

36th GST COUNCIL MEETING DECISION HELD ON 27.07.2019

- GST Rate reduced

<u>Item</u>	<u>Before 36th GST Council Meeting</u>	<u>After 36th GST Council Meeting</u>	<u>Effective From</u>
Electric Vehicles (EV)	12%	5%	1st August 2019
Chargers or Charging Stations for Electric Vehicles	18%	5%	1st August 2019

- E-buses (seating capacity exceeds 12 passengers) hired by all the local authorities – Will be exempted from GST. It would be effective from 1st August 2019.
- Extension in Date

<u>Form No.</u>	<u>Before 36th GST Council Meeting</u>	<u>After 36th GST Council Meeting</u>
FORM GST CMP-02 Only the service providers notified under Notification No. 2/2019-Central tax (rate) dated 07.03.2019 for a special Composition Scheme can avail the benefit of the extension.	31.07.2019	30.09.2019
FORM GST CMP-08 (For Composite Scheme - for the quarter April-June 2019)	31.07.2019	31.08.2019