



GST – RECENT CHANGES

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GST – RECENT CHANGES

03/2018-Central Tax ,dt. 23-01-2018

- Person taking registration under composition scheme has to file Form ITC-03 within 180 days from the date of taking registration under composition scheme. Replacing old provisions of 90 days in Sub-rule 3(a) of rule 3 of CGST Act.
- The CGST rate for the manufactures has been reduced to 0.5% to 1%.
- Taxpayers who are registered in the erstwhile tax regime can cancel their registration number by 31st March 2018 against the olden date of 31st Dec 2017 as per rule 24, in sub-rule (4)



GST – RECENT CHANGES

03/2018-Central Tax ,dt. 23-01-2018

- Every transporter who carries the goods have to carry the goods with a tax invoice or a bill of supply along with the goods where there is a requirement to carry the e-waybills.
- Refund of input tax credit, availed in respect of other inputs or input services used in making zero-rated supply of goods or services or both, shall be granted.
 - Taxpayer's who have availed the benefit of the 48/2017-Central Tax dated the 18th October, 2017 who has availed
 - Supply of goods by a registered person against Advance Authorisation



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03/2018-Central Tax ,dt. 23-01-2018

- Taxpayer's who have availed the benefit of the 48/2017-Central Tax dated the 18th October, 2017 who has availed
 - Supply of capital goods by a registered person against Export Promotion Capital Goods Authorisation
 - Supply of goods by a registered person to Export Oriented Unit
 - Supply of gold by a bank or Public Sector Undertaking specified in the notification No. 50/2017-Customs, dated the 30th June, 2017 (as amended) against Advance Authorisation



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03/2018-Central Tax ,dt. 23-01-2018

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03/2018-Central Tax ,dt. 23-01-2018

- Export invoice is replaced with relevant export invoices in Rule 92, sub rule 2
- Exporter of services has to file the application Form RFD-01 for claiming the refund, rule 96, sub-rule 9
- Rule 138 with respect to e-waybills



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Notification No. 4/2018 – Central Tax

- Late fee for the filing of GSTR – I
 - Regular returns – Rs 25 per day
 - Nil Returns – Rs 10 per day



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Notification No. 5/2018 – Central Tax

- Late fee for the filing of GSTR – 5
 - Regular returns – Rs 25 per day
 - Nil Returns – Rs 10 per day



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Notification No. 6/2018 – Central Tax

- Late fee for the filing of GSTR – 5A
 - Regular returns – Rs 25 per day
 - Nil Returns – Rs 10 per day



GST – RECENT CHANGES

Notification No. 7/2018 – Central Tax

- Late fee for the filing of GSTR – 6
 - Regular returns – Rs 25 per day



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Notification No. 8/2018 – Central Tax

- Last date for filing of GSTR – 6 i.e by Input Service Distributor for the period July 2017 to February 2018 is 31st March 2018

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Notification No. 1/2018-Central Tax (Rate)

- a civil structure or any other original works pertaining to the “In-situ redevelopment of existing slums using land as a resource, under the Housing for All (Urban) Mission/ Pradhan Mantri Awas Yojana (Urban)
- a civil structure or any other original works pertaining to the “houses constructed or acquired under the Credit Linked Subsidy Scheme for Economically Weaker Section (EWS)/ Lower Income Group (LIG)/ Middle Income Group-1 (MIG-1)/ Middle Income Group-2 (MIG-2)” under the Housing for All (Urban) Mission/ Pradhan Mantri Awas Yojana (Urban);



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Notification No. 1/2018-Central Tax (Rate)

➤ a civil structure or any other original works pertaining to the “houses constructed or acquired under the Credit Linked Subsidy Scheme for Economically Weaker Section (EWS)/ Lower Income Group (LIG)/ Middle Income Group-1 (MIG-1)/ Middle Income Group-2 (MIG-2)” under the Housing for All (Urban) Mission/ Pradhan Mantri Awas Yojana (Urban);



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Notification No. 1/2018-Central Tax (Rate)

- (da) low-cost houses up to a carpet area of 60 square metres per house in an affordable housing project which has been given 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;”
- The tax rate in all the above cases is Nil



GST – RECENT CHANGES

Notification No. 1/2018-Central Tax (Rate)

Changes in the tax rates for the works contracts for the services provided to a government entity, the tax rate is 6%

Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017 provided by a sub-contractor to the main contractor providing services specified in item (iii) or item (vi) above to the Central Government, State Government, Union territory, a local authority, a Governmental Authority or a Government Entity.

Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority, as the case may be.



GST – RECENT CHANGES

Notification No. 1/2018-Central Tax (Rate)

Changes in the tax rates for the works contracts for the services provided to a government entity, the tax rate is 2.5%

Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017 provided by a sub-contractor to the main contractor providing services specified in item (vii) above to the Central Government, State Government, Union territory, a local authority, a Governmental Authority or a Government Entity.

Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority, as the case may be.

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Notification No. 1/2018-Central Tax (Rate)

GST on vessels for transportation of goods

Time charter of vessels for transport of goods.	Provided that credit of input tax charged on goods (other than on ships, vessels including bulk carriers and tankers) has not been taken	Tax rate is 2.5%
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Notification No. 1/2018-Central Tax (Rate)

GST on leasing or rental without operator

Leasing or rental services, with or without operator, other than (i), (ii), (iii), (iv), (v), (vi) and (vii) above.

Same rate of central tax as applicable on supply of like goods involving transfer of title in goods.



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Notification No. 1/2018-Central Tax (Rate)

GST on house keeping services etc supplied through e-commerce operators

“(ii) Services by way of house-keeping, such as plumbing, carpentering, etc. where the person supplying such service through electronic commerce operator is not liable for registration under sub-section (1) of section 22 of the Central Goods and Services Tax Act, 2017.

Provided that credit of input tax charged on goods and services has not been taken

2.5%

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Notification No. 1/2018-Central Tax (Rate)

GST on exploration, mining etc

Service of exploration, mining or drilling of petroleum crude or natural gas or both.	6%
(iii) Support services to mining, electricity, gas and water distribution other than (ii) above.	9%
Tailoring services.	2.5%
Manufacturing services on physical inputs (goods) owned by others, other than (i), (ia), (ii), (iia) and (iii) above.	9%

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Notification No. 1/2018-Central Tax (Rate)

Services by way of treatment of effluents by a Common Effluent Treatment Plant.	6%
Sewage and waste collection, treatment and disposal and other environmental protection services other than (i) above.	9%
Services by way of admission to amusement parks including theme parks, water parks, joy rides, merry-go rounds, go-carting and ballet.	9%

GST – RECENT CHANGES

Notification No. 1/2018-Central Tax (Rate)

Services by way of treatment of effluents by a Common Effluent Treatment Plant.	6%
Sewage and waste collection, treatment and disposal and other environmental protection services other than (i) above.	9%
Services by way of admission to entertainment events or access to amusement facilities including exhibition of cinematograph films, casinos, race club, any sporting event such as Indian Premier League and the like.	14%



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Notification No. 2/2018-Central Tax (Rate)

Composite supply of goods and services in which the value of supply of goods constitutes not more than 25 per cent. of the value of the said composite supply provided to the Central Government, State Government or Union territory or local authority or a Governmental authority or a Government Entity by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution or in relation to any function entrusted to a Municipality under article 243W of the Constitution.	Nil
Services by way of transportation of goods by an aircraft from customs station of clearance in India to a place outside India.	Nil
Services by way of transportation of goods by a vessel from customs station of clearance in India to a place outside India	Nil



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Notification No. 2/2018-Central Tax (Rate)

Services of life insurance provided or agreed to be provided by the Naval Group Insurance Fund to the personnel of Coast Guard under the Group Insurance Schemes of the Central Government.

Nil



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Notification No. 2/2018-Central Tax (Rate)

Services by an intermediary of financial services located in a multi services SEZ with International Financial Services Centre (IFSC) status to a customer located outside India for international

Nil

Explanation.- For the purposes of this entry, the intermediary of financial services in IFSC is a person,- (i) who is permitted or recognised as such by the Government of India or any Regulator appointed for regulation of IFSC; or (ii) who is treated as a person resident outside India under the Foreign Exchange Management (International Financial Services Centre) Regulations, 2015; or (iii) who is registered under the Insurance Regulatory and Development Authority of India (International Financial Service Centre) Guidelines, 2015 as IFSC Insurance Office; or (iv) who is permitted as such by Securities and Exchange Board of India (SEBI) under the Securities and Exchange Board of India (International Financial Services Centres) Guidelines, 2015.

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Notification No. 3/2018-Central Tax (Rate) – RCM new Services

(1)	(2)	(3)	(4)
“5A	Services supplied by the Central Government, State Government, Union territory or local authority by way of renting of immovable property to a person registered under the Central Goods and Services Tax Act, 2017 (12 of 2017).	Central Government, State Government, Union territory or local authority	Any person registered under the Central Goods and Services Tax Act, 2017.”;



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Notification No. 4/2018-Central Tax (Rate) – Time of supply

- The time of supply in case of land given by a landlord to the builder is the date on which the possession of the share is being provided to the landlord.



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Notification No. 5/2018-Central Tax (Rate) –

- exempts the intra-State supply of services by way of grant of license or lease to explore or mine petroleum crude or natural gas or both, from so much of the central tax as is leviable on the consideration paid to the Central Government in the form of Central Government's share of profit petroleum as defined in the contract entered into by the Central Government in this behalf.



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Notification No. 6/2018-Central Tax (Rate) –

- For the following items the tax rates has been reduced to 2.5% in the goods listed in Schedule I
 - Tamarind kernel powder
 - Mehendi paste in cones
 - Rice bran (other than de-oiled rice bran)
 - Liquefied Propane and Butane mixture, Liquefied Propane, Liquefied Butane and Liquefied Petroleum Gases (LPG) for supply to household domestic consumers”;
 - Scientific and technical instruments, apparatus, equipment, accessories, parts, components, spares, tools, mock ups and modules, raw material and consumables required for launch vehicles and satellites and payloads

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Notification No. 6/2018-Central Tax (Rate) –

- For the following items the tax rates has been reduced to 6% in the goods listed in Schedule I
 - Sugar boiled confectionery”;
 - Drinking water packed in 20 litres bottles”;
 - Fertilizer grade phosphoric acid”;
 - Bio-diesel
 - Bamboo wood building joinery
 - Tableware and Kitchenware of wood”
 - Sprinklers; drip irrigation system including laterals; mechanical sprayers

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Notification No. 6/2018-Central Tax (Rate) –

- For the following items the tax rates has been reduced to 9% in the goods listed in Schedule III
 - in S. No. 3, in column (3), after the words “derived from vegetable products” the words and brackets, “[other than tamarind kernel powder]” shall be added;
 - in S. No. 12, in column (3), for the words “groundnut sweets and gajak”, the words “groundnut sweets, gajak and sugar boiled confectionery”, shall be substituted;
 - in S. No. 24, in column (3), after the words, “matter nor flavoured”, the words and brackets, “[other than Drinking water packed in 20 litres bottles]” shall be added;
 - in S. No. 39, in column (3), after the words, “other Rate Schedules for goods”, the words, “including Fertilizer grade Phosphoric acid” shall be added;

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Notification No. 6/2018-Central Tax (Rate) –

- For the following items the tax rates has been reduced to 9% in the goods listed in Schedule III
 - in S. No. 59, for the entry in column (3), the entry “Preparations for use on the hair [except Mehendi pate in Cones]” shall be substituted;
 - in S. No. 87, in column (3), after the words, “and similar products”, the words, figure and brackets, “[other than bio-pesticides mentioned against S. No. 78A of schedule -II]” shall be added;
 - in S. No. 137F, in column (3), after the words, “shingles and shakes”, the words and brackets, “[other than bamboo wood building joinery]” shall be added;



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Notification No. 6/2018-Central Tax (Rate) –

- For the following items the tax rates has been reduced to 9% in the goods listed in Schedule III
 - Cigarette Filter rods”;
 - Ghamella
 - Sanitary ware and parts thereof, of iron and steel”;
 - Buses for use in public transport which exclusively run on Bio-fuels”;



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Notification No. 6/2018-Central Tax (Rate) –

- For the following items the tax rates has been reduced to 14% in the goods listed in Schedule IV
 - in S. No. 164, for the entry in column (3), the entry “Motor vehicles for the transport of ten or more persons, including the driver [other than buses for use in public transport, which exclusively run on Bio-fuels]” shall be substituted;
 - Actionable claim in the form of chance to win in betting, gambling, or horse racing in race club”;

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Notification No. 6/2018-Central Tax (Rate) –

- For the following items the tax rates has been reduced to 1.5% in the goods listed in Schedule V
 - “Semi-precious stones, whether or not worked or graded but not strung, mounted or set; semi-precious stones, temporarily strung for convenience of transport [other than Unworked or simply sawn or roughly shaped]
 - Synthetic or reconstructed semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed semi-precious stones, temporarily strung for convenience of transport]”
 - other than bangles of lac/shellac]” shall be omitted;



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Blogs - <https://indiagstdotin.wordpress.com/>

Facebook page – for latest news on GST -
<https://www.facebook.com/ingst>

Mail – askus@india-gst.in

Android Application - [IndiaGST](#)

