

**COMPILATION OF GST
NOTIFICATIONS
AND CIRCULARS FOR
1ST YEAR OF GST
(1st July, 2017 to 30th June, 2018)**



THE INSTITUTE OF COST ACCOUNTANTS OF INDIA
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P R E F A C E

The introduction of GST in India has been a journey in which the Government and the Society have put their steps together. After the launch of GST on July, 01 2017 the Govt. has kept itself open for changes in GST for the benefit of society. Govt. has welcomed suggestion from ingenious experts in Taxation as well as from general public.

The Government has proposed multiple amendments to the Goods and Services Tax (GST) laws with the passage of time. Amendments have been made in Central GST, State GST, Integrated GST and Compensation of Sates Act.

The amendments have been announced through Notifications in CGST, CGST Rate, IGST, IGST Rate etc. Clarifications have also been provided by the Government on various issues through Circulars.

We, being the eminent part of this journey have also marked a point by bringing materials and journals on GST, extending Certificate Course on GST on PAN India, Organizing Seminars and Workshops on GST, launching GST Helpdesk etc. We are also preparing to launch our new "Advanced Course on GST".

This material is a compilation of GST Notifications and Circulars for 1st year of GST (from 1st July, 2017 to 30th June, 2018). Hopefully, this will be beneficial for recapitulating the amendments in GST and staying updated.

Thanks and Regards,

**Tax Research Department
Institute of Cost Accountants of India**

ACKNOWLEDGEMENTS

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Contents

1.	CGST Notifications	7 – 33
2.	CGST Rate Notifications	34 – 58
3.	IGST Notifications	59 – 63
4.	IGST Rate Notifications	64 – 83
5.	Circulars	84 – 135

1

CGST Notifications

Notification No.	Date	Subject	Description
01/2017-Central Tax	19/06/2017	Seeks to bring certain sections of the CGST Act, 2017 into force w.e.f. 22.06.2017	Provisions in respect of definitions, officers, appointment, powers, composition levy, registration, migration, common portal and power of government to make rules notified.
02/2017-Central Tax	19/06/2017	Notifying jurisdiction of Central Tax Officers	Appointment & Jurisdiction of Central Tax Officers.
03/2017-Central Tax	19/06/2017	Notifying the CGST Rules, 2017 on registration and composition levy	Rules on registration and composition notified.
04/2017-Central Tax	19/06/2017	Notifying www.gst.gov.in as the Common Goods and Services Tax Electronic Portal	www.gst.gov.in" is the website managed by GSTN which is notified as Common Goods and Services Tax Electronic Portal for facilitating registration, payment of tax, furnishing of returns, computation and settlement of integrated tax and electronic way bill.
05/2017-Central Tax	19/06/2017	Seeks to exempt persons only engaged in making taxable supplies, total tax on which is liable to be paid on reverse charge basis	Persons only engaged in making taxable supplies, the total tax on which is liable to be paid on reverse charge basis is exempted from obtaining registration u/s 23(2).



Notification No.	Date	Subject	Description
06/2017- Central Tax	19/06/2017	Modes of verification under CGST Rules, 2017	Aadhaar based Electronic Verification Code (EVC) & Bank account based One Time Password (OTP) are notified as modes of verification.
07/2017- Central Tax	27/06/2017	Notification No. 7/2017- Central Tax amending Notification No. 3/2017- Central Tax has been issued	Central Goods and Services Tax (Amendment) Rules, 2017 issued.
08/2017- Central Tax	27/06/2017	Seeks to notify the turnover limit for Composition Levy for CGST	Aggregate turnover for Composition Levy is 75L. For Special Category States, the limit is 50L. No benefit of Composition on Ice cream and other edible ice, Pan Masala and Tobacco and manufactured tobacco substitutes.
09/2017- Central Tax	28/06/2017	Seeks to bring into force certain sections of the CGST Act, 2017 w.e.f 01.07.2017	Provisions in respect of scope of supply, levy and collection tax liability on composite and mixed supplies, time and value of supply, ITC, tax invoice, credit and debit notes, accounts and records, returns, payment of tax, interest, penalty and other amounts, refunds assessment, audit, inspection, search and seizure, demand and recovery, advance ruling, appeals and revisions, offences and penalties, transitional provisions and some miscellaneous provisions notified.



Notification No.	Date	Subject	Description
10/2017-Central Tax	28/06/2017	Seeks to amend CGST Rules notification no 3/2017-Central Tax dt 19.06.2017	<p>Amendments to Central Goods and Services Tax Rules, 2017 called the Central Goods and Services Tax (Second Amendment) Rules 2017</p> <ul style="list-style-type: none"> • Valuation rules notified • Input tax credit rules • TAX INVOICE, CREDIT AND DEBIT NOTES rules • Accounts and Records rules • Return rules • Payment of tax rules • Refund rules • Assessment and Audit rules • Advance ruling rules • Appeals and revision rules • Transitional rules • Anti-Profiteering rules • E-way Rules
11/2017-Central Tax	28/06/2017	Seeks to amend Notification no 6/2017-Central Tax dt 19.06.2017	Electronic verification code generated through net banking login on the common portal & Electronic verification code generated on the common portal are substituted for OTP as modes of verification under GST.
12/2017-Central Tax	28/06/2017	Seeks to notify the number of HSN digits required on tax invoice	8 digit coding system for HSN is not required in any case. Only 4 digits for more than 5 crore turnover, 2 digits for more than 1.5 crore to 5 cr & no HSN upto 1.5 crores, is required.



Notification No.	Date	Subject	Description
13/2017-Central Tax	28/06/2017	Seeks to prescribe rate of interest under CGST Act, 2017	Rate of interest- 18% and 24% for tax, 6% and 9% for refunds.
14/2017-Central Tax	01/07/2017	Assigning jurisdiction and power to officers of various directorates	Assigning jurisdiction and power to officers of various directorates.
15/2017-Central Tax	01/07/2017	Amending CGST Rules notification 10/2017-CT dt 28.06.2017	Further to amend the Central Goods and Services Tax Rules, 2017 called the Central Goods and Services Tax (Third Amendment) Rules, 2017 <ul style="list-style-type: none"> • Inspection, Search and Seizure rules • DEMANDS AND RECOVERY rules Offences and Penalties rules
16/2017-Central Tax	07/07/2017	Notification No. 16/2017-CT (conditions and safeguards for furnishing a Letter of Undertaking in place of a bond for export without payment of integrated tax)	(a) a status holder as specified in paragraph 5 of the Foreign Trade Policy 2015- 2020; or (b) who has received the due foreign inward remittances amounting to a minimum of 10% of the export turnover, which should not be less than one crore rupees, in the preceding financial year and he has not been prosecuted for any offence under CGST Act where the amount of tax evaded exceeds two hundred and fifty lakh rupees shall be allowed to furnish LUT.
17/2017-Central Tax	27/07/2017	Seeks to amend the CGST Rules, 2017.	Called the Central Goods and Services Tax (Fourth Amendment) Rules, 2017



Notification No.	Date	Subject	Description
18/2017-Central Tax	08/08/2017	Seeks to extend time period for filing of details of outward supplies in FORM GSTR-1 for months of July and August.	Details of outward supplies in FORM GSTR-1 for the m/o July'17 can be filed from 1st to 5th September, 2017 and for Aug'17 from 16th to 20th September, 2017.
19/2017-Central Tax	08/08/2017	Seeks to extend time period for filing of details of inward supplies in FORM GSTR-2 for months of July and August.	Details of inward supplies in FORM GSTR-2 for the m/o July'17 can be filed from 6th to 10th September, 2017 and for Aug'17 from 21st to 25th September, 2017.
20/2017-Central Tax	08/08/2017	Seeks to extend time period for filing of details in FORM GSTR-3 for months of July and August.	Details in FORM GSTR-3 for the m/o July'17 can be filed from 11th to 15th September, 2017 and for Aug'17 from 26th to 30th September, 2017.
21/2017-Central Tax	08/08/2017	Seeks to introduce date for filing of GSTR-3B for months of July and August.	Date for filing of GSTR-3B for the m/o July'17 to be 20th August, 2017 and for Aug'17 to be 20th September, 2017.
22/2017-Central Tax	17/08/2017	Seeks to amend the CGST Rules, 2017	Further to amend the Central Goods and Services Tax Rules, 2017
23/2017-Central Tax	17/08/2017	Seeks to notify the date and conditions for filing the return in FORM GSTR-3B for the month of July, 2017	Notified that the registered person who shall submit TRANS-1 before FORM GSTR-3B for the month of July, 2017, the last date for filing Form-3B to be 28th August, 2017.
24/2017-Central Tax	21/08/2017	Seeks to further extend the date for filing of return in FORM GSTR-3B for the month of July, 2017.	Further extended the date for filing of return in FORM GSTR-3B for the month of July, 2017.



Notification No.	Date	Subject	Description
25/2017-Central Tax	28/08/2017	Seeks to extend time period for filing of details in FORM GSTR-5A for month of July	Time limit for furnishing the return for the month of July, 2017, by a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient for the m/o July'17 extended to 15th day of September, 2017.
26/2017-Central Tax	28/08/2017	Seeks to extend time period for filing of details in FORM GSTR-6 for months of July & August.	Time limit for furnishing the return by an Input Service Distributor for the m/o July'17 extended to 8th September and for Aug'17 till 23rd September.
27/2017-Central Tax	30/08/2017	Seeks to further amend the CGST Rules, 2017	Further Amendment in CGST Rules.
28/2017-Central Tax	01/09/2017	Seeks to waive the late fee for late filing of FORM GSTR-3B, for the month of July	Waiver of the late fee payable for all registered persons who failed to furnish the return in FORM GSTR-3B for the month of July, 2017 by the due date.
29/2017-Central Tax	05/09/2017	Seeks to extend due dates for furnishing details/Returns for the months of July, 2017 and August, 2017.	Extended due dates for furnishing details/Returns for the months of July, 2017 and August, 2017.
30/2017-Central Tax	11/09/2017	Seeks to extend the time limit for filing of GSTR-1, GSTR-2 and GSTR-3.	Extended time limit for filing GSTR-1, GSTR-2 and GSTR-3 to 10th October, 2017, 31st October, 2017, 10th November, 2017 respectively.



Notification No.	Date	Subject	Description
31/2017-Central Tax	11/09/2017	Seeks to extend the time limit for filing of GSTR-6.	Extended the time limit for furnishing the return by an Input Service Distributor for the month of July, 2017 up to the 13th October, 2017.
32/2017-Central Tax	15/09/2017	Seeks to granting exemption to a casual taxable person making taxable supplies of handicraft goods from the requirement to obtain registration.	Exemption to a casual taxable person making taxable supplies of handicraft goods from the requirement to obtain registration.
33/2017-Central Tax	15/09/2017	Notifying section 51 of the CGST Act, 2017 for TDS.	Notifying section 51 of the CGST Act, 2017 for TDS.
34/2017-Central Tax	15/09/2017	Seventh amendment to the CGST Rules, 2017.	Amendment in CGST Rules.
35/2017-Central Tax	15/09/2017	Seeks to extend the last date for filing the return in FORM GSTR-3B for the months of August to December, 2017.	Last date for filing the return in FORM GSTR-3B for m/o Aug, Sept, Oct, Nov & Dec 2017 to be 20th September, 2017, 20th October, 2017, 20th November, 2017, 20th December, 2017 & 20th January, 2018 respectively.
36/2017 – Central Tax	29/09/2017	Eighth amendment to CGST Rules, 2017.	1. "Revision of declaration in FORM GST TRAN-1 allowed and 2. Gave effect to "APPLICATION FOR CANCELAN OF REGISTRATION OF MIGRATED TAXPAYERS.



Notification No.	Date	Subject	Description
37 /2017 – Central Tax	04/10/2017	Notification on extension of facility of LUT to all exporters issued	All registered persons who intend to supply goods or services for export without payment of integrated tax shall be eligible to furnish a Letter of Undertaking in place of a bond except those who have been prosecuted for any offence under the Central Goods and Services Tax Act, 2017 (12 of 2017) or the Integrated Goods and Services Tax Act, 2017 (13 of 2017) or any of the existing laws in force in a case where the amount of tax evaded exceeds two hundred and fifty lakh rupees.
38/2017 – Central Tax	13/10/2017	Seeks to amend notification no. 32/2017-CT dated 15.09.2017 so as to add certain items to the list of ""handicrafts goods""	Amended Notification no. 32/2017-CT dated 15.09.2017 so as to add certain items to the list of ""handicrafts goods""
39/2017 – Central Tax	13/10/2017	Seeks to cross-empower State Tax officers for processing and grant of refund	Officers of the State and Union Territories have been empowered to issue refunds u/s 54 or 55 in relation to CGST and IGST also. Earlier the respective officers were only empowered to issue the refunds. This move is to help exporters to get easy refund.
40/2017 – Central Tax	13/10/2017	Seeks to make payment of tax on issuance of invoice by registered persons having aggregate turnover less than Rs 1.5 crores	Supplier of Goods; whose turnover during the previous financial year was less than 1.5 crores and in case of newly registered persons if the turnover is likely to be less than 1.5 crores during the current financial year; will be allowed to file returns in the manner prescribed in chapter IX of CGST Act.



Notification No.	Date	Subject	Description
41/2017 – Central Tax	13/10/2017	Seeks to extend the time limit for filing of FORM GSTR-4	Extension of the time limit for furnishing the return by a composition supplier, in FORM GSTR-4 for the quarter July to September, 2017 till the 15th day of November, 2017.
42/2017 – Central Tax	13/10/2017	Seeks to extend the time limit for filing of FORM GSTR-5A	OIDAR service providers can file return for 1st quarter (July to Sep 2017) till 20th Nov 2017 instead of earlier date of 10th Oct 2017
43/2017 – Central Tax	13/10/2017	Seeks to extend the time limit for filing of FORM GSTR-6	ISD Dealers can file return for 1st quarter (July to Sep 2017) till 15th Nov 2017 instead of earlier date of 13th Oct 2017
44/2017 – Central Tax	13/10/2017	Seeks to extend the time limit for submission of FORM GST ITC-01	This is applicable for dealers who have shifted from composition scheme to regular scheme that FORM GST ITC-01, by the registered persons, who have become eligible during the months of July, 2017, August, 2017 and September, 2017, to the effect that they are eligible to avail the input tax credit under sub-section (1) of section 18 of the said Act, till the 31st day of October, 2017.



Notification No.	Date	Subject	Description
45/2017 – Central Tax	13/10/2017	Seeks to amend the CGST Rules, 2017	<p>New Rule 3A is inserted. This rule gives effect to file return u/s 10 from the first day he files CMP-02. He shall further file ITC-03 within 90 days. 4A of table 4 shall not be furnished in GSTR4. Amendment on form GSTR1 & 1A. Column under table 6 & 4 respectively have been added for zero rated supplies made to SEZ and Deemed Exports.</p> <p>Rule 46 A registered person who is supplying taxable as well as exempted goods or services or both to an unregistered person, a single 'invoice-cum-bill of supply' may be issued for all such supplies.</p> <p>Rule 62(1) A registered person who opts to pay tax under Composition Scheme u/s section 10 with effect from the first day of a month which is not the first month of a quarter shall furnish the return in FORM GSTR-4 for that period of the quarter for which he has paid tax under section 10 and shall furnish the returns as applicable to him for the period of the quarter prior to opting to pay tax under section 10.</p>
46/2017 – Central Tax	13/10/2017	Seeks to amend notification No. 8/2017-Central Tax.	<p>Turnover limits for composition scheme have been increased to Rs. 1 crore from existing 75 Lakhs (for special category states the same has been increased to Rs. 75 Lakhs from existing 50 Lakhs). Person opting composition scheme this month can avail the benefit w.e.f. 01.11.2017.</p>



Notification No.	Date	Subject	Description
47/2017 – Central Tax	18/10/2017	Tenth Amendment to the CGST rules, 2017.	Further to amend the Central Goods and Services Tax Rules, 2017, may be called the Central Goods and Services Tax (Tenth Amendment) Rules, 2017
48/2017 – Central Tax	18/10/2017	Seeks to notify certain supplies as deemed exports under section 147 of the CGST Act, 2017.	<ol style="list-style-type: none"> 1. Supply of goods by a registered person against Advance Authorisation 2. Supply of capital goods by a registered person against Export Promotion Capital Goods Authorisation 3. Supply of goods by a registered person to Export Oriented Unit 4. 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, were notified as deemed exports.
49/2017 – Central Tax	18/10/2017	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	Notifies 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.
50/2017 – Central Tax	24/10/2017	Seeks to waive late fee payable for delayed filing of FORM GSTR-3B for Aug & Sep, 2017	Waiver of the late fee payable under section 47 of the CGST Act, for all registered persons who failed to furnish the return in FORM GSTR-3B for the months of August and September, 2017 by the due date.



Notification No.	Date	Subject	Description
51/2017 – Central Tax	28/10/2017	Eleventh Amendment to CGST Rules, 2017	Further to amend the Central Goods and Services Tax Rules, 2017, called the Central Goods and Services Tax (Eleventh Amendment) Rules, 2017
52/2017 – Central Tax	28/10/2017	Seeks to extend the due date for submission of details in FORM GST-ITC-01	Extension of the due date for submission of details in FORM GST-ITC-01 till 30th Nov 2017.
53/2017 – Central Tax	28/10/2017	Seeks to extend the due date for submission of details in FORM GST-ITC-04	Extension of the due date for submission of details in FORM GST-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 quarter July to September, 2017 till 30th Nov 2017.
54/2017 – Central Tax	30/10/2017	Seeks to amend Notification no. 30/2017-Central Tax dated 11.09.2017 so as to extend the due date for filing FORM GSTR-2 and FORM GSTR-3 for the month of July, 2017	Extension of the time limit for furnishing the return GSTR-2 till 30th Nov 2017 and GSTR-3 till 11th Dec 2017.
55/2017 – Central Tax	15/11/2017	Twelfth amendment to CGST Rules, 2017	Amendments to rules (called the Central Goods and Services Tax (Twelfth Amendment) Rules, 2017)
56/2017 – Central Tax	15/11/2017	Seeks to mandate the furnishing of return in FORM GSTR-3B till March, 2018	Mandatory filing of GSTR 3B for the months of January, February and March 2018.



Notification No.	Date	Subject	Description	
57/2017 – Central Tax	15/11/2017	Seeks to prescribe quarterly furnishing of FORM GSTR-1 for those taxpayers with aggregate turnover of upto Rs.1.5 crore	Extension of date for filing GSTR-1 by the registered persons having aggregate turnover of upto 1.5 crore rupees in the preceding financial year or the current financial year.	
			Quarter for which the details in FORM GSTR-1 are furnished	Time period for furnishing the details in FORM GSTR-1
			July - September, 2017	31st December, 2017
			October - December, 2017	15th February, 2018
			January - March, 2018	30th April, 2018
58/2017 – Central Tax	15/11/2017	Seeks to extend the due dates for the furnishing of FORM GSTR-1 for those taxpayers with aggregate turnover of more than Rs.1.5 crores	Extension of date for filing GSTR-1 by the registered persons having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or the current financial year.	
			Months for which the details in FORM GSTR-1 are furnished	Time period for furnishing the details in FORM GSTR-1
			July - October, 2017	31st December, 2017
			November, 2017	10th January, 2018
			December, 2017	10th February, 2018
			January, 2018	10th March, 2018
			February, 2018	10th April, 2018
March, 2018	10th May, 2018			



Notification No.	Date	Subject	Description
59/2017 – Central Tax	15/11/2017	Seeks to extend the time limit for filing of FORM GSTR-4	The time limit was extended for filing GSTR-4 by the Composite Dealers till 24th day of December, 2017
60/2017 – Central Tax	15/11/2017	Seeks to extend the time limit for furnishing the return in FORM GSTR-5, for the months of July to October, 2017	The time limit was extended for furnishing the return by a non-resident taxable person, in FORM GSTR-5, for the months of July, 2017, August, 2017, September, 2017 and October, 2017 till the 11th day of December, 2017
61/2017 – Central Tax	15/11/2017	Seeks to extend the time limit for furnishing the return in FORM GSTR-5A for the months of July to October, 2017	The time limit was extended for furnishing GSTR-5A for the month of July, 2017, August, 2017, September, 2017 and October, 2017 by a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient, till the 15th day of December, 2017.
62/2017 – Central Tax	15/11/2017	Seeks to extend the time limit for furnishing the return in FORM GSTR-6 for the month of July, 2017	1) The time limit for furnishing the return by an Input Service Distributor in FORM GSTR-6 was extended for the month of July, 2017 till the 31st day of December, 2017. 2) The extension of the time limit for furnishing the return for the month of August, 2017, September, 2017 and October, 2017 shall be subsequently notified in the Official Gazette.



Notification No.	Date	Subject	Description
63/2017 – Central Tax	15/11/2017	Seeks to extend the due date for submission of details in FORM GST-ITC-04	The time limit for making the declaration in FORM GST ITC-04, was extended 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 quarter July to September, 2017, till the 30th day of December, 2017.
64/2017 – Central Tax	15/11/2017	Seeks to limit the maximum late fee payable for delayed filing of return in FORM GSTR-3B from October, 2017 onwards	<ol style="list-style-type: none"> 1) The Central Government has amended late fee payable by any registered person for failure to furnish GSTR- 3B for the month of October, 2017 onwards by the due date, Rs. 25 for CGST Act and Rs. 25 for SGST Act. 2) Further, if total amount of Central tax Payable is Nil, Late fees will be Rs.10 per day for CGST Act and Rs.10 for SGST Act for the month of October, 2017 onwards.
65/2017 – Central Tax	15/11/2017	Seeks to exempt suppliers of services through an e-commerce platform from obtaining compulsory registration	The Central Government, specifies the persons under sub-section (5) of section 9 making supplies of services, through an electronic commerce operator who is required to collect tax at source under section 52 and having an aggregate turnover of Rs. 20 lakhs or 10 lakhs (in case of special category states other than Jammu & Kashmir), in a financial year, as the category of persons exempted from obtaining registration



Notification No.	Date	Subject	Description
66/2017 – Central Tax	15/11/2017	Seeks to exempt all taxpayers from payment of tax on advances received in case of supply of goods	Central Tax, Government has exempted all dealers who did not opt for composition levy from paying GST on receipt of advance against their future supply.
67/2017 – Central Tax	21/12/2017	Seeks to extend the time limit for filing FORM GST ITC-01.	The time limit for making declaration in form ITC-01 for availing input tax credit by the registered persons for the month of July 2017, August 2017, September 2017, October 2017 and November 2017 was extended till 31 st January, 2018
68/2017 – Central Tax	21/12/2017	Seeks to extend the time limit for filing FORM GSTR-5.	The time limit for furnishing the return by a non-resident taxable person, in FORM GSTR-5, for the months of July, 2017, August, 2017, September, 2017, October, 2017, November, 2017 and December, 2017 was extended till the 31 st day of January, 2018.
69/2017 – Central Tax	21/12/2017	Seeks to extend the time limit for filing FORM GSTR-5A.	The time limit for furnishing the return in FORM GSTR-5A, for the months of July, 2017, August, 2017, September, 2017, October, 2017, November, 2017 and December, 2017 was extended till the 31 st day of January, 2018.
70/2017 – Central Tax	21/12/2017	Seeks to further amend CGST Rules, 2017 (Thirteenth Amendment).	Amendment in Central Goods and Services Tax Rules, 2017. In the Central Goods and Services Tax Rules, 2017 in Form GST-01, the Table 6 shall be substituted by a new table of "Zero rated supplies and Deemed Exports".



Notification No.	Date	Subject	Description												
71/2017 – Central Tax	29/12/2017	Extends the due dates for quarterly furnishing of FORM GSTR-1 for taxpayers with aggregate turnover of upto Rs.1.5 crore.	<div>The time limit for filing GSTR 1 by the registered persons whose Turnover is upto 1.5 Crore rupees in the preceding financial year or the current financial year.</div> <table><tr><td>Quarter for which the details in FORM GSTR-1 are furnished</td><td>Time period for furnishing the details in FORM GSTR-1</td></tr><tr><td>July - September, 2017</td><td>10th January, 2018</td></tr><tr><td>October - December, 2017</td><td>15th February, 2018</td></tr><tr><td>January - March, 2018</td><td>30th April, 2018</td></tr></table>	Quarter for which the details in FORM GSTR-1 are furnished	Time period for furnishing the details in FORM GSTR-1	July - September, 2017	10 th January, 2018	October - December, 2017	15 th February, 2018	January - March, 2018	30 th April, 2018				
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72/2017 – Central Tax	29/12/2017	Extends the due dates for monthly furnishing of FORM GSTR-1 for taxpayers with aggregate turnover of more than Rs.1.5 crores.	<div>Extension of date for filing GSTR-1 by the registered persons having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or the current financial year.</div> <table><tr><td>Months for which the details in FORM GSTR-1 are furnished</td><td>Time period for furnishing the details in FORM GSTR-1</td></tr><tr><td>July – November, 2017</td><td>10th January, 2018</td></tr><tr><td>December, 2017</td><td>10th February, 2018</td></tr><tr><td>January, 2018</td><td>10th March, 2018</td></tr><tr><td>February, 2018</td><td>10th April, 2018</td></tr><tr><td>March, 2018</td><td>10th May, 2018</td></tr></table>	Months for which the details in FORM GSTR-1 are furnished	Time period for furnishing the details in FORM GSTR-1	July – November, 2017	10 th January, 2018	December, 2017	10 th February, 2018	January, 2018	10 th March, 2018	February, 2018	10 th April, 2018	March, 2018	10 th May, 2018
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December, 2017	10 th February, 2018														
January, 2018	10 th March, 2018														
February, 2018	10 th April, 2018														
March, 2018	10 th May, 2018														



Notification No.	Date	Subject	Description
73/2017 – Central Tax	29/12/2017	Waives the late fee payable for failure to furnish the return in FORM GSTR-4	The Central Govt. has decided to waive off the amount of late fee payable by any registered person for failure to furnish the return in FORM GSTR-4 by the due date, which is in excess of an amount of Rs.25 for every day during which such failure continues. Provided that where the total amount of central tax in the said return is nil, the amount of late fee payable by any registered person for failure to furnish the said return by the due date shall be waived which is in excess of an amount of Rs.10 for every day during which such failure continues.
74/2017 – Central Tax	29/12/2017	Notifies the date from which E-Way Bill Rules shall come into force	The procedure of Advance E-Way Bill under GST will initiate from 1ST February, 2018
75/2017 – Central Tax	29/12/2017	CGST (Fourteenth Amendment) Rules, 2017	This Notification is regarding amendment in CGST Rules, 2017.
01/2018- Central Tax	01/01/2018	Central Tax seeks to further amend notification No. 8/2017 – Central Tax so as to prescribe the effective rate of tax under composition scheme for manufacturers and other suppliers.	The rate of central tax payable under composition scheme will be half percent (Previously One percent) on the turnover in the state for a manufacturer and half percent of the turnover of taxable supplies of goods in the State in case of other suppliers.



Notification No.	Date	Subject	Description
02/2018-Central Tax	20/01/2018	Seeks to extend the last date for filing FORM GSTR-3B for December 2017 till 22.01.2018.	Last Date for filing of return in FORM GSTR-3B for the month of December 2017 will be 22/01/2018 instead of 20/01/2018.
03/2018-Central Tax	23/01/2018	First Amendment 2018, to CGST Rules	<ol style="list-style-type: none"> 1. Period to file the statement in FORM GST ITC-03 (Declaration for intimation of ITC reversal/payment of tax on inputs held in stock, inputs contained in semi-finished and finished goods held in stock and capital goods) increased to one hundred and eighty days. 2. The Rate of tax under composition levy for registered persons in case of Manufacturers, other than manufacturers of such goods as may be notified by the Government changed to half percent of the turnover in the State or Union territory. 3. The Rate of tax under composition levy for registered persons in case of Suppliers making supplies referred will be two and a half per cent. of the turnover in the State or Union territory. 4. The Rate of tax under composition levy for registered persons in case of Any other supplier eligible for composition levy will be half per cent. of the turnover of taxable supplies of goods in the State or Union territory.



Notification No.	Date	Subject	Description
			<p>5. The value of supply of lottery authorised or run by the State government shall be the face value of ticket or of the price as notified in the Official Gazette by the organising State, whichever is higher.</p> <p>6. Value of supply for betting, gambling, horse racing shall be 100% of the face value of the bet or the amount paid into the totalisator,</p> <p>7. Calculation of aggregate value for exempt supplies shall be calculated based on the guidelines of this notification.</p> <p>8. A registered person being an input service distributor may issue invoice, debit/credit note.</p> <p>9. When a person is not required to carry EWB, the person in charge of the conveyance must carry Tax Invoice or bill of supply</p> <p>10. Refund shall be granted for the ITC in respect of inputs used in making Zero-rated goods/service even in cases when the supplies have received benefit from the GOI Ministry of Finance, notifications</p> <p>11. The application for refund of integrated tax paid on the services exported out of India shall be filed in FORM GST RFD-01</p> <p>12. Before movement of goods, the details have to be filled in Part A of FORM GST EWB-01.</p> <p>13. When the goods are transported one can generate the e-way bill in FORM GST EWB-01 electronically on the common portal after furnishing information in Part B of FORM GST EWB-01</p> <p>14. EWB guidelines are notified.</p>



Notification No.	Date	Subject	Description
04/2018-Central Tax	23/01/2018	Reduction of late fee in case of delayed filing of FORM GSTR-1	Late fee for not filing returns on time reduced to Rs.25 For Nil returns, late fee will be Rs.10 per day.
05/2018-Central Tax	23/01/2018	Reduction of late fee in case of delayed filing of FORM GSTR-5	Late fee for not filing returns on time reduced to Rs.25 For Nil returns (No central Tax), late fee will be Rs.10 per day.
06/2018-Central Tax	23/01/2018	Reduction of late fee in case of delayed filing of FORM GSTR-5A	Late fee for not filing returns on time reduced to Rs.25 For Nil returns (No Integrated Tax), late fee will be Rs.10 per day.
07/2018-Central Tax	23/01/2018	Reduction of late fee in case of delayed filing of FORM GSTR-6	Late fee for not filing returns on time reduced to Rs.25.
08/2018-Central Tax	23/01/2018	Extension of date for filing the return in FORM GSTR-6	Time to file FORM GSTR-6 for the months of July 2017 to February, 2018 is extended till 31/03/2018
09/2018-Central Tax	23/01/2018	Amendment of notification No. 4/2017-Central Tax dated 19.06.2017 for notifying e-way bill website	Effective from 16 January 2018, www.gst.gov.in will be the Common Goods and Services Tax Electronic Portal for registration, payment of tax, furnishing of returns and computation and settlement of integrated tax. www.ewaybillgst.gov.in will be the Common Goods and Services Tax Electronic Portal for furnishing electronic waybill.



Notification No.	Date	Subject	Description
10/2018-Central Tax	23/01/2018	Amending notification No. 39/2017-Central Tax dated 13.10.2017 for cross-empowerment of State tax officers for processing and grant of refund	In case of refund, tax paid on goods exported out of India has restrictions on its sanctioning authority.
11/2018-Central Tax	02/02/2018	Seeks to postpone the coming into force of the e-way bill rules	Central government cancels the roll in of e-way bill scheduled for 01/02/2018.
12/2018-Central Tax	07/03/2018	Second Amendment (2018) to CGST Rules	<ol style="list-style-type: none"> 1. Information to be furnished prior to commencement of movement of goods and generation of e-way bill notified. 2. The person in charge of the conveyance will be required to carry invoice or bill of supply or delivery challan, copy of EWB in physical or electronic form. 3. A proper officer may intercept any conveyance to verify the e-way bill in physical or electronic form for all inter-State and intrastate movement of goods. 4. Details of Verification and inspection of goods and conveyances is notified.
13/2018-Central Tax	07/03/2018	Rescinding notification No. 06/2018 – CT dated 23.01.2018	Notification 6/2018 cancelled.



Notification No.	Date	Subject	Description
14/2018-Central Tax	23/03/2018	Amending the CGST Rules, 2017(Third Amendment Rules, 2018)	<ol style="list-style-type: none"> 1. When goods are directly sent to job worker the challan may be issued either by the principal or Job worker and should be properly endorsed if need be. 2. A minimum of three members of the Authority shall constitute quorum at its meetings and the opinion of majority will be taken as the decision. 3. The words 'transported by railways', 'transportation of goods by railways', 'transport of goods by rail' and 'movement of goods by rail' does not include cases where leasing of parcel space by Railways takes place.
15/2018-Central Tax	23/03/2018	Notifies the date from which E-Way Bill Rules shall come into force	April 1st 2018 is announced to be the date from which EWB ruled will come into force
16/2018-Central Tax	23/03/2018	Seeks to prescribe the due dates for filing FORM GSTR-3B for the months of April to June, 201	<p>The last dates for filing of return in form GSTR-3B for these month ends will be –</p> <p>April ,2018 – 20th May 2018</p> <p>May, 2018 – 20th June 2018</p> <p>June, 2018 – 20 July 2018</p> <p>The tax liability, penalty, interest if any shall be payable by the last date of filing the return.</p>
17/2018-Central Tax	28/03/2018	Seeks to prescribe the due date for quarterly furnishing of FORM GSTR-1 for those taxpayers with aggregate turnover of upto Rs.1.5 crore	Any registered person having aggregate TO up to 1.5 crore rupees in the previous FY or current FY shall furnish details about the supply provided in FORM GSTR-1 for the quarter between April to June 2018.



Notification No.	Date	Subject	Description
18/2018-Central Tax	28/03/2018	Seeks to prescribe the due dates for furnishing of FORM GSTR-1 for those taxpayers with aggregate turnover of more than Rs. 1.5 crore	The last dates for filing of return in form GSTR-1 for registered people whose TO is more than 1.5 crores rupees for these month ends will be – April, 2018 – 31st May 2018 May, 2018 – 10th June 2018 June, 2018 – 10 July 2018 The tax liability, penalty, interest if any shall be payable by the last date of filing the return.
19/2018-Central Tax	28/03/2018	Extension of date for filing the return in FORM GSTR-6	The return in FORM GSTR-6 by the Input service distributor for the months of July, 2017 till April, 2018 should be filled by 31 May 2018.
20/2018-Central Tax	28/03/2018	Extension of due date for filing of application for refund under section 55 by notified agencies	The period for application for refund of tax paid on inward supplies shall be made before the expiry of eighteen months from the last date of the quarter in which such supply was received
21/2018-Central Tax	18/04/2018	Notification seeks to make amendments (Fourth Amendment) to the CGST Rules, 2017.	1. Refund on account of inverted duty structure, refund of input tax credit – Maximum Refund Amount = $\{(\text{Turnover of inverted rated supply of goods and services}) \times \text{Net ITC} \div \text{Adjusted Total Turnover}\}$ – tax payable on such inverted rated supply of goods and services 2. Consumer welfare fund will have credits based on this notification.



Notification No.	Date	Subject	Description
22/2018-Central Tax	14/05/2018	Seeks to waive the late fee for FORM GSTR-3B	The late fee payable when Form GSTR-3B is not filed within the due date for the months from October, 2017 to April, 2018 and Form GST TRAN-1 was submitted but not filed on the common portal by 12/27/2017, the late fee will be waived off. However, the declaration in Form GST TRAN-1 should have been filled by the 05/10/2018. Form GSTR-3B for these months should be filled by 05/31/2018.
23/2018-Central Tax	18/05/2018	Seeks to extend the due date for filing of FORM GSTR-3B for the month of April, 2018.	The due date to file Form GSTR-3B for the month of April extended to 05/22/2018 from 05/20/2018.
24/2018-Central Tax	28/05/2018	NACIN notified as the authority for conducting the examination for GST Practitioners under rule 83 (3) of the CGST Rules, 2017	National Academy of Customs, Indirect Taxes and Narcotics, Department of Revenue, Ministry of Finance, Government of India, is notified as the authority to conduct examination for GST Practitioners.
25/2018-Central Tax	31/05/2018	GSTR-6 due date Extended!	Filing for the months July 2017 to June 2018 has been extended to 31st July 2018.
26/2018-Central Tax	13/06/2018	Seeks to make amendments (Fifth Amendment, 2018) to the CGST Rules, 2017.	The Central Government amends the following rules (1) These rules may be called the Central Goods and Services Tax (Fifth Amendment) Rules, 2018. (2) Save as otherwise provided, they shall come into force on the date of their publication in the Official Gazette



Notification No.	Date	Subject	Description
27/2018-Central Tax	13/06/2018	Seeks to specify goods which may be disposed off by the proper officer after its seizure.	<p>The Central Government notifies the goods or the class of goods which shall be disposed of by the proper officer, having regard to the perishable or hazardous nature, depreciation in value with the passage of time, constraints of storage space or any other relevant considerations of the said goods. The schedule of the goods are as follows</p> <p>-Schedule</p> <p>(1) Salt and hygroscopic substances</p> <p>(2) Raw (wet and salted) hides and skins</p> <p>(3) Newspapers and periodicals</p> <p>(4) Menthol, Camphor, Saffron</p> <p>(5) Re-fills for ball-point pens</p> <p>(6) Lighter fuel, including lighters with gas, not having arrangement for refilling</p> <p>(7) Cells, batteries and rechargeable batteries</p> <p>(8) Petroleum Products</p> <p>(9) Dangerous drugs and psychotropic substances</p> <p>(10) Bulk drugs and chemicals falling under Section VI of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975)</p>



Notification No.	Date	Subject	Description
28/2018-Central Tax	19/06/2018	Notification issued for amending the CGST Rules, 2017	<p>Sixth Amendment in CGST Rules, 2018.</p> <p>Rule 58 – New Rule 1A inserted in E Way Bill Rules: a transporter who is registered in more than one State or Union Territory having the same Permanent Account Number, he may apply for a unique common enrolment number by submitting the details in FORM GST ENR-02 using any one of his Goods and Services Tax Identification Numbers. When transporter has obtained a unique common enrolment number, he shall not be eligible to use any of the Goods and Services Tax Identification Numbers for the purpose of E Way Bill.</p> <p>Rule 138C – Proviso to Rule 138C inserted a proviso: where the circumstances so warrant, the Commissioner, or any other officer authorised by him, may, on sufficient cause being shown, extend the time for recording of the final report in Part B of FORM EWB-03, for a further period not exceeding three days. Three days shall be counted from the midnight of the date on which the vehicle was intercepted.</p> <p>After Form GST ENR 01 a new Form GST ENR 02 has been inserted for filing the application for obtaining unique common enrolment number.</p>

2

CGST Rate Notifications

Notification No.	Date	Subject	Description																					
01/2017- Central Tax (Rate)	28/06/2017	CGST Rate Schedule notified under section 9 (1)	<div>The Government has prescribed the list of GST Rates for goods with 6 schedules:</div> <table><tr><th>SL No.</th><th>Sch No.</th><th>GST Rate</th></tr><tr><td>1</td><td>I</td><td>2.5</td></tr><tr><td>2</td><td>II</td><td>6</td></tr><tr><td>3</td><td>III</td><td>9</td></tr><tr><td>4</td><td>IV</td><td>14</td></tr><tr><td>5</td><td>V</td><td>1.5</td></tr><tr><td>6</td><td>VI</td><td>0.125</td></tr></table>	SL No.	Sch No.	GST Rate	1	I	2.5	2	II	6	3	III	9	4	IV	14	5	V	1.5	6	VI	0.125
SL No.	Sch No.	GST Rate																						
1	I	2.5																						
2	II	6																						
3	III	9																						
4	IV	14																						
5	V	1.5																						
6	VI	0.125																						
02/2017- Central Tax (Rate)	28/06/2017	CGST exempt goods notified under section 11 (1)	<div>The Government has prescribed the list of EXEMPTION list for goods from whole of central tax</div> <table><tr><th>SN</th><th>Total no of goods/ Ch/HD/ sub hd/ tariff item</th><th>Prescribed CGST Rate</th></tr><tr><td>1</td><td>1 to 149</td><td>0</td></tr></table>	SN	Total no of goods/ Ch/HD/ sub hd/ tariff item	Prescribed CGST Rate	1	1 to 149	0															
SN	Total no of goods/ Ch/HD/ sub hd/ tariff item	Prescribed CGST Rate																						
1	1 to 149	0																						



Notification No.	Date	Subject		Description		
03/2017- Central Tax (Rate)	28/06/2017	2.5% concessional CGST rate for supplies to Exploration and Production notified under section 11 (1)		The Government has exempts intra-State supplies of goods, the description of which is specified in column (3) from so much of the central tax leviable as is in excess of the amount calculated at the rate specified in the corresponding entry in column (4) of the said Table and subject to the relevant conditions annexed to this notification, as per column (5) of the Table aforesaid		
		Sl. No.	Ch/ head/ sub head/ tar- iff item	Description of Goods	Rate	Condition
		1	2	3	4	5
				Goods specified in the List annexed to this Table required in connection with: (1) Petroleum operations undertaken under petroleum exploration licenses or mining leases, granted by the GOI or any State Government to the ONGC or OIL on nomination basis, or (2) Petroleum operations undertaken under specified contracts, or (3) Petroleum operations undertaken under specified contracts under the New Exploration Licensing Policy, or (4) Petroleum operations undertaken under specified contracts under the Marginal Field Policy (MFP), or (5) Coal bed methane operations undertaken under specified contracts under the Coal Bed Methane Policy.		



Notification No.	Date	Subject		Description		
04/2017- Central Tax (Rate)	28/06/2017	Reverse charge on certain specified supplies of goods under section 9(3)		The Government has prescribed the list for the goods on which GST is applicable on reverse charge basis.		
		Serial No.	Tariff item, sub-heading, heading or Chapter	Description of supply of Goods	Supplier of goods	Recipient of supply
		1	0801	Cashew nuts, not shelled or peeled	Agriculturist	Any registered person
		2	1404 90 10	Bidi wrapper leaves (tendu)	Agriculturist	Any registered person
		3	2401	Tobacco leaves	Agriculturist	Any registered person
		4	5004 to 5006	Silk yarn	Any person who manufactures silk yarn from raw silk or silk worm cocoons for supply of silk yarn	Any registered person
		5	–	Supply of lottery.	State Government, Union Territory or any local authority	Lottery distributor or selling agent.



Notification No.	Date	Subject	Description
05/2017- Central Tax (Rate)	28/06/2017	Supplies of goods in respect of which no refund of unutilised input tax credit shall be allowed under section 54 (3)	The Government has prescribed Supplies of goods in respect of which no refund of unutilised input tax credit shall be allowed under section 54 (3)
		SN	Description of Goods
		1	Woven fabrics of silk or of silk waste
		2	Woven fabrics of wool or of animal hair
		3	Woven fabrics of cotton
		4	Woven fabrics of other vegetable textile fibres, paper yarn
		5	Woven fabrics of manmade textile materials
		6	Woven fabrics of manmade staple fibres
		7	Knitted or crocheted fabrics [All goods]
		8	Rail locomotives powered from an external source of electricity or by electric accumulators
		9	Other rail locomotives; locomotive tenders; such as Diesel-electric locomotives, Steam locomotives and tenders thereof
		10	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604
		11	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles)
		12	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 8604)
		13	Railway or tramway goods vans and wagons, not self-propelled
		14	Parts of railway or tramway locomotives or rolling-stock; such as Bogies, bissel-bogies, axles and wheels, and parts thereof
		15	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing



Notification No.	Date	Subject	Description		
06/2017-Central Tax (Rate)	28/06/2017	Refund of 50% of CGST on supplies to CSD under section 55	<div>The Government has prescribed Refund of 50% of CGST on supplies to CSD under section 55</div> <table><tr><td>Inward supply by CSD</td><td>Refund of 50% of central tax paid</td></tr></table>	Inward supply by CSD	Refund of 50% of central tax paid
Inward supply by CSD	Refund of 50% of central tax paid				
07/2017-Central Tax (Rate)	28/06/2017	Exemption from CGST supplies by CSD to Unit Run Canteens and supplies by CSD / Unit Run Canteens to authorised customers notified under section 11 (1) and section 55 CSD	<div>The Government has prescribed Exemption from CGST supplies by CSD to Unit Run Canteens and supplies by CSD / Unit Run Canteens to authorised customers notified under section 11 (1) and section 55 CSD</div> <table><tr><td>Outward supply by CSD</td><td>GST @ 0%</td></tr></table>	Outward supply by CSD	GST @ 0%
Outward supply by CSD	GST @ 0%				
08/2017-Central Tax (Rate)	28/06/2017	CGST exemption from reverse charge upto Rs.5000 per day under section 11 (1)	<div>The Government has exempted the Intra-State supplies of goods or services or both received by a registered person from any supplier, who is not registered, from the whole of the GST leviable thereon, if amount of such supply from any or all the un-registered suppliers is upto Rs. 5,000 in a day.</div> <div>The registered person may issue a consolidated invoice at the end of a month for all supplies from unregistered suppliers covered under RCM, where the aggregate value of such supplies exceeds Rs. 5,000 from all the suppliers.</div>		
09/2017-Central Tax (Rate)	28/06/2017	Exempting supplies to a TDS deductor by a supplier, who is not registered, under section 11 (1)	<div>The Government has exempted intra-State supplies of goods/ services received by a TDS deductor, from any supplier, who is not registered, from the whole of the tax leviable under RCM, subject to the condition that the deductor is not liable to be registered otherwise than under the category of mandatory registration.</div>		



Notification No.	Date	Subject	Description
10/2017-Central Tax (Rate)	28/06/2017	CGST exemption for dealers operating under Margin Scheme notified under section 11 (1)	The Government has exempted intra-State supplies of second hand goods received by a registered person, dealing in buying and selling of second hand goods and who pays the GST on the value of outward supply of such second hand goods, from any supplier, who is not registered, from the whole of the tax leviable thereon under RCM.
11/2017-Central Tax (Rate)	28/06/2017	To notify the rates for supply of services under CGST Act	The Government has notified the Central GST rate for Supply of Service Note 1:-The rate of tax on services namely, construction of a complex, building, civil structure or a part thereof, including a complex or building intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier, has been increased from 12% to 18%. Sp.Note: However, the requirement to include land value from computation of tax liability has been removed and it has been stated that the value of land or undivided share of land, as the case may be, in such supply shall be deemed to be 1/3rd of the total amount charged for such supply. Note 2: The word "room tariff & room rent" as mentioned in the rate schedules approved by the GST council has been replaced "declared tariff". With effect of this amendment, the GST rate applicable on room rent shall be determined based on declared tariff. However, tax shall be levied on the transaction value.
12/2017-Central Tax (Rate)	28/06/2017	To notify the exemptions on supply of services under CGST Act	The Government has notified the exemption from central tax for Supply of Service Total no of entries for exemption from CGST =81 services



Notification No.	Date	Subject	Description
13/2017-Central Tax (Rate)	28/06/2017	To notify the categories of services on which tax will be payable under reverse charge mechanism under CGST Act	The Government has notified the categories of services on which tax will be payable under reverse charge mechanism under CGST Act
			SNCategory of Supply of Service
			1Goods Transport Agency [GTA]
			2By Advocate
			3An arbitral tribunal
			4Sponsorship
			5By Central Government, State Government, Union territory or local authority
			6Services supplied by a director
			7Services supplied by an insurance agent
			8Services supplied by a recovery agent
9Supply of services by an author, music composer, photographer, artist or the like by way of transfer or permitting the use or enjoyment of a copyright			
14/2017-Central Tax (Rate)	28/06/2017	To notify the supplies which shall be treated neither as a supply of goods nor a supply of service under the CGST Act	The Government has notified the supplies which shall be treated neither as a supply of goods nor a supply of service under the CGST Act: "Services by way of any activity in relation to a function entrusted to a Panchayat under article 243G of the Constitution."
15/2017-Central Tax (Rate)	28/06/2017	To notify the supplies not eligible for refund of unutilized ITC under CGST Act	The Government has notified that, no refund of unutilised Input Tax Credit shall be allowed in relation to taxes paid on supply of services, relating to construction of complex, building, civil structure or part thereof, including a complex or building intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate.



Notification No.	Date	Subject	Description
16/2017-Central Tax (Rate)	28/06/2017	To notify 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	<p>The Government has notified 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</p> <p>Sec 55:Conditions :</p> <p>1.United Nations or a specified international organisation; and</p> <p>2. Foreign diplomatic mission or consular post in India, or diplomatic agents or career consular officers posted therein</p>
17/2017-Central Tax (Rate)	28/06/2017	To notify the categories of services the tax on intra-State supplies of which shall be paid by the electronic commerce operator	<p>The Government has notified the categories of services the tax on intra-State supplies of which shall be paid by the electronic commerce operator</p> <p>(i) services by way of transportation of passengers by a radio-taxi, motorcab, maxicab and motor cycle;</p> <p>(ii) services by way of providing accommodation in hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes, except where the person supplying such service through electronic commerce operator is liable for registration under sub-section (1) of section 22 of the said Central Goods and Services Tax Act.</p>
18/2017-Central Tax (Rate)	30/06/2017	Seek to reduce the rate of Central Tax, Union Territory Tax, on fertilisers from 6% to 2.5% and Integrated Tax rate on fertilisers from 12% to 5%	The Government Seek to reduce the rate of Central Tax, Union Territory Tax, on fertilisers from 6% to 2.5% and Integrated Tax rate on fertilisers from 12% to 5%



Notification No.	Date	Subject	Description
19/2017-Central Tax (Rate)	18/08/2017	Seeks to reduce CGST rate on specified parts of tractors from 14% to 9%	Reduction in GST Rate from 28% to 18%: Tyre for tractors Tube for tractor tyres Agricultural Diesel Engine of cylinder capacity exceeding 250 cc for Tractor Hydraulic Pumps for Tractors Bumpers and parts thereof for tractors Brakes assembly and its parts thereof for tractors Gear boxes and parts thereof for tractors Transaxles and its parts thereof for tractors Road wheels and parts and accessories thereof for tractors i. Radiator assembly for tractors and parts thereof, ii. Cooling system for tractor engine and parts thereof Silencer assembly for tractors and parts thereof Clutch assembly and its parts thereof for tractors Steering wheels and its parts thereof for tractor Hydraulic and its parts thereof for tractors Fender, Hood, wrapper, Grill, Side Panel, Extension Plates, Fuel Tank and parts thereof for tractors"
20/2017-Central Tax (Rate)	22/08/2017	Seeks to amend notification No. 11/2017-CT(R) to reduce CGST rate on specified supplies of Works Contract Services, job work for textile & textile products, printing service of books, newspapers etc, admission to planetarium, and, also to provide option to GTA & transport of passengers by motorcab service providers to avail full ITC & discharge CGST @ 6%	Amendment in GST rate: 1. Composite supply of works contract supplied to Govt. – 12% 2. Composite supply of works contract relating to construction of bridges, road, civil structure, a pollution control or effluent treatment plant, except located as a part of a factory and a structure meant for funeral, burial or cremation of deceased.– 12% 3. Composite supply of works contract supplied by way of construction, erection, commissioning, or installation of original works pertaining to railways, excluding monorail and metro; a single residential unit otherwise than as a part of a residential complex; low-cost houses up to a carpet area of 60 square metres per house in a housing project approved by competent authority - 12% 4. Service of Transport of passengers and Goods transport agency, where Input Tax Credit has not been claimed – 5% 5. Service of Transport of passengers and Goods transport agency, where Input Tax Credit claimed – 12%



Notification No.	Date	Subject	Description
21/2017-Central Tax (Rate)	22/08/2017	Seeks to amend notification No. 12/2017-CT(R) to exempt services provided by Fair Price Shops to Government and those provided by and to FIFA for FIFA U-17. Also to substitute RWCIIS & PMFBY for MNAIS & NAIS, and insert explanation for LLP	Exemption of services from GST: 1. Services provided by and to (FIFA) and its subsidiaries directly or indirectly related to any of the events under FIFA U-17 World Cup 2017 to be hosted in India. Provided that Director (Sports), Ministry of Youth Affairs and Sports certifies that the services are directly or indirectly related to any of the events under FIFA U17 World Cup 2017 – NIL. 2. Service provided by Fair Price Shops 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 – NIL. 3. Service provided by Fair Price Shops to State Governments or Union territories by way of sale of kerosene, sugar, edible oil, etc. under Public Distribution System (PDS) against consideration in the form of commission or margin- NIL
22/2017-Central Tax (Rate)	22/08/2017	Seeks to amend notification No. 13/2017-CT(R) to amend RCM provisions for GTA and to insert explanation for LLP.	The Government had notified the GTA as a service on which tax will be payable under reverse charge mechanism under CGST Act, provided the GTA has not chosen to opt for GST @ 12%. Another explanation on LLP added: "Limited Liability Partnership" formed and registered under the provisions of the Limited Liability Partnership Act, 2008 (6 of 2009) shall also be considered as a partnership firm or a firm."



Notification No.	Date	Subject	Description
23/2017-Central Tax (Rate)	22/08/2017	Seeks to amend notification No. 17/2017-CT(R) to make ECO responsible for payment of GST on services provided by way of house-keeping such as plumbing, carpentering etc.	Amendment in Notification No. 17/2017 – Addition to Notification. Services by way of house-keeping, such as plumbing, carpentering etc, except where the person supplying such service through electronic commerce operator is liable for registration under sub-section (1) of section 22 of the said Central Goods and Services Tax Act."
24/2017-Central Tax (Rate)	21/09/2017	Seeks to amend notification No. 11/2017-CT(R) to reduce CGST rate on specified supplies of Works Contract Services.	Services of Construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of – 1. a civil structure or any other original works meant predominantly for use other than for commerce, industry, or any other business or profession; 2. a structure meant predominantly for use as (i) an educational, (ii) a clinical, or (iii) an art or cultural establishment; or 3. a residential complex predominantly meant for self-use or the use of their employees 12%. Other services of construction – 18%.
25/2017-Central Tax (Rate)	21/09/2017	Seeks to amend notification No. 12/2017-CT(R) to exempt right to admission to the events organised under FIFA U-17 World Cup 2017	Exemption from GST – Services by way of right to admission to the events organized under FIFA U-17 World Cup 2017 – NIL
26/2017-Central Tax (Rate)	21/09/2017	Exempt certain supplies to NPCIL.	Exempts intra state supply of heavy water and nuclear fuels by the Department of Atomic Energy to the Nuclear Power Corporation of India Ltd from the whole of the central tax.



Notification No.	Date	Subject	Description																					
27/2017- Central Tax (Rate)	22/09/2017	Seeks to amend notification no. 1/2017- central tax(rate) dated 28.06.2017 to give effect to gst council decisions regarding gst rates.	Amendment in GST Schedules – <table><tr><th>SL No.</th><th>Schedule No.</th><th>GST Rate</th></tr><tr><td>1</td><td>I</td><td>2.5</td></tr><tr><td>2</td><td>II</td><td>6</td></tr><tr><td>3</td><td>III</td><td>9</td></tr><tr><td>4</td><td>IV</td><td>14</td></tr><tr><td>5</td><td>V</td><td>1.5</td></tr><tr><td>6</td><td>VI</td><td>0.125</td></tr></table>	SL No.	Schedule No.	GST Rate	1	I	2.5	2	II	6	3	III	9	4	IV	14	5	V	1.5	6	VI	0.125
SL No.	Schedule No.	GST Rate																						
1	I	2.5																						
2	II	6																						
3	III	9																						
4	IV	14																						
5	V	1.5																						
6	VI	0.125																						
28/2017- Central Tax (Rate)	22/09/2017	Seeks to amend notification no. 2/2017- central tax(rate) dated 28.06.2017 to give effect to gst council decisions regarding gst exemptions.	Amendment in list of Exempted goods from whole of Central Tax.																					
29/2017- Central Tax (Rate)	22/09/2017	Seeks to amend notification no. 5/2017- central tax(rate) dated 28.06.2017 to give effect to gst council decisions regarding restriction of refund on corduroy fabrics.	Goods on which no refund of Input Tax Credit shall be allowed - Corduroy fabrics.																					
30/2017- Central Tax (Rate)	29/09/2017	Exempting supply of services associated with transit cargo to Nepal and Bhutan	Exempting supply of services from GST - Supply of services associated with transit cargo to Nepal and Bhutan (landlocked countries) – NIL.																					



Notification No.	Date	Subject	Description						
31/2017-Central Tax (Rate)	13/10/2017	Seeks to amend notification No. 11/2017-CT(R).	In the said notification (a) against serial number 3, - A. in item (iii), in column (3), for the words "Government, a local authority or a Governmental authority", the words "Central Government, State Government, Union territory, a local authority, a Governmental Authority or a Government Entity" shall be substituted; B. in item (vi), in column (3), for the words "a local authority or a Governmental authority" the words "a local authority, a Governmental Authority or a Government Entity" shall be substituted;						
32/2017-Central Tax (Rate)	13/10/2017	Seeks to amend notification No. 12/2017-CT(R).	(a) In serial number 5, in column (3), for the words "governmental authority" the words "Central Government, State Government, Union territory, local authority or Governmental Authority" shall be substituted						
33/2017-Central Tax (Rate)	13/10/2017	Seeks to amend notification No. 13/2017-CT(R) regarding services provided by Overseeing Committee members to RBI under RCM.	10	Supply of services by the members of Overseeing Committee to Reserve Bank of India	Members of Overseeing Committee constituted by the Reserve Bank of India	Reserve Bank of India."			
34/2017-Central Tax (Rate)	13/10/2017	The notification No. 34/2017-Central Tax (Rate) seeks to amend notification No. 1/2017-Central Tax (Rate).	In the said notification,- (A) in Schedule I - 2.5%,- (i) in S. No. 29, for the entry in column (2), the entry, "0802, 0813", shall be substituted; (ii) after S. No. 30 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: - <table><tr><td>30A</td><td>0804</td><td>Mangoes sliced, dried" ;</td></tr></table>				30A	0804	Mangoes sliced, dried" ;
30A	0804	Mangoes sliced, dried" ;							



Notification No.	Date	Subject		Description								
35/2017-Central Tax (Rate)	13/10/2017	Seeks to amend notification No. 2/2017-Central Tax (Rate).		(A) in the Schedule,- (i) after S. No. 122 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: - <table><tr><td>122A</td><td>4907</td><td>Duty Credit Scrips";</td></tr></table> (ii) after S. No. 149 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: - <table><tr><td>150</td><td>-</td><td>Supply of goods by a Government entity to Central Government, State Government, Union territory, local authority or any person specified by Central Government, State Government, Union territory or local authority, against consideration received from Central Government, State Government, Union territory or local authority in the form of grants";</td></tr></table>			122A	4907	Duty Credit Scrips";	150	-	Supply of goods by a Government entity to Central Government, State Government, Union territory, local authority or any person specified by Central Government, State Government, Union territory or local authority, against consideration received from Central Government, State Government, Union territory or local authority in the form of grants";
122A	4907	Duty Credit Scrips";										
150	-	Supply of goods by a Government entity to Central Government, State Government, Union territory, local authority or any person specified by Central Government, State Government, Union territory or local authority, against consideration received from Central Government, State Government, Union territory or local authority in the form of grants";										
36/2017-Central Tax (Rate)	13/10/2017	Seeks to amend notification No. 4/2017-Central Tax (Rate).		The Central Government makes amendments in Notification No. 4/2017 (Central Tax Rate)- Dated 28 th June 2017								
		Tariff item, sub-heading, heading or Chapter	Description of Goods	Supplier of goods	Recipient of supply							
		Any Chapter	Used vehicles, seized and confiscated goods, old and used goods, waste and scrap	Central Gov-ernment, State Government, Union territory or a local authority	Any registered person							



Notification No.	Date	Subject	Description			
37/2017-Central Tax (Rate)	13/10/2017	Seeks to prescribe Central Tax rate on the leasing of motor vehicles.	The Central Government, notifies the central tax on intra-State supplies of goods-			
			Chapter, Heading, Sub-heading or Tariff item	Description of Goods	Rate	Condition No.
			87	Motor Vehicles	65% of central tax applicable otherwise on such goods under Notification No. 1/2017-Central Tax (Rate) dated, 28th June, 2017	1
			87	Motor Vehicles	65% of central tax applicable otherwise on such goods under Notification No. 1/2017-Central Tax (Rate) dated, 28th June, 2017	2
			Condition			
			1.	The Motor Vehicles was purchased by the lesser prior to 1st July, 2017 and supplied on lease before 1st July, 2017		
			2.	i. The supplier of Motor Vehicle is a registered person. ii. Such supplier had purchased the Motor Vehicle prior to 1 st July, 2017 and has not availed input tax credit of central excise duty, Value Added Tax or any other taxes paid on such vehicles		



Notification No.	Date	Subject	Description
38/2017-Central Tax (Rate)	13/10/2017	Seeks to exempt payment of tax under section 9(4) of the CGST Act, 2017 till 31.03.2018	The exemption contained in the Notification No. 8/2017-Central Tax (Rate) dated the 28th June, 2017 as amended by this notification shall apply to all registered persons till the 31st day of March, 2018.
39/2017-Central Tax (Rate)	18/10/2017	Seeks to reduce GST rate on Food preparations put up in unit containers and intended for free distribution to economically weaker sections of the society under a programme duly approved by the Central Government or any State Government.	Central Government has notified the central tax rate of 2.5 % on intra State supplies of Food preparations put up in unit containers and intended for free distribution to economically weaker sections of the society under a programme duly approved by the Central Government or any State Government, when the supplier of such food preparations produces a certificate from an officer not below the rank of the Deputy Secretary to the Government of India to the effect that such food preparations have been distributed free to the economically weaker sections of the society under a programme duly approved by the Central Government or the State Government concerned, within a period of five months from the date of supply of such goods.



Notification No.	Date	Subject	Description
40/2017- Central Tax (Rate)	18/10/2017	Seeks to prescribe Central Tax rate of 0.05% on intra-State supply of taxable goods by a registered supplier to a registered recipient for export subject to specified conditions.	Central Government exempts the intra-State supply of taxable goods by a registered supplier to a registered recipient for export, from so much of the central tax leviable thereon under section 9 of the Central Goods and Services Tax Act, 2017, as is in excess of the amount calculated at the rate of 0.05 per cent, subject to fulfilment of certain conditions, namely- (i) the registered supplier shall supply the goods to the registered recipient on a tax invoice; (ii) the registered recipient shall indicate the Goods and Services Tax Identification Number of the registered supplier and the tax invoice number issued by the registered supplier in respect of the said goods in the shipping bill or bill of export, as the case may be
41/2017- Central Tax (Rate)	14/11/2017	seeks to amend notification no. 1/2017- Central tax(rate) dated 28.06.2017 to give effect to gst council decisions regarding gst rates.	<ol style="list-style-type: none"> 1. Schedule I - 2.5% [All goods (other than fresh or chilled) and put up in unit container] 2. Schedule II-6% [Condensed milk] 3. Schedule III-9% [Sugar confectionery [other than mishri, batasha, bura, sakar, khadi sakar] 4. Schedule-IV-14% [Rear tractor tyres and of a kind used on aircraft]



Notification No.	Date	Subject	Description								
42/2017-Central Tax (Rate)	14/11/2017	seeks to amend notification no. 2/2017- Central tax(rate) dated 28.06.2017 to give effect to gst council decisions regarding gst exemptions	<p>As per this Notification the intra state supply of some of the goods has been exempted from CGST</p> <ol style="list-style-type: none"> 1. All goods, fresh or chilled. 2. Vegetables (uncooked or cooked by steaming or boiling in water), frozen, other than those put up in unit container. 3. Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, frozen, whether or not sliced or in the form of pellets other than those put up in unit container. 4. Dried makhana, whether or not shelled or peeled other than those put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to few conditions 								
43/2017-Central Tax (Rate)	14/11/2017	seeks to amend notification no. 4/2017- Central tax(rate) dated 28.06.2017 to give effect to gst council decision regarding reverse charge on raw cotton.	<p>This Notification is regarding the goods on which the central tax shall be paid on reverse charge basis by the recipient of the intra-state supply of such goods. The following Tariff item shall be added to the list</p> <table> <tr> <th>Tariff item, sub-head-ing, head-ing or Chapter</th><th>Descrip-tion of supply of Goods</th><th>Sup-plier of goods</th><th>Re-cipient of sup-ply</th></tr> <tr> <td>5201</td><td>Raw cotton</td><td>Agri-cultur-ist</td><td>Any regis-tered per-son</td></tr> </table>	Tariff item, sub-head-ing, head-ing or Chapter	Descrip-tion of supply of Goods	Sup-plier of goods	Re-cipient of sup-ply	5201	Raw cotton	Agri-cultur-ist	Any regis-tered per-son
Tariff item, sub-head-ing, head-ing or Chapter	Descrip-tion of supply of Goods	Sup-plier of goods	Re-cipient of sup-ply								
5201	Raw cotton	Agri-cultur-ist	Any regis-tered per-son								



Notification No.	Date	Subject	Description								
44/2017- Central Tax (Rate)	14/11/2017	seeks to amend notification no. 5/2017- Central tax(rate) dated 28.06.2017 to give effect to gst council decisions regarding restriction of ITC on certain fabrics.	This Notification is regarding disallowance of refund of unutilized input tax credit, 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).								
			<table><tr><th>Tariff item, heading, subheading or Chapter</th><th>Description of Goods</th></tr><tr><td>5608</td><td>Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials</td></tr><tr><td>5801</td><td>Corduroy fabrics</td></tr><tr><td>5806</td><td>Narrow woven fabrics, other than goods of heading 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)"</td></tr></table>	Tariff item, heading, subheading or Chapter	Description of Goods	5608	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials	5801	Corduroy fabrics	5806	Narrow woven fabrics, other than goods of heading 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)"
			Tariff item, heading, subheading or Chapter	Description of Goods							
			5608	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials							
			5801	Corduroy fabrics							
5806	Narrow woven fabrics, other than goods of heading 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)"										
45/2017- Central Tax (Rate)	14/11/2017	seeks to provide concessional GST rate of 2.5% on scientific and technical equipments supplied to public funded research institutions.	This Notification is regarding exemption of goods such as Scientific and technical instruments, apparatus, equipment (including computers), accessories, parts, consumables and live animals (experimental purpose) etc., from so much of the central tax leviable thereon under section 9 of the said Act, as in excess of the amount calculated at the rate of 2.5 per cent., when supplied to the institutions i.e. Public funded research institution other than a hospital or a University or an Indian Institute of Technology or Indian Institute of Science, Bangalore or a National Institute Technology/ Regional Engineering College.								



Notification No.	Date	Subject	Description
46/2017- Central Tax (Rate)	14/11/2017	Seeks to amend notification No. 11/2017-CT(R) so as to specify rate @ 2.5% for standalone restaurants and @9% for other restaurants, reduce rate of job work on "handicraft goods" @ 2.5% and to substitute "Services provided" in item (vi) against SI No. 3 in table.	This Notification is regarding amendment in the Notification No.11/2017-Central Tax (Rate), dated the 28th June, 2017 in relation to Central Tax Rate on the intra-State supply of services of description as specified in the table.
47/2017- Central Tax (Rate)	14/11/2017	Seeks to amend notification No. 11/2017- Central Tax (Rate) so as to notify CGST rates of various services as recommended by Goods and Services Tax Council in its 25th meeting held on 18.01.2018.	This Notification is regarding exemption of services from Central Tax leviable on the intra State supply. Following are the services: <ol style="list-style-type: none"> 1. Service provided by Fair Price Shops to Central Government, State Government or Union territory by way of sale of food grains, kerosene, sugar, edible oil, etc. under Public Distribution System against consideration in the form of commission or margin. 2. Services by way of admission to a protected monument so declared under the Ancient Monuments and Archaeological Sites and Remains Act 1958 (24 of 1958) or any of the State Acts, for the time being in force.



Notification No.	Date	Subject	Description		
1/2018- Central Tax (Rate)	25/01/2018	Seeks to amend notification No. 11/2017- Central Tax (Rate) so as to notify CGST rates of various services as recommended by Goods and Services Tax Council in its 25th meeting held on 18.01.2018.	Clarification on GST Rates		
			SL No.	Particulars	GST Rate
			1	Housekeeping services provided through electronic commerce operator	5%
			2	Tailoring Services	5%
			3	Services by way of treatment of effluents by a Common Effluent Treatment Plant	12%
			4	Time charter of vessels for transport of goods.	5%
			5	Service of exploration, mining or drilling of petroleum crude or natural gas or both	12%
			6	Services by way of admission to amusement parks including theme parks, water parks, joy rides, merrygo rounds, go-carting and ballet.	18%
2/2018- Central Tax (Rate)	25/01/2018	Seeks to amend notification No. 12/2017- Central Tax (Rate) so as to exempt certain services as recommended by Goods and Services Tax Council in its 25th meeting held on 18.01.2018.	Following services are exempted from GST- 1. Composite supply of goods and services in which the value of supply of goods constitutes not more than 25 per cent. 2. Services by way of transportation of goods by an aircraft from customs station of clearance in India to a place outside India. 3. Services by way of transportation of goods by a vessel from customs station of clearance in India to a place outside India. 4. Services by way of fumigation in a warehouse of agricultural produce etc.		



Notification No.	Date	Subject	Description
3/2018- Central Tax (Rate)	25/01/2018	Seeks to amend notification No. 13/2017- Central Tax (Rate) so as to specify services supplied by the Central Government, State Government, Union territory or local authority by way of renting of immovable property to a registered person under CGST Act, 2017 to be taxed under Reverse Charge Mechanism (RCM).	The 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 CGST Act, 2017" shall be inserted in the list of Reverse Charge services.
4/2018- Central Tax (Rate)	25/01/2018	Seeks to provide special procedure with respect to payment of tax by registered person supplying service by way of construction against transfer of development right and vice versa.	This Notification is related to following class of registered persons, namely: 1. registered persons who supply development rights to a developer, builder, construction company or any other registered person against consideration, wholly or partly, in the form of construction service of complex, building or civil structure; 2. registered persons who supply construction service of complex, building or civil structure to supplier of development rights against consideration, wholly or partly, in the form of transfer of development rights



Notification No.	Date	Subject	Description				
5/2018-Central Tax (Rate)	25/01/2018	Seeks to exempt Central Government's share of Profit Petroleum from Central tax	Central Govt. has exempted GST on intra state supply of services by way of 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.				
6/2018-Central Tax (Rate)	25/01/2018	seeks to amend Notification No.1/2017-CGST (Rate). Government's share of Profit Petroleum from Central tax	Chapter / Heading / Sub-heading / Tariff item	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	GST RATE	Schedule
			13	Inserted	Tamarind kernel powder-shall be inserted	2.50	I
			1404 or 3305	Inserted	Mehendi paste in cones-shall be inserted	2.50	I
			-	Substituted	"Corduroy fabrics, velvet fabrics", shall be substituted;	2.50	I
			4418	Inserted	Bamboo wood building joinery	6.00	II
			7323 9410	Added	Ghamella	9.00	III
			Any Chapter	Inserted	Actionable claim in the form of chance to win in betting, gambling, or horse racing in race club";	14.00	IV



Notification No.	Date	Subject	Description		
7/2018-Central Tax (Rate)	25/01/2018	seeks to amend Notification No.2/2017-CGST (Rate).	This Notification is related to insertions, substitutions of certain goods under Section 11 of CGST Act 2017, Schedule I.		
8/2018-Central Tax (Rate)	25/01/2018	seeks to amend Notification No.1/2017-CGST (Rate)	Chapter Heading	Description of Goods	Rate
			8703	Old and used, petrol Liquefied petroleum gases (LPG) or compressed natural gas (CNG) driven motor vehicles of engine capacity of 1200 cc or more and of length of 4000 mm or more.	9%
			8703	Old and used, diesel driven motor vehicles of engine capacity of 1500 cc or more and of length of 4000 mm	9%
			8703	Old and used motor vehicles of engine capacity exceeding 1500 cc, popularly known as Sports Utility Vehicles (SUVs) including utility vehicles	9%
			87	All Old and used Vehicles other than those mentioned above	6%
9/2018-Central Tax (Rate)	25/01/2018	Seeks to amend Notification No.45/2017-Central (Rate)	This Notification is amendment to Notification No. 45/2017 (Central Tax Rate) Dated: 14th November, 2017. It is about substitution in the name of the Institutions & Conditions who seeks to provide concessional GST rate of 2.5% on scientific and technical equipments supplied to public funded research institutions.		



Notification No.	Date	Subject	Description			
10/2018-Central Tax (Rate)	23/03/2018	Seeks to exempt payment of tax under section 9(4) of the CGST Act, 2017 till 30.06.2018.	No RCM till 30.06.2018 on purchase from unregistered person. Exemption from payment of CGST+SGST and IGST on reverse charge basis in case of purchase of goods or services by registered person from unregistered person is continued till 30th June, 2018. In other words, no GST shall be payable under RCM till 30th June, 2018 in case of purchase of goods or services from unregistered person.			
11/2018-Central Tax (Rate)	28/05/2018	Seeks to amend notification No. 04/2017- Central Tax (Rate) dated 28.06.2017 so as to notify levy of Priority Sector Lending Certificate (PSLC) under Reverse Charge Mechanism (RCM)	Tariff item, sub-head- ing, head- ing or Chapter	De- scrip- tion of Goods	Suppli- er of goods	Recip- ient of supply
			Any Chapter	Priority Sector Lend- ing Cer- tificate	Any regis- tered per- son	Any regis- tered per- son
12/2018-Central Tax (Rate)	29/06/2018	Seeks to exempt payment of tax under section 9(4) of the CGST Act, 2017 till 30.09.2018.	Central Government made amendment in the Notification No. 8/2017 – Central Tax (Rate), dated the 28th June, 2017. In the said notification, for the figures, letters and words "30th day of June, 2018", the figures, letters and words "30th day of September, 2018" shall be substituted.			

3

CGST Rate Notifications

Notification No.	Date	Subject	Description
01/2017-Integrated Tax	19/06/2017	Seeks to bring certain sections of the IGST Act, 2017 into force w.e.f. 22.06.2017	Provisions regarding appointment of officers, payment of tax by OIDAR service suppliers and application of certain provisions of CGST Act are notified.
02/2017-Integrated Tax	19/06/2017	Seeks to empower the Principal Commissioner of Central Tax, Bengaluru West to grant registration in case of online information and database access or retrieval services provided or agreed to be provided by a person located in non-taxable territory and received by a non-taxable online recipient.	Principal Commissioner of Central Tax, Bengaluru West and all the officers subordinate to him are empowered to grant registration under OIDAR services.
03/2017-Integrated Tax	28/06/2017	Seeks to bring into force certain sections of the IGST Act, 2017 w.e.f 01.07.2017	Provisions related to levy and collection of tax, determination of nature of supply, place of supply, zero rated supply, apportionment of tax and import of services notified.
04/2017-Integrated Tax	28/06/2017	Seeks to notify IGST Rules, 2017	For carrying out the provisions specified in section 20 OF IGST Act, 2017, the CGST Rules shall apply mutatis mutandis.



Notification No.	Date	Subject	Description
05/2017-Integrated Tax	28/06/2017	Seeks to notify the number of HSN digits required on tax invoice	8 digit coding system for HSN is not required in any case. Only 4 digits for more than 5 crore turnover, 2 digits for turnover more than 1.5 crore to 5 crore & no HSN upto turnover of 1.5 crores is required.
06/2017-Integrated Tax	28/06/2017	Seeks to prescribe rate of interest under CGST Act, 2017	Rate of interest- 18% and 24% for tax, 6% and 9% for refunds.
07/2017-Integrated Tax	14/09/2017	Granting exemption from registration to job-workers making inter-State supply of services to a registered person from the requirement of obtaining registration	Granting exemption from registration to job-workers making inter-State supply of services to a registered person from the requirement of obtaining registration
08/2017-Integrated Tax	14/09/2017	Granting exemption to a person making inter-State taxable supplies of handicraft goods from the requirement to obtain registration	Granting exemption to a person making inter-State taxable supplies of handicraft goods from the requirement to obtain registration
09/2017-Integrated Tax	13/10/2017	Seeks to amend notification no. 8/2017-IT dated 14.09.2017 so as to add certain items to the list of "handicrafts goods"	Amended notification no. 8/2017-IT dated 14.09.2017 so as to add certain items to the list of "handicrafts goods"



Notification No.	Date	Subject	Description
10/2017-Integrated Tax	13/10/2017	Seeks to exempt persons making inter-State supplies of taxable services from registration under section 23(2)	Specifies the persons making inter-State supplies of taxable services and having an aggregate turnover, to be computed on all India basis, not exceeding an amount of twenty lakh rupees in a financial year as the category of persons exempted from obtaining registration under the said Act. Provided that the aggregate value of such supplies, to be computed on all India basis, should not exceed an amount of ten lakh rupees in case of special category States", other than the State of Jammu and Kashmir.
11/2017-Integrated Tax	13/10/2017	Seeks to cross-empower State Tax officers for processing and grant of refund	Cross-empowering State Tax officers for processing and grant of refund
12/2017-Integrated Tax	15/11/2017	Apportionment of IGST with respect to advertisement services under section 12 (14) of the IGST Act, 2017.	<p>Rule 3 (a): Publication and newspaper services which are to be published in news papers of different states or union territories, the amount of such advertisement service shall be attributable to the respective state or union territory.</p> <p>Rule 3 (b): services regarding printed material such as pamphlets, leaflets, diaries, calendars, t-shirts etc, the amount payable for distribution of specific number of such material in a particular state or a union territory is the value of the advertisement attributable to the respective state or union territory.</p>



Notification No.	Date	Subject	Description
			<p>Rule 3 (c)(i): Services regarding hoardings other than those on trains, the amount payable for the hoardings located in each state or union territory, the amount of such advertisement service shall be attributable to the respective state or union territory.</p> <p>Rule 3 (c)(ii): Advertisement placed on a Train, the breakups shall be calculated on the basis of the ratio of the length of the railway track in each state of that train, the amount of such advertisement service shall be attributable to the respective state or union territory.</p> <p>Rule 3 (d)(i): Services regarding advertisement on the back of the utility bills of oil and gas companies etc, the amount payable for the advertisement on such bills pertaining to the consumers having billing address in such States or Union Territories, the amount of such advertisement service shall be attributable to the respective state or union territory.</p> <p>Rule 3 (d)(ii): In case of services regarding advertisement on railway tracks, the breakup shall be calculated on the basis of the ratio of number of railway stations in each state or union territory, the amount payable for such advertisement shall constitute the value of advertisement services attributable to the respective state or union territory.</p>



Notification No.	Date	Subject	Description
01/2018-Integrated Tax	23/01/2018	Amendment of notification No. 11/2017-Integrated Tax dated 13.10.2017 for cross-empowerment of State tax officers for processing and grant of refund	This Notification is an amendment to the Notification No. Notification No. 11/2017 – Integrated Tax, dated 13th October, 2017. According to this Notification the commissioner of the IGST Act shall act as proper officers for the purpose of sanction of refund except for sub rules (1) to (8) and sub rule (10) Rule 96 (Refund of integrated tax paid on goods or services exported out of India).

4

CGST Rate Notifications

Notification No.	Date	Subject	Description
01/2017- Integrated Tax (Rate)	28/06/2017	Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on the recommendations of the Council, hereby notifies the rate of the integrated tax.	IGST Rates for Schedule I notified.
02/2017- Integrated Tax (Rate)	28/06/2017	Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on the recommendations of the Council, hereby notifies the rate of the integrated tax.	IGST Rates for Schedule I notified.
03/2017- Integrated Tax (Rate)	28/06/2017	Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on the recommendations of the Council, hereby notifies the rate of the integrated tax.	5% rate notified related to petroleum products.
04/2017- Integrated Tax (Rate)	28/06/2017	Reverse charge on certain specified supplies of goods under section 5 (3)	Cashew nuts, not shelled or peeled, Bidi wrapper leaves (tendu), Tobacco leaves, Silk yarn and Supply of lottery are notified supply of goods under reverse charge.



Notification No.	Date	Subject	Description
05/2017- Integrated Tax (Rate)	28/06/2017	Supplies of goods in respect of which no refund of unutilised input tax credit shall be allowed	Woven fabrics and Railways are supply of goods on which no refund of unutilised input tax credit shall be allowed.
06/2017- Integrated Tax (Rate)	28/06/2017	Notification prescribing refund of 50% of IGST on supplies to CSD under section 20	Refund of 50% of integrated tax paid by it on all inward supplies of goods received by it for the purposes of subsequent supply of such goods to the Unit Run Canteens of the CSD or to the authorized customers of the CSD.
07/2017- Integrated Tax (Rate)	28/06/2017	Exemption from IGST supplies by CSD to Unit Run Canteens and supplies by CSD / Unit Run Canteens to authorised customers under section 6 (1)	Exemption from IGST supplies by CSD to Unit Run Canteens and supplies by CSD / Unit Run Canteens to authorised customers under section 6 (1)
08/2017- Integrated Tax (Rate)	28/06/2017	To notify the rates for supply of services under IGST Act	To notify the rates for supply of services under IGST Act
09/2017- Integrated Tax (Rate)	28/06/2017	To notify the exemptions on supply of services under IGST Act	To notify the exemptions on supply of services under IGST Act
10/2017- Integrated Tax (Rate)	28/06/2017	To notify the categories of services on which integrated tax will be payable under reverse charge mechanism under IGST Act	Notifies the categories of services on which integrated tax will be payable under reverse charge mechanism under IGST Act



Notification No.	Date	Subject	Description
11/2017-In-Integrated Tax (Rate)	28/06/2017	To notify the supplies which shall be treated neither as a supply of goods nor a supply of service under the IGST Act	Notifies the supplies which shall be treated neither as a supply of goods nor a supply of service under the IGST Act
12/2017-In-Integrated Tax (Rate)	28/06/2017	To notify the supplies not eligible for refund of unutilized ITC under IGST Act	Notifies that in case of the supply of services specified in sub-item(b) of Item 5 of Schedule II of CGST Act no refund of unutilized ITC shall be allowed under IGST Act
13/2017-In-Integrated Tax (Rate)	28/06/2017	To notify specialised agencies entitled to claim a refund of taxes paid on the notified supplies of goods or services or both received by them under IGST Act	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 IGST Act
14/2017-In-Integrated Tax (Rate)	28/06/2017	To notify the categories of services the tax on inter-State supplies of which shall be paid by the electronic commerce operator	Notifies the categories of services the tax on inter-State supplies of which shall be paid by the electronic commerce operator
15/2017-In-Integrated Tax (Rate)	28/06/2017	Notification for Exemption from Integrated Tax to SEZ	Exemption on all goods or services or both imported by a unit or a developer in the Special Economic Zone, from the whole of the integrated tax.



Notification No.	Date	Subject	Description
16/2017-Integrated Tax (Rate)	30/06/2017	Seek to reduce the rate of Central Tax, Union Territory Tax, on fertilisers from 6% to 2.5% and Integrated Tax rate on fertilisers from 12% to 5%	Seek to reduce the rate of Central Tax, Union Territory Tax, on fertilisers from 6% to 2.5% and Integrated Tax rate on fertilisers from 12% to 5%
17/2017-Integrated Tax (Rate)	05/07/2017	Rescinding Notification No. 15/2017-Integrated Tax (Rate) dated 30.06.2017	Rescinding Notification No. 15/2017-Integrated Tax (Rate) dated 30.06.2017
18/2017-Integrated Tax (Rate)	05/07/2017	IGST exemption to SEZs on import of Services by a unit/developer in an SEZ	Exemption on services imported by a unit or a developer in the Special Economic Zone for authorised operations, from the whole of the integrated tax
19/2017-Integrated Tax (Rate)	18/08/2017	Seeks to reduce IGST rate on specified parts of tractors from 28% to 18 %	Notifies reduction in IGST rate on specified parts of tractors from 28% to 18 %
20/2017-Integrated Tax (Rate)	22/08/2017	Seeks to amend notification No. 08/2017-IT(R) to reduce IGST rate on specified supplies of Works Contract Services, job work for textile & textile products, printing service of books, newspapers etc , admission to planetarium, and, also to provide option to GTA & transport of passengers by motor cab service providers to avail full ITC & discharge IGST @ 12%	Amended notification No. 08/2017-IT(R) to reduce IGST rate on specified supplies of Works Contract Services, job work for textile & textile products, printing service of books, newspapers etc., admission to planetarium, and, also to provide option to GTA & transport of passengers by motor cab service providers to avail full ITC & discharge IGST @ 12%



Notification No.	Date	Subject	Description
21/2017-Integrated Tax (Rate)	22/08/2017	Seeks to amend notification No. 09/2017-IT(R) to exempt services provided by Fair Price Shops to Government and those provided by and to FIFA for FIFA U-17. Also to substitute RWCIS & PMFBY for MNAIS & NAIS, and insert explanation for LLP.	Exemption to services provided by Fair Price Shops to Government and those provided by and to FIFA for FIFA U-17 World Cup 2017 to be hosted in India. Also to substitute Restructured Weather Based Crop Insurance Scheme(RWCIS)" & Pradhan Mantri Fasal Bima Yojana(PMFBY)" for "Modified National Agricultural Insurance Scheme(MNAIS)" & "National Agricultural Insurance Scheme(NAIS)" and inserted explanation for LLP.
22/2017-Integrated Tax (Rate)	22/08/2017	Seeks to amend notification No. 10/2017-IT(R) to amend RCM provisions for GTA and to insert explanation for LLP.	Amended notification No. 10/2017-IT(R) to amend RCM provisions for GTA and to insert explanation for LLP.
23/2017-Integrated Tax (Rate)	22/08/2017	Seeks to amend notification No. 14/2017-IT(R) to make ECO responsible for payment of GST on services provided by way of house-keeping such as plumbing, carpentering etc.	Amended Notification No. 14/2017-IT(R) to make Electronic Commerce Operator responsible for payment of GST on services provided by way of house-keeping such as plumbing, carpentering etc.



Notification No.	Date	Subject	Description
24/2017-Integrated Tax (Rate)	21/09/2017	Seeks to amend notification No. 08/2017-IT(R) to reduce CGST rate on specified supplies of Works Contract Services.	Services provided to the Central Government, State Government, Union Territory, a local authority or a governmental authority by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of - (a) a civil structure or any other original works meant predominantly for use other than for commerce, industry, or any other business or profession; (b) a structure meant predominantly for use as (i) an educational, (ii) a clinical, or (iii) an art or cultural establishment; or (c) a residential complex predominantly meant for self-use or the use of their employees or other persons specified in paragraph 3 of the Schedule III of the Central Goods and Services Tax Act, 2017 shall be taxable at 12%.
25/2017-Integrated Tax (Rate)	21/09/2017	Seeks to amend notification No. 09/2017-IT(R) to exempt right to admission to the events organised under FIFA U-17 World Cup 2017.	Exemption on Services by way of right to admission to the events organised under FIFA U-17 World Cup 2017.



Notification No.	Date	Subject	Description
26/2017-Integrated Tax (Rate)	21/09/2017	Exempt certain supplies to NPCIL	Exemption to inter-state supply of heavy water and nuclear fuels falling in Chapter 28 of the First Schedule to the Customs Tariff Act, 1975 from whole of tax.
27/2017-Integrated Tax (Rate)	22/09/2017	Seeks to amend notification no. 1/2017-integrated tax (rate) dated 28.06.2017 to give effect to GST council decisions regarding GST rates.	Seeks to amend notification no. 1/2017-integrated tax (rate) dated 28.06.2017 to give effect to GST council decisions regarding GST rates.
28/2017-Integrated Tax (Rate)	22/09/2017	Seeks to amend notification no. 2/2017-integrated tax (rate) dated 28.06.2017 to give effect to GST council decisions regarding GST exemptions.	Amendment to exemptions on supply of goods under CGST Act
29/2017-Integrated Tax (Rate)	22/09/2017	Seeks to amend notification no. 5/2017-integrated tax(rate) dated 28.06.2017 to give effect to GST council decisions regarding restriction of refund on corduroy fabrics.	Supplies relating to Corduroy Fabrics will not be allowed refund of excess ITC, 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).



Notification No.	Date	Subject	Description
30/2017-Integrated Tax (Rate)	22/09/2017	seeks to exempt Skimmed milk powder, or concentrated milk	Exempted Skimmed milk powder, or concentrated milk When supplied to a distinct person as per sub - section (4) of section 25 of the Central Goods and Services Tax Act, 2017 (12 of 2017), for use in production of milk [for distribution through dairy cooperatives] and not for further supply of skimmed milk powder, or concentrated milk as such.
31/2017-Integrated Tax (Rate)	29/09/2017	Exempting supply of services associated with transit cargo to Nepal and Bhutan.	Exempting supply of services associated with transit cargo to Nepal and Bhutan.
32/2017-Integrated Tax (Rate)	13/10/2017	Seeks to exempt payment of tax under section 5(4) of the IGST Act, 2017 till 31.03.2018.	Exemption from payment of tax under section 5(4) of the IGST Act, 2017 till 31.03.2018.
33/2017-Integrated Tax (Rate)	13/10/2017	Seeks to amend notification No. 9/2017-IT(R).	Amended the exemptions on supply of services under IGST Act
34/2017-Integrated Tax (Rate)	13/10/2017	Seeks to amend notification No. 10/2017-IT(R) regarding services provided by Overseeing Committee members to RBI under RCM.	Supply of services by the members of Overseeing Committee to Reserve Bank of India is under reverse charge mechanism.
35/2017-Integrated Tax (Rate)	13/10/2017	Seeks to amend notification No. 1/2017-Integrated Tax (Rate).	Amended the IGST Rates for Schedule I.



Notification No.	Date	Subject	Description
36/2017-Integrated Tax (Rate)	13/10/2017	Seeks to amend notification No. 2/2017-Integrated Tax (Rate).	Amended the IGST Rates for Schedule I.
37/2017-Integrated Tax (Rate)	13/10/2017	Seeks to amend notification No. 4/2017-Integrated Tax (Rate).	Supply of Used vehicles, seized and confiscated goods, old and used goods, waste and scrap by Central Government, State Government, Union territory or a local authority to Any registered person is under reverse charge mechanism.
38/2017-Integrated Tax (Rate)	13/10/2017	Seeks to prescribe Integrated Tax rate on the leasing of motor vehicles	Prescribes Integrated Tax rate on the leasing of motor vehicles
39/2017-Integrated Tax (Rate)	13/10/2017	Seeks to amend notification No. 8/2017-Integrated Tax (Rate).	Amended the rates for supply of services under IGST Act
40/2017-Integrated Tax (Rate)	18/10/2017	Seeks to reduce GST rate on Food preparations put up in unit containers and intended for free distribution to economically weaker sections of the society under a programme duly approved by the Central Government or any State Government.	Notifies the rate of the integrated tax of 5 per cent on inter-State supplies of goods of Food preparations put up in unit containers and intended for free distribution to economically weaker sections of the society under a programme duly approved by the Central Government or any State Government subject to specified condition.



Notification No.	Date	Subject	Description
41/2017-Integrated Tax (Rate)	23/10/2017	Seeks to prescribe Integrated Tax rate of 0.1% on inter-State supply of taxable goods by a registered supplier to a registered recipient for export subject to specified conditions.	Notifies Tax rate of 0.1% on inter-State supply of taxable goods by a registered supplier to a registered recipient for export subject to specified conditions
42/2017-Integrated Tax (Rate)	27/10/2017	Seeks to amend notification No. 9/2017-Integrated Tax (Rate) so as to exempt IGST on inter-state supply of services to Nepal and Bhutan against payment in INR	Supply of services having place of supply in Nepal or Bhutan, against payment in Indian Rupees is exempt.
43/2017-Integrated Tax (Rate)	14/11/2017	Seeks to amend notification no. 1/2017-Integrated tax(rate) dated 28.06.2017 to give effect to GST council decisions regarding GST rates.	<p>This Notification is related to amendment in IGST Rates in the following schedules:</p> <ul style="list-style-type: none"> • Schedule I - 5% [All goods (other than fresh or chilled) and put up in unit container] • Schedule II-12% [Condensed milk] • Schedule III-18% [Sugar confectionery [other than mishri, batasha, bura, sakar, khadi sakar] • Schedule-IV-28% [Rear tractor tyres and of a kind used on aircraft]



Notification No.	Date	Subject	Description
44/2017-Integrated Tax (Rate)	14/11/2017	seeks to amend notification no. 2/2017-Integrated tax(rate) dated 28.06.2017 to give effect to GST council decisions regarding GST exemptions	<p>As per this Notification the interstate supply of some of the goods was exempted from IGST.</p> <p>Such as,</p> <ul style="list-style-type: none"> • All goods, fresh or chilled. • Vegetables (uncooked or cooked by steaming or boiling in water), frozen, other than those put up in unit container. • Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, frozen, whether or not sliced or in the form of pellets other than those put up in unit container. • Dried makhana, whether or not shelled or peeled other than those put up in unit container. and,- <ul style="list-style-type: none"> (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I; • Guar meal • Hop cones, neither ground nor powdered nor in the form of pellets • coconut shell, unworked • Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery; Khandsari Sugar • Salt and pure sodium chloride, whether or not in aqueous solutions or containing added anti-caking or free flowing agents; sea water" • Uranium Ore Concentrate. <p>Flour, powder, flakes, granules or pellets of potatoes</p>



Notification No.	Date	Subject	Description								
45/2017-Integrated Tax (Rate)	14/11/2017	Seeks to amend notification no. 4/2017-Integrated tax (rate) dated 28.06.2017 to give effect to GST council decision regarding reverse charge on raw cotton.	Goods on which the integrated tax shall be paid on reverse charge basis by the recipient of the intra-state supply of such goods. The following Tariff item shall be added to the list.								
			<table><tr><td>Tariff item, sub-heading, heading or Chapter</td><td>Description of supply of Goods</td><td>Supplier of goods</td><td>Recipient of supply</td></tr><tr><td>5201</td><td>Raw cotton</td><td>Agriculturist</td><td>Any registered person</td></tr></table>	Tariff item, sub-heading, heading or Chapter	Description of supply of Goods	Supplier of goods	Recipient of supply	5201	Raw cotton	Agriculturist	Any registered person
			Tariff item, sub-heading, heading or Chapter	Description of supply of Goods	Supplier of goods	Recipient of supply					
5201	Raw cotton	Agriculturist	Any registered person								
46/2017-Integrated Tax (Rate)	14/11/2017	Seeks to amend notification no. 5/2017-Integrated tax(rate) dated 28.06.2017 to give effect to GST council decisions regarding restriction of ITC on certain fabrics.	Disallowance of refund of unutilized input tax credit, 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).								
			<table><tr><td>Tariff item, heading, subheading or Chapter</td><td>Description of Goods</td></tr><tr><td>5608</td><td>Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials</td></tr><tr><td>5801</td><td>Corduroy fabrics</td></tr><tr><td>5806</td><td>Narrow woven fabrics, other than goods of heading 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)"</td></tr></table>	Tariff item, heading, subheading or Chapter	Description of Goods	5608	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials	5801	Corduroy fabrics	5806	Narrow woven fabrics, other than goods of heading 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)"
			Tariff item, heading, subheading or Chapter	Description of Goods							
			5608	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials							
			5801	Corduroy fabrics							
5806	Narrow woven fabrics, other than goods of heading 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)"										



Notification No.	Date	Subject	Description
47/2017-Integrated Tax (Rate)	14/11/2017	Seeks to provide concessional GST rate of 5% on scientific and technical equipments supplied to public funded research institutions	Exemption of goods such as Scientific and technical instruments, apparatus, equipment (including computers), accessories, parts, consumables and live animals (experimental purpose) etc, from so much of the integrated tax leviable thereon under section 9 of the said Act, as in excess of the amount calculated at the rate of 5 per cent, when supplied to the institutions i.e. Public funded research institution other than a hospital or a University or an Indian Institute of Technology or Indian Institute of Science, Bangalore or a National Institute Technology/ Regional Engineering College.
48/2017-Integrated Tax (Rate)	14/11/2017	Seeks to amend notification No. 8/2017-IT(R) so as to specify rate @5% for standalone restaurants and @18% for other restaurants, reduce rate of job work on "handicraft goods" @ 5% and to substitute "Services provided" in item (vi) against SI No. 3 in table.	Amendment in the Notification No.8/2017-Integrated Tax (Rate), dated the 28th June, 2017 in relation to Integrated Tax Rate on the inter State supply of services of description as specified in the table.



Notification No.	Date	Subject	Description
49/2017- Integrated Tax (Rate)	14/11/2017	Seeks to amend notification No. 9/2017-IT(R) so as to extend exemption to admission to "protected monument" and to consolidate entry at Sl. No. 12A & 12B	<p>Exemption of services from Integrated Tax leviable on the inter State supply. Following are the services:</p> <ul style="list-style-type: none"> • Service provided by Fair Price Shops to Central Government, State Government or Union territory by way of sale of food grains, kerosene, sugar, edible oil, etc. under Public Distribution System against consideration in the form of commission or margin. • Services by way of admission to a protected monument so declared under the Ancient Monuments and Archaeological Sites and Remains Act 1958 (24 of 1958) or any of the State Acts, for the time being in force.



Notification No.	Date	Subject	Description
50/2017-Integrated Tax (Rate)	14/11/2017	Seeks to amend notification No. 30/2017 Integrated Tax (Rate) dated 22.09.2017, so as to extend the benefit of IGST exemption, applicable in relation to supply of Skimmed milk powder, or concentrated milk for use in the production of milk distributed through dairy co-operatives to the companies that are registered under the Companies Act, 2013 also.	Exempting the inter-State supplies of Skimmed milk powder, or concentrated milk when distribution is done through dairy cooperatives or companies registered under the Companies Act, 2013 (18 of 2013), from the whole of the integrated tax leviable thereon under section 5 of the Integrated Good and Services Tax Act
01/2018 – Integrated Tax	25/01/2018	Seeks to amend notification No. 8/2017- Integrated Tax (Rate) so as to notify IGST rates of various services as recommended by Goods and Services Tax Council in its 25th meeting held on 18.01.2018.	This Notification was an amendment to the Notification No. Notification No. 11/2017 – Integrated Tax, dated 13th October, 2017. According to this Notification the commissioner of the IGST Act shall act as proper officers for the purpose of sanction of refund except for sub rules (1) to (8) and sub rule (10) Rule 96 (Refund of integrated tax paid on goods or services exported out of India).



Notification No.	Date	Subject	Description																					
01/2018 – Integrated Tax	25/01/2018	Seeks to amend notification No. 9/2017- Integrated Tax (Rate) so as to exempt certain services as recommended by Goods and Services Tax Council in its 25th meeting held on 18.01.2018.	<p>This Notification is in relation to clarification regarding GST Rates of certain Services.</p> <p>Clarification on GST Rates.</p> <table><tr><th>SL No.</th><th>Particulars</th><th>GST Rate</th></tr><tr><td>1.</td><td>Housekeeping services provided through electronic commerce operator</td><td>5%</td></tr><tr><td>2.</td><td>Tailoring Services</td><td>5%</td></tr><tr><td>3.</td><td>Services by way of treatment of effluents by a Common Effluent Treatment Plant</td><td>12%</td></tr><tr><td>4.</td><td>Time charter of vessels for transport of goods.</td><td>5%</td></tr><tr><td>5.</td><td>Service of exploration, mining or drilling of petroleum crude or natural gas or both.</td><td>12%</td></tr><tr><td>6.</td><td>Services by way of admission to amusement parks including theme parks, water parks, joy rides, merry-go rounds, go-carting and ballet.</td><td>18%</td></tr></table>	SL No.	Particulars	GST Rate	1.	Housekeeping services provided through electronic commerce operator	5%	2.	Tailoring Services	5%	3.	Services by way of treatment of effluents by a Common Effluent Treatment Plant	12%	4.	Time charter of vessels for transport of goods.	5%	5.	Service of exploration, mining or drilling of petroleum crude or natural gas or both.	12%	6.	Services by way of admission to amusement parks including theme parks, water parks, joy rides, merry-go rounds, go-carting and ballet.	18%
SL No.	Particulars	GST Rate																						
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5.	Service of exploration, mining or drilling of petroleum crude or natural gas or both.	12%																						
6.	Services by way of admission to amusement parks including theme parks, water parks, joy rides, merry-go rounds, go-carting and ballet.	18%																						
03/2018 – Integrated Tax	25/01/2018	Seeks to amend notification No. 10/2017- Central Tax (Rate) so as to specify services supplied by the Central Government, State Government, Union territory or local authority by way of renting of immovable property to a registered person under CGST Act, 2017 to be taxed under Reverse Charge Mechanism (RCM).	<p>In relation to category of supply of services on which Central Goods and Services Tax Act, shall be paid on reverse charge basis by the recipient of the such services. This notification is an amendment to Notification No. 10/2017. Dated: 28th June, 2018.</p> <p>According to the above Notification, the 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 CGST Act, 2017” shall be inserted in the list of Reverse Charge services.</p>																					



Notification No.	Date	Subject	Description
04/2018 – Integrated Tax	25/01/2018	Seeks to provide special procedure with respect to payment of tax by registered person supplying service by way of construction against transfer of development right and vice versa.	<p>Related to following class of registered persons, namely:</p> <ul style="list-style-type: none"> Registered persons who supply development rights to a developer, builder, construction company or any other registered person against consideration, wholly or partly, in the form of construction service of complex, building or civil structure; Registered persons who supply construction service of complex, building or civil structure to supplier of development rights against consideration, wholly or partly, in the form of transfer of development rights as the registered persons in whose case the liability to pay integrated tax on supply of the said services, on the consideration received in the form of construction service shall arise at the time when the said developer, builder, construction company or any other registered person, as the case may be, transfers possession or the right in the constructed complex, building or civil structure, to the person supplying the development rights by entering into a conveyance deed or similar instrument
05/2018 – Integrated Tax	25/01/2018	Seeks to exempt Central Government's share of Profit Petroleum from Integrated tax	Central Govt. has exempted GST on interstate 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 integrated 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.



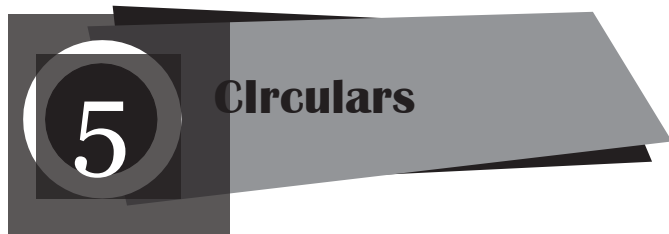
Notification No.	Date	Subject	Description		
06/2018 – Integrated Tax	25/01/2018	Seeks to exempt royalty and license fee from Integrated tax to the extent it is paid on the consideration attributable to royalty and license fee included in transaction value under Rule 10(1)(c) of Customs Valuation (Determination of value of imported Goods) Rules, 2007	According to this Notification, integrated tax leviable under section 5 of the IGST Act on the supply of services, imported into the territory of India shall be exempted to the extent of the aggregate of the duties of Customs leviable towards royalties and license fees which are included in the transaction value on which the appropriate duties of Customs have been paid.		
07/2018 – Integrated Tax	25/01/2018	Seeks to amend Notification No.1/2017-IGST (Rate).	This Notification is related to changes in GST Rate of goods.		
		Chapter / Heading / Sub-head- ing / Tariff item	Description of Goods	GST RATE	Schedule
		Inserted	Tamarind kernel powder-shall be inserted	5	I
		Inserted	Mehendi paste in cones-shall be inserted	5	I
		Substitut- ed	"Corduroy fabrics, velvet fabrics", shall be substituted;	5	I
		Inserted	Bamboo wood building joinery	12	II
		Added	Ghamella	18	III
		Inserted	Actionable claim in the form of chance to win in betting, gambling, or horse racing in race club";	28	IV
08/2018 – Integrated Tax	25/01/2018	Seeks to amend Notification No.2/2017-IGST (Rate)	Related to insertions, substitutions of certain goods under Section 11 of CGST Act 2017, Schedule I.		



Notification No.	Date	Subject	Description
09/2018 – Integrated Tax	25/01/2018	Seeks to amend Notification No.1/2017-IGST (Rate)	Relation to fixation of rate of central tax on certain goods of Schedule IV of Notification No. 1/2017- Integrated Tax (Rate).
		Chapter Heading	Description of Goods Rate
		8703	Old and used, petrol Liquefied petroleum gases (LPG) or compressed natural gas (CNG) driven motor vehicles of engine capacity of 1200 cc or more and of length of 4000 mm or more. 18%
		8703	Old and used, diesel driven motor vehicles of engine capacity of 1500 cc or more and of length of 4000 mm 18%
		8703	Old and used motor vehicles of engine capacity exceeding 1500 cc, popularly known as Sports Utility Vehicles (SUVs) including utility vehicles. 18%
		87	All Old and used Vehicles other than those mentioned above 12%
10/2018 – Integrated Tax	25/01/2018	Seeks to amend Notification No.47/2017-IGST (Rate)	This Notification is amendment to Notification No. 47/2017 (Integrated Tax Rate) Dated: 14 th November, 2017. It is about substitution in the name of the Institutions & Conditions who seeks to provide concessional GST rate of 5% on scientific and technical equipments supplied to public funded research institutions.
11/2018 – Integrated Tax	23/03/2018	Seeks to exempt payment of tax under section 5(4) of the IGST Act, 2017 till 30.06.2018.	Central Govt. exempts the inter-State supply of goods or services or both received by a registered person from any unregistered supplier, from the whole of the integrated tax leviable thereon. This exemption will continue till 30th June, 2018.



Notification No.	Date	Subject	Description
12/2018 – Integrated Tax	28/05/2018	Seeks to amend notification No. 04/2017-Integrated Tax (Rate) dated 28.06.2017 so as to notify levy of Priority Sector Lending Certificate (PSLC) under Reverse Charge Mechanism (RCM).	This notification is regarding applicability of reverse charge mechanism on integrated tax for interstate transaction:
		Tariff item, sub-heading, heading or Chapter	Description of Goods
		Any Chapter	Priority Sector Lending Certificate
13/2018 – Integrated Tax	29/06/2018		Supplier of goods
			Any registered person
			Recipient of supply
			Any registered person
13/2018 – Integrated Tax	29/06/2018	Seeks to exempt payment of tax under section 5(4) of the IGST Act, 2017 till 30.09.2018.	Amendment to Notification No. 11/2018 – Integrated Tax. The Central Govt. has extended the date for continuation of exemption the inter-State supply of goods or services or both received by a registered person from any unregistered supplier, from the whole of the integrated tax from 30 th June, 2018 to 30 th Sept 2018.



Circulars - 2017

Circular No. 2/2/2017-GST

Dated: 04.07.2017

Sub: Issues related to furnishing of Bond/ Letter of Undertaking for Exports

Various communications have been received from the field formations and exporters on the issue of difficulties being faced while supplying the goods or services for export without payment of integrated tax and filing the FORM GST RFD -11 on the common portal.

Rule 96A, CGST Rule 2017 - Any registered person availing the option to supply goods or services for export without payment of integrated tax shall furnish, prior to export, a bond or a Letter of Undertaking. This bond or Letter of Undertaking is required to be furnished in FORM GST RFD-11 on the common portal. Circular No. 26/2017- Customs dated 1st July, 2017 has clarified that the procedure as prescribed under rule 96A.

Circular No. 4/4/2017-GST

Dated: 05.07.2017

Sub: Issues related to Bond/Letter of Undertaking for exports without payment of integrated tax

Various communications have been received from the field formations and exporters that difficulties are being faced in complying with the procedure prescribed for making exports of goods and services without payment of integrated tax with respect to furnishing of bonds/ Letter of Undertaking. Therefore, in exercise of powers conferred under section 168 (1) of the Central Goods and Services Tax Act, 2017, for the purpose of uniformity in the implementation of the Act

As per rule 96A of the Central Goods and Services Tax Rules, 2017 (The CGST Rules), any registered person exporting goods or services without payment of integrated tax is required to furnish a bond or a Letter of Undertaking (LUT) in FORM GST RFD-11. Attention is invited to notification No. 16/2017-Central Tax dated 01-07-2017 vide which the category of exporters who are eligible to export under LUT has been specified along with the conditions and safeguards. All exporters, not



covered by the said notification, would submit bond.

List of Clarifications:

- P Consignment wise bond would be a significant compliance burden on the exporters. It is directed that the exporters shall furnish a running bond, in case he is required to furnish a bond, in FORM GST RFD -11
- P The bond would cover the amount of tax involved in the export based on estimated tax liability as assessed by the exporter himself. The exporter shall ensure that the outstanding tax liability on exports is within the bond amount. In case the bond amount is insufficient to cover the tax liability in yet to be completed exports, the exporter shall furnish a fresh bond to cover such liability
- P FORM RFD -11 under rule 96A of the CGST Rules requires furnishing a bank guarantee with bond as a security for the bond. If Commissioner is satisfied with the track record of an exporter then furnishing of bond without bank guarantee would suffice. In any case the bank guarantee should normally not exceed 15% of the bond amount.
- P It is clarified that it shall be valid for twelve months. If the exporter fails to comply with the conditions of the LUT he may be asked to furnish a bond.
- P Bond/LUT shall be accepted by the jurisdictional Deputy/ Assistant Commissioner having jurisdiction over the principal place of business of the exporter.

Circular No. 5/5/2017-GST

Dated: 11.08.2017

Sub: Clarification on issues related to furnishing of Bond/Letter of Undertaking for Exports.

Following issues are being clarified hereunder:

- (a) Eligibility to export under LUT - It is hereby clarified that any registered person who has received a minimum foreign inward remittance of 10% of export turnover in the preceding financial year is eligible for availing the facility of LUT provided that the amount received as foreign inward remittance is not less than Rs. one crore.
- (b) Form for LUT - Bonds are furnished on non-judicial stamp paper, while LUTs are generally submitted on the letterhead containing signature and seal of the person or the person authorized in this behalf as provided in said Notification.
- (c) Time for acceptance of LUT/Bond - LUT should be accepted within a period of three working days from the date of



- submission of LUT/bond along with complete documents by the exporter.
- (d) Purchases from manufacturer and form CT-1 - The scheme holds no relevance under GST since transaction between a manufacturer and a merchant exporter is in the nature of supply and the same has not been exempted under GST even on submission of LUT/bond.
 - (e) Transactions with EOUs - Supplies to EOUs are taxable under GST just like any other taxable supplies. The EOUs, to the extent of exports, are eligible for zero rating like any other exporter.
 - (f) Forward inward remittance in Indian Rupee - LUT instead of a bond for supplies of goods to Nepal or Bhutan or SEZ developer or SEZ unit will be permissible irrespective of whether the payments are made in Indian currency or convertible foreign exchange as long as they are in accordance with applicable RBI guidelines. It may also be noted that supply of services to SEZ developer or SEZ unit will also be permissible on the same lines. The supply of services, however, to Nepal or Bhutan will be deemed to be export of services only if the payment for such services is received by the supplier in convertible foreign exchange.
 - (g) Bank guarantee - Bank guarantee should normally not exceed 15% of the bond amount. However, the Commissioner may waive off the requirement to furnish bank guarantee taking into account the facts and circumstances of each case.
 - (h) Jurisdictional officer - Bond/LUT shall be accepted by the jurisdictional Deputy/Assistant Commissioner having jurisdiction over the principal place of business of the exporter.
 - (i) Documents for LUT - Documents submitted as proof of fulfilling the conditions of LUT shall be accepted unless there is any evidence to the contrary
 - (j) Applicability of circulars on Bond/LUTs - The circular shall be applicable after 1st July, 2017.

Circular No. 6/6/2017-GST

Dated: 27.08.2017

Sub: Issue related to classification and GST rate on lottery tickets.

Supply of lottery has been treated as supply of goods under the Central Goods and Services Tax (CGST) Act, 2017. It is clarified that the classification for lottery in respective CGST, IGST, UTGST and SGST notifications shall be 'Any Chapter' of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) and tax on lottery should be paid



accordingly at prescribed rates, 12% or 28%, as the case may be.

Circular No. 7/7/2017-GST

Dated: 01.09.2017

Sub: System based reconciliation of information furnished in FORM GSTR-1 and FORM GSTR-2 with FORM GSTR-3B.

After submission of the information in FORM GSTR-1 and FORM GSTR-2, the process of matching as per section 41, 42 and 43 of the Act read with rules 69 to 76 of the Rules shall be carried out as if these details were submitted in the regular course. Any amendment in the details furnished in FORM GSTR-1 and GSTR-2 shall be done following the procedure laid down under sub-section (3) of section 37 and sub-section (5) of section 38 of the CGST Act respectively. The return shall be considered to be a valid return when the tax payable as per FORM GSTR-3 has been paid in full after which the return shall be taken up for matching.

Circular No. 8/8/2017-GST

Dated: 04.10.2017

Sub: Clarification on issues related to furnishing of Bond/Letter of Undertaking for exports.

Revision to Circular No. 5/5/2017 in regard to manner of furnishing LUT/Bond

- a) **Eligibility to export under LUT:** The facility of export under LUT has been now extended to all registered persons who intend to supply goods or services for export without payment of integrated tax except those who have been prosecuted for any offence under the CGST Act or the Integrated Goods and Services Tax Act, 2017 or any of the existing laws and the amount of tax evaded in such cases exceeds two hundred and fifty lakh rupees.
- b) **Validity of LUT:** The LUT shall be valid for the whole financial year in which it is tendered
- c) **Documents for LUT:** Self-declaration to the effect that the conditions of LUT have been fulfilled shall be accepted unless there is specific information otherwise.
- d) **Time for acceptance of LUT/Bond:** It is clarified that LUT/bond should be accepted within a period of three working days of its receipt along with the self-declaration. If the LUT / bond is not accepted within a period of three working days from the date of submission, it shall deemed to be accepted.
- e) **Bank guarantee - Bank guarantee should normally not exceed 15% of the bond amount. However, the Commissioner may**



• Tax Research Department, The Institute of Cost Accountants of India

waive off the requirement to furnish bank guarantee taking into account the facts and circumstances of each case.

- f) Clarification regarding running bond - The exporters shall furnish a running bond where the bond amount would cover the amount of self-assessed estimated tax liability on the export.
- g) Sealing by officers- Till mandatory self-sealing is operationalized, sealing of containers, wherever required to be carried out under the supervision of the officer, shall be done under the supervision of the central excise officer having jurisdiction over the place of business where the sealing is required to be done.
- h) Purchases from manufacturer and form CT-1 - The scheme holds no relevance under GST since transaction between a manufacturer and a merchant exporter is in the nature of supply and the same has not been exempted under GST even on submission of LUT/bond.
- i) Transactions with EOUs - Supplies to EOUs are taxable under GST just like any other taxable supplies. The EOUs, to the extent of exports, are eligible for zero rating like any other exporter.
- j) Realization of export proceeds in Indian Rupee - LUT for supplies of goods to Nepal or Bhutan or SEZ developer or SEZ unit will be permissible irrespective of whether the payments are made in Indian currency or convertible foreign exchange as long as they are in accordance with the applicable RBI guidelines. It may also be noted that the supply of services to SEZ developer or SEZ unit under LUT will also be permissible on the same lines. The supply of services, however, to Nepal or Bhutan will be deemed to be export of services only if the payment for such services is received by the supplier in convertible foreign exchange

Circular No. 9/9/2017-GST

Dated: 04.10.2017

Sub: Officer authorized for enrolling or rejecting application for Goods and Services Tax Practitioner.

GST practitioner needs to apply for enrolment as a practitioner in **Form GST PCT-1**. The Board specifies the Assistant Commissioner/ Deputy Commissioner having jurisdiction over the place declared as the address in the application as the officer authorized to approve or reject the application

The applicant will be at liberty to choose either the Centre or State as the enrolling authority in Item 1 of Part B of Form GST PCT-1.

Circular No. 10/10/2017-GST

Dated: 18.10.2017

Sub: 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.

The Circular is regarding the Goods which are taken for supply on approval basis can be moved from the place of business of the registered supplier to another place within the same State or to a place outside the State on a delivery challan along with the e-way bill wherever applicable and the invoice may be issued at the time of delivery of goods. For this purpose, the person carrying the goods for such supply can carry the invoice book with him so that he can issue the invoice once the supply is fructified.

It is further clarified that all such supplies, where the supplier carries goods from one State to another and supplies them in a different State, will be inter-state supplies and attract **integrated tax** in terms of Section 5 of the Integrated Goods and Services Tax Act, 2017.

Circular No. 11/11/2017-GST

Dated: 20.10.2017

Sub: Clarification on taxability of printing contracts

This Circular is regarding clarification on taxability of printing contracts. It is clarified that supply of books, pamphlets, brochures, envelopes, annual reports, leaflets, cartons, boxes etc. printed with logo, design, name, address or other contents supplied by the recipient of such printed goods, are composite supplies and the question, whether such supplies constitute supply of goods or services would be determined on the basis of what constitutes the principal supply

In the case of printing of books, pamphlets, brochures, annual reports, and the like, where only content is supplied by the publisher or the person who owns the usage rights to the intangible inputs while the physical inputs including paper used for printing belong to the printer, supply of printing is the principal supply and therefore such supplies would constitute supply of service falling under heading 9989 of the scheme of classification of services.

In case of supply of printed envelopes, letter cards, printed boxes, tissues, napkins, wall paper etc. falling under Chapter 48 or 49, printed with design, logo etc. supplied by the recipient of goods but made using physical inputs including paper belonging to the printer, predominant supply is that of goods. Supply of printing of the content supplied by the recipient of supply is ancillary to the principal supply of goods and therefore such supplies would constitute supply of goods falling under respective headings of Chapter 48 or 49 of the Customs Tariff.



Circular No. 12/12/2017-GST

Dated: 26.10.2017

Sub: Clarification regarding applicability of GST on the superior kerosene oil [SKO] retained for the manufacture of Linear Alkyl Benzene [LAB]

LAB manufacturers have stated that they receive superior Kerosene oil (SKO) from a refinery. These manufacturers extract n-Paraffin (C9-C13 hydrocarbons) from SKO and return back the remaining of SKO to the refinery. In this context, the issue had arisen as to whether in this transaction GST would be levied on SKO sent by IOC for extracting n-paraffin or only on the n-paraffin quantity extracted by the LAB manufactures. Further, doubt was also raised as to whether the return of remaining Kerosene by LAB manufactures would separately attract GST in such transaction.

LAB manufacturers generally receive SKO from a refinery through a dedicated pipeline. On an average about 15 to 17% of the total quantity of SKO received from refinery is retained and balance quantity ranging from 83%-85% is returned back to refinery. The retained SKO is towards extraction of Normal Paraffin, which is used in the manufacturing of LAB. In this transaction consideration is paid by LAB manufactures only on the quantity of retained SKO (n-paraffin).

It has been clarified that GST will be payable by the refinery only on the net quantity of SKO retained for the manufacture of LAB. However, the refinery will be liable to pay on the returned quantity also if it is supplied to any other person

Circular No. 13/13/2017-GST

Dated: 27.10.2017

Sub: Clarification on Unstitched Salwar Suits.

Before becoming readymade articles or an apparel, 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.

Fabrics are classifiable under chapters 50 to 55 of the First Schedule to the Customs Tariff Act, 1975 on the basis of their constituent materials and attract a uniform GST rate of 5% with no refund of the unutilized input tax credit.

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 5% GST rate.

Circular No. 14/14/2017-GST

Dated: 06.11.2017



Sub: 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.

- (i) The recipient EOU / EHTP / STP / BTP unit shall give prior intimation in a prescribed proforma in "Form-A" bearing a running serial number containing the goods to be procured, as pre-approved by the Development Commissioner and the details of the supplier before such deemed export supplies are made. The said intimation shall be given to –
 - a) the registered supplier;
 - b) the jurisdictional GST officer in charge of such registered supplier; and
 - c) its jurisdictional GST officers.
- (ii) The registered supplier thereafter will supply goods under tax invoice to the recipient EOU / EHTP / STP / BTP unit.
- (iii) On receipt of such supplies, the EOU / EHTP / STP / BTP unit shall endorse the tax invoice and send a copy of the endorsed tax invoice to –
 - a) the registered supplier;
 - b) the jurisdictional GST officer in charge of such registered supplier; and
 - c) its jurisdictional GST officer.
- (iv) The endorsed tax invoice will be considered as proof of deemed export supplies by the registered person to EOU / EHTP / STP / BTP unit.

The recipient EOU / EHTP / STP / BTP unit shall maintain records of such deemed export supplies in digital form, based upon data elements contained in "Form-B". The software for maintenance of digital records shall incorporate the feature of audit trail. While the data elements contained in the Form-B are mandatory, the recipient units will be free to add or continue with any additional data fields, as per their commercial requirements. All recipient units are required to enter data accurately and immediately upon the goods being received in, utilized by or removed from the said unit. The digital records should be kept updated, accurate, complete and available at the said unit at all times for verification by the proper officer, whenever required. A digital copy of Form – B containing transactions for the month, shall be provided to the jurisdictional GST officer, each month (by the 10th of month) in a CD or Pen drive, as convenient to the said unit.

The above procedure and safeguards are in addition to the terms



and conditions to be adhered to by EOU / EHTP / STP / BTP unit in terms of the Foreign Trade Policy, 2015-20 and the duty exemption notification being availed by such unit.

Further, the following documents are required to be produced as evidence by the supplier of deemed export supplies for claiming refund as per Notification No. 49/2017-Central Tax dated 18th October 2017:

1. Acknowledgment by the jurisdictional Tax officer of the Advance Authorisation holder or Export Promotion Capital Goods Authorisation holder, as the case may be, that the said deemed export supplies have been received by the said Advance Authorisation or Export Promotion Capital Goods Authorisation holder, or a copy of the tax invoice under which such supplies have been made by the supplier, duly signed by the recipient Export Oriented Unit that said deemed export supplies have been received by it.
2. An undertaking by the recipient of deemed export supplies that no input tax credit on such supplies has been availed of by him.
3. An undertaking by the recipient of deemed export supplies that he shall not claim the refund in respect of the supply and the recipient may claim the refund.

Circular No. 16/16/2017-GST

Dated: 15.11.2017

Sub: Clarifications regarding applicability of GST and availability of ITC in respect of certain services.

Applicability of GST on warehousing of agricultural produce such as tea, processed coffee beans or powder, pulses, jaggery, processed spices, processed dry fruits, processed cashew nuts etc.

As per the Exemption Notification No. 11/2017-CT(R) dated 28th June 2017-w.e.f 1.7.2017, GST rate on loading, unloading, packing, storage or warehousing of agricultural produce is NIL. Agricultural produce in the notification has been defined to mean "any produce out of cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products, on which either no further processing is done, or such processing is done as is usually done by a cultivator or producer which does not alter its essential characteristics but makes it marketable for primary market".

Tea used for making the beverage, such as black tea, green tea, white tea is a processed product made in tea factories after carrying out several processes, such as drying, rolling, shaping, refining, oxidation, packing etc. on green leaf and is the processed output of the same.

Thus, green tea leaves and not tea is the "agricultural produce" eligible for exemption available for loading, unloading, packing,



storage or warehousing of agricultural produce. Same is the case with coffee obtained after processing of coffee beans. Similarly, processing of sugarcane into jaggery changes its essential characteristics. Thus, jaggery is also not an agricultural produce.

Pulses commonly known as dal are obtained after dehusking or splitting or both. The process of de-husking 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.

In view of the above, it has been clarified that processed products 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. fall outside the definition of agricultural produce given in *Notification No. 11/2017-Central Tax (Rate) and 12/2017- Central Tax (Rate) dated 28th June 2017*.

Applicability of GST on inter-state transfer of aircraft engines, parts and accessories for use by their own airlines

Under Schedule I of the CGST Act, supply of goods or services or both between related persons or between distinct persons as specified in Section 25, when made in the course or furtherance of business, even if, without consideration, attracts GST.

It was clarified that credit of GST paid on aircraft engines, parts & accessories will be available for discharging GST on inter-state supply of such aircraft engines, parts & accessories by way of inter-state stock transfers between distinct persons as specified in section 25 of the CGST Act, notwithstanding that credit of input tax charged on consumption of such goods is not allowed for supply of service of transport of passengers by air in economy class at GST rate of 5%.

Circular No. 17/17/2017-GST

Dated: 15.11.2017

Sub: Manual filing and processing of refund claims in respect of zero-rated supplies

Clarification regarding Manual filing and processing of refund claims in respect of zero-rated supplies.

Following conditions have been laid down:

A registered person may make zero-rated supplies of goods or services or both on payment of integrated tax and claim refund of the tax so paid OR make zero-rated supplies of goods or services or both under bond or Letter of Undertaking without payment of integrated tax and claim refund of unutilized input tax credit in relation to such zero rated supplies.



Filing of Refund Claims:

Sl. No	Category of Refund	Process of Filing
1	Refund of IGST paid on export of goods	No separate application, shipping bill itself will be treated as application for refund.
2	Refund of IGST paid on export of services	Printout of FORM GST RFD- 01A needs to be filed manually with the jurisdictional GST officer (only at one place - Centre or State) along with relevant documentary evidences, wherever applicable.
3	Refund of unutilized ITC due to the accumulation of credit of tax paid on inputs or input services used in making zero-rated supplies of goods or services or both	FORM GST RFD-01A needs to be filed on the common portal. The amount of credit claimed as refund would be debited in the electronic credit ledger and proof of debit needs to be generated on the common portal. Printout of the FORM GST RFD- 01A needs to be submitted before the jurisdictional GST officer along with necessary documentary evidences, wherever applicable

FORMS mentioned below shall be done manually, within the timelines as specified in the relevant rules.

Sl. No.	FORM	Details
1	FORM GST RFD-02	Acknowledgement
2	FORM GST RFD-03	Deficiency memo
3	FORM GST RFD-04	Payment advice
4	FORM GST RFD-05	Provisional refund order
5	FORM GST RFD-06	Refund sanction/Rejection order
6	FORM GST RFD-07	Order for complete adjustment/ withholding of sanctioned refund
7	FORM GST RFD-08	Notice for rejection of application for refund
8	FORM GST RFD-09	Reply to show cause notice

Circular No. 18/18/2017-GST

Dated: 16.11.2017



Sub: Clarification on refund of utilized input tax credit of GST paid on inputs in respect of exporters of fabrics.

Manufacturer of fabrics will be eligible for refund of unutilized Input Tax Credit of GST paid on **INPUTS** (other than the Input Tax Credit of GST paid on Capital Goods) in respect of fabrics manufactured and exported by him.

Circular No. 19/19/2017-GST

Dated: 20.11.2017

Sub: Clarification on taxability of custom milling of paddy

Milling of paddy into rice changes its essential characteristics. Milling of paddy into rice cannot be considered as an intermediate production process in relation to cultivation of plants for food, fibre or other similar products or agricultural produce.

Therefore, Milling of Paddy is not exempted. And Milling of paddy into rice on job work basis is liable to GST at the rate of 5%, on the processing charges.

Circular No. 20/20/2017-GST

Dated: 20.11.2017

Sub: Issue related to classification and GST rate on Terracotta idols.

As terracotta is clay based, terracotta idols will be eligible for **Nil** rate

Circular No. 21/21/2017-GST

Dated: 22.11.2017

Sub: Clarification on Inter-state movement of rigs, tools and spares and all goods on wheels [like cranes].

Interstate movement of rigs, tools and spares on wheels shall not apply IGST. However, in cases where movement of rigs, tools and spares for further supply, IGST will be applicable.

Circular No. 22/22/2017-GST

Dated: 21.12.2017

Sub: Clarification on issues regarding treatment of supply by an artist in various States and supply of goods by artists from galleries.

This circular is regarding Clarification on issues related to treatment of supply by an artist in various States and supply of goods by artists from galleries. Following are the documents required to be issued:

- P The supplier shall issue a delivery challan for the initial transportation of goods where such transportation is for reasons other than by way of supply.



- P Where the goods being transported are for the purpose of supply to the recipient but the tax invoice could not be issued at the time of removal of goods for the purpose of supply, the supplier shall issue a tax invoice after delivery of goods.
- P It is also clarified that the supplies of the art work from one State to another State will be inter-State supplies and attracts integrated tax in terms of section 5 of the Integrated Goods and Services Tax Act, 2017.
- P It is further clarified that in case of supply by artists through galleries, there is no consideration flowing from the gallery to the artist when the art works are sent to the gallery for exhibition and therefore, the same is not a supply. It is only when the buyer selects a particular art work displayed at the gallery, that the actual supply takes place and applicable GST would be payable at the time of such supply.

Circular No. 23/23/2017-GST

Dated: 21.12.2017

Sub: Issues in respect of maintenance of books of accounts relating to additional place of business by a principal or an auctioneer for the purpose of auction of tea, coffee, rubber etc.

This circular is regarding Clarification on Issues in respect of maintenance of books of accounts relating to additional place of business by a principal or an auctioneer for the purpose of auction of tea, coffee, rubber etc

- P Both the principal and the auctioneer are required to maintain the books of accounts relating to their additional place(s) of business in such places.
- P The principal and the auctioneer of tea, coffee, rubber etc. are required to declare warehouses where such goods are stored as their additional place of business.
- P The buyer is also required to disclose such warehouse as his additional place of business if he wants to store the goods purchased through auction in such warehouses.
- P Such principal or auctioneer shall intimate their jurisdictional proper officer in writing about the maintenance of books of accounts relating to additional place(s) of business at their principal place of business.

Circular No. 24/24/2017-GST

Dated: 21.12.2017

Sub: 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 regarding Clarification on Issues relating to Manual filing and processing of refund claims on account of inverted duty structure, deemed exports and excess balance in electronic cash ledger. Due to the non-availability of the refund module on the common portal, it has been decided by the competent authority that the applications/documents/forms pertaining to refund claims on account of deemed exports and excess balance in electronic cash ledger, shall be filed and processed manually till further orders.

It is clarified that refund claims in respect of zero-rated supplies and on account of inverted duty structure, deemed exports and excess balance in electronic cash ledger shall be filed for a tax period on a monthly basis in FORM GST RFD-01A. However, in case registered persons having aggregate turnover of up to Rs1.5 Crore in the preceding financial year or the current financial year are opting to file FORM GSTR-1 quarterly

Circular No. 25/25/2017-GST

Dated: 21.12.2017

Sub: Manual filing of applications for Advance Ruling and appeals before Appellate Authority for Advance Ruling.

This circular is regarding Clarification on Issues relating to Manual filing of applications for Advance Ruling and appeals before Appellate Authority for Advance Ruling. The application for obtaining an advance ruling and filing an appeal against an advance ruling shall be made by the applicant on the common portal. However, due to the unavailability of the requisite forms on the common portal there shall be the manual filing of the application, intimation, reply, declaration, statement or issuance of notice, order or certificate in such Forms as appended to the CGST Rules.

Form and Manner of Application to the Authority for Advance Ruling

- P An application for obtaining an advance ruling under sub-section (1) of section 97 of the CGST Act and the rules made there under shall be made in quadruplicate, in FORM GST ARA-01.
- P The application shall be accompanied by a fee of five thousand rupees which is to be deposited online by the applicant.
- P In order to make the payment of fee for filing an application for Advance Ruling on the common portal, the applicant has to fill his details using "Generate User ID for Advance Ruling" under "User Services"

Form and Manner of Appeal to the Appellate Authority for Advance Ruling

- P An appeal against the advance shall be made by an



applicant in quadruplicate, in FORM GST ARA-02 and shall be accompanied by a fee of ten thousand rupees to be deposited online.

P An appeal made by the concerned officer or the jurisdictional officer shall be filed in quadruplicate, in FORM GST ARA-03 and no fee shall be payable by the said officer for filing the appeal.

Circulars - 2018

Circular No. 27/01/2018-GST

Dated: 04.01.2018

Sub: Clarifications regarding levy of GST on accommodation services, betting and gambling in casinos, horse racing, admission to cinema, home stays, printing, legal services etc.

<p>1. Will GST be charged on actual tariff or declared tariff for accommodation services?</p> <p>2. What will be GST rate if cost goes up (more than declared tariff) owing to additional bed.</p> <p>3. Where will the declared tariff be published?</p> <p>4. Same room may have different tariff at different times depending on season or flow of tourists as per dynamic pricing. Which rate to be used then?</p> <p>5. If tariff changes between booking and actual usage, which rate will be used?</p> <p>6. GST at what rate would be levied if an upgrade is provided to the customer at a lower rate?</p>	<p>1. Declared or published tariff is relevant only for determination of the tax rate slab. GST will be payable on the actual amount charged (transaction value).</p> <p>2. GST rate would be determined according to declared tariff for the room, and GST at the rate so determined would be levied on the entire amount charged from the customer. For example, if the declared tariff is Rs. 7000 per unit per day but the amount charged from the customer on account of extra bed is Rs. 8000, GST shall be charged at 18% on Rs. 8000.</p> <p>3. Tariff declared anywhere, say on the websites through which business is being procured or printed on tariff card or displayed at the reception will be the declared tariff. In case different tariff is declared at different places, highest of such declared tariffs shall be the declared tariff for the purpose of levy of GST.</p> <p>4. In case different tariff is declared for different seasons or periods of the year, the tariff declared for the season in which the service of accommodation is provided shall apply.</p> <p>5. Declared tariff at the time of supply would apply.</p> <p>6. If declared tariff of the accommodation provided by way of upgrade is Rs 10000, but amount charged is Rs 7000, then GST would be levied @ 28% on Rs 7000/-.</p>
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<p>Vide notification No. 11/2017-Central Tax (Rate) dated the 28th June 2017 entry 34, GST on the service of admission into casino under Heading 9996 (Recreational, cultural and sporting services) has been levied @ 28%. Since the Value of supply rule has not specified the method of determining taxable amount in casino, Casino Operators have been informed to collect 28% GST on gross amount collected as admission charge or entry fee. The method of levy adopted needs to be clarified.</p>	<p>Relevant part of entry 34 of the said CGST notification reads as under: "Heading 9996 (Recreational, cultural and sporting services) - ... (iii) Services by way of admission to entertainment events or access to amusement facilities including exhibition of cinematograph films, theme parks, water parks, joy rides, merry-go rounds, gocarting, casinos, race-course, ballet, any sporting event such as Indian Premier League and the like. - 14%</p> <p>(iv)...</p> <p>(v) Gambling. - 14 %" As is evident from the notification, "entry to casinos" and "gambling" are two different services, and GST is leviable at 28% on both these services (14% CGST and 14% SGST) on the value determined as per section 15 of the CGST Act. Thus, GST @ 28% would apply on entry to casinos as well as on betting/ gambling services being provided by casinos on the transaction value of betting, i.e. the total bet value, in addition to GST levy on any other services being provided by the casinos (such as services by way of supply of food/ drinks etc. at the casinos). Betting, in pre-GST regime, was subjected to betting tax on full bet value</p>
<p>The provision in rate schedule notification No. 11/2017-Central Tax (Rate) dated the 28th June 2017 does not clearly state the tax base to levy GST on horse racing. This may be clarified.</p>	<p>Notification No. 11/2017-Central Tax (Rate) dated the 28th June 2017 does not clearly state the tax base to levy GST on horse racing. This may be clarified. GST would be leviable on the entire bet value i.e. total of face value of any or all bets paid into the totalisator or placed with licensed book makers, as the case may be. Illustration: If entire bet value is Rs. 100, GST leviable will be Rs. 28/-.</p>
<p>1. Whether for the purpose of entries at Sl. Nos. 34(ii) [admission to cinema] and 7(ii)(vi) (viii) [Accommodation in hotels, inns, etc.], of notification 11/2017-CT (Rate) dated 28th June 2017, price/ declared tariff includes the tax component or not?</p> <p>2. Whether rent on rooms provided to in-patients is exempted? If liable to tax, please mention the entry of CGST Notification 11/2017- CT(Rate)</p> <p>3. What will be the rate of tax for bakery items supplied where eating place is attached - manufacturer for the purpose of composition levy?</p>	<p>1. Price/ declared tariff does not include taxes.</p> <p>2. Room rent in hospitals is exempt.</p> <p>3. Any service by way of serving of food or drinks including by a bakery qualifies under section 10 (1) (b) of CGST Act and hence GST rate of composition levy for the same would be 5%.</p>



Whether homestays providing accommodation through an Electronic Commerce Operator, below threshold limit are exempt from taking registration?	Notification No. 17/2017-Central Tax (Rate), has been issued making ECOs liable for payment of GST in case of accommodation services provided in hotels, inns guest houses or other commercial places meant for residential or lodging purposes provided by a person having turnover below Rs. 20 lakhs (Rs. 10 lakhs in special category states) per annum and thus not required to take registration under section 22(1) of CGST Act. Such persons, even though they provide services through ECO, are not required to take registration in view of section 24(ix) of CGST Act, 2017.
<p>To clarify whether supply in the situations listed below shall be treated as a supply of goods or supply of service: -</p> <ol style="list-style-type: none">1. The books are printed/ published/ sold on procuring copyright from the author or his legal heir. [e.g. White Tiger Procures copyright from Ruskin Bond]2. The books are printed/ published/ sold against a specific brandname. [e.g. Manorama Year Book]3. The books are printed/ published/ sold on paying copyright fees to a foreign publisher for publishing Indian edition (same language) of foreign books. [e.g. Penguin (India) Ltd. pays fees to Routledge (London)] The books are printed/ published/ sold on paying copyright fees to a foreign publisher for publishing Indian language edition (translated). [e.g. Ananda Publishers Ltd. pays fees to Penguin (NY)]	The supply of books shall be treated as supply of goods as long as the supplier owns the books and has the legal rights to sell those books on his own account.
Whether legal services other than representational services provided by an individual advocate or a senior advocate to a business entity are liable for GST under reverse charge mechanism?	Yes. In case of legal services including representational services provided by an advocate including a senior advocate to a business entity, GST is required to be paid by the recipient of the service under reverse charge mechanism, i.e. the business entity

Circular No. 28/02/2018-GST

Dated: 08.01.2018

Sub: Clarifications regarding GST on College Hostel Mess Fees.

The educational institutions having mess facility for providing food to their students and staff. Such facility is either run by the institution/ students themselves or is outsourced to a third person. Supply of food or drink provided by a mess or canteen is taxable at 5% without Input



Tax Credit.

Circular No. 29/03/2018-GST

Dated: 25.01.2018

Sub: 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.

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.

GST will be payable by the refinery only on the net quantity of Polybutylene feedstock and Liquefied Petroleum Gas retained by the manufacturer for the manufacture of Poly Iso Butylene and Propylene or Di-butyl para Cresol.

Circular No. 30/04/2018-GST

Dated: 25.01.2018

Sub: Clarification on supplies made to the Indian Railways classifiable under any chapter, other than Chapter 86

Clarification on supplies made to the Indian Railways classifiable under any chapter, other than Chapter 86. It is clarified that:

P only the goods classified under Chapter 86, supplied to the railways attract 5% GST rate with no refund of unutilised input tax credit and

P other goods [falling in any other chapter], would attract the general applicable GST rates to such goods, under the aforesaid notifications, even if supplied to the railways

Circular No. 31/05/2018-GST

Dated: 09.02.2018

Sub: Proper officer under sections 73 and 74 of the Central Goods and Services Tax Act, 2017 and under the Integrated Goods and Services Tax Act, 2017.

It has been decided by the Board that Superintendents of Central Tax shall also be empowered to issue show cause notices and orders under section 74 of the CGST Act (Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised by reason of fraud or any wilful misstatement or suppression of facts).

Circular No. 32/06/2018-GST

Dated: 12.02.2018

Sub: Clarifications regarding GST in respect of certain services as



decided in 25th GST Council meeting.

Sl. No.	Issue	Clarification
1.	Is hostel accommodation provided by Trusts to students covered within the definition of Charitable Activities and thus, exempt under Sl. No. 1 of notification No. 12/2017-CT (Rate).	Hostel accommodation services do not fall within the ambit of charitable activities as defined in para 2(r) of notification No. 12/2017-CT (Rate). However, services by a hotel, inn, guest house, club or campsite, by whatever name called, for residential or lodging purposes, having declared tariff of a unit of accommodation below one thousand rupees per day or equivalent are exempt. Thus, accommodation service in hostels including by Trusts having declared tariff below one thousand rupees per day is exempt. [Sl. No. 14 of notification No. 12/2017-CT(Rate) refers]
2.	<p>Is GST leviable on the fee/amount charged in the following situations/ cases: –</p> <p>(1) A customer pays fees while registering complaints to Consumer Disputes Redressal Commission office and its subordinate offices. These fees are credited into State Customer Welfare Fund's bank account.</p> <p>(2) Consumer Disputes Redressal Commission office and its subordinate offices charge penalty in cash when it is required.</p> <p>(3) When a person files an appeal to Consumers Disputes Redressal Commission against order of District Forum, amount equal to 50% of total amount imposed by the District Forum or Rs 25000/- whichever is less, is required to be paid.</p>	<p>Services by any court or Tribunal established under any law for the time being in force are neither a supply of goods nor services. Consumer Disputes Redressal Commissions (National/ State/ District) may not be tribunals literally as they may not have been set up directly under Article 323B of the Constitution. However, they are clothed with the characteristics of a tribunal on account of the following: -</p> <p>(1) Statement of objects and reasons as mentioned in the Consumer Protection Bill state that one of its objects is to provide speedy and simple redressal to consumer disputes, for which a quasi judicial machinery is sought to be set up at District, State and Central levels.</p> <p>(2) The President of the District/ State/ National Disputes Redressal Commissions is a person who has been or is qualified to be a District Judge, High Court Judge and Supreme Court Judge respectively.</p> <p>(3) These Commissions have been vested with the powers of a civil court under CPC for issuing summons, enforcing attendance of defendants/witnesses, reception of evidence, discovery/production of documents, examination of witnesses, etc.</p>



		<p>(4) Every proceeding in these Commissions is deemed to be judicial proceedings as per sections 193/228 of IPC.</p> <p>(5) The Commissions have been deemed to be a civil court under CrPC.</p> <p>(6) Appeals against District Commissions lie to State Commission while appeals against the State Commissions lie to the National Commission. Appeals against National Commission lie to the Supreme Court.</p> <p>In view of the aforesaid, it is hereby clarified that fee paid by litigants in the Consumer Disputes Redressal Commissions are not leviable to GST. Any penalty imposed by or amount paid to these Commissions will also not attract GST.</p>
3.	Whether the services of elephant or camel ride, rickshaw ride and boat ride should be classified under heading 9964 (as passenger transport service) in which case, the rate of tax on such services will be 18% or under the heading 9996 (recreational, cultural and sporting services) treating them as joy rides, leviable to GST @ 28%?	<p>Elephant/ camel joy rides cannot be classified as transportation services. These services will attract GST @ 18% with threshold exemption being available to small service providers. [Sl. No 34(iii) of notification No. 11/2017-CT(Rate) dated 28.06.2017 as amended by notification No. 1/2018-CT(Rate) dated 25.01.2018 refers]</p>
4.	What is the GST rate applicable on rental services of self-propelled access equipment (Boom Scissors/ Telehandlers)? The equipment is imported at GST rate of 28% and leased further in India where operator is supplied by the leasing company, diesel for working of machine is supplied by customer and transportation cost including loading and unloading is also paid by the customer	<p>Leasing or rental services, with or without operator, for any purpose are taxed at the same rate of GST as applicable on supply of like goods involving transfer of title in goods. Thus, the GST rate for the rental services in the given case shall be 28%, provided the said goods attract GST of 28%. IGST paid at the time of import of these goods would be available for discharging IGST on rental services. Thus, only the value added gets taxed. [Sl. No 17(vii) of notification No. 11/2017-CT(Rate) dated 28.6.17 as amended refers].</p> <p><i>Comment: please note that there should be no further confusion and rental of vehicles or equipment will be liable to 'rate of GST on supply' of them. There is no general rate on rental at 18%.</i></p>



<p>5.</p>	<p>Is GST leviable in following cases:</p> <p>(1) Hospitals hire senior doctors/ consultants/ technicians independently, without any contract of such persons with the patient; and pay them consultancy charges, without there being any employer employee relationship. Will such consultancy charges be exempt from GST? Will revenue take a stand that they are providing services to hospitals and not to patients and hence must pay GST?</p> <p>(2) Retention money: Hospitals charge the patients, say, Rs.10000/- and pay to the consultants/ technicians only Rs. 7500/- and keep the balance for providing ancillary services which include nursing care, infrastructure facilities, paramedic care, emergency services, checking of temperature, weight, blood pressure etc. Will GST be applicable on such money retained by the hospitals?</p> <p>(3) Food supplied to the patients: Health care services provided by the clinical establishments will include food supplied to the patients; but such food may be prepared by the canteens run by the hospitals or may be outsourced by the Hospitals from outdoor caterers. When outsourced, there should be no ambiguity that the suppliers shall charge tax as applicable and hospital will get no ITC. If hospitals have their own canteens and prepare their own food; then no ITC will be available on inputs including capital goods and in turn if they supply food to the doctors and their staff; such supplies, even when not charged, may be subjected to GST.</p>	<p>Health care services provided by a clinical establishment, an authorised medical practitioner or para-medics are exempt. [Sl. No. 74 of notification No. 12/2017-CT(Rate) dated 28.06.2017 as amended refers].</p> <p>(1) Services provided by senior doctors/ consultants/ technicians hired by the hospitals, whether employees or not, are healthcare services which are exempt.</p> <p>(2) Healthcare services have been defined to mean any service by way of diagnosis or treatment or care for illness, injury, deformity, abnormality or pregnancy in any recognised system of medicines in India [Para 2(zg) of notification No. 12/2017-CT(Rate)]. Therefore, hospitals also provide healthcare services. The entire amount charged by them from the patients including the retention money and the fee/payments made to the doctors etc., is towards the healthcare services provided by the hospitals to the patients and is exempt.</p> <p>(3) Food supplied to the in-patients as advised by the doctor/ nutritionists is a part of composite supply of healthcare and not separately taxable. Other supplies of food by a hospital to patients (not admitted) or their attendants or visitors are taxable.</p> <p><i>Comment: Care should be taken to charge tax on supplies to anyone 'other than patient' by the Clinical Establishment. And supplies directly 'by' third person to patient or attender are not exempt under this category.</i></p>
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6.	Appropriate clarification may be issued regarding taxability of Cost Petroleum	<p>As per the Production Sharing Contract (PSC) between the Government and the oil exploration & production contractors, in case of a commercial discovery of petroleum, the contractors are entitled to recover from the sale proceeds all expenses incurred in exploration, development, production and payment of royalty. Portion of the value of petroleum which the contractor is entitled to take in a year for recovery of these contract costs is called "Cost Petroleum". The relationship of the oil exploration and production contractors with the Government is not that of partners but that of licensor/lessor and licensee/lessee in terms of the Petroleum and Natural Gas Rules, 1959. Having acquired the right to explore, exploit and sell petroleum in lieu of royalty and a share in profit petroleum, contractors carry out the exploration and production of petroleum for themselves and not as a service to the Government. Para 8.1 of the Model Production Sharing Contract (MPSC) states that subject to the provisions of the PSC, the Contractor shall have exclusive right to carry out Petroleum Operations to recover costs and expenses as provided in this Contract. The oil exploration and production contractors conduct all petroleum operations at their sole risk, cost and expense. Hence, cost petroleum is not a consideration for service to GOI and thus not taxable per se. However, cost petroleum may be an indication of the value of mining or exploration services provided by operating member to the joint venture, in a situation where the operating member is found to be supplying service to the oil exploration and production joint venture.</p>
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Circular No. 33/07/2018-GST

Dated: 23.02.2018

Sub: Directions under Section 168 of the CGST Act regarding non-transition of CENVAT credit under section 140 of CGST Act or non-utilization thereof in certain cases.

Non-utilization of Disputed Credit carried forward

Where in relation to a certain CENVAT credit pertaining to which a show cause notice was issued under rule 14 of the CENVAT Credit Rules, 2004, which has been adjudicated and where in the last adjudication order or the last order-in-appeal, as it existed on 1st July, 2017, it was held that such CENVAT credit is not admissible, then such CENVAT credit (herein and after referred to as "disputed credit"), credited to



the electronic credit ledger, shall not be utilized by a registered taxable person to discharge his tax liability under this Act or under the IGST Act, 2017, till the order-in-original or the last order-in-appeal, as the case may be, holding that disputed credit as inadmissible is in existence.

Non-transition of Blocked Credit

A registered person shall not take in his electronic credit ledger, amount of CENVAT credit as is carried forward in the return relating to the period ending with the day immediately preceding the appointed day which is not eligible under the Act in terms of sub-section (5) of section 17 (hereinafter referred to as 'blocked credit'), such as, telecommunication towers and pipelines laid outside the factory premises.

Circular No. 34/08/2018-GST

Dated: 01.03.2018

Sub: Clarifications regarding GST in respect of certain services

Sl. No.	Issue	Clarification
1	Whether activity of bus body building, is a supply of goods or services?	In the case of bus body building there is supply of goods and services. Thus, classification of this composite supply, as goods or service would depend on which supply is the principal supply which may be determined on the basis of facts and circumstances of each case.
2	Whether retreading of tyres is a supply of goods or services?	In retreading of tyres, which is a composite supply, the pre-dominant element is the process of retreading which is a supply of service. Rubber used for retreading is an ancillary supply. The primary question that should be asked is what is the essential nature of the composite supply and which element of the supply imparts that essential nature to the composite supply. Supply of retreaded tyres, where the old tyres belong to the supplier of retreaded tyres, is a supply of goods (retreaded tyres under heading 4012 of the Customs Tariff attracting GST @ 28%)



3	Whether Priority Sector Lending Certificates (PSLCs) are outside the purview of GST and therefore not taxable?	<p>In Reserve Bank of India FAQ on PSLC, it has been mentioned that PSLC may be construed to be in the nature of goods, dealing in which has been notified as a permissible activity under section 6(1) of the Banking Regulation Act, 1949 vide Government of India notification dated 4th February, 2016. PSLC are not securities. PSLC are akin to freely tradable duty scrips, Renewable Energy Certificates, REP license or replenishment license, which attracted VAT.</p> <p>In GST there is no exemption to trading in PSLCs. Thus, PSLCs are taxable as goods at standard rate of 18% under the residuary S. No. 453 of Schedule III of notification No. 1/2017-Central Tax(Rate). GST payable on the certificates would be available as ITC to the bank buying the certificates.</p>
4	<p>1. Whether the activities carried by DISCOMS against recovery of charges from consumers under State Electricity Act are exempt from GST?</p> <p>2. Whether the guarantee provided by State Government to state owned companies against guarantee commission, is taxable under GST?</p>	<p>1. Service by way of transmission or distribution of electricity by an electricity transmission or distribution utility is exempt from GST under notification No. 12/2017- CT (R), Sl. No. 25. The other services such as, -</p> <ul style="list-style-type: none"> i) Application fee for releasing connection of electricity; ii) Rental Charges against metering equipment; iii) Testing fee for meters/ transformers, capacitors etc.; iv) Labour charges from customers for shifting of meters or shifting of service lines; v) charges for duplicate bill; provided by DISCOMS to consumer are taxable <p>2. 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.</p>

Circular No. 35/09/2018-GST

Dated: 05.03.2018

Sub: 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



The law with regard to levy of GST on service supplied by member of an unincorporated joint venture (JV) to the JV or to other members of the JV, or by JV to the members, essentially remains the same as it was under service tax law.

Example A: There are 4 members in the JV including the operating member and each one contributes Rs 100 as part of their share. A total amount of Rs 400 is collected. The operating member purchases machinery for Rs 400 for the JV to be used in oil production.

Example A will not be the subject matter of 'ST/GST' for the reason that the operating member is not carrying out an activity for another for consideration. In Illustration A, the money paid for purchase of machinery is merely in the nature of capital contribution and is therefore a transaction in money.

Circular No. 36/10/2018-GST

Dated: 13.03.2018

Sub: Processing of refund applications for UIN entities

The GST Council, in its 23rd meeting held at Guwahati on 10th November 2017, has decided that the entities having Unique Identity Number (UIN) may be given centralized registration at the option of such entities.

Status of registration for UINs:

- Entities having UINs are given a special status under the CGST Act as these are not covered under the definition of registered person. These entities have been granted UINs to enable them to claim refund of GST paid on inward supply of goods or services or both received by them. If such entity is making supply of goods or services or both in the course or furtherance of business then such entity will need to apply for GSTIN as per the provisions contained in the CGST Act.

Filing of return by UIN agencies:

- The procedure for filing returns by UIN entities is specified under sub-rule (1) of Rule 82 of the CGST Rules. The UIN entity is required to file details of inward supplies in FORM GSTR-11.

Applying for refund by UIN agencies:

- All the entities who have been issued UINs and are notified under Section 55 of the CGST Act will be eligible for refund of inward supply of goods or services in terms of notification No. 16/2017-Central Tax (Rate) dated 28th June 2017 as amended.
- It is hereby clarified that all the entities claiming refund shall submit the duly filled in print out of FORM RFD-10 to the jurisdictional Central Tax Commissioner.
- There may be cases where multiple UINs existed for the same entity but were later merged into one single UIN. In such cases, field formations are requested to process refund claims for



earlier unmerged UINs also. Hence, the refund application will be made with the single UIN only but invoices of old UINs may be declared in the refund claim, which may be accepted and taken into account while processing the refund claim.

Passing of refund order and settlement of funds:

- The facility of centralized UIN ensures that irrespective of the type of tax (CGST, SGST, IGST or Cess) and the State where such inward supply of goods or services have been procured, all refunds would be processed by Central authorities only. Therefore, field formations are advised that all refunds are to be processed on merits irrespective of where and which type of tax is paid on inward supply of goods or services or both by such entities.

Circular No. 37/11/2018-GST

Dated: 15.03.2018

Sub: Clarifications on exports related refund issues.

Non-availment of drawback:

- A supplier availing of drawback only with respect to basic customs duty shall be eligible for refund of unutilized input tax credit of central tax / State tax / Union territory tax / integrated tax / compensation cess under the said provision. It is further clarified that refund of eligible Page 2 of 8 credit on account of State tax shall be available even if the supplier of goods or services or both has availed of drawback in respect of central tax.

Amendment through Table 9 of GSTR-1:

- It has been reported that refund claims are not being processed on account of mis-matches between data contained in FORM GSTR-1, FORM GSTR-3B and shipping bills/bills of export.

Exports without LUT:

- Export of goods or services can be made without payment of integrated tax under the provisions of rule 96A of the Central Goods and Services Tax Rules, 2017 (the CGST Rules). Under the said provisions, an exporter is required to furnish a bond or Letter of Undertaking (LUT) to the jurisdictional Commissioner before effecting zero rated supplies. It has been brought to the notice of the Board that in some cases, such zero rated supplies have been made before filing the LUT and refund claims for unutilized input tax credit have been filed.

Exports after specified period:

- Rule 96A (1) of the CGST Rules provides that any registered person may export goods or services without payment of



integrated tax after furnishing a LUT / bond and that he would be liable to pay the tax due along with the interest as applicable within a period of fifteen days after the expiry of three months or such further period as may be allowed by the Commissioner from the date of issue of the invoice for export, if the goods are not exported out of India.

- It has been reported that the exporters have been asked to pay integrated tax where the goods have been exported but not within three months from the date of the issue of the invoice for export. In this regard, it is emphasised that exports have been zero rated under the Integrated Goods and Services Tax Act, 2017 (IGST Act) and as long as goods have actually been exported even after a period of three months, payment of integrated tax first and claiming refund at a subsequent date should not be insisted upon.

Deficiency Memo:

- It may be noted that if the application for refund is complete an acknowledgement in FORM GST RFD-02 should be issued.
- In this connection, a clarification has been sought whether with respect to a refund claim, deficiency memo can be issued more than once. In this regard rule 90 of the CGST Rules may be referred to, wherein it has been clearly stated that once an applicant has been communicated the deficiencies in respect of a particular application, the applicant shall furnish a fresh refund application after rectification of such deficiencies. It is therefore, clarified that there can be only one deficiency memo for one refund application and once such a memo has been issued, the applicant is required to file a fresh refund application, manually in FORM GST RFD-01A.

Self-declaration for non-prosecution:

- It is learnt that some field formations are asking for a self-declaration with every refund claim to the effect that the claimant has not been prosecuted.
- The facility of export under LUT is available to all exporters, except to those who have been prosecuted for any offence under the CGST Act or the IGST Act or any of the existing laws in force in a case where the amount of tax evaded exceeds two hundred and fifty lakh rupees.
- It is clarified that this requirement is already satisfied in case of exports under LUT and asking for self-declaration with every refund claim where the exports have been made under LUT is not warranted.

Refund of transitional credit:

- Refund of unutilized input tax credit is allowed in two scenarios



mentioned in sub-section (3) of section 54 of the CGST Act. These two scenarios are zero rated supplies made without payment of tax and inverted tax structure. In sub-rule (4) and (5) of rule 89 of the CGST Rules, the amount of refund under these scenarios is to be calculated using the formulae given in the said sub-rules. The formulae use the phrase 'Net ITC' and defines the same as "input tax credit availed on inputs and input services during the relevant period other than the input tax credit availed for which refund is claimed under sub rules (4A) or (4B) or both".

Discrepancy between values of GST invoice and shipping bill/bill of export:

- It has been brought to the notice of the Board that in certain cases, where the refund of unutilized input tax credit on account of export of goods is claimed and the value declared in the tax invoice is different from the export value declared in the corresponding shipping bill under the Customs Act, refund claims are not being processed. The matter has been examined and it is clarified that the zero rated supply of goods is effected under the provisions of the GST laws.
- During the processing of the refund claim, the value of the goods declared in the GST invoice and the value in the corresponding shipping bill / bill of export should be examined and the lower of the two values should be sanctioned as refund.

Refund of taxes paid under existing laws:

- CGST Act provide that refunds of tax/duty paid under the existing law shall be disposed of in accordance with the provisions of the existing law. It is observed that certain taxpayers have applied for such refund claims in FORM GST RFD-01A also. In this regard, the field formations are advised to reject such applications and pass a rejection order in FORM GST PMT-03 and communicate the same on the common portal in FORM GST RFD-01B. The procedures laid down under the existing laws viz., Central Excise Act, 1944 and Chapter V of the Finance Act, 1994 read with above referred sub-sections of section 142 of the CGST Act shall be followed while processing such refund claims.
- Furthermore, it has been brought to the notice of the Board that the field formations are rejecting, withholding or re-crediting CENVAT credit, while processing claims of refund filed under the existing laws. In this regard, attention is invited to sub-section (3) of section 142 of the CGST Act which provides that the amount of refund arising out of such claims shall be refunded in cash.



Filing frequency of Refunds:

- The exporter, at his option, may file refund claim for one calendar month / quarter or by clubbing successive calendar months / quarters. The calendar month(s) / quarter(s) for which refund claim has been filed, however, cannot spread across different financial years.

BRC / FIRC for export of goods:

- It is clarified that the realization of convertible foreign exchange is one of the conditions for export of services. In case of export of goods, realization of consideration is not a pre-condition.
- Insistence on proof of realization of export proceeds for processing of refund claims related to export of goods has not been envisaged in the law and should not be insisted upon.

Supplies to Merchant Exporters:

- The benefit of supplies at concessional rate is subject to certain conditions and the said benefit is optional. The option may or may not be availed by the supplier and / or the recipient and the goods may be procured at the normal applicable tax rate.
- It is also clarified that the exporter will be eligible to take credit of the tax @ 0.05% / 0.1% paid by him. The supplier who supplies goods at the concessional rate is also eligible for refund on account of inverted tax structure as per the provisions of clause (ii) of the first proviso to sub-section (3) of section 54 of the CGST Act. It may also be noted that the exporter of such goods can export the goods only under LUT / bond and cannot export on payment of integrated tax.

Requirement of invoices for processing of claims for refund:

- It was envisaged that only the specified statements would be required for processing of refund claims because the details of outward supplies and inward supplies would be available on the common portal which would be matched. Most of the other information like shipping bills details etc.
- A list of documents required for processing the various categories of refund claims on exports is provided in the Table below. Apart from the documents listed in the Table below, no other documents should be called for from the taxpayers, unless the same are not available with the officers electronically:



TABLE	
Type of Refund	Documents
Export of Services with payment of tax (Refund of IGST paid on export of services)	<ul style="list-style-type: none"> • Copy of FORM RFD-01A filed on common portal Copy of Statement 2 of FORM RFD-01A] • Invoices w.r.t. input, input services and capital] goods • BRC/FIRC for export of services] • Undertaking / Declaration in FORM RFD-01A]
Export (goods or services) without payment of tax (Refund of accumulated ITC of IGST / CGST / SGST / UTGST / Cess)	<ul style="list-style-type: none"> • Copy of FORM RFD-01A filed on common portal Copy of Statement 3A of FORM RFD-01A] generated on common portal • Copy of Statement 3 of FORM RFD-01A] • Invoices w.r.t. input and input services] • BRC/FIRC for export of services] • Undertaking / Declaration in FORM RFD-01A]

Circular No. 38/12/2018-GST

Dated: 26.03.2018

Sub: Issues on Job Work provisions under GST from perspective of manufacturers – mainly the Engineering and Automobile sectors.

- A. Scope of Job Work:** Job work is a treatment or process undertaken by a person on goods belonging to another registered person. Thus, the job worker is expected to work on the goods sent by the principal and whether the activity is covered within the scope of job work or not would have to be determined on the basis of facts and circumstances of each case. Further, it is clarified that the job worker, in addition to the goods received from the principal, can use his own goods for providing the services of job work.

Author's observation: Job work can be either a pure service such as packing, labelling, etc where inputs supplied by Principal are put together as per specification or it can be a work contract service such as stitching, washing, etc where primary input/semi-finished goods are supplied by Principal and job-worker also applies own goods to complete the service.

- B. Requirement of registration for the principal/ job worker:**



It is important to note that the provisions of GST Act relating to job-work are applicable to a registered person. Further, it is his choice whether or not to avail benefit of these special provisions.

It is also clarified that a job worker is required to obtain registration only in cases where his aggregate turnover, to be computed on all India basis, in a financial year exceeds the threshold limit regardless of whether the principal and the job worker are located in the same State or in different States.

Author's observation: Principal is not required to obtain registration if its turnover does not exceed threshold limit. In such case, special provisions of GST Act relating to job-work will not apply.

Entity providing job-work services shall calculate turnover of all the goods and services supplied by them rather than turnover of only job-work services to determine whether it is required to obtain registration.

- C. Supply of goods by the principal from job worker's place of business / premises:** The supply of goods by the principal from the place of business / premises of the job worker will be regarded as supply by the principal and not by the job worker.

Author's observation: Even though finished goods are supplied to principal's customer from job-workers premises, the value of such supply will not be included in turnover of job-worker. Moreover, for the generation of E-way bill, Principal shall remain responsible.

- D. Movement of goods from the principal to the job worker and the documents and intimation required therefore:** Rule 45 of the CGST Rules provides that inputs, semi-finished goods or capital goods shall be sent to the job worker under the cover of a **delivery challan** issued by the principal, including in cases where such goods are sent directly to a job worker.

The principal is also required to file **FORM GST ITC-04** every quarter stating details of inputs, semi-finished goods and capital goods transferred to job-worker, sent from one job worker to another job worker, directly sold from premises of job-worker and received back from job-worker.

Further, as per the provisions of rule 138 of the CGST Rules, an **e-way bill** is required to be generated by every registered person who causes movement of goods of consignment value exceeding fifty thousand rupees even in cases where such movement is for reasons other than for supply (e.g. in case of movement for job work).

Further, it is provided that the e-way bill shall be generated either by the principal or by the registered job worker irrespective



of the value of the consignment, where goods are sent by a principal located in one State/Union territory to a job worker located in any other State/ Union territory.

Author's observation: Delivery challan and E-way bill are the documents to be accompanied with every transfer of goods between Principal and Job-worker. Following the special procedures for job-work entails furnishing of additional quarterly return in FORM GST ITC-04.

(i) **Where goods are sent by principal to only one job worker:** The principal shall prepare in triplicate, the challan in terms of rules 45 and 55 of the CGST Rules, for sending the goods to a job worker. Two copies of the challan may be sent to the job worker along with the goods.

(ii) **Where the goods are returned to the principal by the job worker:** The job worker should send one copy of the challan received by him from the principal while returning the goods to the principal after carrying out the job work.

Author's observation: In fact 4 copies of delivery challan should be prepared, 1 for self, 1 for transporter and 2 for job-worker. Out of the 2 copies, 1 copy shall be returned by job-worker at time of returning goods to principal. A copy of delivery challan so received from job worker should be preserved along with originally prepared delivery challan.

(iii) **Where goods are sent from one job worker to another job worker:** The goods may move under the cover of a challan issued either by the principal or the job worker. In the alternative, the challan issued by the principal may be endorsed by the job worker sending the goods to another job worker, indicating therein the quantity and description of goods being sent.

Author's observation: Transfer from one job worker to another through endorsement of principal's delivery challan would relieve job work service providers from additional documentation.

(iv) **Where the goods are sent directly by the supplier to the job worker:** In this case, the goods may move from the place of business of the supplier to the premises of the job worker with a copy of the invoice issued by the supplier in the name of the buyer (i.e. the principal) wherein the job worker's name and address should also be mentioned as the consignee. In case of import of goods by the principal which are then supplied directly from the customs station of import, the goods



may move from the customs station of import to the place of business/premises of the job worker with a copy of the Bill of Entry. The buyer (i.e., the principal) shall issue the delivery challan under rule 45 of the CGST Rules and send the same to the job worker directly in terms of para (i) above.

Author's observation: In case of direct delivery of goods by supplier to job-worker, while supplier's invoice and/or bill of entry shall contain name and GSTIN of Principal, the principal is required to issue delivery challan to job-worker.

- (v) **Where goods are returned in piecemeal by the job worker:** In case the goods after carrying out the job work, are sent in piecemeal quantities by a job worker to another job worker or to the principal, the challan issued originally by the principal cannot be endorsed and a fresh challan is required to be issued by the job worker.

Author's observation: Transfer of goods in small quantities would require job-worker to issue fresh challans along with goods. However, it is advisable to mention unique reference no. of principal's delivery challan in each fresh challan issued.

- (vi) **Submission of intimation:** The FORM GST ITC-04 will serve as the intimation as envisaged under section 143 of the CGST Act.

- E. Liability to issue invoice, determination of place of supply and payment of GST:** In response to doubts raised about the time, value and place of supply in the hands of principal or job worker as also about the issuance of invoices by the principal or job worker, following is clarified:

(i) Supply of job work services:

The job worker, as a supplier of services, is liable to pay GST if he is liable to be registered. He shall issue an invoice at the time of supply of the services as determined in terms of section 13 read with section 31 of the CGST Act.

The value of services would include not only the service charges but also the value of any goods or services used by him for supplying the job work services, if recovered from the principal. Further, it is clarified that the value of such moulds and dies, jigs and fixtures or tools may not be included in the value of job work services provided its value has been factored in the price for the supply of such services by the job worker.

If the job worker is not registered, GST would be payable by the principal on reverse charge basis in terms of the provisions contained



in section 9(4) of the CGST Act. However, the said provision has been kept in abeyance for the time being.

Author's observation:

(1) The cost of moulds, dies, jigs and fixtures, etc will have to be expressly apportioned by job worker while determining price to be charged to principal.

(2) Services of unregistered job worker will attract GST under reverse charge, however such tax under reverse charge has been exempted till 30th June, 2018.

(ii) Supply of goods by the principal from the place of business/premises of job worker:

Since the supply is being made by the principal, it is clarified that the time, value and place of supply would have to be determined in the hands of the principal irrespective of the location of the job worker's place of business/premises.

Further, the invoice would have to be issued by the principal. It is also clarified that in case of exports directly from the job worker's place of business/premises, the LUT or bond, as the case may be, shall be executed by the principal.

Illustration: The principal is located in State A, the job worker in State B and the recipient in State C. In case the supply is made from the job worker's place of business / premises, the invoice will be issued by the supplier (principal) located in State A to the recipient located in State C. The said transaction will be an inter-State supply. In case the recipient is also located in State A, it will be an intra-State supply.

Author's observation: Firstly, if principal wishes to supply goods directly from job worker's premises, either job worker should be registered under GST or principal will have to add job-worker's premises as its "additional place of business" in case job worker is unregistered under GST. Secondly, whether or not job worker is registered, time, value and place of supply of goods will be determined as if goods are supplied by principal.

(iii) Supply of waste and scrap generated during the job work:

Waste and scrap generated during the job work may be supplied by the registered job worker directly from his place of business or by the principal in case the job worker is not registered. The principles enunciated in para (ii) above would apply mutatis mutandis in this case.

Author's observation: If waste and scrap are sold by unregistered job worker, it would be treated as if same has been sold by principal and accordingly, principal shall be liable to GST.

F. Violation of conditions laid down in section 143: If the inputs or capital goods are neither returned nor supplied from the job worker's



place of business / premises within the specified time period, the principal would issue an invoice for the same and declare such supplies in his return for that particular month in which the time period of one year / three years has expired. The date of supply shall be the date on which such inputs or capital goods were initially sent to the job worker and interest for the intervening period shall also be payable on the tax.

If such goods are returned by the job worker after the stipulated time period, the same would be treated as a supply by the job worker to the principal and the job worker would be liable to pay GST if he is liable for registration

Author's observation: It is important to note that if goods or capital goods are not returned/sold within one year / three year, principal need to issue tax invoice in month in which one year / three years expire and include such invoice in GST returns of that month. However, interest on GST has to be paid from date of actual supply to job worker.

G. Availability of input tax credit to the principal and job worker: The input tax credit would be available to the principal, irrespective of the fact whether the inputs or capital goods are received by the principal and then sent to the job worker for processing, etc. or whether they are directly received at the job worker's place of business/premises, without being brought to the premises of the principal. It is also clarified that the job worker is also eligible to avail ITC on inputs, etc. used by him in supplying the job work services if he is registered.

Author's observation: Special provisions under GST for job-work transactions do not restrict input tax credit either on part of principal or job-worker has been provided under. However, input tax credit shall be subject to general conditions and restriction provided under GST Act.

Conclusion: This circular essentially clarifies procedures to be followed for job work transactions and efficient implementation of these procedures and adequate documentation will go long way in avoiding unnecessary litigation.

This article is for the purpose of general awareness and does not represent professional opinion of the author.

Circular No. 39/13/2018-GST

Dated: 03.04.2018

Sub: Setting up of an IT Grievance Redressal Mechanism to address the grievances of taxpayers due to technical glitches on GST Portal.

It has been decided to put in place an IT-Grievance Redressal Mechanism to address the difficulties faced by a section of taxpayers owing to technical glitches on the GST portal and the relief that needs to be given to them. The relief could be in the nature of allowing filing of any Form or Return prescribed in law or amending any Form or Return already filed.



Problems which are proposed to be addressed through this mechanism would essentially be those which relate to Common Portal (GST Portal) and affect a large section of taxpayers.

Circular No. 40/14/2018-GST

Dated: 06.04.2018

Sub: Clarification on issues related to furnishing of Bond/Letter of Undertaking for exports.

Various communications have been received from the field formations and exporters that the LUTs being submitted online in FORM GST RFD-11 on the common portal are not visible

to the jurisdictional officers of Central Board of Indirect Taxes and Customs and of a few States.

Therefore, a need was felt for a clarification regarding the acceptance of LUTs being submitted online in FORM GST RFD-11. Following are the clarifications:

Form for LUT: The registered person (exporters) shall fill and submit FORM GST RFD-11 on the common portal. An LUT shall be deemed to be accepted as soon as an acknowledgement for the same, bearing the Application Reference Number (ARN), is generated online.

Documents for LUT: No document needs to be physically submitted to the jurisdictional office for acceptance of LUT.

Acceptance of LUT/bond: An LUT shall be deemed to have been accepted as soon as an acknowledgement for the same, bearing the Application Reference Number (ARN), is generated online. If it is discovered that an exporter whose LUT has been so accepted, was ineligible to furnish an LUT in place of bond as per Notification No. 37/2017-Central Tax, then the exporter's LUT will be liable for rejection. In case of rejection, the LUT shall be deemed to have been rejected ab initio."

Circular No. 41/15/2018-GST

Dated: 13.04.2018

Sub: Procedure for interception of conveyances for inspection of goods in movement, and detention, release and confiscation of such goods and conveyances

Government has clarified procedure and introduced Forms through above circular for ON ROAD CHECKING OF GOODS moved within or interstate with a value more than Rs.50,000/- (which is also subject to checking).

The Clarification is given in each stage:

Under Rule 138B a Proper Officer can intercept the moving Goods in transit if he wishes so or he has any adverse pre information for



moving of goods illegally.

The officer has a web site verification through putting your E Way Bill No. on <http://mis.ewaybillgst.gov.in> or the Mobile App or through SMS by sending **EWBVER <EWB_NO>** to the mobile number **77382 99899** (For e.g. EWBVER 120100231897)

Where the person in charge of the conveyance fails to produce any prescribed document or where the proper officer intends to undertake an inspection, When Officer intercepted the Vehicle –

Stage 1- Form GST Mov 01 – Statement Recording:

This is first stage at the time of checking goods in transit when Officer is not satisfied with the documents produced and it's matching with goods or if he is not able to explain or produce proper documents then "STATEMENT WILL BE RECORDED BY OFFICER OF CONVEYANCE IN CHARGE – IN GST MOV 01. **Stage 2- Form GST Mov 02 – Issue Of Order:**

In addition to Statement Recorded, Officer shall issue an Order for physical verification of goods in vehicle as well where he will park vehicle under inspection and to allow inspection in Form-GST MOV 02.

Stage 3- Form GST Ewb 03 –Preparation Of Report And Upload:

A report WITHIN 24 HOURS shall be prepare and up load on common portal by the said officer in form PART A OF GST EWB 03.

Stage 4- Form GST Mov 03 –Extension Of Time:

Within 3 working days officer has to conclude the proceedings and if he is not able to close due to nature or quantity of goods the inspection cannot be conclude within 3 working days then it can be permitted by Commissioner for further more days then commissioner will issue written permission in GST MOV 03.

Stage 5- Form GST Mov 04 – Physical Verification Report:

On completion of the physical verification/inspection of the conveyance and the goods in movement, the proper officer shall prepare a report of such physical verification in **FORM GST MOV-04** and serve a copy of the said report to the person in charge of the goods and conveyance. The proper officer shall also record, on the common portal, the final report of the inspection in **Part B of FORM GST EWB-03** within three days of such physical verification/inspection.

Up To Step 5 Procedure Is Common

Then Following Situations May Arrive

1. Goods Found Correct As Per E Way Bill
2. Goods Found Not Correct As Per E Way Bill Or Without E Way Bill Goods Found Correct As Per E Way Bill:

Stage 6- Form GST Mov 05 – Release Of Goods:

If no discrepancy found then goods will be released by form GST MOV 05 and allow to conveyance move further.



Goods Found Not Correct As Per E Way Bill Or Without E Way Bill

If goods confiscated and detained as empowered u/s 129 of CGST Act, 2017 by Officer

Stage 1 – Detention Order – GST Mov 6:

Officer will issue an Order in Form GST MOV 06 for “CONFISCATION OF GOODS”.

Stage 2 – Notice For Demand – GST Mov 7:

A notice in **FORM GST MOV-07** in accordance with the provisions of sub-section (3) of section 129 of the CGST Act, specifying the tax and penalty payable. The said notice shall be served on the person in charge of the conveyance.

NOW AT STAGE 2 TWO SITUATIONS MAY ARISE ONE WHEN DEMAND PAID & GOODS RELEASED OR DEMAND NOT PAID AND GOODS DETAINED: ONE IF DEMAND PAID:

Stage 1 – Release Of Goods Order GST Mov 05:

Where the owner of the goods or any person authorized by him comes forward to make the payment of tax and penalty as applicable under clause (a) of sub-section (1) of section 129 of the CGST Act, Goods shall be released and GST MOV 05 will be issued.

Stage 2 – Up Load Of Demand And Discharge By Order GST Mov 08 & Gst Mov 09:

Assessee Electronic Credit Ledger shall be up loaded by Order at Common Portal through Form GST MOV 09 FOR accruing demand by debiting Electronic Credit Ledger (ECL) and paid by crediting ECL.

OR Bank Guarantee/Bond in GST MOV 08 can also be given to officer and he will allow to move conveyance and will release goods u/s 129(1)(a) or (b) of CGST Act, 2017

Second If Demand Not Paid:

Stage 1 – When Demand Puts In Dispute By Supplier GST Mov 09 And Speaking Order Accepted :

Where any objections are filed against the proposed amount of tax and penalty payable, the proper officer shall consider such objections and thereafter, pass a speaking order in FORM GST MOV-09, quantifying the tax and penalty payable. On payment of such tax and penalty, the goods and conveyance shall be released forthwith by an order in FORM GST MOV-05.

The order in FORM GST MOV-09 shall be uploaded on the common portal and the demand accruing from the order shall be added in the electronic liability register and, upon payment of the demand, such register shall be credited by either debiting the electronic cash ledger or the electronic credit ledger of the concerned person in accordance with the provisions of section 49 of the CGST Act.



Stage 2 – When Demand Puts In Dispute By Supplier GST Mov 10 :

In case the proposed tax and penalty are not paid within seven days from the date of the issue of the order of detention in FORM GST MOV-06, action under section 130 of the CGST Act shall be initiated by serving a notice in FORM GST MOV-10, proposing confiscation of the goods and conveyance and imposition of penalty.

No order for confiscation of goods or conveyance, or for imposition of penalty, shall be issued without giving the person an opportunity of being heard.

Stage 3 – When Goods Confiscated GST Mov 11 :

An order of confiscation of goods shall be passed in **FORM GST MOV-11 AND upload at portal**, after taking into consideration the objections filed by the person in charge of the goods (owner or his representative), and the same shall be served on the person concerned.

In the said order, a suitable time not exceeding three months shall be offered to make the payment of tax, penalty and fine imposed in lieu of confiscation and get the goods released.

Stage 4 – When Goods Confiscated And No One Come To Discharge Liability:

In case neither the owner of the goods nor any person other than the owner of the goods comes forward to make the payment of tax, penalty and fine imposed and get the goods or conveyance released within the time specified in **FORM GST MOV-11**, the proper officer shall auction the goods and/or conveyance by a public auction and remit the sale proceeds to the account of the Central Government.

Suitable modifications in the time allowed for the service of notice or order for auction or disposal shall be done in case of perishable and/or hazardous goods.

Demand of any tax, penalty, fine or other charges shall be added in the electronic liability ledger of the person concerned. Where no electronic liability ledger is available in case of an unregistered person, a temporary ID shall be created by the proper officer on the common portal and the liability shall be created therein. He shall also credit the payments made towards such demands of tax, penalty or fine and other charges by debiting the electronic cash ledger of the concerned person.

A summary of every order in **FORM GST MOV-09** and **FORM GST MOV-11** shall be uploaded electronically in **FORM GST-DRC-07** on the common portal.

Circular No. 42/16/2018-GST

Dated: 13.04.2018

Sub: Clarification regarding procedure for recovery of arrears



under the existing law and reversal of inadmissible input tax credit

The issues have been examined and to ensure uniformity in the implementation of the provisions of the law across the field formations, the Board, in exercise of its powers conferred under section 168 (1) of the Central Goods and Services Tax Act, 2017, (hereinafter referred to as the "CGST Act") hereby specifies the procedure to be followed for recovery of arrears arising out of proceedings under the existing law.

Legal provisions relating to the recovery of arrears of central excise duty and service tax and CENVAT credit thereof arising out of proceedings under the existing law (Central Excise Act, 1944 and Chapter V of the Finance Act, 1994)

i. Recovery of arrears of wrongly availed CENVAT Credit:

In case where any proceeding of appeal, review or reference relating to a claim for CENVAT credit had been initiated, whether before, on or after the appointed day, under the existing law, any amount of such credit becomes recoverable, the same shall, unless recovered under the existing law, be recovered as an arrear of tax under the CGST Act [Section 142(6)(b) of the CGST Act refers].

ii. Recovery of CENVAT Credit carried forward wrongly:

CENVAT credit of central excise duty/service tax availed under the existing law may be carried forward in terms of transitional provisions as per section 140 of the CGST Act subject to the conditions prescribed therein. Any credit which is not admissible in terms of section 140 of the CGST Act shall not be allowed to be transitioned or carried forward and the same shall be recovered as an arrear of tax under section 79 of the CGST Act

iii. Recovery of arrears of central excise duty and service tax:

Where in pursuance of an assessment or adjudication proceedings instituted, whether before, on or after the appointed day, under the existing law, any amount of tax, interest, fine or penalty becomes recoverable, the same shall, unless recovered under the existing law, be recovered as an arrear of tax under the CGST Act [Section 142(8)(a) of the CGST Act refers].

If due to any proceedings of appeal, review or reference relating to output duty or tax liability initiated, whether before, on or after the appointed day, under the existing law, any amount of output duty or tax becomes recoverable, the same shall, unless recovered under the existing law, be recovered as an arrear of tax under the CGST Act [Section 142(7)(a) of the CGST Act refers].

iv. Recovery of arrears due to revision of return under the existing



law:

Where any return, furnished under the existing law, is revised after the appointed day and if, pursuant to such revision, any amount is found to be recoverable or any amount of CENVAT credit is found to be inadmissible, the same shall, unless recovered under the existing law, be recovered as an arrear of tax under the CGST Act [Section 142(9)(a) of the CGST Act refers].

4. In view of the above legal provisions, recovery of central excise duty/ service tax and CENVAT credit thereof arising out of the proceedings under the existing law, unless recovered under the existing law, and that of inadmissible transitional credit, is required to be made as an arrear of tax under the CGST Act. The following procedure is hereby prescribed for the recovery of arrears:

Recovery of central excise duty, service tax or wrongly availed CENVAT credit thereof under the existing law and inadmissible transitional credit:

- (a) The CENVAT credit of central excise duty or service tax wrongly carried forward as transitional credit shall be recovered as central tax liability to be paid through the utilization of amounts available in the electronic credit ledger or electronic cash ledger of the registered person, and the same shall be recorded in Part II of the Electronic Liability Register (FORM GST PMT-01). Page 3 of 3
- (b) The arrears of central excise duty, service tax or wrongly availed CENVAT credit thereof under the existing law arising out of any of the situations discussed in para 3 above, shall, unless recovered under the existing law, be recovered as central tax liability to be paid through the utilization of amounts available in the electronic credit ledger or electronic cash ledger of the registered person, and the same shall be recorded in Part II of the Electronic Liability Register (FORM GST PMT-01).

Recovery of interest, penalty and late fee payable:

(a) The arrears of interest, penalty and late fee in relation to CENVAT credit wrongly carried forward, arising out of any of the situations discussed in para 3 above, shall be recovered as interest, penalty and late fee of central tax to be paid through the utilization of the amount available in electronic cash ledger of the registered person and the same shall be recorded in Part II of the Electronic Liability Register (FORM GST PMT-01).

(b) The arrears of interest, penalty and late fee in relation to arrears of central excise duty, service tax or wrongly availed CENVAT



credit thereof under the existing law arising out of any of the situations discussed in para 3 above, shall, unless recovered under the existing law, be recovered as interest, penalty and late fee of central tax to be paid through the utilization of the amount available in the electronic cash ledger of the registered person and the same shall be recorded in Part II of the Electronic Liability Register (FORM GST PMT-01).

Payment of central excise duty & service tax on account of returns filed for the past period: The registered person may file Central Excise / Service Tax return for the period prior to 1st July, 2017 by logging onto www.aces.gov.in and make payment relating to the same through EASIEST portal (cbec-easiest.gov.in), as per the practice prevalent for the period prior to the introduction of GST. However, with effect from 1st of April, 2018, the return filing shall continue on www.aces.gov.in but the payment shall be made through the ICEGATE portal. As the registered person shall be automatically taken to the payment portal on filing of the return, the user interface remains the same for him.

Recovery of arrears from assessee under the existing law in cases where such assessee is not registered under the CGST Act, 2017:

Such arrears shall be recovered in cash, under the provisions of the existing law and the payment of the same shall be made as per the procedure mentioned in para 4.3 supra.

Circular No. 43/17/2018-GST

Dated: 13.04.2018

Sub: Queries regarding processing of refund applications for UIN agencies

The Board vide Circular No. 36/10/2017 dated 13th March, 2018 clarified and specified the detailed procedure for UIN refunds. After issuance of the Circular, a number of queries and representations have been received regarding the processing of refund to agencies which have been allotted UINs.

1. Providing statement of invoices while submitting the refund application:

The procedure for filing a refund application has been outlined under rule 95 of the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the CGST Rules) which provides for filing of refund on a quarterly basis in FORM RFD-10 along with a statement of inward invoices in FORM GSTR-11. It has come to the notice of the

Board that the print version of FORM GSTR-11 generated by the system does not have

Invoice - wise details. Therefore, it is clarified that till the system generated FORM GSTR-11 does not have invoice-level details, UIN agencies are requested to manually furnish a statement containing



the details of all the invoices on which refund has been claimed, along with refund application.

Further, the officers are advised not to request for original or hard copy of the invoices unless necessary.

1. No mention of UINs on Invoices:

It has been represented that many suppliers did not record the UINs on the invoices of supplies of goods or services to UIN agencies. It is hereby clarified that the recording of UIN on the invoice is a necessary condition under rule 46 of the CGST Rules, 2017. If suppliers / vendors are not recording the UINs, action may be initiated against them under the provisions of the CGST Act, 2017.

Further, in cases where, UIN has not been recorded on the invoices pertaining to refund claim for the quarters of July – September 2017, October – December 2017 and January – March 2018, a one-time waiver is being given by the Government, subject to the condition that copies of such invoices will be submitted to the jurisdictional officers and will be attested by the authorized representative of the UIN agency. Field officers are advised that the terms of Notification No. 16/2017-Central Tax (Rate) dated 28th June 2017 and corresponding notifications under the Integrated Goods and Services Tax Act, 2017, Union Territory Goods and Services Tax Act, 2017 and respective State Goods and Services Tax Acts should be satisfied while processing such refund claims.

It is requested that suitable trade notices may be issued to publicize the contents of this circular.

Circular No. 44/18/2018-GST

Dated: 02.05.2018

Sub: Issue related to taxability of 'tenancy rights' under GST.

Doubts have been raised as to,-

(i) Whether transfer of tenancy rights to an incoming tenant, consideration for which is in form of tenancy premium, shall attract GST when stamp duty and registration charges is levied on the said premium, if yes what would be the applicable rate?

The activity of transfer of tenancy right against consideration in the form of tenancy premium is a supply of service liable to GST. It is a form of lease or renting of property and such activity is specifically declared to be a service in para 2 of Schedule II i.e. any lease, tenancy, easement, licence to occupy land is a supply of services.

The contention that stamp duty and registration charges is levied on such transfers of tenancy rights, and such transaction thus should not be subjected to GST, is not relevant. Merely because a transaction or a supply involves execution of documents which may require registration and payment of registration fee and stamp duty, would



not preclude them from the scope of supply of goods and services and from payment of GST. The transfer of tenancy rights cannot be treated as sale of land or building declared as neither a supply of goods nor of services.

Thus a consideration for the said activity shall attract levy of GST.

(ii) Further, in case of transfer of tenancy rights, a part of the consideration for such transfer accrues to the outgoing tenant, whether such supplies will also attract GST?

To sum up, the activity of transfer of 'tenancy rights' is squarely covered under the scope of supply and taxable per-se. Transfer of tenancy rights to a new tenant against consideration in the form of tenancy premium is taxable. However, renting of residential dwelling for use as a residence is exempt [Sl. No. 12 of notification No. 12/2017-Central Tax (Rate)]. Hence, grant of tenancy rights in a residential dwelling for use as residence dwelling against tenancy premium or periodic rent or both is exempt. As regards services provided by outgoing tenant by way of surrendering the tenancy rights against consideration in the form of a portion of tenancy premium is liable to GST.

Circular No. 45/19/2018-GST

Dated: 30.05.2018

Sub: Clarifications on refund related issues

A Summary of the Circular is presented below:

1. Claim for refund filed by an ISD, a person paying tax under composition scheme or a non-resident taxable person – GSTR 1 & GSTR 3B not mandatory

Para 2.0 of Circular No. 24/24/2017-GST dated 21.12.2017 mandates that the refund claim for a tax period may be filed only after filing the details in FORM GSTR-1 for the said tax period and that it is also to be ensured that a valid return in FORM GSTR-3B has been filed for the last tax period before the one in which the refund application is being filed.

However, vide this Circular it is clarified that in case of a claim for refund of balance in the electronic cash ledger filed by an ISD or a composition taxpayer; and the claim for refund of balance in the electronic cash and/or credit ledger by a non-resident taxable person, the filing of the details in FORM GSTR-1 and the return in FORM GSTR-3B is not mandatory.

Instead, the return in **FORM GSTR-4 filed by a composition taxpayer, the details in FORM GSTR-6 filed by an ISD and the return in FORM GSTR-5 filed by a non-resident taxable person shall be sufficient for claiming the said refund.**

2. Application for refund of integrated tax paid on export of services and supplies made to a SEZ developer or a SEZ unit



Registered persons are unable to file the refund application in FORM GST RFD-01A for refund of integrated tax paid on the export of services or on supplies made to a SEZ developer or a SEZ unit on the GST common portal because of an in-built validation check in the system which restricts the refund amount claimed (integrated tax/cess) to the amount of integrated tax/cess mentioned under column 3.1 (b) of FORM GSTR-3B (zero rated supplies) filed for the corresponding tax period.

In this regard, it is clarified that for the tax periods commencing from 01.07.2017 to 31.03.2018, such registered persons shall be allowed to file the refund application in FORM GST RFD-01A on the common portal subject to the condition that the amount of refund of integrated tax/cess claimed shall not be more than the aggregate amount of integrated tax/cess mentioned in the Table under columns 3.1(a), 3.1(b) and 3.1(c) of FORM GSTR-3B filed for the corresponding tax period.

3. Refund of unutilized input tax credit of compensation cess availed on inputs in cases where the final product is not subject to the levy of compensation cess

It has been clarified vide this notification that a registered person making zero rated supply of under bond or LUT may claim refund of unutilized credit including that of compensation cess paid.

Such registered persons may also make zero-rated supply of products on payment of integrated tax but they cannot utilize the credit of the compensation cess paid for payment of integrated tax in view of the proviso to section 11(2) of the Cess Act, which allows the utilization of the input tax credit of cess, only for the payment of cess on the outward supplies. Accordingly, they cannot claim refund of compensation cess in case of zero-rated supply on payment of integrated tax.

4. **Whether bond or Letter of Undertaking (LUT) is required in the case of zero rated supply of exempted or non-GST goods and whether refund can be claimed by the exporter of exempted or non-GST goods**

It has been clarified vide this notification that in respect of refund claims on account of export of non-GST and exempted goods without payment of integrated tax; LUT/ bond is not required.

Such registered persons exporting non-GST goods shall comply with the requirements prescribed under the existing law (i.e. Central Excise Act, 1944 or the VAT law of



the respective State) or under the Customs Act, 1962, if any.

Further, the exporter would be eligible for refund of unutilized input tax credit of central tax, state tax, union territory tax, integrated tax and compensation cess in such cases.

5. What is the scope of the restriction imposed by rule 96(10) of the CGST Rules, regarding non-availment of the benefit of notification Nos. 48/2017-Central Tax dated 18.10.2017, 40/2017-Central Tax (Rate) dated 23.10.2017, 41/2017-Integrated Tax (Rate) dated 23.10.2017, 78/2017-Customs dated 13.10.2017 or 79/2017-Customs dated 13.10.2017

It has been clarified vide this notification that the restriction under rule 96(10) of the CGST Rules is only applicable to those exporters who are directly receiving goods from those suppliers who are availing the benefit under the aforesaid notifications.

Further, there might be a scenario where a manufacturer might have imported capital goods by availing the benefit of Notification No. 78/2017-Customs dated 13.10.2017 or 79/2017-Customs dated 13.10.2017. Thereafter, goods manufactured from such capital goods may be supplied to an exporter. It is hereby clarified that this restriction does not apply to such inward supplies of an exporter.

Circular No. 46/20/2018-GST

Dated: 06.06.2018

Sub: Applicable GST rate on Priority Sector Lending Certificates (PSLCs), Renewable Energy Certificates (RECs) and other similar scrips.

Representations have been received seeking clarification regarding the classification and applicable GST rate on the Renewable Energy Certificates (RECs) and Priority Sector Lending Certificates (PSLCs).

Earlier, in response to a FAQ, it was clarified (vide advertisement dated 27.07.2017), that MEIS and other scrips like SEIS and IEIS are goods classified under heading 4907 and attract 12% GST, which is the general GST rate for goods falling under heading 4907. Subsequently, the duty credit scrips classifiable under 4907 were exempted from GST, while stock, share or bond certificates and similar documents of title [other than Duty Credit Scrips], classifiable under heading 4907, attract 12% GST.

Later on, Circular No. 34/8/2018- GST dated 01.03.2018 (S.No.3) was issued clarifying that PSLCs are taxable as goods at a standard rate of 18 % under the residual entry S. No. 453 of Schedule III of notification No. 01/2017-Central Tax (Rate).

As a result, there is lack of clarity on the applicable rate of GST on



various scrips/ certificates like RECs, PSCLs etc.

The matter has been re-examined. GST rate of 18 % under the residual entry at S.No. 453 of Schedule III of notification No. 01/2017-Central Tax (Rate) applies only to those goods which are not covered under any other entries of Schedule I, II, IV, V, or VI of the notification. In other words, if any goods are covered under any of the entries of Schedule I, II, IV, V, or VI, the GST rate applicable on them will be decided accordingly, without resorting to the residual entry 453 of Schedule III.

As such, various certificates like RECs, PSCLs 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.

7. Accordingly, in modification of S.No. 3 of Circular No. 34/8/2018-GST dated 01.03.2018, it is hereby clarified that Renewable Energy Certificates (RECs) and Priority Sector Lending Certificates (PSCLs) and other similar documents are classifiable under heading 4907 and attract 12% GST. The duty credit scrips, however, attract Nil GST under S.No. 122A of Notification No. 2/2017-Central Tax (Rate) dated 28.06.2017.

Circular No. 47/21/2018-GST

Dated: 08.06.2018

Sub: Clarifications of certain issues under GST.

- 1. Moulds and dies owned by Original Equipment Manufacturers (OEM)** that are sent **free of cost (FOC)** to a component manufacturer (*regarding liability of tax & reversal of credit*)

Since in the service tax regime, the cost of free supply of material supplied by service recipient to service provider was to be added in the taxable value. *This concept has generated a lot of litigation and ultimately, it has been decided by Apex Court in case of Bhayana Builders.* But there is no such concept in the GST regime. Thus, the cost of free supply material is not to be added to arrive at taxable value. This is also clarified by CBIC in this circular.

However, circular further says that if the **agreement** between provider and recipient says that the material was to be supplied by provider only. But **the recipient has supplied** this material to provider then its value is to be added in the taxable value. Hence, the litigation of service tax regime does not end here and continued in the GST also.

Moreover, the problem arises when the moulds and dies are **supplied free of charge by recipient**. But the agreement says that the same is to be purchased by provider on his own. But crux of problem is that the complete value of dies and moulds cannot be loaded in a single transaction. A example will clarify the same.

Suppose, a die of Rs, 10,000/- can be used to manufacture 10,00,000



pieces. But the recipient has ordered only 5000 pieces @ 10/- per piece. Now the complete cost of die comes to Rs. 10,000/- cannot be loaded to supply of 5000 pieces. Hence, the **amortised value** is to be arrived at and value is to be added. So, we will calculate the amortized value by dividing 10,000 by 10,00,000 and will add per unit cost in the GST value. This was concept prevailing in service tax regime and now it has been added in GST regime also. Litigation will take place on this issue also.

1. Liability of tax in case of Servicing of cars involving both supply of goods (spare parts) and services (labour) -

This dispute was going on since long as to whether the service provided by authorized service stations will be termed as composite supply and it will be taxed accordingly. But most of the service providers, bill separately for material as well as for labour charges. Many representations have been sent to the Government in this regard. Hence, they were billing at the rates applicable on them.

Now it has been clarified that if assessee supply both goods and services and the value of such goods and services supplied are **shown separately**, then goods and services would be liable to tax at the rates as applicable to such goods and services **separately**.

2. Auction of tea, coffee, rubber etc. (regarding maintenance of books of accounts & eligibility to avail input tax credit)

Books of accounts will be maintained at the principal place of business and additional place(s) of business as follow-

P The principal and the auctioneer may declare the warehouses, where such goods are stored, as their additional place of business.

P The buyer is also required to disclose such warehouse as his additional place of business if he wants to store the goods purchased through auction in such warehouses.

(For the purpose of **supply of tea through a private treaty**, the principal and an auctioneer may also comply with the said provisions) The principal and the auctioneer are required to maintain the books of accounts relating to each and every place of business **in that place it**. However, in case of any difficulty, they may maintain the books of accounts relating to the additional place(s) of business at their principal place of business. (Principal and the auctioneer are required to intimate their jurisdictional officer in writing about the same.)

Principal and the auctioneer shall be eligible to avail input tax credit subject to the fulfillment of other provisions of the CGST Act read with the rules made there under.

1. E-way Bill-Whether goods can be delivered without producing e-way bill at the time of delivery in case of transportation of goods by railways.

It has been clarified that Railways shall not deliver the goods unless



the e-way bill is produced at the time of delivery.

1. **Whether e-way bill is required** in the following cases-
2. Where goods are sent **in another State** while moving from **one area in a State to another area in the same State** –

The circular states that, If the goods are sent in second State while moving from one place in a State to another place in the same State, an e-way bill is required to be generated.

2. Where goods move from a DTA unit to a SEZ unit or vice versa located in the same State-

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 (*this exemption is applicable only if state has exempted the same.*) Means for Rajasthan E-way is required to be generated as there is no exemption regarding the same.

Circular No. 48/22/2018-GST

Dated: 14.06.2018

Sub: Clarifications of certain issues under GST

1.	Whether services of short-term accommodation, conferencing, banqueting etc. provided to a Special Economic Zone (SEZ) developer or a SEZ unit should be treated as an inter-State supply (under section 7(5)(b) of the IGST Act, 2017) or an intra-State supply (under section 12(3)(c) of the IGST Act, 2017)?	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. Thus, in such cases, if the location of the supplier and the place of supply is in the same State/ Union territory, it would be treated as an intra-State supply. 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
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2.	<p>Whether the benefit of zero rated supply can be allowed to all procurements by a SEZ developer or a SEZ unit such as event management services, hotel and accommodation services, consumables etc?</p>	<p>2.1 As per section 16(1) of the IGST Act, "zero rated supplies" means supplies of goods or services or both to a SEZ developer or a SEZ unit. Whereas, section 16(3) of the IGST Act provides for refund to a registered person making zero rated supplies under bond/ LUT or on payment of integrated tax, subject to such conditions, safeguards and procedure as may be prescribed. Further, as per the second proviso to rule 89(1) of the Central Goods and Services Tax Rules, 2017 (CGST Rules in short), in respect of supplies to a SEZ developer or a SEZ unit, the application for refund shall be filed by the:</p> <p>(a) supplier of goods after such goods have been admitted in full in the SEZ for authorised operations, as endorsed by the specified officer of the Zone;</p> <p>(b) supplier of services along with such evidences regarding receipt of services for authorised operations as endorsed by the A conjoint reading of the above legal provisions reveals that 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</p>
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<p>3.</p>	<p>Whether independent fabric processors (job workers) in the textile sector supplying job work services are eligible for refund of unutilized input tax credit on account of inverted duty structure under section 54(3) of the CGST Act, 2017, even if the goods (fabrics) supplied are covered under notification No. 5/2017-Central Tax (Rate) dated 28.06.2017?</p>	<p>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).</p> <p>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.</p>
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Circular No. 49/23/2018-GST

Dated: 21.06.2018

Sub: 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

In order to clarify certain issues regarding the specified procedure in this regard and in order to ensure uniform implementation of the provisions of the CGST Act across all the field formations, the Board, in exercise of the powers conferred under section 168 (1) of the Central Goods and Services Tax Act, hereby issues the following modifications to the said Circular:-

- i) In para 2 (e) of the said Circular, the expression "three working days" may be replaced by the expression "three days";
- ii) The statement after paragraph 3 in FORM GST MOV-05 should read as: "In view of the above, the goods and conveyance(s) are hereby released on (DD/MM/YYYY) at AM/PM."

Further, it is stated that as per rule 138C (2) of the Central Goods and Services Tax Rules, 2017, where the physical verification of goods being transported on any conveyance has been done during transit



at one place within a State or Union territory or in any other State or Union territory, no further physical verification of the said conveyance shall be carried out again in the State or Union territory, unless a specific information relating to evasion of tax is made available subsequently. Since the requisite FORMS are not available on the common portal currently, any action initiated by the State tax officers is not being intimated to the central tax officers and vice-versa, doubts have been raised as to the procedure to be followed in such situations.

In this regard, it is clarified that the hard copies of the notices/orders issued in the specified FORMS by a tax authority may be shown as proof of initiation of action by a tax authority by the transporter/registered person to another tax authority as and when required.

Further, it is clarified that only such goods and/or conveyances should be detained/confiscated in respect of which there is a violation of the provisions of the GST Acts or the rules made thereunder.

Illustration: Where a conveyance carrying twenty-five consignments is intercepted and the person-in-charge of such conveyance produces valid e-way bills and/or other relevant documents in respect of twenty consignments, but is unable to produce the same with respect to the remaining five consignments, detention/confiscation can be made only with respect to the five consignments and the conveyance in respect of which the violation of the Act or the rules made thereunder has been established by the proper officer.
