

Q. CGST Sec 15.3a says "value of supply shall not include any discount given before or at the time of supply"

It conveys the meaning "discount is not allowed" although the discount is given in a proper manner. Please clarify.

Sec17.3: RCM is applicable for exempt supply.

(Q)What is the rate (as per RCM) the recipient should pay for such supplies? Is ITC allowed for such payments?

A. It seems there is wrong interpretation of provisions. 15(3)(a) specifies that the discount must be given at the time of supply only and not before or after the supply. In 16(2)(c) also, it specifies that the supplier must pay the taxes shown in the invoice either through ITC or through bank. If taxes are not paid, the receiver of goods will be denied of the credit.

Q. If bill received in advance 1 month before start of service. Then how to claim GST Input.

A Input credit can be availed only after receipt of service or material. Input credit cannot be availed on advance bill received

Q. In case of a practicing member, if he does some job in a place outside the the state where he is registered with GSTN, is he required to register in that state again? If his turnover is below Rs 10 /20 Lakhs, is he require to register and get GSTIN No? In case of fees Billed by him to the client and get the GST, where he will deposit the same?

A. A practicing consultant can issue invoice with IGST to his clients outside the state where such consultant is registered. Here is no need to take registration in those states where the consultant provides his services unless he has a fixed place of business in that state.

Q. Applicability of GST on gold & gold ornaments. How does it vary and why

A. Currently, gold attracts an import duty of 10%, in addition to 3% GST, and 5% making charges (GST). Due to the high value of the product the special GST rate is notified for gold ornaments. Earlier, the tax on gold was 1% service tax and 1% VAT, amounting to 2%. GST has hiked the tax rate of gold to 3%.

Q. As our company received freight services. In invoice party levied the rate IGST @12%. In this invoice we deduct some amount as per our contract policy. Kindly advice us how we treat this under GST regime.

A. As you are a company, GST has to be paid under the reverse charge on transportation services by your company.

Q. Please advice whether supply on which recipient liable to pay GST is included in Exempt supply for the purpose reversal of Input Credit under rule 42 & 43 Of of CGST Rules 2017 read with section 17(1)(2)(3) of CGST Act 2017

A. The two provisions should not be mixed with each other. The exempt supply should be shown in Col. 3.1.c in 3B return. Simultaneously, the proportionate reversal u/r 42 and 43 of CGST Rules should be worked out and the credit to be reversed shall be shown in Col. 4.B(1) of 3B return.

Q. In our company, We have to pay Airline Payment, in that Airline GST added. Is it eligible to Input Credit in GST.

A. You can avail in the ITC provided the following are met

- it is used for business purpose only
- you should be able to prove it
- GSTIN of your company should be mentioned clearly along with Place of supply

Q. Date of PO-28.06.2017

Purchaser Location- Mumbai

Delivery condition - At plant site which is Uttar Pradesh

Date of Invoice-30.06.2017 (with old taxes)

Date of material Dispatched-06.07.2017

Date of material received at plant site-12.07.2017

Kindly advice whether GST is applicable or not?

A. As the material was dispatched on June 30th, GST would not be applicable.

Q. My employer company is planning to construct a community hall for one municipality under CSR. Construction to be taken up by CPWD. CPWD is a govt dept. and do not raise any tax invoice (unregistered- GST). CPWD engages contractors for the job and pays them including GST @ 12% and CPWD seeks reimbursement of the actual amount paid along with their departmental charges from the company. Whether the transaction between the company and the CPWD attract SGST on reverse charge basis?

A. Please refer to Notification No. 12/2017- Central Tax (Rate) and also please check if CPWD is falling part of the Government as per the definition of section 2(53) of the CGST Act, 2017, Article 77 etc, then only it can be confirmed that GST is applicable or not.

Q. Do I need to reverse my ITC for the Sale in Scheme such as Buy 2 gets one free?

A. On the free supplies, the proportionate ITC needs to be reverse.

Q. Ocean Freight is Liable for Reverse Charge Under GST when goods are imported into India. Ocean Freight is separately charged in invoice also. At the time of customs clearance GST paid on entire invoice value including Ocean Freight at the applicable rate of GST on said goods imported. Whether it is sufficient compliance of RCM provisions for Ocean Freight?

A. In case of CIF transactions, the importer has to pay GST under reverse charge mechanism on the ocean freight component. In case of FOB transactions, the freight will be charged by the freight forwarder along with applicable GST. Although freight is includible in the assessment value for Customs,

there is no corresponding exemption for GST purposes. Accordingly, there is double levy on the ocean freight component.

Q. Tenant is a Private Limited company registered in Mumbai. They have taken godown in Delhi where there is no GST registration in Delhi because Godown is vacant due to new lease agreement. Company is asking to raise invoice and levy IGST, because company has GST registration in Mumbai. Can attract on rent? Please suggest.

A. whether the godown is occupied or vacant cannot determine the taxability. If the owner of godown has turnover of more than 20 lacs, he has to get himself registered. Else, he can enjoy the exemption from GST.

Q. can GST practitioner apply for GST registration?

A. If the GST Practitioner fulfills the criteria for registration specified in Section 22 of CGST Act, he has to obtain the registration.

Q. in GST computer purchase credit, printing machinery credit and any fixed asset credit how to claim in GST regime.

A. In GST regime there is no distinction of availing the input credit of capital goods. Input credit on capital goods used in furtherance of business except motor vehicles can be availed as availing input credit on any input material

Q. Can we adjust the previous month's CGST balance of Electronic Cash Ledger to off-set CGST of current month? Whether that field of Cash payment is editable, so that a lesser amount than the available balance can be put?

A. Yes. The CGST Electronic cash balance can be utilized for payment of CGST liability of next month. Yes. the Field of cash payment is editable.

Q. Whether payment under the employment bond for left job before specified period by employee to the employer is liable to GST.

A. Any notice pay recovered from resigned employee is treated as Supply of Service under Act of Tolerance. Hence, the same is subject to GST.

Q. Rate of GST for Car Hiring Charges?

A. GST @ 18% payable, but not input tax credit available on rent a cab services.

Q. For supplies to 100% eou units should GST be charged or not? Please explain the procedure for supplies to 100% EOU under GST act and rules

A. For supplies to EOUs, please refer to Circular 14/14 /2017 - GST dated Nov 6, 2017 along with notification 48/2017-Central Tax.

Q. under GST if we receive invoices from supplier or vendor for reimbursement of expenses i.e. toll, parking charges, etc. in this case should vendor includes such reimbursement in taxable value?

A. In case if it treated as supply then the taxable value has to include such amounts, in case if it treated under pure agent, then it is not required. It all depends on how the contract is negotiated

Q. One of our subsidiaries is engaged on selling new Cars to our group employees on lease basis. After the completion of Lease period say 4 years, the ownership and title will go to the Employee after raising the Invoice under GST. Our query is Margin scheme is applicable for GST, so the leasing co is not required to collect GST since the Selling price is lower than Purchase price only

A. Yes there is no need of charging GST. The same has been answered on tweeter by CBEC

Q. Please clarify the GST rate applicable to parts of Tractors

A. Please refer to HSN code 8708 which says "Parts and accessories of the motor vehicles of headings 8701 to 8705 [other than specified parts of tractors]"are to be taxed at 18%. Please navigate to <https://cbec-gst.gov.in/GST-goods-services-rates.html> and click on Tractor in the product description, you will get a list of all the items.

Q. what are all the supplies which attracts RCM as of today?

A. Reverse charge is applicable to the notified goods and services under Notification No.4/2017-Central Tax (Rate), and services notified under Notification No. 13/2017- Central Tax (Rate)

Q. whether exempt sale include non GST sale like liquor. if yes, then whether we take ITC of inputs used to manufacture liquor and then export it.

A. Please refer to Subsection 2 of Section 17 of the CGST Act, input tax credit used for exempted products is not eligible, hence you have add the taxes paid to the cost of the goods and services only.

Q. Works contract awarded as per estimate of CPWD schedule in 2016. Now what would be the ITC benefit to the Contractee? What would be the GST rate in case of Civil construction work?

A. The contractor will be eligible to claim the Input Tax Credit including the stock as on 30th June, 2017. However, the contractee will not be able to claim any credit in view of the provisions of Sec. 17(5)(c) which prohibits credit on works contract services when supplied for construction of an immovable property. For civil construction, the rate is 12%.

Q. One of my clients provides services as works contractors and takes work on sub-contract from main contractor. There are two types of service provided by him:

1 Giving Vehicle on hire to main contractor

2 Providing Loading and Transporting Service to main contractor.

The issue is that the main contractor giveSGST @ 18% on the hiring bill but he doesn't pays GST on Loading Bill and transporting Bill.

Please guide me what and how to do accounting and GST Return filing.

A. As per law GST is applicable and there is no way you can escape from it, It is purely an agreement between your client and his customer.

Q. Tour operator of India provides service to person of China and organize a tour in India on principal to principal basis. What is place of supply?

A. GST will be applicable as the services are required to be made available to an individual in India. Please refer second proviso to Section 13(3)(a).

Q. Providing overlying services to foreign airlines without landing at any airport in India. Airlines having/ not having PE in India. Whether IGST or CGST is applied for all the states through which the aircraft has crossed.

A. As per Section 13(11) of IGST Act, place of supply of services provided on board of conveyance during the course of a passenger transport operation, including services intended to be wholly or substantially consumed while on board, shall be the first scheduled point of departure of that conveyance for the journey. Thus, the tax will be paid at the point of first point from where the aircraft starts journey.

Q. I have received a invoice for the month of July in November, I have finalised my return and paid the taxes without taking credit of this Invoice. How to treat the belated Invoice, taking into consideration that in our industry belated invoices are frequent and not known on prior basis.

A. Input credit need not be availed in the same month of Invoice. ITC on the input invoice can be availed on or before finalizing the accounts of the particular financial year. (Before September 2018 for the financial year 2017-18)

Q. ISGST applicable on royalty paid on extraction lignite for captive consumption?

A. To the best of my knowledge, GST is not applicable as it is captive consumption, meaning there is no supply and consideration for the same. There is no clear scope for supply, so it may be classified as a supply but the question is who the recipient is? In case if we get any query from the department we have this analogy. On the consumption of the ore Royalty is payable to the government.

Q. what is purpose of introducing RCM?

A. Reverse charge mechanism is introduced to ensure to have a level playing field. Assume if you availing service from abroad and if the same is sourced locally for which GST is applicable. In order to collect the GST from unregistered persons RCM has been introduced.

Q. We would like to know how to claim IGST paid under RCM on import of services

A. you have to show the Input Tax Credit of Imported Services under RCM in column 4(A)(2) - Eligible ITC in GSTR-3B monthly return. At a later stage, the same is to be claimed through GSTR-2.

Q. A registered dealer in state A supplies services in state A(place of supply and location of supplier in state A)to a registered dealer in state B. Can this dealer in state B avail input tax credit basing on invoice of dealer in state A, if he is not registered in state A.

A. As the place of supply of service is A, input credit can be availed in the State of A only. Suggested that receiver of service obtains registration in State A to avail the input tax credit.

Q. Raised a Debit note for overdue interest on delay payment of few bills and charged GST in the Debit note. While filing GSTR1 in 9B, we are supposed to give original invoice no & date. This debit note pertains to more than one invoices, I want to know how to mention more than 1 invoice in that field

A. The system does not allow mentioning multiple invoices no against one debit or credit note. You need to issue invoice wise debit or credit notes.

Q. while filing quarterly return under composite scheme the system asked me to fill the previous year turnover and turnover for the quarter ended June 2017. I filled the same it asked me whether it can precede. I said yes and it says that the return the quarter has been filed as nil return.

A. Actually you should not have submitted the return, but should have entered the information below the submit option. Since NIL return is filed, there is no provision to revise the same. Hence, you may show the turnover and other payment details in the second quarter return.

Q. In case of deemed export, if exporter is registered in Maharashtra whether CGST and SGST .05% to be charged or IGST 0.1% to be charged. As per Tally software IGST 0.1% is to be charged even if exporter is registered in Maharashtra. if it is true then why there is notification under CGST act (notification no. 40) issued which says .05% is to be charged to exporter.

A. Please charge 0.05% CGST and 0.05%SGST as the sale is within the state of Maharashtra even though it is deemed export

Q. A Person is supplying material to government department as per department order. Shall the person Avail input and shall he pay tax as and when issue invoice to government department. I am thinking that he is taxable as and when he issue invoice . kindly help me

A. Yes, if you are issuing a tax invoice then you can take ITC on your inputs.

Q. GST liability on manpower service provided to Panchayat office

A. It is exempt from GST.

Q. GST is applicable on LBT while doing invoicing in Auto industry?

A. Local Body Tax or Octroy is merged in subsumed in GST. Hence your query that GST is applicable on LBT while invoicing in Auto industry is not clear. Please clarify.

Q. We have done sales 1 year before in vat now we want to take the material back as sales return, customer will charge the GST will we get the set off GST please explain

A. Yes, you will get the input tax credit on the GST charged by your customer.

Q. What are the Implication of GST on Slump Sale?

A. Slump sale or sale of business as a going concern would not attract GST.

Q. As there is no need for the dealer below 1.5 crore to mention HSN code in their invoices, does he require to fill HSN wise summary of outward supplies in GSTR1

A. In my opinion, While filing the GSTR-1, the portal is asking information about turnover for the last year and turnover for the 1st Quarter. If this information is below 1.5 crores, the system will make necessary changes in the fields for which information is to be given. Hence, if your turnover is below 1.5 crores, the portal will not insist for HSN wise summary. However, this needs to be checked on the portal itself.

Q. A person is doing pipe line work of electrical department. Department is giving payment with GST. MY query is that shall I submit avail input or not.

A. Suggested to avail input credit to be competitive and charge GST to customer

Q. Purchase vehicle for business purpose, input tax credit is claimed or not??

A. Please refer to Section 17(5) of the CGST Act which reads as follows:

(5) Notwithstanding anything contained in sub-section (1) of section 16 and subsection

(1) of section 18, input tax credit shall not be available in respect of the following,

Namely:

(a) motor vehicles and other conveyances except when they are used

(i) for making the following taxable supplies, namely:

(A) further supply of such vehicles or conveyances ; or

(B) transportation of passengers; or

(C) imparting training on driving, flying, navigating such vehicles or conveyances;

(ii) for transportation of goods

Hence, ITC on motor vehicles can be availed only if they are used for the above mentioned purposes.

Q. how we adjust GST related to credit note in GSTR 3B. (OUTPUT TAX LIABILITY IS LESS THAN CREDIT NOTE TAX REVERSAL)

A. Credit Note issued by whom? if your issuing credit note to your customers then it is correct as we also do not see any other provision to enter the values in GSTR - 3B.

Q. My client paid Rs. 95000 to transport, is reverse charge is applicable on this transaction?

A. RCM is applicable on GTA @ 5% and the same can be availed as input credit in the subsequent month of payment

Q. Can Practicing Cost Accountant can take GSTN Number?

A. You can take registration under GST as a PCMA on your firm's name.

Q. Can we take ITC of Two wheeler purchase for use of employees for office work?

A. ITC is not permitted on motor vehicles including two wheelers used by employees.

Q. Due date for Refund of Export incentives under GST Mechanism.

A. Refund of IGST paid on exports can be claimed within a period of two years from the relevant date. Relevant date has been defined in Section 54(14) of the CGST Act.

Q. What is the exact effective date of applicability of E way bill under GST rules?

A. It is expected to be implemented on trial basis from Jan 16, 2018 and compulsorily for all interstate movements from Feb 1, 2018.

Q. One of my friends bought one residential building from one of the supreme developer and paid completely inclusive of stamp duty and other registration fee.

After that GST implemented and now it's ready for registration.

How it will make impact to him?

At what percentage he has to pay? And what about the stamp duty and other charges we paid along with the last installment?

A. As the flat has been purchased during construction phase, it will come under the purview of GST

Q. Services were provided and invoices were raised prior to GST for which there is downward revision in price for services and credit note is to be issued. Please suggest whether to reverse GST or service tax in credit note.

A. During the Service tax regime there was no credit note adjustment and hence for the credit note for invoice raised prior to 1.7.2017 no GST / Service Tax credit can be adjusted

Q. Advance received in previous month, GST paid on advance, invoice raised in current month. In GSTR-1 table B2B has shown full invoice amt in current month and adjustment of advance shown in 11b, but tax liability ledger showing full liability. It should show adjustments of tax paid against advances.

A. It would have been correct if the GSTR - 2 and GSTR - 3 are in place, but now we do not have them, till such time you should adjust the same in GSTR - 3B and do the process you are doing currently.

Q. GST payable on Advance Received from Customer on Provision of Supply in future

A. GST is payable on advances received for supply of goods and services. However, the provisions for paying advance for supply of goods has been kept in abeyance till 31st March, 2018. Hence, GST needs to be paid on advances received for supply of services.

Q. While uploading ITC-04 data on portal , in respect of one challan number containing more than one description, but portal did not accepting this . So, please advice how we should treat such kind of issues.

A. The information needs to be clubbed together in one line.

Q. If an unregistered person made an interstate supply to a registered person then why under reverse charge mechanism receiver is liable to pay tax when we know that it is compulsory to take registration for persons making interstate supply.

A. Reverse charge on purchases from unregistered suppliers whether intra or interstate has been suspended till Mar 31, 2018. However, Section 5(4) of the IGST Act mandates payment of IGST under the reverse charge in case of purchases from unregistered interstate suppliers. It is true that all interstate suppliers need to be compulsorily registered. It is expected that these provisions would be harmonised on or after March 31st, 2018 once the present suspension on reverse charge gets over.

Q. Please tell me if a hotel is booking rooms on tariff but receiving the amount after deducting the commission amount of make my trip or oyo. Then GST will be charged after deduction of commission or on the full amount.

A. GST on room tariff is computed on the declared room tariff and not on the transaction value.

Q. Is there any input tax credit available on premium payment of vehicle insurance for official purpose?

A. Input tax credit is not allowed for Car (Refer Section 17(5) CGST Act) even if used for official purpose. Accordingly, the credit on the insurance premium relating to the car will not be available.

Q. One of my friend is a civil engineer and who is doing construction for his clients. The land is belongs to customers. He is buying materials and use own labour for construction. He is collecting payments three or four instalments. My query is 1. Whether he can claim input credit for all input materials and services? 2. He can raise invoice inclusive of GST when he receives payment? Whether he can treat his service as mixed or composite supply?

A. Construction activity is works contract and the same will be treated as services in GST.

Q. What is the best business practice that can be followed so that the amount paid as SGST to the vendor reaches to the Govt in time and we also eligible for input credit? In other words can we ask the vendors any further documents before making payment to them?

A. Once the online filing of GSTR-1, 2 and 3 is streamlined; the Portal will accept only those returns which are filed along with making the tax payment. Filing of returns without making tax payment is not allowed. Hence, the defaulters who have not filed the returns and made payment will be known immediately after the due dates of these returns are over. Till the time, the portal is ready for this, you can get confirmation from the vendor for having paid the taxes and filed return in time.

Q. Whether input tax credit Education and SHEC of Central Excise and Service tax as on 30-06-2017 is eligible to be availed as credit in GST in Tran 1

A. Credit of Education cess and Secondary & Higher Education cess is not allowed in GST. The same should not be claimed through TRAN-1

Q. If a trader sales goods to Bhutan, then will that particular trader be allowed the refund of CGST/SGST which was paid by him/her?

A. As per Notification No. 42/2017-Integrated Tax (Rate), supplies to Nepal and Bhutan are Nil Rated.

Q. I forgot to take credit of IGST of Nov 2017 month in GSTR 3b, so can I take credit in the month of Dec 2017 while filling GSTR 3B of Dec 2017???

A. Yes, you can. The credit can be availed in the next month. Accordingly, you will need to accept the credit in GSTR 2B and GSTR2 of the respective month only, i.e. Dec, 2017.

Q. I want to change the address. What is the process of address changing?

A. Please make the amendment in GST core fields amendment in GSTN portal if the change of place is in the Same State

Q. Sir, I have a case Suppose B ltd. hired vehicle from registered GTA for transportation of goods, that GTA contact with commission agent of transport to provide vehicle and further commission agent contact to truck owner, my question what will be liability of commission agent transport if he register under GST

A. Is the commission part of the Invoice? If yes it is applicable. If the commission invoice is raised separately then the tax rates will be different.

Q. Can a dealer having interstate sales of less than 20 lacs turnover register for composite scheme? Please help

A. As per Section 10(2)(c), a tax payer making interstate supplies cannot opt for Composition Scheme.

Q. I have purchase raw materials as on invoice dated 30.11.2017 but goods recd. dt. 10.12.2017 then i purchase on 10.12.2017 and claim credit on December 2017. is it right to take credit on December -2017 and credit setoff on GST portal.

A. Section16 (2) of the CGST Act provides that the credit can be claimed - a) On receipt of valid taxpaying documents and (b) On receipt of material / services.

Hence, you have to claim the credit only after receipt of material, even if the tax is actually paid prior to that date.

Q. I am taking GTA service on November but bill received in December, then I make payment of GST under RCM on December and take credit the same in same month is correct.

A. As per Section 13(3), for tax to be paid under RCM, earlier of the following dates shall be considered -

a) date of payment as entered in books of accounts or

b) Date immediately following 60 days for the date of issue of invoice. Thus, in case of GTA, the tax liability under RCM will arise after making payment of the transporter or after 60 days of date of invoice, whichever is earlier.

Q. Invoice raise and revenue received for the month of Nov-17 but GST paid and also GSTR 3b already filed without including such amount. Suggest me what can i do?

A. As I understand from the query is that you have made the GST payment of bill but have not shown this in the liability in the 3B return filed. There is no provision to revise 3B. Hence, the alternative is to shown the liability in the subsequent month.

Q. I have taken GST Registration under Regular on July, 17 later on 10 Aug, 17 i have applied for composition scheme by filing GST CMP-02 and same has been converted from regular to composition. Now my return period is July-Sept.17 under composition scheme. I have uploaded the data but I am unable to file my return. it gives any error. "you are not allowed to submit return prior to your registration" but i have discuss with GST customer care they confirm your filing period will be july-sept,17. Kindly resolve this issue.

A. For the month of July 2017 you have file return as regular taxpayer even upto 10th of Aug an after that all the transactions you have to file under Composition Scheme.

Q. We are a company having seven branches in different states with centralised accounting and overheads in Delhi. We are providing support services to our branches. Is it mandatory to raise IGST invoices on branches since July 17 and apportion the overheads to states under IGST Act. Please clarify.

A. Accordingly, the HO could be required to pay GST on the value of services to be derived in terms of the Valuation Rules of GST.

Q. As healthcare services are exempted from GST, however , package treatments are provided by hospitals for e.g. Angiography/Angioplasty does includes the cost of medicines also which attract GST on them , so whether in such a case healthcare service will also be treated as taxable service as per the concept of mixed supply. Please clarify.

A. You have multiple views on this if we take the concept of the composition supply, the medicines cost is lesser than the cost of the surgery so it will not be taxed.

Another alternative is that the hospital can give the bill for the medicines separately.

It all depends on the policy of the hospital.

Q. Whether input on reverse charge can be adjusted in the same month itself.

A. Yes, you can adjust it.

Q.

1. ABC Ltd (Principal) is a manufacturing company having Head Office in Delhi

2. There were having X as their Consignee & Forwarding Agent (Agent) in Assam

3. Principal used to send materials to Agent through Stock Transfer Note (not Excise Invoice) on stock transfer basis against Form F

4. Agent used to sell the materials on behalf of the Principal using the Drug License and Vat Registration of the Agent

5. On 30.06.2017 there is stock at Agent s premises but the ownership of the stock is with the Principal

6. Who will claim the transitional credit? Agent or Principal? If it is Agent then where will they claim the transitional credit in Tran-1? Will it be under 7B? However, 7B is not for manufacturer and the stock for which transitional credit is proposed to be claimed belongs to a manufacturer although stock lies in Agent s premises

A. Ideally the goods should be returned by the agent to principal.

Q. Please clarify whether GST practitioner has to file any return about his monthly Professional fees collected as per CGST rules

A. There is no separate return to be filed by GST practitioner. But, if he has taken registration under GST, he will be required to file the returns as applicable to Service providers.

Q. I had filed wrong GSTR 3b. I had shown less tax on taxable value. All sales were to registered dealers. I had credited cash in my ledger equivalent to my tax. What to do?

A. For outward supply GSTR - 1 will be considered as the final one, you can update the records there correctly and if any tax liability is required to be paid you can do it once the government announces the process.

Q. how can account purchase of ticket and visa in case of travel agency service? Whether ITC eligible or not.

A. Input Tax credit is allowed on goods and services used or intended to be used in the course or furtherance of business. Section 17 puts restriction on some services from taking credit which includes - travel benefits extended to employees on vacation and also goods and services used for personal consumption.

The issue of taking credit on VISA charges, travelling exp etc. is prone for litigation. The Dept. argues that this is for personal consumption. This aspect should be kept in mind before taking credit on such services.

Q. I have uploaded Trans1 immediately i received credit, but they have debited major amount mentioning Distribution of transitional cenvat credit

A. The amount of transitional credit is line with your previous months' returns and as per the last returns? If yes you get in touch with your jurisdictional officer for the same and they should be able to help you out.

Q. On which amount GST to be collected from the customer for both services (GST on full amount or on agent commission) please explain with example.

A. Notification No. 11/2017 Central Tax (Rate) dt. 28.6.2017 gives various rate schedules for different services. Sr. No. 23 of the said notification gives rates for - Supply of Tour Operator Services at 2.5% (CGST) and 2.5% (SGST) OR 5% IGST. This will be charged on the total amount of bill issued by the Tour Operator including Lodging, Boarding and travelling exp.

In the same notification for Support Services other than (i) above, CGST rate is given as 9% i.e. 18% IGST rate. In my opinion, the agency services will be covered under this category. The agent will book the tickets, hotels etc. on behalf of the client and the airline/hotels will charge GST separately in their bill to the customer.

The Travel Agent in this case, will charge GST on the agency commission he has received in the transaction and the rate will be 18%.

Q. Where to record the sale details in GSTR-1 In case of trader selling goods through e - market place, like Amazon?

A. Since TCS has been differed for the time being you are not required to show them separately in GSTR-1

Q. Is there any input tax credit available on booking of air tickets and what is airlines GST.

A. ITC is available on booking air tickets

Q. I export diamond where I have to mention in GSTR 3b and GSTR 1.

A. In both the returns you will need to report the same under zero rated supplies.

Q. I am working in sugar industry. We are providing some materials like Tent, Bamboo etc. to Cane Harvesters on non-chargeable basis for using in the field i.e. outside factory. Whether the input credit of the same can be taken considering it is business expenses

A. You are providing them free of cost or charging some amount the farmers or anyone? Keeping this matter aside, you can take the ITC as it is not specifically stated in the GST Act.

Q. How to take GST credit related to Bank commission charges & loan processing fees as banks are not issuing GST Invoice

A. ITC can be taken only against tax invoices. You will need to request your bankers to issue tax invoices.

Q. Guide me if bank levied finance charge along with GST and in a week time the full finance charge was reversed to my account. Then in this case, GST also needs to be reverse or not?

A. If Bank is not reversing or repaying the GST then to whom should I approach for this matter as Bank refused to reverse the GST.

Bank is supposed to reverse the GST else you can reach the banking ombudsman or raise a complaint with the GST officials of the respective range or alternatively take it up with the consumer forum also. There is no direct remedy for such cases in the GST law.