 23, 2018: The websites – www.gst.gov.in and www.ewaybillgst.gov.in notified for the purposes specified in the notification.
80. Noti 8/2018 CT dt Jan 23, 2018: Due date for GSTR-6 (return for input service distributor) for the months from July 2017 to February 2018 extended to Mar 31, 2018.
81. Noti 7/2018 CT dt Jan 23, 2018: Late fee for GSTR-6 (return for input service distributor) reduced to Rs 50 per day (incl CGST and SGST).
82. Noti 5/2018 CT, Noti 6/2018 dt Jan 23, 2018: Late fee for GSTR-5 (return by non-resident taxable person), GSTR-5A (Details of supplies of online information and database access or retrieval services by a person located outside India made to non-

taxable persons in India) reduced to Rs 50 per day (incl CGST and SGST). It is reduced to Rs 20 per day in case of Nil returns.

83. Noti 4/2018 CT dt Jan 23, 2018: Late fee for GSTR-1 (Details of outward supplies of goods or services) reduced to Rs 50 per day (incl CGST and SGST). It is reduced to Rs 20 per day in case of Nil returns.

84. Noti 3/2018 CT dt Jan 23, 2018: CGST (Amendment) Rules, 2018. Following are major amendments:

- Amdt in Rule 20: Voluntarily registered persons were not allowed to cancel before one year of registration. Now, they are also allowed to apply for cancellation.
- Amdt in Rule 24(4): Migrated persons may apply for cancellation upto Mar 31, 2018 (increased from Dec 31, 2017).
- Some amendment in Rule 89(4A) and 89(4B) relating to refund.
- Some amendment in Rule 96(9) and 96(10) relating to refund of IGST on export of goods.
- Rule 138 related to e-way bills replaced. Following are few points to be remembered regarding e-way bills:
 - Value for the purpose of e-way bill shall be including GST and cess, if any – Expl 2 in Rule 138(1).
 - In case of own conveyance or hired one or rail or by air or by vessel, Part B of Form GST EWB-01 shall also be filled by registered person as consignor or consignee.
 - If in the e-way bill generated, information in Part A of Form GST EWB-01 is furnished by supplier or transporter, then it shall be made available to recipient only if the recipient is registered. Such recipient may accept or reject the consignment.
 - Similarly, if in the e-way bill generated, information in Part A of Form GST EWB-01 is furnished by recipient or transporter, then it shall be made available to supplier only if the supplier is registered. Such supplier may accept or reject the consignment.
 - If above acceptance or rejection is not done within 72hours, it will be deemed to be accepted.
 - **E-way bill is not applicable for long list of specified goods, if goods are transported by a non-motorised conveyance, exempt goods (other than de-oiled cake) covered by Noti 2/2017 CTR as amended from time to time. Also, e-way bill not applicable for transportation of alcoholic liquor for human consumption, petroleum products and where goods transported are treated as no supply under Sch III of the Act.**

85. Noti 2/2018 CT dt Jan 20, 2018: Due date for filing GSTR-3B for Dec 2017 extended from Jan 20 to Jan 22, 2018.

86. Noti 1/2018 CT dt Jan 1, 2018:

- Composition rate for manufacturers reduced from 1% CGST to 0.5% CGST. Now it is equal to that of traders.
- Composition rate of 0.5% CGST which was applicable to traders would now be applicable only on taxable supplies. It won't be applicable on exempt supplies.
- It is not clear whether manufacturer would be liable to tax on exempt supply. It appears this concession is made applicable only to traders.

87. Noti 75/2017 CT dt Dec 29, 2017: CGST (Fourteenth Amendment) Rules, 2017.

- Rule 89(4) amended: Formula for refund in case of zero rated supply (export) without payment of tax given.
- Other amendments not very important for us.

88. Noti 74/2017 CT dt Dec 29, 2017: E-way bill shall be effective from Feb 1, 2018.

89. Noti 73/2017 CT dt Dec 29, 2017: Late fee for GSTR-4 (Composition person) shall be Rs 50 per day in case of taxable return and it shall be Rs 20 per day if tax payable is Nil. It includes both CGST and SGST.

90. Noti 72/2017 CT dt Dec 29, 2017: Extension for filing GSTR-1 for persons having aggregate turnover exceeding Rs 1.50 crore.

91. Noti 71/2017 CT dt Dec 29, 2017: Extension for filing GSTR-1 for persons having aggregate turnover upto Rs 1.50 crore.

92. Noti 70/2017 CT dt Dec 21, 2017: Vide CGST (Thirteenth Amendment) Rules, 2017, amends certain forms, viz, GSTR-1, RFD-01, RFD-01A,

93. Noti 67, 68, 69/2017 CT dt Dec 21, 2017: Extends the time limit for filing ITC-01, GSTR-5 and GSTR-5A respectively.

94. Noti 66/2017 CT dt Nov 15, 2017: In case of supply of goods, tax liability would not arise on receipt of advance. It would arise at the time of supply as per Sec 12(2)(a) of CGST Act. Turnover limit of Rs 1.50 crore as per Noti 40/2017 CT withdrawn.

95. Noti 65/2017 CT dt Nov 15, 2017: Compulsory registration not required in case of supply of services through an e-commerce platform.

96. Noti 64/2017 CT dt Nov 15, 2017: Late fee for GSTR-3B for month of Oct 2017 onwards shall be Rs 50 per day in case of taxable return and it shall be Rs 20 per day if tax payable is Nil. It includes both CGST and SGST.
97. Noti 63/2017 CT dt Nov 15, 2017: Extends due date of filing ITC-04 (goods sent for job work) to Dec 31, 2017.
98. Noti 62/2017 CT dt Nov 15, 2017: Extends due date of filing GSTR-6 (return for ISD).
99. Noti 61/2017 CT dt Nov 15, 2017: Extends due date of filing GSTR-5A (details of supplies of online information).
100. Noti 60/2017 CT dt Nov 15, 2017: Extends due date of filing GSTR-5 (return for non-resident taxable person).
101. Noti 59/2017 CT dt Nov 15, 2017: Extends due date of filing GSTR-4 (quarterly return for composition persons).
102. Noti 58/2017 CT dt Nov 15, 2017: Extends due date of filing GSTR-1 for those having aggregate turnover more than Rs 1.5 crore.
103. Noti 57/2017 CT dt Nov 15, 2017: Extends due date of filing GSTR-1 for those having aggregate turnover upto Rs 1.5 crore.
104. Noti 56/2017 CT dt Nov 15, 2017: Mandates filing of GSTR-3B upto March 2018.
105. Noti 55/2017 CT dt Nov 15, 2017: Prescribes CGST (Twelfth Amendment) Rules, 2017. Important amendments are as below:
- i. Explanation added after Rule 43(2): For the purpose of reversal of ITC, sale to Nepal and Bhutan shall not be considered as exempt supply.
 - ii. Rule 54(2): Relaxation related to issue of invoice by insurer, banking company or a financial institution. Supplier may issue consolidated invoice and may contain lesser details (eg serial no, address of recipient etc).
 - iii. Rule 109A: Appointment of appellate authority. Time limit for filing appeal would be 3 months for the aggrieved person. It shall be 6 months if appeal to be filed by department.
 - iv. Form RFD-01A [application for refund (manual)] prescribed.
 - v. Form RFD-01B (refund order details) prescribed.
106. Noti 54/2017 CT dt Oct 30, 2017: Extends due date for filing GSTR-2 and GSTR-3 for the month of July 2017.

107. Noti 53/2017 CT dt Oct 28, 2017: Extends due date for filing ITC-04 (goods sent for job work).

108. Noti 52/2017 CT dt Oct 28, 2017: Extends due date for filing ITC-01 (for claiming ITC u/s 18(1) – ITC on closing stock) to Nov 30, 2017.

Sl No	Form No	Extended due date
1	ITC-01 To take credit on stock as per Sec 18(1) (ie credit on stock if regn obtained in time, person who ceases to pay tax u/s 10, exempt goods becomes taxable)	Nov 30, 2017

109. Noti 51/2017 CT dt Oct 28, 2017: Prescribes CGST (Eleventh Amendment) Rules, 2017. Important amendments are:

- i. Rule 24(4): Person who is registered under existing laws but not liable for registration under GST may apply for cancellation in REG-29. Date for filing the same extended to Dec 31, 2017.
- ii. Provisos added to Rule 96(2) and 96A(2) which relate transmission of data from GSTR-1 to customs in case of export of goods or services.

110. Noti 50/2017 CT dt Oct 24, 2017: Late fee u/s 47 for delay in filing GSTR-3B for the months of Aug 2017 and Sep 2017 is waived. It was waived after entire India missed out their Diwali on Oct 19, 2017. Late fee was paid in case of many persons. Although Govt said it would be reversed, claiming refund is not an easy task in GST. The agony is still persists.

111. Noti 49/2017 CT dt Oct 18, 2017: Seeks to notify the evidences required to be produced by the supplier of deemed export supplies for claiming refund under rule 89(2)(g) of the CGST rules, 2017.

112. Noti 48/2017 CT dt Oct 18, 2017: Seeks to notify certain supplies as deemed exports under section 147 of the CGST Act, 2017. It includes supply of goods against advance authorization, supply of capital goods against Export Promotion Capital Goods authorization, supply of goods to EOU, supply of gold by bank or PSU against advance authorization.

113. Noti 47/2017 CT dt Oct 18, 2017: Prescribes CGST (Tenth Amendment) Rules, 2017. Important amendments are:

- i. Amendment in Rule 89 related to refund in case of export.

- ii. Some amendments in RFD-01.

114. Noti 46/2017 CT dt Oct 13, 2017: Amends Noti 8/2017 CT.

Turnover limit in the preceding FY for Composition levy increased from Rs 75 lacs to Rs 1 crore. . Rate of tax to remain same as in 8/2017 CT.

115. Noti No 45/2017 – CT dt Oct 13, 2017: Amendment in CGST Rules, 2017.

- i. Composition scheme may be applied for in Form CMP-02 anytime during the year and it will be effective from 1st day of the next month. This facility would be applicable till Mar 31, 2018 only. ITC-03 as per Rule 44(4) may be filed within 90 days (changed to 180 days vide Noti 3/2018 CT).
- ii. Rule 62(1): If first of next month is not first day of next quarter, then GSTR 4 shall be filed for remaining period of the quarter.
- iii. Notwithstanding Rule 46, 49 or 54, where both taxable and exempt goods/ services are supplied to an unregistered person, then a single 'invoice cum bill of supply' may be issued.

116. Noti No 44/2017 – CT dt Oct 13, 2017: Due dates extended:

SI No	Form No	Extended due date
1	ITC-01 To take credit on stock as per Sec 18(1) (ie credit on stock if regn obtained in time, person who ceases to pay tax u/s 10, exempt goods becomes taxable)	Oct 31, 2017

117. Noti No 43/2017 – CT dt Oct 13, 2017: Due dates extended:

SI No	Form No	For the Month	Extended due date
1	GSTR-6 (return for input service distributor)	July 2017, August 2017 and Sep 2017	Nov 15, 2017

118. Noti No 42/2017 – CT dt Oct 13, 2017: Due date extended -

SI No	Form No	For the Month	Extended due date
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1	GSTR-5A (supplier of online information and database access or retrieval services)	July 2017, August 2017 and Sep 2017	Nov 20, 2017
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119. Noti No 41/2017 – CT dt Oct 13, 2017: Due date extended -

SI No	Form No	For the Quarter	Extended due date
1	GSTR-4 (composition person)	July 2017 to Sep 2017	Nov 15, 2017

120. Noti 40/2017 CT dt Oct 13, 2017: Registered persons (dealing in goods and not services) whose aggregate in the preceding FY did not exceed Rs 1.50 crore or in case of newly registered persons, if their aggregate turnover is not likely to exceed Rs 1.50 crore will now have to pay tax as per Sec 12(2)(a). It means they would not have to pay tax on receipt of advance.

121. Noti 39/2017 CT dt Oct 13, 2017: Seeks to cross-empower State Tax officers for processing and grant of refund

122. Noti 38/2017 CT dt Oct 13, 2017: Seeks to amend notification no. 32/2017-CT dated 15.09.2017 so as to add certain items to the list of “handicrafts goods”

123. Noti 37/2017 CT dt Oct 4, 2017: Rule 96A: Noti 16/2017 CT suspended and facility of furnishing LUT (letter of undertaking) (ie export without payment of tax) extended to almost all exporters.

124. Noti 36/2017 CT dt Sep 29, 2017: Eighth amendment to CGST Rules.

- Due date under Rule 24(4) (persons registered existing law but not liable for registration under GST) for cancellation of registration extended to Oct 31, 2017.
- Due dates under Rules 118, 119 and 120 made in line with Rule 117.
- Rule 120A – TRAN-1 may be amended once.

125. Noti 35/2017 CT dt Sep 15, 2017: Due dates prescribed:

SI No	Form No	For the Month	Extended due date
1	GSTR-3B	Aug 2017	Sep 20, 2017
2	---do---	Sep 2017	Oct 20, 2017
3	---do---	Oct 2017	Nov 20, 2017
4	---do---	Nov 2017	Dec 20, 2017
5	---do---	Dec 2017	Jan 20, 2017

126. Noti 34/2017 CT dt Sep 15, 2017: Seventh amendment to CGST Rules.

- Composition scheme may be obtained wef Oct 1, 2017 by filing CMP-02.
- Rule 120A: TRAN-1 may be revised once.
- Rule 138: In case of goods sent on job work from one state to another, e-way shall be compulsorily generated by the principal. Also, where handicraft goods are transported from one state to another, then e-way bill shall be generated irrespective of value and whether or not supplier is registered.
- Some amendments in TRAN-1 are prescribed including reference to CTD.
- Minor correction in GSTR-4.
- One amendment in EWB-01.

127. Noti No 33/2017 CT dt Sep 15, 2017: Sec 51 of CGST Act (relating to TDS) notified and list of persons to whom it will be applicable is mentioned. **However, its effective date of implementation would be notified separately.**

128. Noti No 32/2017 CT dt Sep 15, 2017: Grants exemption to a casual taxable person making taxable supplies of handicraft goods from the requirement to obtain registration subject to certain conditions. List of handicraft goods given.

129. Noti No 31/2017 CT dt Sep 11, 2017: Due dates extended:

SI No	Form No	For the Month	Extended due date
1	GSTR-6 (return for input service distributor)	July 2017	Oct 13, 2017
2	GSTR-6	Aug 2017	Shall be notified separately

130. Noti No 30/2017 CT dt Sep 11, 2017: Due dates extended:

SI No	Form No	For the Month	Extended due date
1	GSTR-1	July 2017 (having turnover of more than Rs 100 crore)	Oct 3, 2017
2	GSTR-1	July 2017 (having turnover upto Rs 100 crore)	Oct 10, 2017
3	GSTR-2	July 2017	Oct 31, 2017
4	GSTR-3	Aug 2017	Nov 10, 2017

Due dates for August 2017 shall be notified separately. All taxpayers are struggling to understand the new system and there is no one to help them.

131. Noti No 29/2017 CT dt Sep 5, 2017: Due dates extended:

Sl No	Form No	For the Month	Extended due date
1	GSTR-1	July 2017	Sep 10, 2017
2	GSTR-2	July 2017	To be filed between Sep 11 and Sep 25, 2017
3	GSTR-3	July 2017	Sep 30, 2017
4	GSTR-1	Aug 2017	Oct 5, 2017
5	GSTR-2	Aug 2017	To be filed between Oct 6 and Oct 10, 2017
6	GSTR-3	Aug 2017	Oct 15, 2017

Just look at the way due dates for an inefficient system of government extended and squeezed all practitioners time to do nothing else but this stupid job of understanding and filing the returns.

132. Noti No 28/2017 CT dt Sep 1, 2017: Late fee waived for 3B for the month of July 2017.

133. Noti No 27/2017 CT dt Aug 30, 2017: Seeks to amend CGST Rules, 2017.

- Rule 138 related to e-way bills amended.
- Rule 138A, 138B, 138C and 138D added.
- Forms EWB-01 to EWB-04 prescribed.
- Form GST INV -1 (Generation of Invoice reference number as per Rule 138A) prescribed.
- Form ENR-01 (application for enrolment u/s 35(2)) substituted wef 1-7-2017.
- Form RFD-01 (application for refund) substituted wef 1-7-2017.

134. Noti No 26/2017 CT dt Aug 28, 2017: Due dates extended:

Sl No	Form No	For the Month	Extended due date
1	GSTR-6 (return for input service distributor)	July 2017	Sep 8, 2017
2	GSTR-6	Aug 2017	Sep 23, 2017

135. Noti No 25/2017 CT dt Aug 28, 2017: Due dates extended:

SI No	Form No	For the Month	Extended due date
1	GSTR-5A (Details of supplies of online information and database access or retrieval services by a person located outside India made to non-taxable persons in India)	July 2017	Sep 15, 2017

136. Noti No 24/2017 CT dt Aug 21, 2017: Amendment to Noti 23/2017 CT dt Aug 17, 2017. Due date of filing 3B for the month of July 2017 in case of certain persons extended from Aug 20, 2017 to Aug 25, 2017. In case of new law which is brought in with so much haste and without any technical preparations, dates extended for just few days keeping practitioners and businessmen completely on their toes.

137. Noti No 23/2017 CT dt Aug 17, 2017: Notifies the date and conditions for filing the return in FORM GSTR-3B for the month of July, 2017. Different due dates for persons filing TRAN-1 and not filing TRAN-1. Notification issued at the last moment to make things even more complicated and difficult to understand. What if someone has already filed return before this notification?

138. Noti No 22/2017 CT dt Aug 17, 2017: Amends certain rules of CGST Rules. One of the amendments is time limit to file CMP-03 (details of stock if opted for composition scheme) increased from 60 days to 90 days.

139. Noti No 21/2017 CT dt Aug 8, 2017: Seeks to introduce due dates for 3B:

SI No	Form No	For the Month	Due date
1	GSTR-3B	July 2017	Aug 20, 2017
2	GSTR-3B	Aug 2017	Sep 20, 2017

140. Noti No 20/2017 CT dt Aug 8, 2017: Due dates extended:

SI No	Form No	For the Month	Extended due date
1	GSTR-3	July 2017	To be filed between Sep 11 and Sep 15, 2017
2	GSTR-3	Aug 2017	To be filed between Sep 26 and Sep 30, 2017

141. Noti No 19/2017 CT dt Aug 8, 2017: Due dates extended:

SI No	Form No	For the Month	Extended due date
1	GSTR-2 (inward supplies)	July 2017	To be filed between Sep 6 and Sep 10, 2017
2	GSTR-2	Aug 2017	To be filed between Sep 21 and Sep 25, 2017

142. Noti No 18/2017 CT dt Aug 8, 2017: Due dates extended:

SI No	Form No	For the Month	Extended due date
1	GSTR-1	July 2017	To be filed between Sep 1 and Sep 5, 2017
2	GSTR-1	Aug 2017	To be filed between Sep 16 and Sep 20, 2017

143. Noti No 17/2017 CT dt July 27, 2017: Seeks to amend CGST Rules, 2017.

144. Noti No 16/2017 CT dt July 7, 2017: Conditions and safeguards for furnishing Letter of Undertaking (LUT) in place of a bond in case of export without payment of IGST.

Persons who are Status holder as specified in Foreign Trade Policy, who has received more than Rs 1 crore foreign inward remittance and who is not prosecuted under any offence under CGST or existing laws are only eligible to furnish such undertaking.

145. Noti No 15/2017 CT dt July 1, 2017: Amends certain Rules which were prescribed by Noti No 10/2017 CT dt June 28, 2017. Thus, amendments in just 3 days of issuance of Notification. Also, prescribes rules from Rule No 139 to Rule 162. Also, many forms prescribed/ amended.

146. Noti No 14/2017 CT dt July 1, 2017: Assigning jurisdiction and power to officers of various directorates.

147. Noti No 13/2017 CT dt June 28, 2017: Prescribes rate of interest wef July 1, 2017 under CGST Act, 2017. It will be as below:

SI No	Sec No	Particulars	Rate of Int. per annum
1	50(1)	Delay in payment of tax	18
2	50(3)	Undue or excess claim of ITC or	24

		Undue or excess reduction in output tax liability	
3	54(12)	Interest on refund withheld by department.	6
4	56	Interest on delayed refunds beyond 60 days from date of receipt of application	6
5	Proviso to Sec 56	Interest on refunds arising out of order passed by adjudicating authority, appellate authority, appellate tribunal or court which has attained finality.	9

148. Noti No 12/2017 CT dt June 28, 2017: Notifies no of digits of HSN required in tax invoice wef July 1, 2017. It will be based on annual turnover in the preceding financial year.

Turnover	No of digits
a. Upto Rs 50 lacs:	Nil
b. More than Rs 50 lacs upto Rs 5 crore:	2
c. More than Rs 5 crore:	4

149. Noti No 11/2017 CT dt June 28, 2017: Noti No 6/2017 CT dt June 19, 2017 prescribing modes of verification amended to replace bank account based OTP. Now, allowable modes are:

- a. Aadhaar based EVC
 - b. EVC generated through net banking login on the common portal.
 - c. EVC generated on the common portal.
- d. Noti No 10/2017 CT dt June 28, 2017: Many other Rules, viz, from Rule 27 (determination of value of supply) to Rule 138 (e-way bills) prescribed and made effective from July 1, 2017. Also, many forms prescribed.
- e. Noti No 9/2017 CT dt June 28, 2017: Brings into force certain sections of CGST Act wef July 1, 2017.
- f. Noti No 8/2017 CT dt June 27, 2017: Notifies turnover limit for Composition levy. An eligible registered person who turnover in the preceding financial year did not exceed Rs 75 lacs may opt for composition. It also prescribes rate of tax as below:
- a. 1% (1% CGST and 1% SGST) of turnover in state in case of manufacturer.
 - b. 2.5% (2.5% CGST and 2.5% SGST) of turnover in state in case of supply referred to in Para 6(b) of Sch II (ie supply of food and non-alcoholic drinks).

- c. 0.5% (0.5% CGST and 0.5% SGST) of turnover in state in case of any other supply (ie retail trade).

It further prescribes that ice cream, pan masala and tobacco not eligible for composition.

- g. Noti No 7/2017 CT dt June 27, 2017: Amendment done in Rules related to registration and composition prescribed vide Noti 3/2017 CT dt Jun 19, 2017. It is interesting that there is amendment in just 8 days of issuance. How can a confused government bring a stable law!
- h. Noti No 6/2017 CT dt June 19, 2017: Aadhaar based EVC and Bank account based OTP are prescribed as modes of verification under CGST Rules.
- i. Noti No 5/2017 CT dt June 19, 2017: Registration not required if purely engaged in supplies which is liable for 100% RCM.
- j. Noti No 4/2017 CT dt June 19, 2017: Notifying www.gst.gov.in as the Common Goods and Services Tax Electronic Portal
- k. Noti No 3/2017 CT dt June 19, 2017: Notifying CGST Rules, 2017 on registration and composition levy.
- l. Noti No 2/2017 CT dt June 19, 2017: Notifying jurisdiction of central tax officers.
- m. Noti No 1/2017 CT dt June 19, 2017: Seeks to bring in certain sections of CGST Act into force wef June 22, 2017.

II. Central Tax (Rate) ('CTR') Notifications: Updated upto March 31, 2019.

1. Noti 9/2019 CTR dt Mar 29, 2019: Amends Noti 2/2019 CTR (composition scheme for service providers) to provide that ITC in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock and on capital goods shall be paid by way of debit in the electronic credit ledger and balance credit, if any, shall lapse. The provisions of sec 18(4) shall be applicable to such persons opting for this new composition scheme.

Further, the CGST Rules, 2017, as applicable to a person paying tax u/s 10 shall, mutatis mutandis, apply to a person paying tax under Noti 2/2019 CTR.

2. Noti 8/2019 CTR dt Mar 29, 2019: Sl no 452Q is added Sch III (18% GST) to Noti 1/2017 CTR (taxable goods) to provide that tax under RCM u/s 9(4) in case of real estate sector on any goods (except cement and capital goods) shall be 18%, even though they may be covered by a more specific item elsewhere in the notification.
3. Noti 7/2019 CTR dt Mar 29, 2019: In case of real estate sector, Noti 3/2019 CTR prescribes that minimum 80% of input supply should be from registered persons. To give effect to the same, this noti provides that purchase from unregistered persons which constitute the shortfall from the minimum value of goods or services or both (except TDR, FSI, long term lease) required to be purchased by a promoter for construction of project, in a financial year shall attract liability under RCM u/s 9(4).

Purchase of cement from unregistered person shall attract RCM @ 28% (should be without any limit, but wording of the notification are confusing to state that it would be on shortfall as above).

Purchase of capital goods would also attract tax under RCM (without any limit).

4. Noti 6/2019 CTR dt Mar 29, 2019: Liability to pay tax under RCM as per Noti 5/2019 CTR given below shall arise on the date of completion certificate or first occupation, whichever is earlier.
5. Noti 5/2019 CTR dt Mar 29, 2019: Sl No 5B and 5C added in Noti 13/2017 CTR (compulsory RCM u/s 9(3)) to provide that wef Apr 1, 2019, services by way transfer of TDS or FSI or long term lease for construction of project by a promoter shall be liable for RCM u/s 9(3).
6. Noti 4/2019 CTR dt Mar 29, 2019: Sl No 41A added in Noti 12/2017 CTR (exempt services) to provide that service by way of transfer of development rights (TDR) or floor space index (FSI) on or after Apr 1, 2019 for construction of residential

apartments would be exempt subject to conditions given. The promoter shall pay applicable tax under RCM on un-booked stock on date of completion or first occupation, whichever is earlier.

Similarly, Sl No 41B added in Noti 12/2017 CTR (exempt services) to provide that upfront amount (called as premium, salami, cost, price, development charges or by any other name) payable in respect of granting of long term lease of thirty years or more on or after Apr 1, 2019 for construction of residential apartments would be exempt subject to conditions given. The promoter shall pay applicable tax under RCM on un-booked stock on date of completion or first occupation, whichever is earlier.

7. Important: Noti 3/2019 CTR dt Mar 29, 2019: New scheme of taxation for real estate sector, builders and developers would be applicable from Apr 1, 2019. It is a 29 page notification along with some examples for calculation of liability. Important features of the scheme are:

- Mandatory for projects commencing on or after Apr 1, 2019.
- On going projects would have the option to continue the old regime. They will have to intimate so, otherwise it will be presumed that they have opted for old scheme.
- Construction of affordable Residential Real Estate Project (RREP) shall attract 0.75% CGST (and 0.75% SGST). Similarly, Construction of non-affordable Residential Real Estate Project (RREP) and commercial apartments (shops, godown etc) shall attract 3.75% CGST (and 3.75% SGST). Prominent conditions are
 - tax has to be paid by debiting cash ledger only;
 - ITC not allowed on purchases (except in given case of on going projects);
 - Minimum 80% of total input supply (except as specified) should be from registered persons, if there is any shortfall, 18% tax would have to be paid.
 - 28% GST is to be paid under reverse charge on purchase of cement from unregistered persons.
 - The promoter shall file one return in the prescribed form within one quarter from end of financial year. It will contain project wise account of inward supplies from registered and unregistered persons.
 - Additional liability on account of shortfall in purchases (80% from registered persons) shall be added latest in the month of June following end of financial year.
 - ITC not availed shall be reported every month as ineligible credit in GSTR 3B (Row 4(D)(2)).
 - The term “Residential Real Estate Project (RREP)” shall mean a REP in which the carpet area of the commercial apartments is not more than 15 per cent. of the total carpet area of all the apartments in the REP.

- Meaning of affordable residential apartment have been relaxed to mean that area of an apartment should not be more than 90 sq mt (60 sq mt in prescribed metros) and gross amount should not be more than Rs 45 lacs.
 - Two corrigendums are issued for this so minutely drafted notification.
8. Important: Noti 2/2019 CTR dt Mar 7, 2019: Composition scheme for service providers given along with conditions for availing the same. It will be applicable from Apr 1, 2019. Main conditions are:
- Applicable for aggregate turnover of upto Rs 50 lacs.
 - RCM u/s 9(3) and 9(4) would be leviable as per applicable rates.
 - ITC would not be allowed.
 - Inter-state sales not allowed.
 - Rate of tax would be 6% (ie 3% CGST and 3% SGST).
 - Cant issue Tax Invoice, would have to issue Bill of Supply.
 - Scheme not available for casual taxable persons, non-resident taxable persons, person making supply through e-commerce operator who is required to collect tax u/s 52, persons engaged in supply of ice-cream, other edible ice, pan masala, tobacco products, person engaged in making non-taxable supply.
9. Noti 1/2019 CTR dt Jan 29, 2019: It rescinds Noti 8/2017 CTR which exempts RCM u/s 9(4) upto supply of Rs 5,000 per day from all unregistered persons. It shall be effective from Feb 1, 2019.
10. Noti 30/2018 CTR dt Dec 31, 2018: Seeks to amend Noti 11/2017 CTR. In SI No 9(vi) in case of Multimodal transportation of goods, GST @ 12% would be applicable only if transport of goods takes place from a place in India to another place in India.
11. Noti 29/2018 CTR dt Dec 31, 2018: Seeks to amend notification No. 13/2017- Central Tax (Rate) so as to specify services to be taxed under Reverse Charge Mechanism (RCM) as recommended by Goods and Services Tax Council in its 31st meeting held on 22.12.2018. It will be applicable from Jan 1, 2019.

SI No	Category of supplier of service	Supplier of service	Recipient of service
12	Services provided by business facilitator (BF) to a banking company	BF	A banking company, located in the taxable territory
13	Services provided by an agent of business correspondent (BC) to business correspondent (BC).	An agent of BC	BC, located in the taxable territory

14	<p>Security services (services provided by way of supply of security personnel) provided to a registered person.</p> <p>It won't apply if service provided to Dept or establishment of Govt. local authority, govt agencies who are registered merely due to Sec 51 (TDS)</p> <p>Also, it won't apply to regd persons paying tax u/s 10 (composition).</p>	Any person other than a body corporate	A registered person, located in the taxable territory
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12. Noti 28/2018 CTR dt Dec 31, 2018: Seeks to amend notification No. 12/2017- Central Tax (Rate) so as to exempt certain services as recommended by GST Council in its 31st meeting held on 22.12.2018. It will be applicable from Jan 1, 2019.

SI No	HSN	Particulars
21B	9965 or 9967	Services provided by a GTA, by way of transport of goods in a goods carriage, to, - (a) a Department or Establishment of the Central Government or State Government or Union territory; or (b) local authority; or (c) Governmental agencies
27A	9971	Services provided by a banking company to Basic Saving Bank Deposit (BSBD) account holders under Pradhan Mantri Jan Dhan Yojana (PMJDY)

13. Noti 27/2018 CTR dt Dec 31, 2018: Wef Jan 1, 2019, seeks to amend Noti 11/2017 CTR to give effect to recommendations of GST council in its 31st meeting dt Dec 22, 2018:

SI No	HSN	Particulars	Tax Rate
15(vi)	9971	Service of third party insurance of "goods carriage"	12%
17(viia)	9973	Leasing or renting of goods	Same rate of central tax as applicable on supply

			of like goods involving transfer of title in goods
34(ii)	9996	Services by way of admission exhibition of cinematograph films where price of admission ticket is one hundred rupees or less.	12%
34(ia)	9996	Services by way of admission to exhibition of cinematograph films where price of admission ticket is above one hundred rupees.	18%
38	9954, 9983 or 9987	Service by way of construction or engineering or installation or other technical services, provided in relation of setting up of renewable energy devices as specified.	18%

14. Noti 26/2018 CTR dt Dec 31, 2018: seeks to exempt central tax on supply of gold by nominated agencies to registered persons.
15. Noti 25/2018 CTR dt Dec 31, 2018: Wef Jan 1, 2019, following goods would be exempt to give effect to recommendations of GST council in its 31st meeting dt Dec 22, 2018:

SI No	HSN	Particulars
43A	0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen
43B	0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption
121A	49040000	Music, printed or in manuscript, whether or not bound or illustrated
153	Any chapter	Supply of gift items received by the President, Prime Minister, Governor or Chief Minister of any State or Union territory, or any public servant, by way of public auction by the Government, where auction proceeds are to be used for public or charitable cause

16. Noti 24/2018 CTR dt Dec 31, 2018: Wef Jan 1, 2019, change in tax rates as below to give effect to recommendations of GST council in its 31st meeting:

Sch	SI No	HSN	Particulars	Tax rate
I	123A	25151100	Marble and travertine, crude or roughly trimmed	5%
I	198A	4501	Natural cork, raw or simply prepared	5%
I	225A	66020000	Walking-sticks including seat sticks	5%
I	225B	6815	Fly ash bricks or fly ash aggregate with 90 per cent. or more fly ash content; Fly ash blocks	5%
I	243A	871420	Parts and accessories of carriage for disabled persons	5%
II	101A	45020000	Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers)	12%
II	101B	4503	Articles of natural cork such as Corks and Stoppers, Shuttlecock cork bottom	12%
II	101C	4504	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork	12%
II	171A	63053200	Flexible intermediate bulk containers	12%
III	121A	4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber	18%
III	440A	9504	Video game consoles and machines, articles of funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment [other than playing cards, ganjifa card, chess board, carom board and other board games of 9504 90 90 like ludo, etc.	18%
IV	174	8714	Parts and accessories of vehicles of heading 8711	28%

Condition that price of footwear of upto Rs 1,000 per pair should be mentioned on it only to take advantage of 5% GST removed.

If any renewable energy devices as mentioned at SI No 234 of Schedule I are supplied along with Service by way of construction or engineering or installation or other technical services, provided in relation of setting up of such renewable energy device as mentioned at SI No 38 of Noti 11/2017 CTR, then value supply of such

goods would be treated as 70% and value of supply of such service would be considered as 30% of total value of supply.

17. Noti 23/2018 CTR dt Sep 20, 2018: Explanation added in respect of SI No 41 of Noti 12/2017 CTR (long term lease charges for industrial plots or plots for development of infrastructure for financial business) - Ownership of government should be more than 50% in the entity giving such lease.
18. Noti 22/2018 CTR dt Aug 6, 2018: Operation of Sec 9(4) suspended till Sep 30, 2019.
19. Noti 21/2018 CTR dt July 26, 2018: GST rate on certain handcraft goods is reduced to 3%, 5% or 12%. Definition of handcraft goods is given. It is quite specific. Detailed list of specific items on which rates are reduced is given in the notification.
20. Noti 20/2018 CTR dt July 26, 2018: Noti 5/2017 CTR contains list of items on which no refund of ITC would be allowed even in case of inverted duty structure. This list is last amended vide Noti 44/2017 CTR. It contains over 15 items. Out of these, some items (mainly woven fabrics) are excluded wef Aug 1, 2018. It would mean that on these excluded items, refund of excess ITC would be allowed if it is due to inverted duty structure. This notification is part of the notifications issued to give effect to the amendments recommended by GST council in its 28th meeting dt Jul 21, 2018.
21. Noti 19/2018 CTR dt July 26, 2018: This notification is effective from July 27, 2018 and is part of the notifications issued to give effect to the amendments recommended by GST council in its 28th meeting dt Jul 21, 2018. Noti 2/2017 CTR (exempt goods) amended to include certain items therein. Among others, it mainly includes Deities made of stone, marble or wood; Khali dona; Sanitary towels (pads) or Sanitary napkins, Tampons; Rakhi (other than covered by chapter 71).
22. Noti 18/2018 CTR dt Jul 26, 2018: Certain amendments done in Noti 1/2017 CTR related to taxable goods. Some of them are:
 - i. Following items would be taxable at 5%:
 - Fertiliser grade phosphoric acid (HSN code 2809).
 - Footwear having retail sale price not exceeding Rs 1000 (earlier limit was Rs 500).
 - ii. Following items would be taxable at 12%:
 - Bamboo flooring (HSN Code 4409).
 - Brass kerosene pressure stove (HSN code 74199930).
 - Nozzles for drip irrigation equipment or nozzles for sprinklers (HSN Code 8424).
 - Fuel cell motor vehicle.

- iii. Following items would be taxable at 18%:
- Paints and varnishes as mentioned in notification (HSN Code 3208, 3209 and 3210).
 - Refrigerators, heat pumps (HSN 8418) other than air conditioning machines of heading 8415.
 - Washing machines (HSN 8450).
 - Lithium-ion batteries (HSN 8507 6000), Vacuum cleaners (HSN 8508), Electro mechanical domestic appliances (HSN 8509), Shavers, hair clippers, hair removing appliances (HSN 8510).
 - Water heaters, hair dryers etc (HSN 8516).
 - Television set of screen size not exceeding 68 cm (HSN 8528).
 - Special purpose vehicles other than for transport of persons or goods (eg crane lorries, fire fighting vehicles etc) (HSN 8705).
 - Works trucks, tractors of the type used on railway station platforms (HSN 8709).
 - Trailers and semi trailers (HSN 8716).
 - Scent sprays and similar toilet sprays (HSN 9616).
- iv. There are corresponding deletions and amendments in Schedule IV which carries GST rate of 28%.
- v. This notification shall come into force on Jul 27, 2018.
23. Noti 17/2018 CTR dt Jul 26, 2018: Clarifies that for the purpose of item (vi) of SI No 3 of Noti 11/2017 CTR, 'Business' shall not include activities undertaken by Government.
24. Noti 16/2018 CTR dt Jul 26, 2018: Sec 7(2) prescribes activities that are neither supply of goods nor supply of services. Under this Noti 14/2017 CTR dt Jun 28, 2017 was issued to cover services by Panchayat under Art 243G of the Constitution. It is now amended to include activities by Municipality under Art 243W of the Constitution. This notification shall be effective from Jul 27, 2018.
25. Noti 15/2018 CTR dt Jul 26, 2018: Noti 13/2017 CTR dt Jun 28, 2017 (as amended by Noti 3/2018 CTR dt Jan 25, 2018) contains list of services on which compulsory RCM u/s 9(3) of CGST Act would be payable. Vide this notification, services provided by individual Direct Selling Agent (DSA) (other than body corporate, partnership or LLP) to bank or non-banking finance company (NBFC) is added in the list.

Also, renting of immovable property has been defined in this notification.

This notification shall be effective from Jul 27, 2018.

26. Noti 14/2018 CTR dt Jul 26, 2018: This notification is effective from Jul 27, 2018 and it amends Noti 12/ 2017 CTR and exempts certain services as decided in 28th council meeting dt Jul 21, 2018. Among others as per Noti, following services shall be exempt:

- i. Services by specified old age home charging upto Rs 25,000 per month.
- ii. Services supplied by electricity distribution utilities by way of construction, erection, commissioning, or installation of infrastructure for extending electricity distribution network upto the tube well of the farmer or agriculturalist for agricultural use.
- iii. Services by hotels etc where value of supply (earlier it was declared tariff) is less than Rs 1,000.
- iv. Warehousing of minor forest produce.
- v. Membership fee upto Rs 1,000 per year from members of non profit social entity.

27. Noti 13/2018 CTR dt Jul 26, 2018: This notification is effective from Jul 27, 2018 and it amends rates on various services (as per Noti 11/ 2017 CTR) as decided in 28th council meeting dt Jul 21, 2018. Main amendments are:

- i. Supply of food or drinks in any restaurant, mess, canteen, school, college, hospital, industrial unit, office etc (including on **regular contractual** basis but not event based) would attract **GST @ 5%**. It would be 5% whether consumed on or away from the premises. However, it would not apply in any hotel or other commercial places meant for residential or lodging purposes and having declared tariff of **Rs 7500 or above** per unit per day.
- ii. Supply of food or drinks by Indian Railway, IRCTC, any of its licensees or at Railway platforms would attract GST @ 5%.
- iii. Supply of food etc at exhibition hall, conferences, marriage hall and other outdoor or indoor functions that are event based or occasional in nature would attract 18% GST.
- iv. Taxation of accommodation in hotels etc was based on declared tariff earlier. It shall now be as per actual value of supply.

Tariff	GST rate
Upto Rs 999	Nil
Rs 1,000 to Rs 2,499	12%
Rs 2,500 to Rs 7,499	18%
Rs 7,500 and above	28%

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- v. Multimodal transportation of goods to attract 12% GST. Multimodal transportation is defined in the notification.
- vi. Supply consisting only of e-book to carry 5% GST (Entry 22 of Noti 11/ 2017 CTR).
28. Noti 12/2018 CTR dt Jun 29, 2018: Reverse Charge Mechanism (RCM) u/s 9(4) was suspended till Jun 30, 2018 vide Noti 10/2018 CTR dt Mar 13, 2018. It is further extended to Sep 30, 2018 vide this notification.
29. Noti 11/2018 CTR dt May 28, 2018: Noti 4/2017 CTR dt Jun 28, 2017 contains list of give goods on which compulsory RCM u/s 9(3) of CGST Act would be payable. Vide this notification, priority sector lending certificate is added in the list.
30. Noti 10/2018 CTR dt Mar 23, 2018: Reverse Charge Mechanism (RCM) u/s 9(4) was suspended till Mar 31, 2018 vide Noti 38/2017 CTR dt Oct 13, 2017. It is further extended to Jun 30, 2018 vide this notification.
31. Noti 9/2018 CTR dt Jan 25, 2018: Some corrections in Noti 45/2017 CTR related concessional rate of GST @ 5% if supplied to specified institutions.
32. Noti 8/2018 CTR dt Jan 25, 2018: **Very important** amendments in Noti 1/2017 CTR relating to tax on goods.
- Old and used motor vehicles would attract GST @ 12% or 18% on margin of supplier.
Petrol/ LPG/ CNG: CC more than 1200 or length more than 4000 mm – 18%
Diesel: CC more than 1500 or length more than 4000 mm – 18%
SUV: Length more than 4000 mm and ground clearance more than 170 mm – 18%
Other than above – 12%.
 - In case depreciation under Income tax is claimed, then margin means excess of sale price received over depreciated value (WDV) of such goods (negative margin to be ignored).
 - In case depreciation is not claimed, then margin means excess of sale price over purchase price (negative margin to be ignored).
 - This notification shall not apply if ITC is claimed under GST, CENVAT or VAT.
33. Noti 7/2018 CTR dt Jan 25, 2018: Amendments in Noti 2/2017 CTR related to exempt goods. Important ones are:
- i. De-oiled rice bran would be exempt.

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- ii. Earlier vibhuti was exempt if sold by religious institutions. Now, it would be exempt if sold by anyone.
 - iii. Parts for manufacture of hearing aids would be exempt.
34. Noti 6/2018 CTR dt Jan 25, 2018: Amendments in Noti 1/2017 CTR relating to tax on goods. Important ones are:
- i. Tax on Tamarind kernel powder would be 5% (earlier 18%).
 - ii. Tax on Mehendi paste in cones would be 5% (earlier 18%).
 - iii. Tax on Rice bran (other than de-oiled rice bran) would be 5%.
 - iv. Tax on sugar boiled confectionary would be 12% (earlier 18%).
 - v. Tax on drinking water packed in 20 lit bottles would be 12% (earlier 18%).
 - vi. Tax on bio-diesel would be 12% (earlier 18%).
 - vii. Tax on bamboo wood building joinery would be 12% (earlier 18%).
 - viii. Tax on sprinklers, drip irrigation system including laterals; mechanical sprayers would be 12% (earlier 18%).
 - ix. Tax on ghamella would be 18% (earlier exempt).
 - x. Tax on buses for use in public transport which exclusively run on bio-fuels would be 18% (earlier 28%).
 - xi. Tax on actionable claim in the form of chance to win in betting, gambling or horse racing in race club would be 28%.
35. Noti 5/2018 CTR dt Jan 25, 2018: Consideration in the form of share of profit for mining petroleum crude, natural gas etc paid to Central Govt would be exempt.
36. Noti 4/2018 CTR dt Jan 25, 2018: in case of transfer of development rights, liability to pay tax shall arise at the time of entering into a conveyance deed or allotment letter.
37. Noti 3/2018 CTR dt Jan 25, 2018: Amendment in Noti 13/2017 related to compulsory RCM u/s 9(3). Accordingly, in case of renting of immovable property by Govt or local authority to registered person, tax shall be paid under RCM by such registered person.
38. Noti 2/2018 CTR dt Jan 25, 2018: Certain amendments in Noti 12/2017. Following are important ones:
- i. GST on motor vehicle given on rent to transporter for further renting for transportation of students upto higher secondary would also be exempt.
 - ii. Services provided by arbitrary tribunal or advocates to any govt or govt entity would be exempt from GST.
 - iii. Services by way of providing information under the Right to Information Act would be exempt.

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- iv. Entrance fee charged by educational institution for conducting entrance examination would be exempt.
 - v. Supply of online educational journals to an educational institution (providing education above higher secondary school) would be exempt.
 - vi. Limit of exemption raised from Rs 5,000 pm to Rs 7,500 pm for members of housing societies.
 - vii. Limit of exemption raised from Rs 250 per ticket to Rs 500 per ticket for admission to circus, drama, concert, sporting event, ec. Also, planetarium added in the list of exemptions.
39. Noti 1/2018 CTR dt Jan 25, 2018: Amendment in Noti 11/2017. Following are important amendments:
- i. Certain construction services related to Pradhan Mantri Awas Yojana, Economically Weaker Section, building for mid-day meal scheme liable for 12% GST instead of 18% earlier.
 - ii. **Low cost houses upto carpet area of 60 sq mt which has been awarded infrastructure status (vide notification of Government of India, in Ministry of Finance, Department of Economic Affairs vide F. No. 13/6/2009-INF, dated the 30th March,2017) to attract 12% GST instead of 18% earlier.**
 - iii. Sub-contracts as specified to attract same rate of tax as principal contract.
 - iv. Lease of land by govt to govt would not attract GST.
 - v. Supply of tour operator service attracts 5% GST without ITC. However, ITC would now be allowed if paid to same line of business (ie to other tour operator).
 - vi. Housekeeping services such as plumbing, carpentering etc supplied through electronic commerce operator and person supplying is not liable for registration u/s 22(1) of CGST Act would attract GST @ 5% without ITC.
 - vii. Fumigation of warehouse for agricultural produce would not be liable for GST.
 - viii. Services of job work in relation to manufacture of leather goods or foot wear would attract GST @ 5%.
 - ix. Tailoring service would attract GST @ 5%.
 - x. Services by way of treatment of effluents by a Common Effluent Treatment Plant would attract GST @ 12% instead of 18% earlier. Other sewage and waste collection etc would attract GST @ 18%.
 - xi. Services by way of admission to amusement parks including theme parks, water parks, joy rides, merry-go-rounds, go-carting and ballet would attract GST @ 18% instead of 28% earlier.
40. Noti 47/2017 CTR dt Nov 14, 2017: Amendment in Noti 12/2017 CTR which relates to exempt services.

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- i. Services provided by fair price shops in the form of commission or margin would be exempt from GST. As per Noti 21/2017 CTR dt Aug 22, 2017, services to central and state govt were bifurcated. As per this Noti, it is consolidated into one.
 - ii. Services by way of admission to protected monument would be exempt vide entry 79A.
41. Noti 46/2017 CTR dt Nov 14, 2017: Amendment in Noti 11/2017. Amendment in rate of tax on food or drink. It is reduced to 2.5% (CGST) without ITC. In case of food supplied in hotel having declared tariff of Rs 7500 or more, CGST rate shall be 9% with ITC. **CGST rate on outdoor catering remains same at 9%.**
42. Noti 45/2017 CTR dt Nov 14, 2017: CGST in excess of 2.50% would be exempt if goods are supplied to institutions as specified in the notification. Such exemption would be applicable for the description of goods specified and subject to conditions specified in the notification.
43. Noti 44/2017 CTR dt Nov 14, 2017: Amendment in Noti No 5/2017 CTR which provides for items in respect of which no refund of unutilised input tax credit shall be allowed, where the credit has accumulated on account of rate of tax on inputs being higher than the rate of tax on the output supplies of such goods (other than nil rated or fully exempt supplies). Three items related to textile industry as per this noti no 44 included in this list (eg corduroy fabrics).
44. Noti 43/2017 CTR dt Nov 14, 2017: Compulsory RCM u/s 9(3) is made applicable on purchase of Raw Cotton. It is applicable from Nov 15, 2017.
45. Noti 42/2017 CTR dt Nov 14, 2017: Amendment in Noti No 2/2017 (related to exempt goods). It will be effective from Nov 15, 2017. Following are some notable amendments:
- i. Various goods (as per notification), fresh or chilled, other than those put up in unit container and bearing brand name would be exempt.
 - ii. Jaggery of all types (including Khandsari sugar) would be exempt.
 - iii. Bangles of lac/ shellac would be exempt.
46. Noti 41/2017 CTR dt Nov 14, 2017: Change in rate of tax on many items. It will be effective from Nov 15, 2017. This is a 33 page notification. There are many small and big amendments in rates. **Now only 50 items would be taxable at 14% CGST.** Few of the changes as per this notification are as below:
- i. Many goods which are not sold in unit containers and under a brand name have been classified under 2.5% CGST category.

- ii. Fly ash would be taxed at 2.50% CGST.
- iii. Condensed milk would be taxable at 6% CGST.
- iv. All types of printing inks would be taxable at 6% CGST.
- v. Bamboo, cane or rattan furniture would be taxable at 6% CGST.
- vi. Permanent transfer of intellectual property rights in respect of goods other than information technology software would be taxable at 6% CGST.
- vii. It seems that even non-alcoholic beverages would be taxable at 9% CGST.
- viii. Marbles, granite, paver blocks etc would be taxable at 9% CGST.
- ix. Fireworks would be taxable at 9% CGST.

It would be better to go through press release dt Nov 10, 2017 regarding above rate changes. However, press release would not have legal force.

47. Noti 40/2017 CTR dt Oct 23, 2017: GST @ 0.1% in case of sale to exporter if goods are exported by recipient within 90 days of issue of tax invoice by supplier. Also, many other conditions to be complied as per the notification.
48. Noti 39/2017 CTR dt Oct 18, 2017: GST @ 5% on food supplied free to economically weaker sections subject to certificate and conditions as specified.
49. Noti 38/2017 CTR dt Oct 13, 2017: RCM u/s 9(4) suspended till Mar 31, 2018.
50. Noti 37/2017 CTR dt 13-10-17: Subject to conditions as specified, 65% of regular rate of GST would be applicable on leasing of motor vehicles if those were purchased and leased before July 1, 2017.
51. Noti 36/2017 CTR dt Oct 13, 2017: Noti 4/2017 CTR dt June 28, 2017 amended to include purchase of used vehicles, confiscated goods, old and used goods, waste and scrap from Government or local authority under compulsory RCM u/s 9(3).
52. Noti 35/2017 CTR dt Oct 13, 2017: Amdmt to Noti 2/2017 CTR which relates to exempt goods.
 - i. Supply of duty credit scrips would be exempt vide entry 122A.
 - ii. Supply of goods by Government entity to Government or Local authority against consideration received in the form of grants would be exempt vide entry 150.
 - iii. Also, this notification prescribes procedure where person owning the brand and person undertaking packing of goods in unit container are different.
53. Noti 34/2017 CTR dt Oct 13, 2017: Amdmt to Noti 1/2017 CTR related to taxable goods. Following are some notable amendments:

Following items would be taxable at 2.5% CGST -

- i. Mangoes sliced, dried,
- ii. Khakhra, plain chapatti or roti,
- iii. Namkeen, bhujia, mixture etc except branded. Branded items shall continue at 6% CGST,
- iv. Waste, parings or scrap of plastics,
- v. Waste or scrap of hard rubber,
- vi. Recovered waste or scrap of paper or paperboard,
- vii. Cullet or other waste or scrap of glass,
- viii. E-waste (as defined in the notification),

Entry 201A (duty credit scrips) which was made taxable at 2.50% CGST vide Noti 27/2017 CTR is deleted because it is now exempted.

54. Noti 33/2017 CTR dt Oct 13, 2017: Supply of services by the members of the overseeing committee to Reserve Bank of India brought under RCM u/s 9(3).

55. Noti 32/2017 CTR dt Oct 13, 2017:

- i. Services provided by Government entity to any Government or local authority in the form of grant would be exempt.
- ii. Services provided by GTA to unregistered person (other than those specified) would be exempt.
- iii. Services by way of access to road or bridges on payment of annuity would be exempt.
- iv. Upfront Lease or other charges for MIDC plots would be exempt.
- v. Government authority and entity defined.

56. Noti 31/2017 CTR dt Oct 13, 2017: Seeks to amend Noti 11/2017 CTR. Important notification and among other changes, following are few:

- i. Earth work provided to the Central Government, State Government, Union territory, local authority, a Govern-mental Authority or a Government Entity (subject to condition for govt entity) to be taxed at 5%.
- ii. Renting of motor vehicles purchased prior to July 1, 2017 shall be taxed 65% of schedule rate.
- iii. Job work relating to manufacture of umbrella would attract 12%.
- iv. Job work (pure job work) relating to printing of goods falling under Ch 48 or 49 which attract GST @ Nil or 5% would be taxed @ 5%.
- v. Job work (pure job work) relating to printing of goods falling under Ch 48 or 49 which attract GST @ 12% would be taxed @ 12%.
- vi. Job work (pure job work) relating to printing of goods falling under Ch 48 or 49 which attract GST @ more than 12% would be taxed @ 18%.

- vii. Services relating to printing of goods falling under Ch 48 or 49 which attract GST @ Nil or 5% or 12% **(where only content is provided by supplier and physical inputs including paper used for printing belong to the printer)** would be taxed @ 12%.
- viii. Services relating to printing of goods falling under Ch 48 or 49 which attract GST @ more than 12% **(where only content is provided by supplier and physical inputs including paper used for printing belong to the printer)** would be taxed @ 18%.
- ix. GST rate on services by way of job work in relation to all food and food products falling under Chapters 1 to 22 has been reduced from 18% to 5%.
- x. GST rate on services by way of job work in relation to manufacture of clay bricks falling under tariff item 69010010 has been reduced to 5%.

57. Decisions taken by GST council in the 22nd meeting held on Oct 6, 2017:

Many important decisions taken. One of them is services provided by a GTA to an unregistered person (under GST law) including unregistered casual taxable person other than the recipients liable to pay tax on GTA services under reverse charge shall be exempted from GST.

Another important decision taken was to exempt those service providers whose annual aggregate turnover is less than Rs. 20 lacs from obtaining registration even if they are making inter-State taxable supplies of services. This measure is expected to significantly reduce the compliance cost of small service providers. Noti 10/2017 Integrated tax dt Oct 13, 2017 issued to give effect to this.

58. Noti 30/2017 CTR dt Sep 29, 2017: Relates to Nepal, Bhutan transport.

59. Noti 29/2017 CTR dt Sep 22, 2017: Noti 5/2017 CTR prescribes list of goods where no refund of unutilised input tax credit shall be allowed. Corduroy fabrics is added in that list of goods.

60. Noti 28/2017 CTR dt Sep 22, 2017: Amendments done in Noti 2/2017 CTR related to exempt goods. Following are some important amendments:

- i. In case of certain products containing brand name, to claim exemption from GST, actionable claim under a brand name has to be foregone.
- ii. Cotton seed oil cake added as new entry no 102A under exemption noti 2/2017 CTR dt Jun 28, 2017.
- iii. Khadi fabric sold through KVIC added as new entry no 130A.
- iv. Idols made of clay added as new entry no 135A.

61. Noti 27/2017 CTR dt 22-9-17:

- i. For many items put up in unit container as specified in Sch I (ie 2.50% CGST) of Noti 1/2017 CTR, condition of brand name has been enlarged to include not only registered brand name but also bearing a brand name on which an actionable claim or enforceable right in a court of law is available. Thus, to claim benefit of exemption from tax, one has to voluntarily forego in writing any actionable claim related to brand and it has to be mentioned on every container. Sample format of the same is available with us.
- ii. The above condition of brand name is applicable to following products:

Sl No in Sch I of Noti 1/2017 CTR	Particulars
11	Chena or paneer
13	Natural honey
25	Dried leguminous vegetables, shelled, whether or not skinned or split
45	All goods i.e. cereals,
46	Wheat and meslin
47	Rye
48	Barley
49	Oats
50	Maize (corn)
51	Rice
52	Grain sorghum
53	Buckwheat, millet and canary seed; other cereals such as Jawar, Bajra, Ragi
54	Wheat or meslin flour
55	Cereal flours other than of wheat or meslin i.e. maize (corn) flour, Rye flour, etc.
56	Cereal groats, meal and pellets, including suji and dalia,
58	Meal, powder, flakes, granules and pellets of potatoes
59	Meal and powder of the dried leguminous vegetables of heading 0713 (pulses) [other than guar meal 1106 10 10 and guar gum refined split 1106 10 90], of sago or of roots or tubers of heading 0714 or of the products of Chapter 8
Sl No 49 of Sch II	Tender coconut water

- iii. On many items, rate of tax has been reduced. List of the same is as below:

Name of entry	HSN	New Sch and Rate	New Entry Serial No
Walnuts, whether or not shelled	0802	Sch I – 2.50%	29A
Tamarind, dried	0813	Sch I – 2.50%	33A
Roasted Gram	2106	Sch I – 2.50%	100A
Grass, leaf or reed of fibre products, including mats, pouches, wallets	4601, 4602	Sch I – 2.50%	198A
Duty credit scrips	4907	Sch I – 2.50%	201A
Corduroy fabrics	5801	Sch I – 2.50%	219A
Saree fall	5808	Sch I – 2.50%	219B
Cotton quilts of sale value not exceeding Rs 1000	9404	Sch I – 2.50%	257A
Worked corals other than articles of coral	9601	Sch I – 2.50%	259A
Broomsticks (other than as specified)	9603	Sch I – 2.50%	260
Rosaries, prayer beads or Hawan samagri	Any chapter	Sch I – 2.50%	263A
Rubber bands	4016	Sch II – 6%	85A
Idols of wood, stone (including marble) and metals (other than those made of precious metals)	44, 68, 83	Sch II – 6%	92A
Tableware and Kitchenware of wood	4419	Sch II – 6%	99A
Tableware, kitchenware, other household articles and toilet articles of porcelain or china	6911	Sch II – 6%	177B
Tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china	6912	Sch II – 6%	177C
Statutes and other ornamental articles	6913	Sch II – 6%	177D
Cotton quilts of sale value exceeding Rs 1000 per piece	9404	Sch II – 6%	224A

Besides above, earlier entry no 185 of Sch I included only Agarbatti. It is expanded to include Agarbatti, lobhan, dhoop batti, dhoop, sambhrani.

62. Noti 26/2017 CTR dt Sep 21, 2017: Relates to supply of heavy water and nuclear fuels.

63. Noti 25/2017 CTR dt Sep 21, 2017: Relates to FIFA U-17 world cup.

64. Noti 24/2017 CTR dt 21-9-17:

Amendment in Noti 11/2017 CTR: Entry no 3: Certain services to Central government, State government or Union territory to be taxed at 12%.

65. Noti 23/2017 CTR dt Aug 22, 2017: Tax to be paid by electronic commerce operator in case of housekeeping such as plumbing, carpentering etc if service provider is not registered u/s 22(1) of CGST Act.

66. Noti 22/2017 CTR dt 22-8-17:

Amendment to Noti 13/2017 CTR: Sec 9(3) would be applicable to services by GTA only if it not paying GST @ 12%.

67. Noti 21/2017 CTR dt 22-8-17: Amendment in Noti 12/2017 CTR. Following services would be exempt:

- i. Entry 9A to Noti 12: Services provided to FIFA U-17 world cup.
- ii. Entry 11A to Noti 12: Services provided by fair price shop to central government by way of sale of wheat, rice and coarse grains under Public Distribution System (PDS) against consideration in the form of commission or margin.
- iii. Entry 11B to Noti 12: Services provided by fair price shop to state government or UT by way of sale of kerosene, sugar, edible oil, etc. under Public Distribution System (PDS) against consideration in the form of commission or margin.

LLP shall also be considered as partnership firm.

68. Noti 20/2017 CTR dt 22-8-17:

- i. Tax rate on government contracts such as canal, dam, roads etc reduced from 18% to 12%.
- ii. Tax on single residential house construction reduced from 18% to 12%.
- iii. Tax on many other works contracts also reduced from 18% to 12%.

69. Noti 19/2017 CTR dt Aug 18, 2017: Tax on specified parts of tractor reduced from 28% to 18%.

70. Noti 18/2017 CTR dt Jun 30, 2017: Tax on fertilisers reduced from 12% to 5%.

71. Noti 17/2017 CTR dt Jun 28, 2017: Notifies the categories of services the tax on intra-State supplies of which shall be paid by the electronic commerce operator. It mainly includes radio taxis, motor cycles and hotel bookings etc.
72. Noti 16/2017 CTR dt Jun 28, 2017: Notifies specialised agencies entitled to claim a refund of taxes paid on the notified supplies of goods or services or both received by them under CGST Act. It mainly includes United Nations, Foreign Diplomatic Mission etc.
73. Noti 15/2017 CTR dt Jun 28, 2017: Notifies that supplies specified in item 5(b) of Sch II of CGST Act (ie construction of complex, building, civil structure etc) would not be eligible for refund of unutilized ITC.
74. Noti 14/2017 CTR dt Jun 28, 2017: Services by way of any activity in relation to a function entrusted to a panchayat under article 243G of the Constitution undertaken by Central, State or Local authority shall be treated as neither supply of goods nor supply of services.
75. Noti 13/2017 CTR dt Jun 28, 2017: Following are categories of services on which tax will be payable under reverse charge mechanism under CGST Act:
 - i. GTA;
 - ii. Services by advocate;
 - iii. Services by arbitrary tribunal;
 - iv. Sponsorship;
 - v. Services by Central, State Govt, Union territory or Local authority to a business entity;
 - vi. Services by director to company;
 - vii. Services by insurance agent;
 - viii. Services by recovery agent to banking company;
 - ix. Services by author, music composer, photographer, artist etc.
76. Noti 12/2017 CTR dt Jun 28, 2017: Basic notification that notifies exemption on supply of services under CGST Act.
77. Noti 11/2017 CTR dt Jun 28, 2017: Basic notification that notifies rates for supply of services under CGST Act.
78. Noti 10/2017 CTR dt Jun 28, 2017: Person dealing in second hand goods and discharging his liability as per Rule 32(5) of CGST Rules is exempted from RCM u/s 9(4) in case of purchases from unregistered persons.

79. Noti 9/2017 CTR dt Jun 28, 2017: Deductor u/s 51 is exempt from RCM u/s 9(4) on purchases from unregistered person provided such deductor is not otherwise liable for registration.
80. Noti 8/2017 CTR dt 28-6-17: RCM u/s 9(4) not applicable if (taxable) purchases during a day from all unregistered persons put together is less than Rs 5,000.
81. Noti 7/2017 CTR dt Jun 28, 2017: Exemption from CGST supplies by CSD (Canteen Stores Department) to Unit Run Canteens and supplies by CSD / Unit Run Canteens to authorised customers notified under section 11 (1) and section 55 CSD.
82. Noti 6/2017 CTR dt Jun 28, 2017: Refund of 50% of CGST on supplies to CSD under section 55.
83. Noti 5/2017 CTR dt Jun 28, 2017: Supplies of goods in respect of which no refund of unutilised input tax credit shall be allowed under section 54 (3). The list contains 15 items which mainly include fabrics and railways related items.
84. Noti 4/2017 CTR dt Jun 28, 2017: Reverse charge on certain specified supplies of goods under section 9 (3). It provides for compulsory RCM in case of 5 items (Cashew nuts not shelled or peeled, Bidi wrapper leaves (tendu), Tobacco leaves, Silk yarn and Lottery) where goods are supplied by such supplier of goods as mentioned in Notification and received by such recipient as mentioned in Notification.
85. Noti 3/2017 CTR dt Jun 28, 2017: 2.5% concessional CGST rate for supplies to Exploration and Production notified under section 11 (1).
86. Noti 2/2017 CTR dt Jun 28, 2017: Basic notification that notifies List of CGST exempt goods.
87. Noti 1/2017 CTR dt Jun 28, 2017: Basic notification that notifies List of schedule-wise CGST taxable goods.

III. Important Integrated GST ('IT') Notifications: Updated upto March 31, 2019

Subject matter of many of the notifications is already covered under Central Tax notifications. Also, some notifications are administrative or not related to our practice. Therefore, only important notifications as considered by us are covered here.

1. Noti 1/2019 Integrated tax dt Jan 29, 2019: IGST (Amendment) Act, 2018 (32 of 2018) was passed on Aug 29, 2018. In 31st GST Council Meeting held on Dec 22, 2018 had announced that it would be applicable from Feb 1, 2019. Accordingly, before three days, this notification is issued to give effect to the same wef Feb 1, 2019.

Following are the important changes proposed by IGST (Amendment) Act, 2018 (32 of 2018):

- Sec 2(6) – Export of services – To qualify export of services, payment should be received in convertible foreign exchange. It is amended to provide that such payment may be received in Indian rupees also wherever permitted by RBI.
 - Important: Provisions of Sec 5(4) were kept on hold by way of many notifications. This controversial and difficult to implement Sec 5(4) under which RCM was payable on all purchases from unregistered persons is permanently amended. Now it states that provisions of RCM would be applicable to such class of persons and for such goods or services or both from an unregistered person, as may be specified.
 - Sec 12(8) prescribes place of supply in case of supply of services by way of transportation of goods, including mail or courier. A proviso is added in this sub-sec to provide that where the transportation of goods is to a place outside India, the place of supply shall be the place of destination of such goods. Thus, in such cases, it would qualify as export of services if other conditions are satisfied.
 - 5th Proviso added to Sec 20: Maximum part payment in case of appeal to be filed before the Appellate Authority and the Appellate Tribunal shall be Rupees Fifty crore and one hundred crore respectively.
2. Noti 4/2018 Integrated tax dt Dec 31, 2018: Seeks to amend the IGST Rules, 2017 so as to notify the rules for determination of place of supply in case of inter-State supply under sections 10(2), 12(3), 12(7), 12(11) and 13(7) of the IGST Act, 2017. After Rule 3 of IGST Rules, following rules inserted:

Rule 4: Determination of place of supply of services in relation to immovable properties u/s 12(3) where services are attributable to different states or union territories.

Rule 5: Determination of place of supply of services in relation to event organizations u/s 12(7) where services are attributable to different states or union territories.

Rule 6: Determination of place of supply of services in relation to leased circuits u/s 12(11) where services are attributable to different states or union territories.

Rule 7: Determination of place of supply of services in respect of goods which are physically available by recipient or in case of services supplied to an individual where services are attributable to different states or union territories.

Rule 8: Determination of place of supply of services in relation to immovable property where services are attributable to different states or union territories by applying Rule 4.

Rule 9: Determination of place of supply of services in relation to event organization where services are attributable to different states or union territories by applying Rule 5.

3. Noti 3/2018 Integrated tax dt Oct 22, 2018: In supersession of Noti 8/2017 Integrate tax dt Sep 14, 2017, Specifies the persons making inter-State taxable supplies of such handicraft goods as defined in Noti 21/2018 CTR and the persons making inter-State taxable supplies of such goods as are listed in this Noti as the category of persons exempted from obtaining registration under CGST Act, provided aggregate turnover does not exceed Rs 20 lacs.
4. Noti 2/2018 Integrated tax dt Sep 20, 2018: Seeks to notify the rate of tax collection at source (TCS) as 1% to be collected by every electronic commerce operator for inter-State taxable supplies.
5. Noti 12/2017 Integrated tax dt Nov 15, 2017: Apportionment of IGST with respect to advertisement services under section 12(14) of the IGST Act, 2017. It's a detailed 7 pages notification along with examples.
6. Important: Noti 10/2017 Integrated tax dt Oct 13, 2017: Compulsory registration not required in case **inter**-state supply of **services** if total turnover is less than registration limit (ie Rs 20 lacs).
7. Noti 8/2017 Integrated tax dt Sep 14, 2017: Specifies the persons making inter-State taxable supplies of handicraft goods as the category of persons exempted from obtaining registration under CGST Act, provided aggregate turnover does not exceed Rs 20 lacs. This Noti is superseded by Noti 3/2018 Integrated tax dt Oct 22, 2018.

8. Important: Noti 7/2017 Integrated tax dt Sep 14, 2017: Compulsory registration not required in case of job worker making **inter**-state supply of **services** to a registered person if total turnover is less than registration limit (ie Rs 20 lacs). However, benefit of this notification not available to a person who is involved in making supply of services in relation to the goods mentioned against serial number 151 (changed to serial number “5” vide Noti 2/2019 Integrated Tax dt Jan 29, 2019) in the Annexure to rule 138 of the CGST Rules, 2017.

IV. Important Integrated GST – Rate (‘ITR’) Notifications: Updated upto March 31, 2019

Most of the rate notifications are replica of Central Tax Rate notifications which we have enumerated above. Effort has been to exclude such duplicate notifications and cover only those notifications which are relevant for us as independent IGST Rate notifications.

1. Noti 6/2018 ITR dt Jan 25, 2018: Seeks to exempt royalty and license fee from Integrated tax to the extent it is paid on the consideration attributable to royalty and license fee included in transaction value under Rule 10(1)(c) of Customs Valuation (Determination of value of imported Goods) Rules, 2007
2. Noti 42/2017 ITR dt Oct 27, 2017: Exempts supply of services having place of supply in Nepal or Bhutan, against payment in Indian Rupees. However, this entry no 10D of Noti 9/2017 ITR (exempt services) has been deleted vide Noti 2/2019 ITR dt Feb 4, 2019.
3. Noti 30/2017 ITR dt Sep 22, 2017 as amended by Noti 50/2017 ITR dt Nov 14, 2017: Supply of Skimmed milk powder, or concentrated milk for production of milk for distribution through dairy co-operatives or companies, and not for further supply of Skimmed milk powder, or concentrated milk as such would be exempt from IGST.
4. Noti 18/2017 ITR dt Jul 5, 2017: Exempts services imported by a unit or a developer in the Special Economic Zone (SEZ) for authorised operations, from the whole of the integrated tax leviable thereon.
5. Noti 15/2017 ITR dt Jun 30, 2017: Unit or developer in SEZ is exempted from IGST on imports by it. However, this notification is rescinded by Noti 17/2017 ITR dt Jul 5, 2017.

V. Compensation Cess ('CS') Notifications: Updated upto Mar 31, 2019

1. Noti 1/2019 CS dt Jan 29, 2019: Seeks to bring into force the GST (Compensation to States) Amendment Act, 2018 (34 of 2018) wef Feb 1, 2019. The amendments are not relevant to our routine practice and therefore not discussed.
2. Noti 1/2018 CS dt Nov 14, 2018: Notifies the list of Acts of Central Government and State Governments under which specified taxes are being subsumed into the Goods and Services Tax.
3. Noti 1/2017 CS dt Jun 28, 2017: Seeks to appoint the 1st day of July, 2017, as the date on which all the provisions of GST (Compensation to States) Act, 2017 (15 of 2017) shall come into force.

VI. Compensation Cess Rate ('CSR') Notifications: Updated upto Mar 31, 2019

1. Noti 2/2018 CSR dt Jul 26, 2018: Sale of following goods exempted from cess wef Jul 27, 2018:
 - Coal rejects supplied by a coal washery, arising out of coal on which compensation cess has been paid and input tax credit thereof has not been availed by any person.
 - Fuel Cell Motor Vehicles
2. Important: Noti 1/2018 CSR dt Jan 25, 2018: Sale of old and used motor vehicles are exempted from compensation cess provided ITC was not availed on its purchase under GST, Excise, VAT etc.
3. Noti 7/2017 CSR dt Oct 13, 2017: Subject to conditions as specified, 65% of regular rate of cess would be applicable on leasing of motor vehicles if those were purchased and leased before July 1, 2017. Nothing contained herein shall apply after Jul 1, 2020. Rate of cess is reduced to Nil by Noti 1/2018 CSR dt Jan 25, 2018.
4. Noti 6/2017 CSR dt Oct 13, 2017: 65% of regular rate of cess would be applicable on leasing of motor vehicles if those were purchased and leased before July 1, 2017. Nothing contained herein shall apply after Jul 1, 2020.
5. Noti 5/2017 CSR dt Sep 11, 2017: Seeks to amend the rates of compensation cess on various motor vehicles.
6. Noti 4/2017 CSR dt Jul 20, 2017: Seeks to exempt intra-state supplies of second hand goods received by a registered person dealing in buying and selling of second

hand goods in certain cases as prescribed. Tax shall be applicable on difference between selling price and purchase price of such dealer.

7. Noti 3/2017 CSR dt Jul 18, 2017: Seeks to increase the Compensation Cess rates on cigarettes as mentioned in the notification with effect from 18th, July, 2017.
8. Noti 2/2017 CSR dt Jun 28, 2017: This is basic compensation cess notification that prescribes rate of compensation cess on Services. It mainly includes transfer of right to use any goods (ie renting, leasing etc). It shall attract same rate of compensation cess which is applicable for transfer of goods.
9. Noti 1/2017 CSR dt Jun 28, 2017: This is basic compensation cess notification that prescribes rate of compensation cess on Goods.

VII. Circulars (clarifications) under GST: Updated upto Mar 31, 2019

1. Cir 96/15/2019 GST dt Mar 28, 2019: Clarification in respect of transfer of input tax credit in case of death of sole proprietor:
 - If business is continued by transferee/ successor, the transferee shall file application for registration as “death of sole proprietor” – Sec 22(3).
 - For transfer of unutilized credit, Form ITC-02 is required to be filed by the transferee/successor before filing the application for cancellation of registration. Upon acceptance by the transferee / successor, the un-utilized input tax credit specified in Form GST ITC-02 shall be credited to his electronic credit ledger. – Rule 41(1).
 - As per Sec 29(1)(a), legal heir to file application for cancellation of registration with the reason as “death of sole proprietor”. The GSTIN of transferee to whom the business has been transferred is also required to be mentioned to link the GSTIN of the transferor with the GSTIN of transferee.
2. Cir 95/14/2019 GST dt Mar 28, 2019: Verification of applications for grant of new registration. If proper officer has cancelled the registration u/s 29(2) and the person has instead of applying for revocation of cancellation, applied for fresh registration, then the new application for registration should be properly scrutinized and ensured that there is no loss of revenue. Only after receipt of satisfying information, registration would be granted.
3. Cir 94/13/2019 GST dt Mar 28, 2019: Seeks to clarify certain refund related issues under GST. This circular is rescinded vide Circular No. 125/44/2019 - GST dated 18.11.2019.

4. Cir 93/12/2019 GST dt Mar 8, 2019: Supply of PSLC is under forward charge from Jul 1, 2017 to May 28, 2018 @ 12%. From May 28, 2018, it is payable under RCM. Supply of PSLC between banks may be treated as a supply of goods in the course of inter-State trade or commerce. However, where the bank liable to pay GST has already paid CGST/SGST or CGST/UTGST as the case may be, such banks for payment already made, shall not be required to pay IGST towards such supply
5. Important: Cir 92/11/2019 GST dt Mar 7, 2019: Clarification on various doubts related to treatment of sales promotion schemes under GST:
 - Free samples and gifts: Samples which are supplied free of cost, without any consideration, do not qualify as „supply“ under GST, except where the activity falls within the ambit of Schedule I of the said Act. Input tax credit shall not be available to the supplier on the inputs, input services and capital goods to the extent they are used in relation to the gifts or free samples distributed without any consideration.
 - Buy one get one offer: It can at best be treated as supplying two goods for the price of one. Taxability of such supply will be dependent upon as to whether the supply is a composite supply or a mixed supply and the rate of tax shall be determined as per the provisions of section 8 of the said Act. It is also clarified that ITC shall be available to the supplier for the inputs, input services and capital goods used in relation to supply of goods or services or both as part of such offers.
 - Discounts including ‘Buy more, save more’ offers: Discounts offered by the suppliers to customers (including staggered discount under “Buy more, save more” scheme and post supply / volume discounts established before or at the time of supply) shall be excluded to determine the value of supply provided they satisfy the parameters laid down in sub-section (3) of section 15 of the said Act, including the reversal of ITC by the recipient of the supply as is attributable to the discount on the basis of document (s) issued by the supplier. It is further clarified that the supplier shall be entitled to avail the ITC for such inputs, input services and capital goods used in relation to the supply of goods or services or both on such discounts.
 - Secondary discounts: These are the discounts which are not known at the time of supply or are offered after the supply is already over. For example, M/s A supplies 10000 packets of biscuits to M/s B at Rs. 10/- per packet. Afterwards M/s A re-values it at Rs. 9/- per packet. Subsequently, M/s A issues credit note to M/s B for Rs. 1/- per packet. It is hereby clarified that financial / commercial credit note(s) can be issued by the supplier even if the conditions mentioned in

clause (b) of sub-section (3) of section 15 of the said Act are not satisfied. Such secondary discounts shall not be excluded while determining the value of supply as such discounts are not known at the time of supply and the conditions laid down in clause (b) of sub-section (3) of section 15 of the said Act are not satisfied.

6. Cir 91/10/2019 GST dt Feb 18, 2019: Clarification regarding tax payment made for supply of warehoused goods while being deposited in a customs bonded warehouse for the period July, 2017 to March, 2018:
 - In circular 3/1/2018 IGST dt May 25, 2018, it was enunciated that from 1st of April, 2018 the supply of warehoused goods before their clearance from the warehouse would not be subject to the levy of integrated tax.
 - During the period from Jul 1, 2017 to Mar 31, 2018, the common portal did not have the facility to enable the taxpayer to report payment of integrated tax, in the details required to be submitted in FORM GSTR-1. Therefore, taxpayers reported them as intra-state and paid CGST and SGST.
 - (Important justification:) In view of revenue neutral position of such tax payment and that facility to correctly report the nature of transaction in FORM GSTR-1 furnished on the common portal was not available during the period July, 2017 to March, 2018, it has been decided that, as a one-time exception, suppliers who have paid central tax and state tax on such supplies, during the said period, would be deemed to have complied with the provisions of law.
7. Cir 90/9/2019 GST dt Feb 18, 2019: Compliance of rule 46(n) of the CGST Rules, 2017 while issuing invoices in case of inter- State supply: It is observed that some persons (especially banking, insurance and telecom sectors etc) are not following this requirement as mandated in law. Therefore, it is clarified that in case of inter-State supplies, place of supply along with name of state should be mentioned in the tax invoice. Contravention would attract penal provisions u/s 122 or 125 of the Act.
8. Cir 89/8/2019 GST dt Feb 18, 2019: It is observed that some persons are not following this requirement as mandated in law. Therefore, it is clarified that details of inter-State supplies made to unregistered persons along with place of supply should be reported in Table 3.2 of FORM GSTR-3B and Table 7B of FORM GSTR-1. Contravention would attract penal provisions u/s 125 of the Act.
9. Cir 88/7/2019 GST dt Feb 1, 2019: The CGST (Amendment) Act, 2018 is applicable from Feb 1, 2019. Consequent to this, there is amendment in many circulars issued earlier, gist of the same is as below:

- Amendment in Cir 8/8/2017 GST dt Oct 4, 2017: Realisation of export proceeds in Indian Rupees would be allowed if in accordance with guidelines of RBI.
 - Amendment in Cir 38/12/2018 dated 26.03.2018: Time limit to bring back goods from job worker is changed in Sec 143. Accordingly, it is linked with Sec 143.
 - Amendment in Cir 41/15/2018 dated 13.04.2018: Time of 7 days is increased to 14 days for owner/transporter to pay tax/penalty for seized goods.
 - Important: Amendment in Cir 58/32/2018 dated 04.09.2018: Certain liabilities to be discharged only through DRC 03 and option of reversal of credit through Table 4B(2) of Form GSTR 3B would not be allowed.
 - Very minor and procedural amendment in Cir 69/43/2018 dated 26.10.2018.
10. Cir 87/6/2019 GST dt Jan 2, 2019: CGST (Amendment) Act, 2018- Clarification regarding section 140(1) of the CGST Act, 2017 – Confusion was created that due to amendment, does it mean that only excise duty credit is allowed as transition credit u/s 140(1) and not service tax. However, it is clarified that service tax credit also allowed as per provisions of law. However, transition of cesses would not be allowed.
11. Cir 86/5/2019 GST dt Jan 1, 2019: GST on Services of Business Facilitator (BF) or a Business Correspondent (BC) to Banking Company:
- The banking company is liable to pay GST on the entire value of service charge or fee charged to customers whether or not received via business facilitator or the business correspondent.
 - For the purpose of availing exemption from GST under Sl. No. 39 of Noti 12/2017 CTR, the conditions flowing from the language of the notification should be satisfied. These conditions are that the services provided by a BF/BC to a banking company in their respective individual capacities should fall under the Heading 9971 and that such services should be with respect to accounts in a branch located in the rural area of the banking company.
12. Cir 85/4/2019 GST dt Jan 1, 2019: Clarification on GST rate applicable on supply of food and beverage services by educational institution: Supply of food and beverages by an educational institution to its students, faculty and staff, where such supply is made by the educational institution itself, is exempt under Noti. 12/2017-CTR, vide Sl. No. 66 w.e.f. 01-07-2017 itself. However, such supply of food and beverages by any person other than the educational institutions based on a contractual

arrangement with such institution is leviable to GST@ 5% under Noti. 11/2017-CTR, vide Sl. No. 7(i).

13. Cir 84/3/2019 GST dt Jan 1, 2019: Clarification on issue of classification of service of printing of pictures – It would be covered under 998386 and taxable at 18% GST under entry 21(ii) of the Table in Noti 11/2017 CTR. It would not be covered under 998912 which is taxable at 12%.
14. Cir 83/2/2019 GST dt Jan 1, 2019: Applicability of GST on Asian Development Bank (ADB) and International Finance Corporation (IFC) - It is clarified that the services provided by IFC and ADB are exempt from GST in terms of provisions of IFC Act, 1958 and ADB Act. The exemption will be available only to the services provided by ADB and IFC and not to any entity appointed by or working on behalf of ADB or IFC.
15. Cir 82/1/2019 GST dt Jan 1, 2019: Applicability of GST on various programmes conducted by the Indian Institutes of Managements (IIMs).
16. Cir 81/55/2018 GST dt Dec 31, 2018: Clarification regarding GST tax rate for Sprinkler and Drip Irrigation System including laterals. The entry 195B in Sch II of Noti 1/2017 CTR reads as “Sprinklers; drip irrigation system including laterals” and is chargeable at 12% GST. Doubts have arisen as in certain cases a view has been taken in the field that this entry would not cover “laterals of sprinklers” and “sprinklers irrigation system”, while laterals of drip irrigations are covered by this entry. It is clarified that the term “sprinklers”, in the said entry 195B, covers sprinkler irrigation system. Accordingly, sprinkler system consisting of nozzles, lateral and other components would attract 12% GST rate.
17. Cir 80/54/2018 GST dt Dec 31, 2018: Clarification regarding GST rates & classification (goods):
 - Chhatua or Sattu – Unbranded Nil and Branded 5%
 - Fish meal and other raw materials used for making cattle/poultry/aquatic feed - Inputs for animal feed are different from the animal feed. Fish meals, meat cum bone meal (MBM) etc., attract 5% GST under S. No. 103 in notification No. 1/2017- Central Tax (Rate) dated 28.6.2017.
 - Animal Feed Supplements/ feed additives from drugs - HS code 2309 would cover only such product, which in the form supplied, are capable of specific use as food supplement for animals and not capable of any general use. General use items would be classifiable under heading 2936.
 - Liquefied Petroleum Gas for Domestic Use – It would be taxable at 5% only even if supplied by refiners/ fractionators to Oil Marketing Companies for ultimate supply to households.

- Polypropylene Woven and Non-Woven Bags and PP Woven and NonWoven Bags laminated with BOPP - Polypropylene Woven and Non-Woven Bags and PP Woven and Non-Woven Bags laminated with BOPP would be classified as plastic bags under HS code 3923 and would attract 18% GST. Non-laminated woven bags would be classified as per their constituting materials.
- Wood logs for pulping - wood logs or any kind of wood in the rough/timber, including the wood in rough/log/timber used for pulping falls under heading 4403 and attract GST at the rate of 18%.
- Bagasse based laminated particle board - Bagasse board [whether plain or laminated] falling under chapter 44 will attract concessional GST rate of 12%.
- Embroidered fabric sold in three pieces cloth for lady suits – It would be classified as fabric only and not garment.
- Waste to Energy Plant-scope of entry No. 234 of Schedule I of notification No.1/2017- Central Tax (Rate) dated 28.6.2017 – It would be applicable to goods falling under chapters 84, 85 and 94 only. It would not apply to transport vehicles under chapter 87.

Another related doubt raised is as to how would a supplier satisfy himself that goods falling under Chapter 84, 85 and 94, say a turbine or a boiler, required in a WTEP, would be used in the WTEP. In this context it is clarified that GST is to be self-assessed by a taxpayer. Therefore, he needs to satisfy himself with the requisite document from a buyer such as supply contracts/order for WTEP from the concerned authorities before supplying goods claiming concession under said entry 234.

- Turbo Charger for railways - Turbo charger is specifically classified under chapter HS code 8414 80 30. It continues to remain classified under this code irrespective of its use by Railways. Therefore, it is clarified that the turbo charger is classified under heading 8414 and attracts 18% GST.
- Important: Rigs, tools & Spares moving inter-state for provision of service:

As per Circular No. 21/21/2017-GST dated 22.11.2017, it was clarified that no IGST would be applicable on such interstate movements of rigs, tools & spares and all goods on wheels. Doubts have been raised regarding applicability of GST on inter-state movement of machinery like tower cranes, rigs, batching plants, concrete pumps and mixers which are not mounted on wheels, but require regular means of conveyance (used by companies in Infrastructure business).

Any inter-state movement of goods for provision of service on own account by a service provider, where no transfer of title in such goods or transfer of goods to the distinct person by way of stock transfer is not involved, does not constitute a supply of such goods. Hence, it is clarified that any such movement on own account (not involving distinct person in terms of section 25), where

such movement is not intended for further supply of such goods does not constitute a supply and would not be liable to GST.

18. Cir 79/53/2018 GST dt Dec 31, 2018: Clarification on refund related issues. This circular is rescinded vide Circular No. 125/44/2019 - GST dated 18.11.2019.

19. Cir 78/52/2018 GST dt Dec 31, 2018: Clarification on export of services under GST:

If part of value of export of services is outsourced by Indian supplier from a person outside India, then full value of service would be treated as export if invoice is raised by Indian supplier and that portion of service which is outsourced outside India would be treated as import of service and it would be liable for RCM. It would be acceptable if full consideration not directly received by Indian supplier and part of the consideration is directly paid to foreign person from whom services are outsourced provided there is specific or general approval from RBI to retain part of the export proceedings outside India.

20. Cir 77/51/2018 GST dt Dec 31, 2018: Denial of composition option by tax authorities and effective date thereof.

- In a case where the taxpayer has sought withdrawal from the composition scheme, the effective date shall be the date indicated by him in his intimation/application filed in FORM GST CMP-04 but such date may not be prior to the commencement of the financial year in which such intimation/application for withdrawal is being filed.
- In case of denial of option by the tax authorities, the effective date of such denial shall be from a date, including any retrospective date as may be determined by tax authorities, but shall not be prior to the date of contravention of the provisions of the CGST Act or the CGST Rules.

21. Cir 76/50/2018 GST dt Dec 31, 2018: Clarification on certain issues (sale by government departments to unregistered person; leviability of penalty under section 73(11) of the CGST Act; rate of tax in case of debit notes / credit notes issued under section 142(2) of the CGST Act; applicability of notification No. 50/2018-Central Tax; valuation methodology in case of TCS under Income Tax Act and definition of owner of goods) related to GST:

- Supply of used vehicles, seized and confiscated goods, old and used goods, waste and scrap by Government departments are taxable under GST. If sold to registered person, tax would be paid by recipient under RCM. If sold to unregistered person, the concerned department would have to get registered and pay the applicable GST.

- Generally, penalty u/s 73 (11) of the CGST Act should not be levied in cases where the return in Form GSTR-3B has been filed after the due date of filing such return since applicable tax and interest is already paid. However, a general penalty u/s 125 may be imposed after following due process of law.
- In case of revision of prices, after the appointed date, of any goods or services supplied before the appointed day thereby requiring issuance of any supplementary invoice, debit note or credit note, the rate as per the provisions of the GST Acts (both CGST and SGST or IGST) would be applicable.
- Provisions of section 51 of the CGST Act (TDS provisions) are applicable only to such authority or a board or any other body set up by an Act of parliament or a State legislature or established by any Government in which fifty one per cent. or more participation by way of equity or control is with the Government.
- Taxable value for the purposes of GST shall include the TCS amount collected under the provisions of the Income Tax Act since the value to be paid to the supplier by the buyer is inclusive of the said TCS. This is beautiful interpretation of Sec 15(2). However, this interpretation was corrected by way of corrigendum dated Mar 7, 2019 (ie after around 65 days of issuance) to mean as follows:

For the purpose of determination of value of supply under GST, Tax collected at source (TCS) under the provisions of the Income Tax Act, 1961 would not be includible as it is an interim levy not having the character of tax.

Government can make any correction at any time but taxpayers should be sane enough to understand and implement the law at once.

- It is hereby clarified that if the invoice or any other specified document is accompanying the consignment of goods, then either the consignor or the consignee should be deemed to be the owner. If the invoice or any other specified document is not accompanying the consignment of goods, then in such cases, the proper officer should determine who should be declared as the owner of the goods for the purpose of Sec 129(1).

22. Cir 75/49/2018 GST dt Dec 27, 2018: Guidelines for processing of applications for financial assistance under the Central Sector Scheme named 'Seva Bhoj Yojna' of the Ministry of Culture:

- The Ministry of Culture has introduced a Central Sector Scheme called the „Seva Bhoj Yojna“ (hereinafter referred to as “the Scheme”) for the reimbursement of central tax and the Central Government’s share of integrated tax paid

(hereinafter referred to as “the said taxes”) on the purchase of certain raw food items namely, ghee, edible oil, sugar/ burra/ jaggery, rice, atta/ maida/rava/flour and pulses (hereinafter referred to as the “specified items”) used for distributing free food to general public/devotees (hereinafter referred to as the “specified activity”) by charitable/religious institutions like Gurudwaras, temples, Dharmik Ashrams, Mosques, Dargahs, Churches, Math, Monasteries, etc(hereinafter referred to as the “institutions”).

- The Scheme has been made operational with effect from the 1st of August, 2018.
- This 31 page circular provides detailed guidelines and procedure for claiming the refund.

23. Cir 74/48/2018 GST dt Nov 5, 2018: Collection of tax at source by Tea Board of Indi. Tea is sold through electronic auction system. TCS would be applicable for Tea Board while making payments to suppliers and brokers. TCS at applicable rate u/s 52 would be collected from suppliers on net value of supply and from brokers on value of brokerage.

24. Cir 73/47/2018 GST dt Nov 5, 2018: Scope of principal and agent relationship under Schedule I of CGST Act, 2017 in the context of del-credere agent (DCA).

- DCA is selling agent who finds potential buyer and guarantees the payment also. It sometimes lends money to buyer which buyer has to pay along with agree interest.
- DCA would fall under the ambit of agent under Para 3 of Sch I of CGST Act if invoice is issued by the DCA. If invoice for supply is issued by supplier to buyer, then it would not be agent.
- If DCA is not agent as above, then loan provided by DCA to recipient would be independent supply. However, interest charged is exempt under Noti 12/2017 CTR (S No 27).
- If DCA is agent as above, then loan provided by DCA to recipient would subsume in supply from DCA to recipient. Interest on loan extended would form part of value of supply u/s 15(2)(b).

25. Cir 72/46/2018 GST dt Oct 26, 2018: Circular to clarify the procedure in respect of return of time expired drugs or medicines: There are two options:

- One option is - Return of expired goods may be treated as fresh supply. ITC would be available on such return supply. However, the manufacturer would have to reverse such ITC when expired medicines are destroyed by it. Needless to state that if goods are returned by composition person, the return supplier shall pay tax at composition rate and recipient shall not get ITC (and therefore no question of reversal of ITC when such goods are destroyed by recipient).

Similarly, if goods are returned by unregistered person, the return supplier shall not pay any tax and recipient shall not get ITC (and therefore no question of reversal of ITC when such goods are destroyed by recipient).

- Another option is to issue credit note. If credit note is issued within time limit given in Sec 34(2) (ie September 30 from end of financial year), then tax adjustment may be done by supplier and such credit note would have to be reported on common portal. If issued after this time limit, tax liability cannot be adjusted and such credit note need not be reported on common portal.
- Further, where the time expired goods, which have been returned by the retailer/wholesaler, are destroyed by the manufacturer, he/she is required to reverse the ITC attributable to the manufacture of such goods, in terms of the provisions of clause (h) of subsection (5) of section 17 of the CGST Act.
- Provisions of this circular may be applied to such other scenarios where the goods are returned on account of reasons other than the one detailed above.
- In my opinion, ITC should not be reversed on destruction of expired medicines since price decided at the time of supply is after considering such probable losses.

26. Cir 71/45/2018 GST dt Oct 26, 2018: Clarification on issues pertaining to registration as a casual taxable person & recovery of excess Input Tax Credit distributed by an Input Service distributor:

- The amount of advance tax which a casual taxable person (CTP) is required to deposit while obtaining registration should be calculated after considering the due eligible ITC which might be available to such taxable person (ie estimated net tax liability).
- If CTP seeks to register itself for more than 180 days, it will have to apply for normal registration. Copy of consent letter/ allotment letter for such long period exhibition would be sufficient proof for place of business. It would not have to pay 100% tax liability in advance in case of normal registration. He can surrender the registration once the exhibition is over.
- According to Section 21 of the CGST Act where the ISD distributes the credit in contravention of the provisions contained in section 20 of the CGST Act resulting in excess distribution of credit to one or more recipients of credit, the excess credit so distributed shall be recovered from such recipients along with interest and penalty if any. The ISD would also be liable for general penalty as per Sec 122(1)(ix).

27. Cir 70/44/2018 GST dt Oct 26, 2018: Clarification on certain issues related to refund. This circular is rescinded vide Circular No. 125/44/2019 - GST dated 18.11.2019.

28. Cir 69/43/2018 GST dt Oct 26, 2018: Standard Operating Procedure for Processing of Applications for Cancellation of Registration submitted in FORM GST REG-16. Few important take-aways from this 5 page circular:

- Relevant section is Sec 29 and relevant rule is Rule 20.
- Since the cancellation of registration has no effect on the liability of the taxpayer for any acts of commission/omission committed before or after the date of cancellation, the proper officer should accept all such applications within a period of 30 days from the date of filing the application, except in the following circumstances: a) The application in FORM GST REG-16 is incomplete, i.e. where all the relevant particulars, as detailed in this circular, have not been entered; b) In case of transfer, merger or amalgamation of business, the new entity in which the applicant proposes to amalgamate or merge has not got registered with the tax authority before submission of the application for cancellation.
- It is clarified that the requirement to debit the electronic credit and/or cash ledger by suitable amounts should not be a prerequisite for applying for cancellation of registration.
- Once the taxpayer submits the application for cancellation of his/her registration from a specified date, he/she will not be able to utilize any remaining balances in his/her electronic credit/cash ledgers from the said date except for discharging liabilities under GST Act upto the date of filing of final return in FORM GSTR-10.
- In case the final return in FORM GSTR-10 is not filed within the stipulated date, then notice in FORM GSTR-3A has to be issued to the taxpayer. If the taxpayer still fails to file the final return within 15 days of the receipt of notice in FORM GSTR-3A, then an assessment order in FORM GST ASMT-13 under section 62 of the CGST Act read with rule 100 of the CGST Rules shall have to be issued to determine the liability of the taxpayer under sub-section (5) of section 29 on the basis of information available with the proper officer. If the taxpayer files the final return within 30 days of the date of service of the order in FORM GST ASMT-13, then the said order shall be deemed to have been withdrawn. However, the liability for payment of interest and late fee shall continue.
- It is pertinent to mention here that section 29 of the CGST Act has been amended by the CGST (Amendment) Act, 2018 to provide for “Suspension” of

registration. The intent of the said amendment is to ensure that a taxpayer is freed from the routine compliances, including filing returns, under GST Act during the pendency of the proceedings related to cancellation. Although the provisions of CGST (Amendment) Act, 2018 have not yet been brought into force, it will be prudent for the field formations not to issue notices for nonfiling of return for taxpayers who have already filed an application for cancellation of registration under section 29 of the CGST Act. However, the requirement of filing a final return, as under section 45 of the CGST Act, remains unchanged.

29. Cir 68/42/2018 GST dt Oct 5, 2018: Notifications issued under CGST Act, 2017 are applicable to GST (Compensation to States) Act, 2017 – including refund notifications but excluding those prescribing rate or granting exemptions.
30. Cir 67/41/2018 GST dt Sep 28, 2018: Partial modification to the Guidelines for Deductions and Deposits of TDS by the DDO under GST as clarified in Circular No. 65/39/2018-DOR dated 14.09.2018
31. Cir 66/40/2018 GST dt Sep 26, 2018: GST on Residential programmes or camps meant for advancement of religion, spirituality or yoga by religious and charitable trusts – These are exempt even when fee charged includes cost of lodging and boarding provided main aim is advancement as above.

The issue has already been clarified in the Chapter 39 “GST on Charitable and Religious Trusts” of Compilation of 51 GST Flyers updated as on 01.01.2018 available on CBIC website at the link <https://goo.gl/EgAJtA>.

32. Cir 65/39/2018 GST dt Sep 14, 2018: Guidelines for Deductions and Deposits of TDS by the DDO under GST. Detailed guidelines and two options of individual bill wise deduction and bunching of deductions given. These are immediately partially modified vide Cir 67/41/2018 GST dt Sep 28, 2018.
33. Cir 64/38/2018 GST dt Sep 14, 2018: Modification of the procedure for interception of conveyances for inspection of goods in movement, and detention, release and confiscation of such goods and conveyances, as clarified in Circular Nos. 41/15/2018-GST dated 13.04.2018 and 49/23/2018-GST dated 21.06.2018.

Penalty provisions u/s 129 and 130 would not be invoked for minor errors in the documents. Instead penalty of Rs 500 under CGST and SGST or Rs 1000 under IGST would be levied. Following specific instances of errors are given:

- Spelling mistakes in the name of the consignor or the consignee but the GSTIN, wherever applicable, is correct;

- Error in the pin-code but the address of the consignor and the consignee mentioned is correct, subject to the condition that the error in the PIN code should not have the effect of increasing the validity period of the e-way bill;
 - Error in the address of the consignee to the extent that the locality and other details of the consignee are correct;
 - Error in one or two digits of the document number mentioned in the e-way bill; Circular No. 64/38/2018-GST
 - Error in 4 or 6 digit level of HSN where the first 2 digits of HSN are correct and the rate of tax mentioned is correct;
 - Error in one or two digits/characters of the vehicle number.
34. Cir 63/37/2018 GST dt Sep 14, 2018: Clarification regarding processing of refund claims filed by UIN entities. There is one corrigendum to this circular also.
35. Cir 62/36/2018 GST dt Sep 12, 2018: Levy of GST on Priority Sector Lending Certificates (PSLC) during the period Jul 1, 2017 to May 27, 2018 would be at 12%.
36. Cir 61/35/2018 GST dt Sep 4, 2018: E-way bill in case of storing of goods in godown of transporter – In such case, it should be declared as additional place of business (POB) of consignee/ recipient taxpayer.
37. Cir 60/34/2018 GST dt Sep 4, 2018: Processing of refund applications filed by Canteen Stores Department (CSD).
38. Cir 59/33/2018 GST dt Sep 4, 2018: Clarification on refund related issues. This circular is rescinded vide Circular No. 125/44/2019 - GST dated 18.11.2019.
39. Cir 58/32/2018 GST dt Sep 4, 2018: Recovery of arrears of wrongly availed CENVAT credit under the existing law and inadmissible transitional credit – It should be done by PMT 01. However, till the time the functionality is not available, it would be done by reversal of ITC through Table 4B(2) of Form 3B. Interest and penalty shall be paid through entry in column 9 of Table 6.1 of FORM GSTR-3B.
40. Very important: Cir 57/31/2018 GST dt Sep 4, 2018: Scope of Principal-agent relationship in the context of Schedule I of the CGST Act. Due to this circular, lot of confusion is created as to whether kacha arhatia is liable for GST. Various scenarios are discussed in this circular, one of which is for commission agent of APMC. But still, it is creating more confusion than solution. In the example given in the circular, agriculturist has been treated as principal, whereas in reality, the buyer of goods is principal. In my opinion, commission agent should not be treated as supplier because he never gets right of ownership on goods, he is just a mediator like stock exchange.

Corrigendum issued for this circular is very important. It clearly says that commission agents in APMC would not be liable for registration because they don't make supply on behalf of registered person. They supply on behalf of agriculturists who are not liable for registration u/s 23(1)(b).

However, where a commission agent is liable to pay tax under reverse charge, such an agent will be required to get registered compulsorily under section 24 (iii) of the CGST Act. In my opinion, even commission agent for raw cotton would not be covered under this because such commission agent is not recipient of supply but a supplier himself for which RCM is being paid by the recipient (ie ginner).

41. Cir 56/30/2018 GST dt Aug 24, 2018: Clarification on removal of restriction on refund of accumulated Input Tax Credit on fabrics – Noti 5/2017 CTR seeks to deny refund of accumulated ITC on fabrics. Noti 20/2018 dt Jul 26, 2018 CTR amends it prospectively to be effective from Aug 1, 2018. So, accumulated ITC upto Jul 31, 2018 would lapse. However, ITC on input services and capital goods would not lapse. Also, ITC on closing stock as on July 31, 2018 would not lapse.
42. Cir 55/29/2018 GST dt Aug 10, 2018: Taxability of services provided by Industrial Training Institutes (ITI) – Services provided by private ITI in respect of designated trade would be exempt (including services relating to admission and conduct of examination against fees). However, services in respect of other than designated trades would be taxable.
43. Cir 54/28/2018 GST dt Aug 9, 2018: The fertilizers supplied for direct use as fertilizers, or supplied for use in the manufacturing of other complex fertilizers for agricultural use (soil or crop fertilizers), will attract 5% IGST (S No 182A to 182D of Sch I of Noti 1/2017 CTR). Others would be taxable at 18% under Sl No 42 to 45 of Sch III of Noti 1/2017 CTR.
44. Cir 53/27/2018 GST dt Aug 9, 2018: Clarification regarding applicability of GST on the petroleum gases retained for the manufacture of petrochemical and chemical products – GST would be payable on net quantity retained by recipient. It is similar to circulars already issued, viz, 12/12/2017-GST dated 26th October, 2017 and 29/3/2018-GST dated 25th January, 2018. This would also apply to other cases involving supply of goods, where feed stock is retained by the recipient and remaining residual material is returned back to the supplier. The net billing is done on the amount retained by the recipient.
45. Cir 52/26/2018 GST dt Aug 9, 2018: Clarification regarding applicability of GST on various goods and services:

- Fortified Toned Milk – exempt under heading 0401 – SI No 25 of Noti 2/2017 CTR.
- Refined beet and cane sugar – 5% GST vide specific entry at S No. 91 of Sch I of Noti No. 1/2017-CTR. It wont be covered by entry 32A of Sch II of same Noti.
- Tamarind Kernel Powder (Modified & Un Modified form) – Both taxable at 5% vide entry 76A of Sch I of Noti 1/2017 CTR.
- Drinking water – Exempt vide entry 99 of Noti 2/2017 CTR except when sold in sealed container.
- Plasma products - Normal human plasma would attract 5% GST rate under entry 180 of Sch I (S No 186 of List I)of Noti 1/2017 CTR, whereas plasma products would attract 12% GST rate vide entry 61 of Sch II, if otherwise not specifically covered under the said List.
- Wipes using spun lace non-woven fabric - wipes of various kinds are classifiable under heading 3307 or 3401 depending upon their constituents as discussed above. Therefore, if the baby wipes are impregnated with perfumes or cosmetics, then the same would fall under HS code 3307 and would attract 18% GST rate. Similarly, if they are coated with soap or detergent, then it would fall under HS code 3401 and would attract 18% GST. While explaining this, good reference is given - According to the General Rules for Interpretation [GRI- 3(b)] of the First Schedule to the Customs Tariff Act (CTA), 1975, “Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3 (a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.”
- Real Zari Kasab (Thread) – Would attract GST @ 12% under heading 5605 vide entry 137 of Sch II of Noti 1/2017 CTR.
- Marine Engine - Supplies of marine engine for fishing vessel (being a part of the fishing vessel), falling under tariff item 8408 10 93 attracts 5% GST under entry 252 of Sch I of Noti 1/2017 CTR.
- Quilt and comforter - A quilt filled with cotton constitutes a cotton quilt, irrespective of the material of the cover of the quilt. The GST rate would accordingly apply, ie, 5% upto value of Rs 1000 per piece and 12% thereafter.
- Bus body building as supply of motor vehicle or job work - In case Bus body builder builds a bus, working on the chassis owned by him and supplies the built-up bus to the customer, the supply made is that of bus, and accordingly supply would attract GST @28%. In the case of fabrication of body on chassis provided by the principal (not on account of body builder), the supply would merit classification as service, and 18% GST as applicable will be charged accordingly.
- Disc Brake Pad - In view of the HSN Explanatory Notes that the said goods, namely “Disc Brake pad” for automobiles, are appropriately classifiable under heading 8708 of the Customs Tariff Act, 1975 and would attract 28% GST. Those would not be classified under heading 6813.

46. Cir 51/25/2018 GST dt Jul 31, 2018: Applicability of GST on ambulance services provided to Government by private service providers (PSP) under the National Health Mission (NHM). Function of 'Health and Sanitation' is entrusted to Panchayats under Art 243G of Constitution of India read with 11th Schedule. Function of 'Public Health' is entrusted to Municipalities under Art 243W of Constitution of India read with 12th Schedule. Therefore, ambulance services as above would be exempt at SI No 3 or 3A of Noti 12/2017 CTR.
47. Cir 50/24/2018 GST dt Jul 31, 2018: Circular No. 28/02/2018-GST dated 08.01.2018 as amended vide Corrigendum dated 18.01.2018 and Order No 02/2018–Central Tax dated 31.03.2018 are withdrawn wef Jul 27, 2018 because contents of these have been incorporated in Noti 11/2017 CTR vide SI No 7(i) and 7(ia) of Noti 13/2018 CTR. These changes pertain to GST on food supplied by canteens in educational institutions and by IRCTC or their licensees in trains or platforms.
48. Cir 49/23/2018 GST dt Jun 21, 2018: Modifications to the procedure for interception of conveyances for inspection of goods in movement, and detention, release and confiscation of such goods and conveyances, as clarified in Circular No. 41/15/2018-GST dated 13.04.2018. There are few amendments. Main amendment is if physical verification of goods is done in one state, it wont be done again. Till the time, online documents not available, hard copies of orders received from previous officer would be shown as proof. There are further amendments vide Cir 64/38/2018 GST dt Sep 14, 2018:
49. Cir 48/22/2018 GST dt Jun 14, 2018: Circulars clarifying miscellaneous issues related to SEZ and refund of unutilized ITC for job workers
- As per section 7(5) (b) of the Integrated Goods and Services Tax Act, 2017 (IGST Act in short), the supply of goods or services or both to a SEZ developer or a SEZ unit shall be treated to be a supply of goods or services or both in the course of inter-State trade or commerce. Whereas, as per section 12(3)(c) of the IGST Act, the place of supply of services by way of accommodation in any immovable property for organising any functions shall be the location at which the immovable property is located. It is an established principle of interpretation of statutes that in case of an apparent conflict between two provisions, the specific provision shall prevail over the general provision. In the instant case, section 7(5)(b) of the IGST Act is a specific provision relating to supplies of goods or services or both made to a SEZ developer or a SEZ unit, which states that such supplies shall be treated as inter-State supplies. It is therefore, clarified that services of short term accommodation, conferencing, banqueting etc., provided to a SEZ developer or a SEZ unit shall be treated as an inter-State supply.

- The supplies to a SEZ developer or a SEZ unit shall be zero rated and the supplier shall be eligible for refund of unutilized input tax credit or integrated tax paid, as the case may be, only if such supplies have been received by the SEZ developer or SEZ unit for authorized operations. An endorsement to this effect shall have to be issued by the specified officer of the Zone. Therefore, subject to the provisions of section 17(5) of the CGST Act, if event management services, hotel, accommodation services, consumables etc. are received by a SEZ developer or a SEZ unit for authorised operations, as endorsed by the specified officer of the Zone, the benefit of zero rated supply shall be available in such cases to the supplier.
- Notification No. 5/2017-Central Tax (Rate) dated 28.06.2017 specifies the goods in respect of which refund of unutilized input tax credit (ITC) on account of inverted duty structure under section 54(3) of the CGST Act shall not be allowed where the credit has accumulated on account of rate of tax on inputs being higher than the rate of tax on output supplies of such goods. However, in case of fabric processors, the output supply is the supply of job work services and not of goods (fabrics). Hence, it is clarified that the fabric processors shall be eligible for refund of unutilized ITC on account of inverted duty structure under section 54(3) of the CGST Act even if the goods (fabrics) supplied to them are covered under notification No. 5/2017-Central Tax (Rate) dated 28.06.2017.

50. Cir 47/21/2018 GST dt Jun 8, 2018: Clarifications of certain issues under GST:

- Whether moulds and dies owned by Original Equipment Manufacturers (OEM) that are sent free of cost (FOC) to a component manufacturer is not leviable to tax since it is in the course of furtherance of business. OEMs are not required to reverse input tax credit in this case.
- Important: How is servicing of cars involving both supply of goods (spare parts) and services (labour), where the value of goods and services are shown separately, to be treated under GST?
The taxability of supply would have to be determined on a case to case basis looking at the facts and circumstances of each case. Where a supply involves supply of both goods and services and the value of such goods and services supplied are shown separately, the goods and services would be liable to tax at the rates as applicable to such goods and services separately.
- As per Sec 35(1), separate books need to be maintained at every additional place of business. However, in case of supply of tea, coffee, rubber etc through auction, both principal and auctioneer may maintain books of accounts related to additional POB at their principal POB. It shall be so intimated in writing to the

jurisdictional proper officer. Don't know why this is clarified again because it was already clarified vide Cir 23/23/2017 GST dt Dec 21, 2017.

- In case of transportation of goods by train, as per proviso to rule 138(2A) of the CGST Rules, the railways shall not deliver the goods unless the e-way bill is produced at the time of delivery.
- Where goods move from a DTA unit to a SEZ unit or vice versa located in the same State, there is no requirement to generate an e-way bill, if the same has been exempted under rule 138(14)(d) of the CGST Rules.

51. Cir 46/20/2018 GST dt Jun 6, 2018: Modifies Sl No 3 of Cir No 34/8/2018 GST dt Mar 1, 2018. Various certificates like RECs, PSLCs etc are classified under heading 4907 and will accordingly attract GST @ 12 %, though duty paying scrips classifiable under the same heading will attract Nil GST {under S.No. 122A of Notification No. 2/2017-Central Tax (Rate) dated 28.06.2017, as amended vide Notification No. 35/2017-Central Tax (Rate) dated 13.10.2017}.
52. Cir 45/19/2018 GST dt May 30, 2018: Clarification on refund related issues. This circular is rescinded vide Circular No. 125/44/2019 - GST dated 18.11.2019.
53. Cir 44/18/2018 GST dt May 2, 2018: Issue related to taxability of 'tenancy rights' under GST: Transfer of tenancy right against tenancy premium (pagadi) is supply of service and liable to GST. If such tenancy right is further transferred by tenant, it would also be liable to GST. The tenancy right is usually over and above the regular monthly rent. However, since renting of residential house is exempt, transfer of tenancy right in relation to the same would also be exempt. In my opinion, rent deposit is different from tenancy right and therefore, rent deposit should not attract GST.
54. Cir 43/17/2018 GST dt Apr 13, 2018: Clarifying the issues arising in refund to UIN.
55. Cir 42/16/2018 GST dt Apr 13, 2018: Clarification regarding procedure for recovery of arrears under the existing law and reversal of inadmissible input tax credit under various situations.
56. Cir 41/15/2018 GST dt Apr 13, 2018: Procedure for interception of conveyances for inspection of goods in movement, and detention, release and confiscation of such goods and conveyances. This circular is partially amended by Cir 49/23/2018 ST dt Jun 21, 2018. There are further amendments vide Cir 64/38/2018 GST dt Sep 14, 2018:

57. Cir 40/14/2018 GST dt Apr 6, 2018: Clarification on issues related to furnishing of Bond/Letter of Undertaking for exports: It is observed that online LUT filed by exporters are not visible to the jurisdictional officers (technical glitch). Therefore, amendment done in Cir 8/8/2017 GST dt Oct 4, 2017 to provide that online LUT shall be deemed to be accepted as soon as ARN is generated. If it is later rejected because of ineligibility as per Noti 37/2017 CT, then it would be deemed to be rejected ab initio.
58. Cir 39/13/2018 GST dt Apr 3, 2018: Setting up of an IT Grievance Redressal Mechanism to address the grievances of taxpayers due to technical glitches on GST Portal.
59. Cir 38/12/2018 GST dt Mar 26, 2018: Clarification on issues related to Job Work: This is 11 page circular which clarifies many issues related to job work. Principal must be registered person. Job worker entitled to basic exemption limit of Rs 20 lacs irrespective of whether job worker is situated in same state or other state. In case of inter-state movement of goods, e-way bill shall be generated either by registered principal or by registered job worker irrespective of value of goods. E-way bill shall be generated by registered principal if the job worker is unregistered. There are many more clarifications given.
60. Cir 37/11/2018 GST dt Mar 15, 2018: Clarifications on exports related refund issues. This circular is Rescinded vide Circular No. 125/44/2019 - GST dated 18.11.2019.
61. Cir 36/10/2018 GST dt Mar 13, 2018: Processing of refund applications for UIN entities. UIN holders would be as per Sec 25(9) eg embassies etc.
62. Cir 35/9/2018 GST dt Mar 5, 2018: Joint Venture ---taxable services provided by the members of the Joint Venture (JV) to the JV and vice versa and inter se between the members of the JV. Clarification given vide Board Circular No. 179/5/2014 – ST dated 24.09.2014 ibid in the context of service tax is applicable for the purpose of levy of GST also. Therefore, service supplied by member to JV and vice versa and inter-se would be taxable. However, capital contributions would not be taxable.
63. Cir 34/8/2018 GST dt Mar 1, 2018: Clarifications regarding GST in respect of certain services:
- Activity of bus building is supply of goods or service: It's a composite supply where principal supply would depend on facts and circumstances of each case.
 - Retreading of tyres: It's a composite supply where predominant element is process of retreading and therefore, it is supply of service. However, supply of retreaded tyres where old tyres are owned by supplier, it would be supply of goods @ 28% GST rate (heading 4012).

- Whether GST applicable on Priority Sector Lending Certificates (PSLC)? - It is not exempt and would be taxable as goods @ 18% under residual entry no 453 of Sch III of Noti 1/2017 CTR. ITC would definitely be available to banks. This para is amended by Cir 46/20/2018 GST dt Jun 6, 2018 and GST rate on PSLC is 12%.
 - Whether activities of DISCOMS against recovery of charges are exempt from GST? – Services by way of transmission and distribution of electricity are exempt. However, other services such as application fee for releasing connection of electricity; rental charges against metering equipment; testing fee for meters/ transformers etc; shifting charges; duplicate bill etc would be taxable.
 - Surprisingly, the service provided by Central Government/State Government to any business entity including PSUs by way of guaranteeing the loans taken by them from financial institutions against consideration in any form including Guarantee Commission is taxable
64. Cir 33/7/2018 GST dt Feb 23, 2018: Transition credit u/s 140: Disputed credits should not be utilized till the time appeal is disposed of. Credit of blocked credits should not be taken. If utilized/ taken, then interest and penalty would also be applicable.
65. Cir 32/6/2018 GST dt Feb 12, 2018: Clarifications regarding GST in respect of certain services as decided in 25th GST Council meeting dt Jan 18, 2018:
- Hostel accommodation is not charitable activity but covered under exemption limit of Rs 1000 per day per accommodation available to hotels etc.
 - Fee etc charged by Consumer Disputes Redressal Commission would not be liable for GST.
 - Elephant, camel ride etc would attract GST @ 18% under entry 34(iii) of Noti 11/2017 CTR.
 - GST on renting or leasing of self-propelled access equipments (boom scissors/ telehandlers etc) with or without operator would be rate applicable to those goods for transfer. Credit would be available for purchase/ import.
 - Services provided by hospital to patients, services provided by doctors to hospitals (whether as employee or otherwise), supply of food to in-patients as advised by doctors (except if provided by outsourced agencies) are all exempt services. Supply of food to others would be taxable.
 - Cost petroleum is not consideration for service to GOI and thus not taxable per se.
66. Cir 31/5/2018 GST dt Feb 9, 2018: Administrative - Proper officer under sections 73 and 74 of the CGST Act and under the IGST Act. Monetary limits also prescribed.

67. Cir 30/4/2018 GST dt Jan 25, 2018: Clarification on supplies made to the Indian Railways classifiable under any chapter, other than Chapter 86: Goods covered under chapter 86 (Vehicles, aircrafts, vessels and associated transport equipment) supplied to Railways shall attract 5%. Remaining would attract general applicable GST.

68. Cir 29/3/2018 GST dt Jan 25, 2018: Clarification regarding applicability of GST on Polybutylene feedstock and Liquefied Petroleum Gas retained for the manufacture of Poly Iso Butylene and Propylene or Di-butyl para Cresol. It will be applicable on net quantity (ie net of quantity returned) supplied through dedicated pipeline.

69. Cir 28/2/2018 GST dt Jan 8, 2018: Clarifications regarding GST on College Hostel Mess Fees –

Services provided by an educational institution to its students, faculty and staff would be exempt under SI No 66(a) of Noti 12/2017 CTR.

If the catering services is provided by anyone other than the educational institution, then it is a supply of service at entry 7(i) of notification No. 11/2017-CTR to the concerned educational institution attracts GST of 5% without ITC (effective from 15.11.2017).

70. Cir 27/1/2018 GST dt Jan 4, 2018: Clarifications regarding levy of GST on accommodation services, betting and gambling in casinos, horse racing, admission to cinema, homestays, printing, legal services etc.

- Hotels would have to pay GST as per declared tariff. If due to extra bed, total amount charged exceeds tariff, still GST rate as per tariff would be applicable.
- Service of homestays through electronic commerce operator would be eligible for basic exemption limit for registration.
- Declared tariff would not include taxes.
- Business entity would be liable to pay GST under reverse charge on legal services from any advocate.

71. **Important:** Cir 26/26/2017 GST dt Dec 29, 2017: **Filing of returns under GST.** This circular seeks to clarify various aspects of return filing such as return filing dates, applicability and quantum of late fee, **amendment of errors in submitting / filing of FORM GSTR-3B and other related queries.** This is a 11 page circular which clarifies many issues (including some basic which are not discussed here). Some important points are:

- Return in FORM GSTR-3B do not contain provisions for reporting of differential figures for past month(s), the said figures may be reported on net basis alongwith the values for current month itself in appropriate tables i.e. Table

No. 3.1, 3.2, 4 and 5, as the case may be. It may be noted that while making adjustment in the output tax liability or input tax credit, there can be no negative entries in the FORM GSTR-3B. The amount remaining for adjustment, if any, may be adjusted in the return(s) in FORM GSTR3B of subsequent month(s) and, in cases where such adjustment is not feasible, refund may be claimed. Where adjustments have been made in FORM GSTR-3B of multiple months, corresponding adjustments in FORM GSTR-1 should also preferably be made in the corresponding months.

- Where the taxpayer has committed an error in submitting (before offsetting and filing) the information in FORM GSTR-3B, a provision for editing the same has been provided. The facility to edit the information can be used only before offsetting the liability and editing will not be permitted after offsetting the liability.
- It is further clarified that the information furnished by the registered person in the return in FORM GSTR-3B would be reconciled by the department's system with the information furnished in FORM GSTR-1 and discrepancies, if any, shall be dealt with in accordance with the relevant provisions of the CGST Act, 2017 and rules made thereunder.
- **Seven** common errors and their possible solutions are given at various stages of filing of return, viz, confirmed submission, cash ledger updated, offset liability and return filed. It would be worthwhile to go through them.

72. Cir 25/25/2017 GST dt Dec 21, 2017: Manual filing of applications for advance rulings and appeals. Rule 104 and 106 prescribe that advance ruling application to be filed on common portal. However, till the mechanism for the same is set, Rule 107A is inserted vide Noti 55/2017 CT to provide for manual filing. This circular prescribes the Form and Manner of Application and Appeal. Form ARA 01, ARA 02 and ARA 03 are prescribed forms.

73. Cir 24/24/2017 GST dt Dec 21, 2017: Manual filing and processing of refund claims on account of inverted duty structure, deemed exports and excess balance in electronic cash ledger. This Circular is rescinded vide Circular No. 125/44/2019 - GST dated 18.11.2019.

74. Cir 23/23/2017 GST dt Dec 21, 2017: As per Sec 35(1), separate books need to be maintained at every additional place of business. However, in case of supply of tea, coffee, rubber etc through auction, both principal and auctioneer may maintain books of accounts related to additional POB at their principal POB. It shall be so intimated in writing to the jurisdictional proper officer.

75. Cir 22/22/2017 GST dt Dec 21, 2017: Clarification on issues regarding treatment of supply by an artist in various States and supply of goods by artists from galleries. When work of art is delivered to gallery, it would be treated as goods sent for approval on delivery challan and e-way bill. Tax invoice may be issued at the time of actual supply (ie when the buyer confirms the purchase).

76. **Important:** Cir 21/21/2017 GST dt Nov 22, 2017: Inter-state movement of various modes of conveyance between distinct persons as per Sec 25(4), carrying goods or passengers or both or for repairs and maintenance (except for further supply of the same conveyance) shall be treated as neither supply of goods nor supply of services.

This was so clarified vide Cir 1/1/2017 IGST dt Jul 7, 2017. This circular shall mutadis mutandis apply to inter-state movement of rigs, tools and spares, and all goods on wheels (like cranes) shall be treated as neither supply of goods nor supply of services. Cir No 80/54/2018 GST dt Dec 31, 2018 also further clarifies the issue.

In this context, it is also reiterated that applicable CGST/SGST/IGST, as the case maybe, is leviable on repairs and maintenance done for such goods.

77. Cir 20/20/2017 GST dt Nov 22, 2017: GST rate on idols made of clay is Nil (SI No 135A of Noti 2/2017 CTR). Terracotta is clay based and therefore, idols made of terracotta would also be eligible for exemption under this entry.

78. Cir 19/19/2017 GST dt Nov 20, 2017: Taxation of custom milling of paddy. Milling of paddy is not an intermediate production process in relation to cultivation of plants and therefore not eligible for exemption as per SI No 55 of Noti 12/2017 CTR. Job work in relation to food and food products falling under chapter 1 to 22 has been reduced to 5% wef Oct 13, 2017 vide Noti 31/2017 CTR as per SI No 26 of Noti 11/2017 CTR. Please note that to qualify as job work, the recipient should be registered person.

79. Cir 18/18/2017 GST dt Nov 16, 2017: Exporters of fabrics shall be eligible to claim refund of unutilized ITC subject to provisions of Sec 54(10).

80. Cir 17/17/2017 GST dt Nov 15, 2017: Manual filing and processing of refund claims in respect of zero-rated supplies. This circular is rescinded vide Circular No. 125/44/2019 - GST dated 18.11.2019.

81. **Important:** Cir 16/16/2017 GST dt Nov 15, 2017: GST would be 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. The reason being these are not agricultural produce as per Noti 11/2017 CTR.

Important: Pulses commonly known as dal are obtained after dehusking or splitting or both. The process of dehusking or splitting is usually not carried out by farmers or at farm level but by the pulse millers. Therefore pulses (dehusked or split) are also not agricultural produce. However whole pulse grains such as whole gram, rajma etc. are covered in the definition of agricultural produce. If this logic is applied to cotton seed, it may be said that it is difficult to call cotton seed an agricultural produce.

82. Cir 15/15/2017 GST dt Nov 6, 2017: Due date for generation of FORM GSTR-2A and FORM GSTR-1A in accordance with the extension of due date for filing FORM GSTR-1 and GSTR-2 respectively.
83. Cir 14/14/2017 GST dt Nov 6, 2017: Procedure regarding procurement of supplies of goods from DTA by Export Oriented Unit (EOU) / Electronic Hardware Technology Park (EHTP) Unit / Software Technology Park (STP) Unit / Bio-Technology Parks (BTP) Unit under deemed export benefits under section 147 of CGST Act, 2017.

For supplies in terms of Noti 48/2017 CT, the recipient shall pre-intimate in Form A (appended to this circular) containing details as prescribed to the registered supplier, jurisdictional GST officer of such registered supplier and its own jurisdictional GST officer. On receipt of supply, the recipient shall send endorsed copy of tax invoice of supplier to the supplier and jurisdictional officers as above.

Further, the recipient shall maintain very strict data in Form B (appended to this circular) and submit the same for every month by 10th of next month in CD or Pen Drive, as convenient to the said unit.

84. Cir 13/13/2017 GST dt Oct 27, 2017: Clarification of classification of **cut pieces of fabric** under GST. Before becoming readymade articles or an apparel, the fabric is cut from bundles or thans and sold in that unstitched state. The consumers buy these sets or pieces and get it stitched to their shape and size. Mere cutting and packing of fabrics into pieces of different lengths from bundles or thans, will not change the nature of these goods and such pieces of fabrics would continue to be classifiable under the respective heading as the fabric and attract the uniform GST rate of 5% with no refund of unutilized ITC under Chapter 50 to 55.
85. Cir 12/12/2017 GST dt Oct 26, 2017: Clarification regarding applicability of GST on the superior kerosene oil [SKO] retained for the manufacture of Linear Alkyl Benzene [LAB]. LAB manufacturers receive SKO through dedicated pipeline from refinery, say Indian Oil Corporation (IOC). LAB manufacturers extract around 15-17% n-Paraffin and return remaining SKO to refinery. They pay to refineries only for

the extracted amount of SKO. In such cases, it is clarified that GST would be payable by refinery only on net SKO that is retained by the LAB manufacturers.

86. Cir 11/11/2017 GST dt Oct 20, 2017: Clarification on taxability of **printing contracts**. If the supply of printing is along with paper, boxes, envelopes etc required for printing, then it would be a composite supply with supply of goods (falling under Chapter 48, 49). However, if only content is supplied by the publisher, then it would be service under heading 9989. I think this circular is subsequently superseded.

GST rate on job work/ printing work would depend upon rate of GST applicable to the paper (goods falling under chapters 48 and 49). If GST rate on goods is Nil or 5%, then GST rate on job work/ printing work would be 5%. If GST rate on goods is 12%, then GST rate on job work/ printing work would be 12%. Otherwise, rate would be 18%. Please refer SI no 26 and 27 of Noti 11/2017 CTR.

87. Important: Cir 10/10/2017 GST dt Oct 18, 2017: Clarification on issues wherein the goods are moved within the State or from the State of registration to another State for supply on approval basis. Eg – Jewellers etc. In such cases, the registered person shall issue a delivery challan at the time of removal of goods along with e-way bill. Invoice may be issued when actual sale is fructified. This would be in accordance with Rule 55 of CGST Rules.

88. Cir 9/9/2017 GST dt Oct 18, 2017: Assistant Commissioner/Deputy Commissioner, having jurisdiction over the place declared as address in the application for enrolment as Goods and Service Tax Practitioner in FORM GST PCT-1 has been authorized for enrolling or rejecting application for Goods and Services Tax Practitioner.

89. Cir 8/8/2017 GST dt Oct 4, 2017: This is another 5 page circular related to clarification on issues related to furnishing of bond/ letter of undertaking for exports.

90. Cir 7/7/2017 GST dt Sep 1, 2017: System based reconciliation of information furnished in FORM GSTR-1 and FORM GSTR-2 with FORM GSTR-3B.

91. Cir 6/6/2017 GST dt Aug 27, 2017: Classification and rate on lottery tickets: Under GST, lottery is treated as goods but code allotted for lottery is under services. It is clarified that lottery be treated as goods and rate would be 12% or 28% as the case may be.

92. Cir 5/5/2017 GST dt Aug 11, 2017: This is another 5 page circular related to clarification on issues related to furnishing of bond/ letter of undertaking for exports.

93. Cir 4/4/2017 GST dt Jul 7, 2017: This is related to issues related to bond/ letter of undertaking for exports without payment of IGST. As per Rule 96A, bond/ letter of undertaking is to be filed in RFD 11. It would be a running bond/ LOU. Bank guarantee upto 15% of the value of bond/ LOU may be asked at the discretion of jurisdictional commissioner.
94. Cir 3/3/2017 GST dt Jul 5, 2017: Administrative – assigns proper officers for various functions.
95. Cir 2/2/2017 GST dt Jul 4, 2017: This is related to issues related to furnishing of bond/ letter of undertaking in case of exports.
96. Cir 1/1/2017 GST dt Jun 26, 2017: Administrative – assigns proper officers for various functions.

VIII. Circulars (clarifications) under IGST and Compensation Cess: Updated upto Mar 31, 2019

1. Cir 1/1/2017 Compensation Cess dt Jul 26, 2017: Clarification regarding applicability of section 16 of the IGST Act, 2017, relating to zero rated supply for the purpose of Compensation Cess on exports. It is hereby clarified that provisions of section 16 of the IGST Act, 2017, relating to zero rated supply will apply mutatis mutandis for the purpose of Compensation Cess (wherever applicable), that is to say that:
 - a) Exporter will be eligible for refund of Compensation Cess paid on goods exported by him [on similar lines as refund of IGST under section 16(3)(b) of the IGST, 2017]; or
 - b) No Compensation Cess will be charged on goods exported by an exporter under bond and he will be eligible for refund of input tax credit of Compensation Cess relating to goods exported [on similar lines as refund of input taxes under section 16(3) (a) of the IGST, 2017].
2. Cir 4/1/2019 IGST dt Feb 1, 2019: This circular rescinds the Cir 3/1/2018 IGST in view of amendment in CGST Act vide Sec 32 of CGST (Amendment) Act, 2018, which provides that supply of warehoused goods to any person before clearance for home consumption” shall be neither a supply of goods nor a supply of services.
3. Cir 3/1/2018 IGST dt May 25, 2018: Applicability of Integrated Goods and Services Tax (integrated tax) on goods supplied while being deposited in a customs bonded warehouse. The supply of goods before their clearance from the warehouse would not be subject to the levy of integrated tax and the same would be levied and collected only when the warehoused goods are cleared for home consumption from the customs bonded warehouse. This circular is rescinded vide Cir 4/1/2019 IGST dt Feb 1, 2019 in view of amendment in CGST Act vide Sec 32 of CGST (Amendment) Act, 2018.
4. Cir 2/1/2017 IGST dt Sep 27, 2017: Clarification on supply of satellite launch services by ANTRIX Corporation Ltd.
5. Cir 1/1/2017 IGST dt Jul 7, 2017: Clarification on Inter-state movement of various modes of conveyance, carrying goods or passengers or for repairs and maintenance. Such movement shall be treated “neither as a supply of goods or supply of service” and therefore not leviable to IGST. It appears to me that if a JCB owned by contractor in Andhra Pradesh is sent by him for carrying out his road contract in Maharashtra may not be covered under this Circular and therefore liable to IGST.

IX. Orders under GST: Updated upto March 31, 2019

1. Order 2/2019 GST dt Mar 12, 2019: In case of certain specific (22 precisely) GST numbers, appointment of common authority for the purpose of exercise of powers under sections 73,74, 75 and 76 of the CGST Act, 2017.
2. Order 1/2019 GST dt Jan 31, 2019: Due date for filing TRAN-1 further extended till Mar 31, 2019 for only those who could not file due to technical glitches and whose cases have been recommended by the Council.
3. Order 4/2018 GST dt Sep 17, 2018: Due date for filing TRAN-1 extended till Jan 31, 2019 for only those who could not file due to technical glitches and whose cases have been recommended by the Council.
4. Order 3/2018 Central Tax dt Aug 16, 2018: Constitution of Standing Committee under sub-rule (4) of rule 97 of CGST Rules, 2017 which is related to consumer welfare fund.
5. Order 2/2018 Central Tax dt Mar 31, 2018: Incidence of GST on providing catering services in train: Different GST rates are being applied for mobile and static catering in Indian Railways which is presently leading to a situation whereby the same licensee (selected by Indian Railways/IRCTC) supplying the same food would be subjected to different GST rates depending on whether it is mobile or static catering, as also which variant of mobile catering it is [pre-paid (without option), pre-paid (with option) or post-paid], which is anomalous. It is clarified that the GST rate on supply of food and/or drinks by the Indian Railways or Indian Railways Catering and Tourism Corporation Ltd. or their licensees, whether in trains or at platforms (static units), will be 5% without ITC.
6. Order 1/2018 Central Tax dt Mar 28, 2018: Extension of date for submitting the statement in FORM GST TRAN-2 under rule 117(4)(b)(iii) of the Central Goods and Service Tax Rules, 2017 till Jun 30, 2018.
7. Order 11/2017 GST dt Dec 21, 2017: 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 till Jan 31, 2018.
8. Order 10/2017 GST dt Nov 15, 2017: Extension of time limit for submitting the declaration in FORM GST TRAN-1 under rule 120A of the Central Goods and Service Tax Rules, 2017 till Dec 27, 2017.

9. Order 9/2017 GST dt Nov 15, 2017: Extension of time limit for submitting the declaration in FORM GST TRAN-1 under rule 117 of the Central Goods and Service Tax Rules, 2017 till Dec 27, 2017.
10. Order 8/2017 GST dt Oct 28, 2017: Extension of time limit for submitting the declaration in FORM GST TRAN-1 under rule 120A of the Central Goods and Service Tax Rules, 2017 till Nov 30, 2017.
11. Order 7/2017 GST dt Oct 28, 2017: Extension of time limit for submitting the declaration in FORM GST TRAN-1 under rule 117 of the Central Goods and Services Tax Rules, 2017 till Nov 30, 2017.
12. Order 6/2017 GST dt Oct 28, 2017: Extension of time limit for submitting application in FORM GST REG-26 till Dec 31, 2017.
13. Order 5/2017 GST dt Oct 28, 2017: 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 till Nov 30, 2017.
14. Order 4/2017 GST dt Sep 21, 2017: 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 till Oct 31, 2017.
15. Order 3/2017 GST dt Sep 21, 2017: Extension of time limit for submitting the declaration in FORM GST TRAN-1 under rule 117 of the Central Goods and Services Tax Rules, 2017 till Oct 31, 2017.
16. Order 2/2017 GST dt Sep 18, 2017: Extension of time limit for submitting the declaration in FORM GST TRAN-1 under rule 120A of the Central Goods and Service Tax Rules, 2017 till Oct 31, 2017.
17. Order 1/2017 GST dt Jul 21, 2017: Extension of time limit for filing intimation for composition levy under subrule (1) of rule 3 of the CGST Rules, 2017 upto Aug 16, 2017.

X. Removal of Difficulty Orders under GST: Updated upto March 31, 2019

1. **Important** - Order No 4/2019 CT dt Mar 29, 2019: In case of builders, credit would be attributable in the ratio of area of construction which is taxable and exempt.
2. Order No 3/2019 CTR dt Mar 8, 2019: Provisions of Sec 31(3)(c) (ie issue of bill of supply instead of tax invoice) shall be applicable to persons opting for composition tax @6% as provider of service as per Noti 2/2019 CTR.

3. Order 2/2019 Central Tax dt Feb 1, 2019: Due date for filing TCS return u/s 52(4) in Form GSTR 8 further extended to Feb 7, 2019 for the months of Oct, Nov and Dec 2018.
4. Important: Composition scheme related: Order 1/2019 Central Tax dt Feb 1, 2019: In supersession of Order 1/2017 Central Tax dt Oct 13, 2017, for the removal of difficulties, it is hereby clarified that the value of supply of exempt services by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount, shall not be taken into account –
 - (i) for determining the eligibility for composition scheme under second proviso to sub-section (1) of section 10 (ie 10% of turnover or Rs 5 lacs whichever is higher);
 - (ii) in computing aggregate turnover in order to determine eligibility for composition scheme.
5. Order 4/2018 Central Tax dt Dec 31, 2018: Due date for filing TCS return u/s 52(4) in Form GSTR 8 extended to Jan 31, 2019 for the months of Oct, Nov and Dec 2018.
6. Order 3/2018 Central Tax dt Dec 31, 2018: Being the required electronic system not yet developed, due date for filing annual return in GSTR 9, 9A and reconciliation statement in 9C for the period from July 2017 to March 2018 is further extended to Jun 30, 2019.
7. Important: Order 2/2018 Central Tax dt Dec 31, 2018: Surprisingly, honorable law makers have mentioned following lines in the removal of difficulty order “the financial year 2017-18 was the first year of the implementation of the Goods and Services Tax in India and the taxpayers were still in the process of familiarising themselves with the new taxation system and due to lack of said familiarity”. Out of this overflowing kindness, following relaxations have been given for FY 2017-18:
 - As per Sec 16(4), ITC for FY 17-18 could be availed till due date of filing GSTR 3B for Sep 2018 (ie Oct 20, 2018). It is extended to due date of filing GSTR 3B for Mar 2019 (ie Apr 20, 2019).
 - As per Sec 37(3), corrections in GSTR 1 for FY 17-18 could be done till due date of filing GSTR 1 for Sep 2018 (ie Oct 11, 2018). It is extended to due date of filing GSTR 1 for Mar 2019 (ie Apr 11, 2019 for monthly and Apr 30, 2019 for quarterly).

8. Order 1/2018 Central Tax dt Dec 11, 2018: Due date for filing annual return in GSTR 9, 9A and reconciliation statement in 9C for the period from July 2017 to March 2018 extended to March 31, 2019.

9. Important: Composition scheme related: Order 1/2017 Central Tax dt Oct 13, 2017:
 - It is hereby clarified that if a person supplies goods and/or services referred to in clause (b) of paragraph 6 of Schedule II (ie supply of food or non-alcoholic drink etc) of the CGST Act and also supplies any exempt services including services by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount, the said person shall not be ineligible for the composition scheme under section 10 subject to the fulfilment of all other conditions specified therein.

 - It is further clarified that in computing his aggregate turnover in order to determine his eligibility for composition scheme, value of supply of any exempt services including services by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount, shall not be taken into account.

 - This removal of difficulty order has been superseded by Order 1/2019 Central Tax dt Feb 1, 2019.

XI. Important Maharashtra State Government Notifications/ Amendments:

1. Noti 15E/ 2018 State Tax dt Jun 29, 2018: Wef July 1, 2018, e-way bill shall not be required if
 - Movement is within state and value of consignment is **upto** Rs 1 lac.
 - Hank, yarn, fabric and garment is moved within the state upto 50 km for the purpose of job work. There is no monetary limit for this.

2. Cir 17T of 2018 dt Jun 2, 2018: Clarifications of issues related to refund under GST:
 - i. How to proceed if there is difference between GSTR 1 and 3B has been clarified.
 - ii. Facility of online filing of LUT is given and no need to file acknowledgement of the same.
 - iii. In some cases, refund is claimed without furnishing LUT. In such cases, delay in furnishing LUT may be condoned taking into accounts facts and circumstances of the case.
 - iv. Rule 96A(1) of MGST Rules provide that goods must be exported within 3 months (one year in case of export of services) if exported without payment of tax. Otherwise, tax should be paid first and then refund should be claimed after goods are actually exported. Now, in such cases, extension may be applied and it would be granted considering facts and circumstances of each case.
 - v. Deficiency memo in RFD-03 can be issued only once except when defects remain unrectified or when some substantive defect is found.
 - vi. Self declaration that claimant has not been prosecuted is not warranted in case of export under LUT as the matter is already covered under LUT.
 - vii. Sometimes, there is difference between period of ITC and period of export. In such cases, single application for refund may be filed for one month/ quarter or by clubbing months or quarters. But it should not fall in different years.
 - viii. Proof of inward remittance of foreign exchange is not required in case of goods, it is required in case of services only.
 - ix. Precise list of documents for processing of refunds with or without LUT in cases of export of goods/ services given.
 - x. This circular also addresses many small issues related to refund.

XII. Press Releases:

Only few are updated since most of the press releases are covered in the form of subsequent notifications/ circulars etc. However, it could not be ascertained if there is any press release the proposals of which are still not implemented.

1. Many decisions were taken in 31st meeting of GST council dt Dec 22, 2018. Some of which that are not yet implemented or implemented very late are given below for academic purpose:

- There would be a single cash ledger for each tax head. The modalities for implementation would be finalised in consultation with GSTN and the Accounting authorities.
- A scheme of single authority for disbursement of the refund amount sanctioned by either the Centre or the State tax authorities would be implemented on pilot basis. The modalities for the same shall be finalized shortly.
- The new return filing system shall be introduced on a trial basis from 01.04.2019 and on mandatory basis from 01.07.2019.
- Creation of a Centralised Appellate Authority for Advance Ruling (AAAR) to deal with cases of conflicting decisions by two or more State Appellate Advance Ruling Authorities on the same issue.
- Amendment of section 50 of the CGST Act to provide that interest should be charged only on the net tax liability of the taxpayer, after taking into account the admissible input tax credit, i.e. interest would be leviable only on the amount payable through the electronic cash ledger.

2. Press release dt Mar 10, 2018:

- System of filing GSTR 3B and GSTR 1 to continue till June 30, 2018.
- Reverse charge mechanism (RCM) u/s 9(4) to remain suspended till June 30, 2018.
- TDS provisions u/s 51 and TCS provisions u/s 52 of CGST Act to remain suspended till June 30, 2018.
- GST Implementation Committee ('GIC') has been tasked with the work of redressing the grievance caused to the taxpayers arising out of IT glitches.

3. Press release dt Jan 18, 2018 issued for decisions taken during 25th council meeting. Important decisions are:

- Late fee reduced for other than 3B,
- GST rate as applicable to contractor would be applicable to sub contractor also if for government supply
- Rationalization of tax on sale of used vehicles

- Services of doctors to hospitals and by hospitals would be covered under healthcare services. Even supply of food to patient as per instruction of dietician would be exempt.
 - Reduction in GST rate on many items.
4. Press release dt Aug 17, 2017 was issued to clarify that filing of TRAN 1 is must for claiming transitional credit. It cannot be taken directly in Form 3B. However, this created problem in cases where transitional credit was claimed in Form 3B filed before Aug 17, 2017.

Disclaimer:

All efforts have been made to ensure completeness of data. However, readers are advised to confirm from their own sources also. Further, interpretations given above are our personal opinions at M/s Umesh Agrawal and Associates. We are not responsible for any loss arising due to the above information.