

GST UPDATE

(December, 2018)

Directorate of Training, Excise and Taxation Department, Punjab

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(I) GIST OF GST NOTIFICATIONS

1. Extension of the time period for availing the special procedure for completing migration of taxpayers who received provisional IDs but could not complete the migration process

The time period specified in notification No. 31/2018-CT dated 06.08.2018 for availing the special procedure for completing migration of taxpayers who received provisional IDs but could not complete the migration process extended.

a. The details should be furnished by such taxpayers to the jurisdictional nodal officer of the Central Government or State Government on or before the 31st January, 2019.

b. Upon receipt, such taxpayers are required to furnish the following details to GSTN by email, on or before the 28 February, 2019, to migration@gstn.org.in.

[Notification No. 67/2018 –Central Tax dated 31-12-2018]

2. Extension of time limit for filing GSTR-3B for newly migrated taxpayers

The time limit for furnishing the return in FORM GSTR-3B for the newly migrated taxpayers extended for the period “July, 2017 to February, 2019” till “31st day of March, 2019”.

[Notification No. 68/2018, 69/2018,70/2018 –Central Tax dated 31-12-2018]

3. Extension of time limit for filing GSTR-1 for newly migrated taxpayers (Aggregate Turnover up to 1.5 crore rupees)

The time limit for furnishing the details of outward supplies in FORM GSTR-1 for the newly migrated taxpayers extended for registered persons having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year, the due date for the “July, 2017 to December, 2018” till “31st day of March, 2019”.

[Notification No. 71/2018 –Central Tax dated 31-12-2018]

4. Extension of time limit for filing GSTR-1 for newly migrated taxpayers (Aggregate Turnover more than 1.5 crore rupees)

The time limit for furnishing the details of outward supplies in FORM GSTR-1 for the newly migrated taxpayers extended for registered persons having aggregate turnover more than 1.5 crore rupees in the preceding financial year or the current financial year, the due date for the “July, 2017 to February, 2019” till “31st day of March, 2019”.

[Notification No. 72/2018 –Central Tax dated 31-12-2018]

5. Exemption from collecting TDS

Exemption has been granted from applicability of TDS in respect of supplies of goods or services which takes place between one person to another person specified under clause (a), (b), (c) & (d) of section 51 of CGST Act.

The supplies made by Government Departments and PSUs to other Government Departments and vice-versa is exempt from TDS, the following services are:

- (a) an authority or a board or any other body, –
 - (i) set up by an Act of Parliament or a State Legislature; or
 - (ii) established by any Government, with fifty-one per cent. or more participation by way of equity or control, to carry out any function;
- (b) Society established by the Central Government or the State Government or a Local Authority under the Societies Registration Act, 1860 (21 of 1860);
- (c) Public Sector Undertakings.

[Notification No. 73/2018 –Central Tax dated 31-12-2018]

6. Fourteenth amendment to the CGST Rules, 2017

Fourteenth amendment to the CGST Rules, 2017 by which CBIC notified following forms-

- FORM-GST-RFD-01 –Application for Refund- Applicable for casual or non-resident taxable person, tax deductor, tax collector, unregistered person and other registered taxable person)
- FORM-GST-RFD-01 A- Application for Refund (Manual)- (Applicable for casual taxable person or non-resident taxable person, tax deductor, tax collector and other registered taxable person)
- FORM GSTR – 9- Annual Return
- FORM GSTR –9A- Annual Return (For Composition Taxpayer)
- FORM GSTR-9C- PART –A – Reconciliation Statement
- FORM GST RVN-01- Notice under section 108
- Form GST APL-04 – Summary Of The Demand After Issue Of Order By The Appellate Authority, Revisional Authority, Tribunal Or Court

It also amended Several CGST Rules, an analysis is as follows:-

CGST (14th amendment) Rules, 2018

- **Audit by Tax Authorities under Section 65**

The Commissioner or any officer authorised by him, by way of a general or a specific order, may now undertake audit of any registered person for part of financial year also.

- **Revision (Rule 109B inserted)**

Where the Revisional Authority decides to pass an order in revision under section 108 which is likely to affect the person adversely, the Revisional Authority is required to serve on him a notice in FORM GST-RVN-01 and shall give him a reasonable opportunity of being heard and the Revisional Authority shall, along with its order under section 108(1), issue a summary of the order in FORM GST-APL-04 clearly indicating the final amount of demand confirmed

- **Details to be furnished in Statement GST-ITC-04- Rule 45(3)**

Now details of the challans in respect of goods sent from one job worker to another during a quarter not required to be included in FORM GST ITC-04 furnished for that period.

- **Rule 138E of CGST Rules inserted; Restriction on Furnishing PART-A of Form GST-EWB-01 [Effective date to be notified later]**

Any person (including a consignor, consignee, transporter, an e-commerce operator or a courier agency) shall not be allowed to furnish the information in PART A of FORM GST EWB-01 in respect of a registered person, whether as a supplier or a recipient, who,—

has not furnished the returns for two consecutive tax periods or consecutive two months as the case may be.

- **Major Changes in Annual Return Forms GSTR-9 and GSTR-9A**

- The words “as declared in returns filed during the year” has been substituted with “made during the year” in headings wherever appearing. Accordingly, the Taxpayer is required to disclose the figures as per Accounts even though not declared in Return Forms GSTR-3B and GSTR-1.
- The Instructions given in the Form requires that all returns viz. Form GSTR-1 and Form GSTR-3B or Form GSTR-4, as applicable, for the FY 2017-18 are filed before filing this return.
- The Instructions also states that Additional Liability for the FY 2017-18 not declared in Form GSTR-1 and Form GSTR-3B or Form GSTR-4 may be declared in this return. However, taxpayers cannot claim input tax credit unclaimed during FY 2017-18 through this return.
- Taxpayers will have an option to pay any additional liability declared in this form, through FORM DRC-03 and for the same, Taxpayers shall select “Annual Return” in the drop down provided in Form DRC-03 and the taxpayer can pay such liability through electronic cash ledger only.
- HSN wise summary of inward supplies in Form GSTR-9 are required to be declared only for those inward supplies which in value independently account for 10 % or more of the total value of inward supplies.
- Part II consists of the details of all outward supplies and advances received during the FY 2017-18 for which payment has been made through FORM GSTR-3B between July 2017 to March 2018 and particulars of transactions for the FY 2017-18 but paid in the FORM GSTR-3B of April to September 2018 or date of filing of Annual Return for previous financial year, whichever is earlier, will be reported in Part V.

- **Issue of Tax Invoice, Bill of Supply etc. without signature or digital signature; Rule 46, 49, 54(2) and 54(4) amended**

Signature or digital signature of the supplier or his authorised representative shall not be required in the case of issuance of an electronic invoice, bill of supply, consolidated tax invoice or any other document in lieu thereof by insurer or a banking company or a financial institution, ticket by passenger transportation service provider in accordance with the provisions of the Information Technology Act, 2000.

[Notification No. 74/2018 –Central Tax dated 31-12-2018]

7. Waiver of late fee for delay filing in GSTR-1

The amount of late fee payable under section 47 of the said Act shall stand waived for the registered persons who failed to furnish the details of outward supplies in **FORM GSTR-1** for the months/quarters from July, 2017 to September, 2018 by the due date

but furnishes the said details in FORM GSTR-1 between the period from 22nd December, 2018 to 31st March, 2019.”

[Notification No. 75/2018 –Central Tax dated 31-12-2018]

8. Waiver of late fee for delay filing in GSTR3B

The amount of late fee payable under section 47 of the said Act shall stand waived for the registered persons who failed to furnish the return in **FORM GSTR-3B** for the months of July, 2017 to September, 2018 by the due date but furnishes the said return between the period from 22nd December, 2018 to 31st March, 2019.

[Notification No. 76/2018 –Central Tax dated 31-12-2018]

9. Waiver of late fee for delay filing in GSTR-4

The amount of late fee payable under section 47 of the said Act shall stand waived for the registered persons who failed to furnish the return in **FORM GSTR-4** for the quarters from July, 2017 to September, 2018 by the due date but furnishes the said return between the period from 22nd December, 2018 to 31st March, 2019.”

[Notification No. 77/2018 –Central Tax dated 31-12-2018]

10. Extension of due date for furnishing FORM ITC-04

The Commissioner, hereby extends the time limit for furnishing the declaration in **FORM GST ITC-04** of the said rules, in respect of goods dispatched to a job worker or received from a job worker, during the period from July, 2017 to December, 2018 till the 31st day of March, 2019.

[Notification No. 78/2018 –Central Tax dated 31-12-2018]

11. Amendment to notification No. 2/2017 – Central Taxes dated 19.06.2017

In the said notification, in paragraph 3, the following shall be inserted, namely :-
“Notwithstanding anything contained in this notification, the central tax officer specified in column (3) of Table I and the officers subordinate to him shall exercise powers under sections 73, 74, 75 and 76 of Chapter XV of the said Act throughout the territorial jurisdiction of the corresponding central tax officer specified in column (2) of the said Table in respect of those cases as may be assigned by the Board”.

[Notification No. 79/2018 –Central Tax dated 31-12-2018]

12. Clarification on certain issues

CBIC has issued Circular No. 76/2018- GST dated 31.12.2018 to provide clarification in respect of following miscellaneous issues:

- **Sale by government departments to unregistered persons** – Sale of used goods viz., scraps, used vehicles, etc. by a government department to unregistered persons shall be taxable but tax thereon shall be paid under Forward Charge Mechanism. In such cases, supplier (govt. department) shall be liable to take registration under GST.

- **GSTR-3B Return filed after due date – Penalty** – Penalty as per Section 73(11) of CGST Act shall not be imposed in cases where GSTR-3B Return has been filed after the due date as there is no default of payment of taxes. **However, in such cases, penalty under Section 125 may be imposed.**
- **Tax rate for debit /credit notes issued under Section 142(2)** – In cases where debit/credit note is to be issued under Section 142(2) of CGST Act, pertaining to a supply made in pre GST regime, the GST rate as per the GST Acts would be applicable.
- **Applicability of TDS provisions** – Section 51 of the CGST Act (TDS) is also applicable to authority or a board or any other body set up by an Act of Parliament or a State legislature or established by any Government with 51% or more participation by way of equity or control is with the Government.
- **Taxable value under GST to include TCS under Income Tax Act** – Taxable value for GST shall include the TCS amount collected under the provisions of Income Tax Act since the value to be paid to the supplier by the buyer is inclusive of the said TCS.

Owner of Goods” for the purposes of Section 129(1) on detention / seizure of goods in transit – If the invoice or any other specified document is accompanying the consignment of goods, then either the consignor or the consignee should be deemed to be the owner. If the invoice or any other specified document is not accompanying the consignment of goods, then the proper officer should determine who should be declared as the owner of the goods.

[Circular No. 76/2018-GST, dated 31-12-2018]

13. Composition Scheme- Clarification on withdrawal / denial

CBIC has issued Circular No. 77/2018-GST dated 31.12.2018 to provide clarification in respect of denial of composition option by tax authorities and effective date thereof.

[Circular No. 77/2018-GST, dated 31-12-2018]

14. Clarification on export of services

CBIC has issued Circular No. 78/2018-GST dated 31.12.2018 to provide clarification relating to export of services in a particular situation.

Issue: In case an exporter of services outsources a portion of the services contract to another person located outside India, what would be the tax treatment of the said portion of the contract at the hands of the exporter?

Clarification:

Total value of services as agreed to in the contract between the exporter of services located in India and the recipient of services located outside India will be considered as export of services.

Supplier of services located in India would be liable to pay IGST under RCM on the import of services on that portion of services which has been provided by the supplier located outside India. Supplier in India eligible to avail ITC of IGST paid under RCM.

[Circular No. 78/2018-GST, dated 31-12-2018]

15. Clarification on refund related issues

CBIC has issued Circular No. 79/2018-GST dated 31st December, 2018 to clarify certain issues relating to refund.

- **Physical submission of refund claims:**

All documents/undertaking/statements to be submitted along with the claim for refund in Form GST RFD-01A shall be uploaded on the common portal. Neither the application nor any of the supporting documents, shall be required to be submitted physically. However, the taxpayer will have the option to physically submit the refund application along with supporting documents, if he so chooses.

- **Calculation of refund of accumulated ITC on account of inverted duty structure:**

In case of multiple inputs attracting different rates of tax, the term "Net ITC" [in the formula provided in Rule 89(5) of the CGST Rules] covers ITC availed on all inputs in the relevant period, irrespective of their rate of tax.

- **Refund of accumulated ITC of Compensation Cess (Cess)-** In this context, the circular addresses the following three issues-

Issue 1: How should the amount of cess to be refunded be calculated post issuance of Circular No. 45/19/2018-GST dated 30.05.2018 (*where it was clarified that refund of accumulated ITC of cess is available*) but ITC was not availed of the cess paid on the inputs.

Clarification – Refund on account of cess is to be recomputed as if the same was available in the respective months in which the refund of unutilized ITC was claimed on account of exports made under LUT/bond. If the aggregate of these recomputed amounts of refund of cess is less than or equal to the eligible refund of cess calculated in respect of the month in which the same has actually been claimed, then the aggregate of the recomputed refund of cess of the respective months would be admissible.

Issue 2: Can the refund of accumulated ITC of cess paid on coal be rejected on the ground that coal is used for generation of electricity which is an intermediate product and not the final product which is exported and since electricity is exempt from GST, the ITC of the tax paid on coal for generation of electricity is not available?

Clarification: There is no distinction between intermediate goods / services and final goods/services under GST. Since coal is an input used in the production of, for example aluminium, albeit indirectly through the captive generation of electricity, which is directly connected with the business of the registered person, ITC in relation to the same cannot be denied.

Issue 3: Can the ITC which is reversed be held as 'Net ITC' and the same can be used in calculating the maximum refund amount on account of zero-rated supplies?

Clarification: ITC which is reversed cannot be held to have been 'availed' in the relevant period and therefore, the same cannot be part of refund of unutilized ITC.

- **Non-consideration of ITC of GST paid on invoices of earlier tax period availed in subsequent tax period:**

Net ITC" [as defined in Rule 89(4) of the CGST Rules] means ITC availed on inputs and input services during the period for which the refund claim has been filed. ITC can be said to have been "availed" when it is entered into the electronic credit ledger. Therefore, ITC of invoices issued in earlier tax period but availed in subsequent tax period cannot be excluded from the calculation of the refund amount for the subsequent tax period.

- **Misinterpretation of the meaning of the term "inputs" :**

GST paid on inward supplies of stores and spares, packing materials etc. shall be available as ITC as long as these inputs are used for the purpose of the business and/or for effecting taxable supplies, including zero-rated supplies, and the ITC for such inputs is not restricted.

Stores and spares, the expenditure on which has been charged as a revenue expense in the books of account, cannot be held to be capital goods

- **Refund of accumulated ITC on input services and capital goods arising on account of inverted duty structure** – Refund of tax paid on input services and capital goods as part of refund of input tax credit accumulated on account of inverted duty structure is not allowed.

[Circular No. 79/2018-GST, dated 31-12-2018]

16. Clarification regarding GST rates & classification of Goods

CBIC has issued Circular No. 80/2018-GST dated 31st December, 2018 to clarify the applicable HSN & GST rates on the following items:

Chhatua or Sattu :

HSN – 1106

GST Rate – If unbranded : Nil If branded and packed : 5%

Fish meal and other raw materials used for making cattle / poultry / aquatic feed

HSN – 2301

GST Rate – 5%

LPG supplied in bulk for ultimate supply for domestic use

LPG supplied in bulk, whether by a refiner/fractionator to an Oil Marketing

Companies (OMC) or by one OMC to another for bottling and further supply for domestic use will attract GST rate of 5%. (S. No. 165A of the N. No. 1/2017- Central Tax (Rate) dated 28.06.2017

Polypropylene Woven and Non-Woven Bags and PP Woven and Non Woven Bags laminated with BOPP

HSN – 3923

GST Rate – 18%

Non-laminated woven bags would be classified as per their constituting materials.

Wood logs for pulping

HSN – 4403

GST Rate – 18%

Bagasse based laminated particle board

Chapter – 44

GST Rate – 12%

Three pieces of fabrics sold in pack as ladies salwar suit

Chapter – 50 to 55 and 60 on the basis of their constituent materials

GST Rate – 5%

Waste to Energy Plant (WTEP) – Scope of entry No. 234 of Schedule I of Notification No.1/2017- Central Tax (Rate) dated 28.6.2017

The said notification specifically applies only to the goods falling under chapters 84, 85 and 94.

Concessional GST rate of 5% would be available only to such machinery, equipment etc., which fall under Chapter 84, 85 and 94 and used in the initial setting up of renewable energy plants and devices including WTEP.

Turbo Charger for railways

HSN – 8414

GST Rate – 18%

Rigs, tools & Spares moving inter-State for provision of service

Any such movement on own account (not involving distinct person in terms of Section 25), where such movement is not intended for further supply of such goods does not constitute a supply and would not be liable to GST.

[Circular No. 80/2018-GST, dated 31-12-2018]

(II) PUNJAB GST NOTIFICATIONS/ORDERS

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EXTRAORDINARY

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(AGRAHAYANA 23, 1940 SAKA)

PUNJAB VIDHAN SABHA SECRETARIAT

NOTIFICATION

The 13th December, 2018

No. 31-PLA-2018/62.- The Punjab Goods and Services Tax (Amendment) Bill, 2018 is hereby published for general information under the proviso to rule 121 of the Rules of Procedure and Conduct of Business in the Punjab Vidhan Sabha (Punjab Legislative Assembly):-

Bill No.31-PLA-2018

THE PUNJAB GOODS AND SERVICES TAX (AMENDMENT)

BILL, 2018

A

BILL

further to amend the Punjab Goods and Services Tax Act, 2017.

BE it enacted by the Legislature of the State of Punjab in the Sixty-ninth Year of the Republic of India as follows:-

1. (1) This Act may be called the Punjab Goods and Services Tax (Amendment) Act, 2018. Short title and commencement.

(2) Save as otherwise provided, the provisions of this Act shall come into force on such date as the Government may, by notification in the Official Gazette, appoint:

(14221)

Provided that different dates may be appointed for different provisions of this Act and any reference in any such provision to the commencement of this Act shall be construed as a reference to the coming into force of that provision.

Amendment of
section 2 of
Punjab Act 5 of
2017.

2. In the Punjab Goods and Services Tax Act, 2017 (hereinafter referred to as the principal Act), in section 2,-

- (i) in clause (4), for the words “the Appellate Authority and the Appellate Tribunal”, the words, brackets and figures “the Appellate Authority, the Appellate Tribunal and the Authority referred to in sub-section (2) of section 171” shall be substituted;
- (ii) in clause (16), for the words “Central Board of Excise and Customs”, the words “Central Board of Indirect Taxes and Customs” shall be substituted;
- (iii) in clause (17), for sub-clause (h), the following sub-clause shall be substituted, namely:-

“(h) activities of a race club including by way of totalisator or a license to book maker or activities of a licensed book maker in such club; and”;
- (iv) clause (18) shall be omitted;
- (v) in clause (35), for the word, brackets and letter “clause (c)”, the word, brackets and letter “clause (b)” shall be substituted;
- (vi) in clause (69), in sub-clause (f), after the word and figures “article 371”, the words, figures and letter “and article 371J” shall be inserted; and
- (vii) in clause (102), the following Explanation shall be inserted, namely:-

“Explanation.—For the removal of doubts, it is hereby clarified that the expression “services” includes facilitating or arranging transactions in securities;”.

Amendment of
section 7 of
Punjab Act 5 of
2017.

3. In the principal Act, in section 7, with effect from the 1st day of July, 2017,-

- (i) in sub-section (1), -
 - (a) in clause (b), after the words and sign “or furtherance of business;”, the word “and” shall be inserted and shall always be deemed to have been inserted;

- (b) in clause (c), after the letter and word “a consideration”, the word “and” shall be omitted and shall always be deemed to have been omitted;
- (c) clause (d) shall be omitted and shall always be deemed to have been omitted;
- (ii) after sub-section (1), the following sub-section shall be inserted and shall always be deemed to have been inserted, namely:-
“(1A) Where certain activities or transactions, constitute a supply in accordance with the provisions of sub-section (1), they shall be treated either as supply of goods or supply of services as referred to in Schedule II.”; and
- (iii) in sub-section (3), for the words, brackets and figures “sub-sections (1) and (2)”, the words, brackets, sign, figures and letter “sub-sections (1), (1A) and (2)” shall be substituted.
4. In the principal Act, in section 9, for sub-section (4), the following sub-section shall be substituted, namely:-
“(4) The Government may, on the recommendations of the Council, by notification, specify a class of registered persons who shall, in respect of supply of specified categories of goods or services or both received from an unregistered supplier, pay the tax on reverse charge basis as the recipient of such supply of goods or services or both, and all the provisions of this Act shall apply to such recipient as if he is the person liable for paying the tax in relation to such supply of goods or services or both.”.
5. In the principal Act, in section 10,-
- (i) in sub-section (1),-
- (a) for the sign and words “in lieu of the tax payable by him, an amount calculated at such rate”, the words, brackets, sign and figures “in lieu of the tax payable by him under sub-section (1) of section 9, an amount of tax calculated at such rate” shall be substituted;
- (b) in the proviso, for the words and sign “one crore rupees, as may be recommended by the Council.”, the words “one crore and fifty lakh rupees as may be recommended by the Council.” shall be substituted;
- (c) after the proviso, the following proviso shall be inserted, namely:-

Amendment of section 9 of Punjab Act 5 of 2017.

Amendment of section 10 of Punjab Act 5 of 2017.

“Provided further that a person who opts to pay tax under clause (a) or clause (b) or clause (c) may supply services (other than those referred to in clause (b) of paragraph 6 of Schedule II), of value not exceeding ten per cent of turnover in the State in the preceding financial year or five lakh rupees, whichever is higher.”;and

(ii) in sub-section (2), for clause (a), the following clause shall be substituted, namely:-

“(a) save as provided in sub-section (1), he is not engaged in the supply of services;”.

Amendment of section 12 of Punjab Act 5 of 2017.

6. In the principal Act, in section 12, in sub-section (2), in clause (a), the words, brackets and figure “sub-section (1) of” shall be omitted.

Amendment of section 13 of Punjab Act 5 of 2017.

7. In the principal Act, in section 13, in sub-section (2), the words, brackets and figure “sub-section (2) of” occurring at both the places, shall be omitted.

Amendment of section 16 of Punjab Act 5 of 2017.

8. In the principal Act, in section 16, in sub-section (2),-

(i) in clause (b), for the Explanation, the following Explanation shall be substituted, namely:-

“Explanation.-For the purposes of this clause, it shall be deemed that the registered person has received the goods or, as the case may be, services-

(i) where the goods are delivered by the supplier to a recipient or any other person on the direction of such registered person, whether acting as an agent or otherwise, before or during movement of goods, either by way of transfer of documents of title to goods or otherwise;

(ii) where the services are provided by the supplier to any person on the direction of and on account of such registered person.”; and

(ii) in clause (c), for the word and figures “section 41”, the words, figures and letter “section 41 or section 43A” shall be substituted.

Amendment of section 17 of Punjab Act 5 of 2017.

9. In the principal Act, in section 17,-

(i) in sub-section (3), the following Explanation shall be inserted, namely:-

“Explanation.-For the purposes of this sub-section, the expression “value of exempt supply” shall not include the value of activities or transactions specified in Schedule III, except those specified in paragraph 5 of the said Schedule.”; and

(ii) in sub-section (5), for clauses (a) and (b), the following clauses shall be substituted, namely:—

“(a) motor vehicles for transportation of persons having approved seating capacity of not more than thirteen persons (including the driver), except when they are used for making the following taxable supplies, namely:-

- (A) further supply of such motor vehicles; or
- (B) transportation of passengers; or
- (C) imparting training on driving such motor vehicles;

(aa) vessels and aircraft except when they are used-

- (i) for making the following taxable supplies, namely:-
 - (A) further supply of such vessels or aircraft; or
 - (B) transportation of passengers; or
 - (C) imparting training on navigating such vessels; or
 - (D) imparting training on flying such aircraft;

(ii) for transportation of goods;

(ab) services of general insurance, servicing, repair and maintenance in so far as they relate to motor vehicles, vessels or aircraft referred to in clause (a) or clause (aa):

Provided that the input tax credit in respect of such services shall be available-

(i) where the motor vehicles, vessels or aircraft referred to in clause (a) or clause (aa) are used for the purposes specified therein;

(ii) where received by a taxable person engaged-

- (I) in the manufacture of such motor vehicles, vessels or aircraft; or
- (II) in the supply of general insurance services in respect of such motor vehicles, vessels or aircraft insured by him;

- (b) the following supply of goods or services or both-
- (i) food and beverages, outdoor catering, beauty treatment, health services, cosmetic and plastic surgery, leasing, renting or hiring of motor vehicles, vessels or aircraft referred to in clause (a) or clause (aa) except when used for the purposes specified therein, life insurance and health insurance:

Provided that the input tax credit in respect of such goods or services or both shall be available where an inward supply of such goods or services or both is used by a registered person for making an outward taxable supply of the same category of goods or services or both or as an element of a taxable composite or mixed supply;

- (ii) membership of a club, health and fitness centre; and
- (iii) travel benefits extended to employees on vacation such as leave or home travel concession:

Provided further that the input tax credit in respect of such goods or services or both shall be available, where it is obligatory for an employer to provide to its employees under any law for the time being in force.”.

Amendment of section 20 of Punjab Act 5 of 2017.

10. In the principal Act, in section 20, in the Explanation, in clause (c), for the words and figures “under entry 84”, the words, figures and letter “under entries 84 and 92A” shall be substituted.

Amendment of section 22 of Punjab Act 5 of 2017.

11. In the principal Act, in section 22, -

(i) in sub-section (1), after the proviso, the following proviso shall be inserted, namely:-

“Provided further that where such person makes taxable supplies of goods or services or both from a special category State in respect of which the Central Government has enhanced the aggregate turnover referred to in the first proviso, he shall be liable to be registered if his aggregate turnover in a financial year exceeds the amount equivalent to such enhanced turnover.”; and

- (ii) in the Explanation, in clause (iii), after the word “Constitution”, the words “except the State of Jammu and Kashmir and States of Arunachal Pradesh, Assam, Himachal Pradesh, Meghalaya, Sikkim and Uttarakhand” shall be inserted.”.

12. In the principal Act, in section 24, in clause (x), after the words “commerce operator”, the words and figures “who is required to collect tax at source under section 52” shall be inserted. Amendment of section 24 of Punjab Act 5 of 2017.
13. In the principal Act, in section 25,- Amendment of section 25 of Punjab Act 5 of 2017.
- (i) in sub-section (1), after the proviso, the following proviso shall be inserted, namely:-
- “Provided further that a person having a unit, as defined in the Special Economic Zones Act, 2005 (Central Act 28 of 2005), in a Special Economic Zone or being a Special Economic Zone developer shall have to apply for a separate registration, as distinct from his place of business located outside the Special Economic Zone in the State.”; and
- (ii) in sub-section (2), for the proviso, the following proviso shall be substituted, namely:-
- "Provided that a person having multiple places of business in the State may be granted a separate registration for each such place of business, subject to such conditions as may be prescribed."
14. In the principal Act, in section 29,- Amendment of section 29 of Punjab Act 5 of 2017.
- (i) in the marginal heading, after the word “Cancellation”, the words “or suspension” shall be inserted;
- (ii) in sub-section (1), after clause (c), the following proviso shall be inserted, namely:-
- “Provided that during pendency of the proceedings relating to cancellation of registration filed by the registered person, the registration may be suspended for such period and in such manner as may be prescribed.”; and
- (iii) in sub-section (2), after the proviso, the following proviso shall be inserted, namely:-
- “Provided further that during pendency of the proceedings relating to cancellation of registration, the proper officer may suspend the registration for such period and in such manner as may be prescribed.”.
15. In the principal Act, in section 34,- Amendment of section 34 of Punjab Act 5 of 2017.
- (i) in sub-section (1),-

- (a) for the words “Where a tax invoice has”, the words “Where one or more tax invoices have” shall be substituted;
- (b) for the words “a credit note”, the words “one or more credit notes for supplies made in a financial year” shall be substituted; and
- (ii) in sub-section (3),-
- (a) for the words “Where a tax invoice has”, the words “Where one or more tax invoices have” shall be substituted;
- (b) for the words “a debit note”, the words “one or more debit notes for supplies made in a financial year” shall be substituted.
- Amendment of section 35 of Punjab Act 5 of 2017. 16. In the principal Act, in section 35, in sub-section (5), the following proviso shall be inserted, namely:-
- “Provided that nothing contained in this sub-section shall apply to any department of the Central Government or a State Government or a local authority, whose books of account are subject to audit by the Comptroller and Auditor-General of India or an auditor appointed for auditing the accounts of local authorities under any law for the time being in force.”.
- Amendment of section 39 of Punjab Act 5 of 2017. 17. In the principal Act, in section 39,-
- (i) in sub-section (1),-
- (a) for the words “in such form and manner as may be prescribed”, the words “in such form, manner and within such time as may be prescribed” shall be substituted;
- (b) the words “on or before the twentieth day of the month succeeding such calendar month or part thereof” shall be omitted;
- (c) the following proviso shall be inserted, namely:-
- “Provided that the Government may, on the recommendations of the Council, notify certain classes of registered persons who shall furnish return for every quarter or part thereof, subject to such conditions and safeguards as may be specified therein.”;
- (ii) in sub-section (7), the following proviso shall be inserted, namely:-
- “Provided that the Government may, on the recommendations of the Council, notify certain classes of registered persons who shall pay to the Government the tax due or part thereof as per the return on or before the last date on which he is required to furnish

such return, subject to such conditions and safeguards as may be specified therein.”; and

(iii) in sub-section (9),-

(a) for the words “in the return to be furnished for the month or quarter during which such omission or incorrect particulars are noticed”, the words “in such form and manner as may be prescribed” shall be substituted;

(b) in the proviso, for the words “the end of the financial year”, the words “the end of the financial year to which such details pertain” shall be substituted.

18. In the principal Act, after section 43, the following section shall be inserted, namely:-

Insertion of
section 43A in
Punjab Act 5 of
2017.

“43A. (1) Notwithstanding anything contained in sub-section (2) of section 16, section 37 or section 38, every registered person shall in the returns furnished under sub-section (1) of section 39 verify, validate, modify or delete the details of supplies furnished by the suppliers.

(2) Notwithstanding anything contained in section 41, section 42 or section 43, the procedure for availing of input tax credit by the recipient and verification thereof shall be such as may be prescribed.

(3) The procedure for furnishing the details of outward supplies by the supplier on the common portal, for the purposes of availing input tax credit by the recipient shall be such as may be prescribed.

(4) The procedure for availing input tax credit in respect of outward supplies not furnished under sub-section (3) shall be such as may be prescribed and such procedure may include the maximum amount of the input tax credit which can be so availed, not exceeding twenty per cent of the input tax credit available, on the basis of details furnished by the suppliers under the said sub-section.

(5) The amount of tax specified in the outward supplies for which the details have been furnished by the supplier under sub-section (3) shall be deemed to be the tax payable by him under the provisions of the Act.

(6) The supplier and the recipient of a supply shall be jointly and severally liable to pay tax or to pay the input tax credit availed, as the

case may be, in relation to outward supplies for which the details have been furnished under sub-section (3) or sub-section (4) but return thereof has not been furnished.

(7) For the purposes of sub-section (6), the recovery shall be made in such manner as may be prescribed and such procedure may provide for non-recovery of an amount of tax or input tax credit wrongly availed not exceeding one thousand rupees.

(8) The procedure, safeguards and threshold of the tax amount in relation to outward supplies, the details of which can be furnished under sub-section (3) by a registered person,-

(i) within six months of taking registration;

(ii) who has defaulted in payment of tax and where such default has continued for more than two months from the due date of payment of such defaulted amount,

shall be such as may be prescribed.”.

Amendment of
section 48 of
Punjab Act 5 of
2017.

19. In the principal Act, in section 48, in sub-section (2), after the word and figures “section 45”, the words “and to perform such other functions” shall be inserted.

Amendment of
section 49 of
Punjab Act 5 of
2017.

20. In the principal Act, in section 49,-

(i) in sub-section (2), for the word and figures “section 41”, the words, figures and letter “section 41 or section 43A” shall be substituted; and

(ii) in sub-section (5),-

(a) in clause (c), the following proviso shall be inserted, namely:-

“Provided that the input tax credit on account of State tax shall be utilised towards payment of integrated tax only where the balance of the input tax credit on account of central tax is not available for payment of integrated tax;”;

(b) in clause (d), the following proviso shall be inserted, namely:-

“Provided that the input tax credit on account of Union territory tax shall be utilised towards payment of integrated tax only where the balance of the input tax credit on account of central tax is not available for payment of integrated tax;”.

21. In the principal Act, after section 49, the following sections shall be inserted, namely:-
- Insertion of section 49A and 49B in Punjab Act 5 of 2017.
- “49A. Notwithstanding anything contained in section 49, the input tax credit on account of State tax shall be utilised towards payment of integrated tax or State tax, as the case may be, only after the input tax credit available on account of integrated tax has first been utilised fully towards such payment.
- Utilisation of input tax credit subject to certain conditions.
- 49B. Notwithstanding anything contained in this Chapter and subject to the provisions of clause (e) and clause (f) of sub-section (5) of section 49, the Government may, on the recommendations of the Council, prescribe the order and manner of utilisation of the input tax credit on account of integrated tax, central tax, State tax or Union territory tax, as the case may be, towards payment of any such tax.”.
- Order of utilisation of the input tax credit.
22. In the principal Act, in section 52, in sub-section (9), for the word and figures “section 37”, the words and figures “section 37 or section 39” shall be substituted.
- Amendment of section 52 of Punjab Act 5 of 2017.
23. In the principal Act, in section 54,-
- Amendment of section 54 of Punjab Act 5 of 2017.
- (i) in sub-section (8), in clause (a), for the words “zero-rated supplies”, the words "export" and "exports" shall respectively be substituted; and
- (ii) after sub-section (14), in the Explanation, in clause (2),-
- (a) in sub-clause (c), in item i, after the words “foreign exchange”, the words “or in Indian rupees wherever permitted by the Reserve Bank of India” shall be inserted;
- (b) for sub-clause (e), the following sub-clause shall be substituted, namely:-
- “(e) in the case of refund of unutilised input tax credit under clause ii of the first proviso to sub-section (3), the due date for furnishing of return under section 39 for the period in which such claim for refund arises;”.
24. In the principal Act, in section 79, after sub-section (4), the following Explanation shall be inserted, namely:-
- Amendment of section 79 of Punjab Act 5 of 2017.

“Explanation.—For the purposes of this section, the word person shall include “distinct persons” as referred to in sub-section (4) or, as the case may be, sub-section (5) of section 25.”

- Amendment of section 107 of Punjab Act 5 of 2017. 25. In the principal Act, in section 107, in sub-section (6), in clause (b), after the words and sign “arising from the said order,” the words and sign “subject to a maximum of twenty-five crore rupees,” shall be inserted.
- Amendment of section 112 of Punjab Act 5 of 2017. 26. In the principal Act, in section 112, in sub-section (8), in clause (b), after the words and sign “arising from the said order,” the words and sign “subject to a maximum of fifty crore rupees,” shall be inserted.
- Amendment of section 129 of Punjab Act 5 of 2017. 27. In the principal Act, in section 129, in sub-section (6), for the words “seven days” occurring at both the places, the words “fourteen days” shall be substituted.
- Amendment of section 143 of Punjab Act 5 of 2017. 28. In the principal Act, in section 143, in sub-section (1), in clause (b), after the proviso, the following proviso shall be inserted, namely:-
“Provided further that the period of one year and three years may, on sufficient cause being shown, be extended by the Commissioner for a further period not exceeding one year and two years respectively.”
- Amendment of Schedule I of Punjab Act 5 of 2017. 29. In the principal Act, in Schedule I, in paragraph 4, for the words “taxable person”, the word “person” shall be substituted.
- Amendment of Schedule II of Punjab Act 5 of 2017. 30. In the principal Act, in Schedule II, in the heading, after the word “ACTIVITIES”, the words “OR TRANSACTIONS” shall be inserted and shall be deemed to have been inserted with effect from the 1st day of July, 2017.
- Amendment of Schedule III of Punjab Act 5 of 2017. 31. In the principal Act, in Schedule III,-
(i) after paragraph 6, the following paragraphs shall be inserted, namely:-
“7. Supply of goods from a place outside India to another place outside India without such goods entering into India;
8. (a) Supply of warehoused goods to any person before clearance for home consumption;
(b) Supply of goods by the consignee to any other person, by endorsement of documents of title to the goods, after the goods

have been dispatched from the port of origin located outside India but before clearance for home consumption.”; and

(ii) The Explanation shall be numbered as Explanation 1 and after Explanation 1 as so numbered, the following Explanation shall be inserted, namely:-

“Explanation 2.—For the purposes of paragraph 8, the expression “warehoused goods” shall have the same meaning as assigned to it in the Customs Act, 1962 (Central Act 52 of 1962).”.

32. (1) The Punjab Goods and Services Tax (Amendment) Ordinance, 2018 (Punjab Ordinance No. 2 of 2018), is hereby repealed. Repeal and saving.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the Ordinance referred to in subsection (1), shall be deemed to have been done or taken under the principal Act, as amended by this Act.

STATEMENT OF OBJECTS AND REASONS

The Punjab Goods and Services Tax Act, 2017 (the Act) was enacted with a view to make a provision for levy and collection of tax on intra-State supply of goods or services or both by the State Government. The Act provides for certain provisions for smooth transition of existing tax payers to new goods and services tax regime. However, the new tax regime had faced certain difficulties. One of the major inconveniences caused to the taxpayers, especially small and medium enterprises, was the process of filing return and payment of tax under the Goods and Services Tax laws. In this regard, the proposed new return filing system envisages quarterly filing of return and tax payment for small taxpayers along with minimum paperwork. In order to implement the new return filing system and also to overcome the above difficulties, it is proposed to amend the Punjab Goods and Services Tax Act, 2017.

AMARINDER SINGH,
Chief Minister, Punjab.

CHANDIGARH:
THE 13TH DECEMBER, 2018

SHASHI LAKHANPAL MISHRA
SECRETARY.

PART III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION BRANCH-II)

NOTIFICATION

The 14th December, 2018

No. G.S.R. 90/P.A.5/2017/S.164/Amd.(25)/2018.-In exercise of the powers conferred by section 148 of the Punjab Goods and Services Tax Act, 2017 (Punjab act No.5 of 2017) (hereinafter in this notification referred to as the 'said Act') read with section 45 of the said Act and rule 81 of the Punjab Goods and Services Tax Rules, 2017 (hereinafter in this notification referred to as the 'said rules'), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to notify the persons whose registration under the said Act has been cancelled by the proper officer on or before the 30th September, 2018, as the class of persons who shall furnish the final return in **FORM GSTR-10** of the said rules till the 31st December, 2018.

This notification shall be deemed to have been issued on and with effect from the 26th October, 2018.

M.P. SINGH,

Additional Chief Secretary-cum-
Financial Commissioner (Taxation) to Government
of Punjab,
Department of Excise and Taxation.

1667/12-2018/Pb. Govt. Press, S.A.S. Nagar

GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION BRANCH-II)

NOTIFICATION

The 14th December, 2018

No. S.O. 157/P.A.5/2017/Ss. 148 and 45/2018 -In exercise of the powers conferred by section 164 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017), and all other powers enabling him, the Governor of Punjab, on the recommendations of the Council, is pleased to make the following rules further to amend the Punjab Goods and Services Tax Rules, 2017, namely:-

RULES

1. (1) These rules may be called the Punjab Goods and Services Tax (Sixteenth Amendment) Rules, 2018.
(2) They shall be deemed to come into force on and with effect from the 30th October, 2018.
2. In the Punjab Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), after rule 83, the following rule shall be inserted, namely:-
“83A. Examination of Goods and Services Tax Practitioners.- (1) Every person referred to in clause (b) of sub-rule (1) of rule 83 and who is enrolled as a goods and services tax practitioner under sub-rule (2) of the said rule, shall pass an examination as per sub-rule (3) of the said rule.
(2) The National Academy of Customs, Indirect Taxes and Narcotics (hereinafter referred to as “NACIN”) shall conduct the examination.
(3) **Frequency of examination.-** The examination shall be conducted twice in a year as per the schedule of the examination published by NACIN every year on the official websites of the Board, NACIN, common portal, GST Council Secretariat and in the leading English and regional newspapers.
(4) **Registration for the examination and payment of fee.-** (i) A person who is required to pass the examination shall register online on a website specified by NACIN.
(ii) A person who registers for the examination shall pay examination fee as specified by NACIN, and the amount for the same and the manner of

its payment shall be specified by NACIN on the official websites of the Board, NACIN and common portal.

(5) **Examination centers.-** The examination shall be held across India at the designated centers. The candidate shall be given an option to choose from the list of centers as provided by NACIN at the time of registration.

(6) **Period for passing the examination and number of attempts allowed.-** (i) A person enrolled as a goods and services tax practitioner in terms of sub-rule (2) of rule 83 is required to pass the examination within two years of enrolment:

Provided that if a person is enrolled as a goods and services tax practitioner before 1st of July 2018, he shall get one more year to pass the examination:

Provided further that for a goods and services tax practitioner to whom the provisions of clause (b) of sub-rule (1) of rule 83 apply, the period to pass the examination will be as specified in the second proviso of sub-rule (3) of said rule.

(ii) A person required to pass the examination may avail of any number of attempts but these attempts shall be within the period as specified in clause (i).

(iii) A person shall register and pay the requisite fee every time he intends to appear at the examination.

(iv) In case the goods and services tax practitioner having applied for appearing in the examination is prevented from availing one or more attempts due to unforeseen circumstances such as critical illness, accident or natural calamity, he may make a request in writing to the jurisdictional Commissioner for granting him one additional attempt to pass the examination, within thirty days of conduct of the said examination. NACIN may consider such requests on merits based on recommendations of the jurisdictional Commissioner.

(7) **Nature of examination.-**The examination shall be a Computer Based Test. It shall have one question paper consisting of Multiple Choice Questions. The pattern and syllabus are specified in Annexure-A.

(8) **Qualifying marks.-** A person shall be required to secure fifty per cent of the total marks.

(9) **Guidelines for the candidates.-** (i) NACIN shall issue examination guidelines covering issues such as procedure of registration, payment of fee, nature of identity documents, provision of admit card, manner of reporting at the examination center, prohibition on possession of certain items in the examination center, procedure of making representation and the manner of its disposal.

(ii) Any person who is or has been found to be indulging in unfair means or practices shall be dealt in accordance with the provisions of sub-rule (10). An illustrative list of use of unfair means or practices by a person is as under: -

- (a) obtaining support for his candidature by any means;
- (b) impersonating;
- (c) submitting fabricated documents;
- (d) resorting to any unfair means or practices in connection with the examination or in connection with the result of the examination;
- (e) found in possession of any paper, book, note or any other material, the use of which is not permitted in the examination center;
- (f) communicating with others or exchanging calculators, chits, papers etc. (on which something is written);
- (g) misbehaving in the examination center in any manner;
- (h) tampering with the hardware and/or software deployed; and
- (i) attempting to commit or, as the case may be, to abet in the commission of all or any of the acts specified in the foregoing clauses.

(10) **Disqualification of person using unfair means or practice.-** If any person is or has been found to be indulging in use of unfair means or practices, NACIN may, after considering his representation, if any, declare him disqualified for the examination.

(11) **Declaration of result.-** NACIN shall declare the results within one month of the conduct of examination on the official websites of the Board, NACIN, GST Council Secretariat, common portal and State Tax Department of the respective States or Union territories, if any. The results shall also be communicated to the applicants by e-mail and/or by post.

(12) **Handling representations.-** A person not satisfied with his result may represent in writing, clearly specifying the reasons therein to NACIN or the jurisdictional Commissioner as per the procedure established by NACIN on the official websites of the Board, NACIN and common portal.

(13) **Power to relax.-** Where the Board or State Tax Commissioner is of the opinion that it is necessary or expedient to do so, it may, on the recommendations of the Council, relax any of the provisions of this rule with respect to any class or category of persons.

Explanation :- For the purposes of this sub-rule, the expressions –

- (a) “jurisdictional Commissioner” means the Commissioner having jurisdiction over the place declared as address in the application for enrolment as the GST Practitioner in **FORM GST PCT-1**. It shall refer to the Commissioner of Central Tax if the enrolling authority in **FORM GST PCT-1** has been selected as Centre, or the Commissioner of State Tax if the enrolling authority in **FORM GST PCT-1** has been selected as State;
- (b) NACIN means as notified by notification No. PA/ETC/2018/121, dated 29.05.2018.

Annexure-A

[See sub-rule 7]

Pattern and Syllabus of the Examination

PAPER: GST Law & Procedures:

Time allowed: 2 hours and 30 minutes

Number of Multiple Choice Questions: 100

Language of Questions: English and Hindi

Maximum marks: 200

Qualifying marks: 100

No negative marking

Syllabus:

1 The Central Goods and Services Tax Act, 2017

2 The Integrated Goods and Services Tax Act, 2017

3	All The State Goods and Services Tax Acts, 2017
4	The Union Territory Goods and Services Tax Act, 2017
5	The Goods and Services Tax (Compensation to States) Act, 2017
6	The Central Goods and Services Tax Rules, 2017
7	The Integrated Goods and Services Tax Rules, 2017
8	All The State Goods and Services Tax Rules, 2017
9	Notifications, Circulars and orders issued from time to time under the said Acts and Rules.”.

3. In the said rules, after rule 142, the following rule shall be inserted, namely:-

“142A. Procedure for recovery of dues under existing laws. - (1)

A summary of order issued under any of the existing laws creating demand of tax, interest, penalty, fee or any other dues which becomes recoverable consequent to proceedings launched under the existing law before, on or after the appointed day shall, unless recovered under that law, be recovered under the Act and may be uploaded in **FORM GST DRC-07A** electronically on the common portal for recovery under the Act and the demand of the order shall be posted in Part II of Electronic Liability Register in **FORM GST PMT-01**.

(2) Where the demand of an order uploaded under sub-rule (1) is rectified or modified or quashed in any proceedings, including in appeal, review or revision, or the recovery is made under the existing laws, a summary thereof shall be uploaded on the common portal in **FORM GST DRC-08A** and Part II of Electronic Liability Register in **FORM GST PMT-01** shall be updated accordingly.”.

4. In the said rules, in **FORM GST REG-16**,-

(a) against serial number 7, for the heading, the following heading shall be substituted, namely:-

“In case of transfer, merger of business and change in constitution leading to change in PAN, particulars of registration of entity in which merged, amalgamated, transferred, etc.”;

(b) in the instruction, after the Table, for the paragraphs beginning with the words “In case of death of sole proprietor” and ending with the words “surrender of registration falls”, the following

paragraphs shall be substituted, namely:-

“In case of death of sole proprietor, application shall be made by the legal heir / successor before the concerned tax authorities. The new entity in which the applicant proposes to amalgamate itself shall register with the tax authority before submission of the application for cancellation. This application shall be made only after the new entity is registered.

Before applying for cancellation, please file your tax return due for the tax period in which the effective date of surrender of registration falls or furnish an application to the effect that no taxable supplies have been made during the intervening period (i.e. from the date of registration to the date of application for cancellation of registration).”.

5. In the said rules, for **FORM GST PMT-01** relating to “Part II: Other than return related liabilities”, the following form shall be substituted, namely:-

“Form GST PMT -01

[See rule 85(1)]

Electronic Liability Register of Registered Person

(Part-II: Other than return related liabilities)

(To be maintained at the Common Portal)

Reference No.-

Date-

GSTIN/Temporary Id –

Name (Legal) –

Trade name, if any -

Stay status – Stayed/Un-stayed

Period - From --To --- (dd/mm/yyyy)

Act-Central Tax/State Tax/UT Tax/Integrated Tax/CESS /All

(Amount in Rs.)

Sr. No	Date (dd/mm/yyyy)	Refer ence No.	Tax Period, if appli cable	Ledger used for discharging liability	Descr- iption	Type of Trans- action *	Amount debited/credited (Central Tax/State Tax/UT Tax/ Integrated Tax/CESS/amount under existing law/Total)						
							Fr om	To	Ta x	Inter est	Penal ty	Fe e	Oth ers
1	2	3	4	5	6	7	8	9	10	11	12	13	14

Balance (Payable)						
(Central Tax/State Tax/UT Tax/Integrated Tax/CESS/ amount under existing law/Total)						
Tax	Interest	Penalty	Fee	Others	Total	Status (Stayed/Un-stayed)
15	16	17	18	19	20	21

*[Debit (DR) (Payable)]/[Credit (CR) (Paid)]/Reduction (RD)/Refund adjusted (RF)]

Note –

1. All liabilities accruing, other than return related liabilities, will be recorded in this ledger. Complete description of the transaction shall be recorded accordingly.
 2. All payments made out of cash or credit ledger against the liabilities would be recorded accordingly.
 3. Reduction or enhancement in the amount payable due to decision of appeal, rectification, revision, review etc. will be reflected here.
 4. Negative balance can occur for a single Demand ID also if appeal is allowed/ partly allowed. Overall closing balance may still be positive.
 5. Refund of pre-deposit can be claimed for a particular demand ID if appeal is allowed even though the overall balance may still be positive subject to the adjustment of the refund against any liability by the proper officer.
 6. The closing balance in this part shall not have any effect on filing of return.
 7. Reduction in amount of penalty would be automatic if payment is made within the time specified in the Act or the rules.
 8. Payment made against the show cause notice or any other payment made voluntarily shall be shown in the register at the time of making payment through credit or cash. Debit and credit entry will be created simultaneously.”.
6. In the said rules, in **FORM GST APL-04**, after serial number 9, and

the Table relating thereto, the following shall be inserted, namely:-

“10. Details of IGST Demand

Place of Supply (Name of State/UT)	Demand	Tax	Interest	Penalty	Other	Total
1	2	3	4	5	6	7”.
	Disputed Amount					
	Determined Amount					

7. In the said rules, after **FORM GST DRC-07**, the following form shall be inserted, namely:-

“FORM GST DRC-07A

[See rule 142A(1)]

Summary of the order creating demand under existing laws

Reference No.

Date -

Part A – Basic details

Sr. No.	Description	Particulars
(1)	(2)	(3)
1.	GSTIN	
2.	Legal name	<<Auto>>
3.	Trade name, if any	<<Auto>>
4.	Government Authority who passed the order creating the demand	<input type="checkbox"/> State /UT <input type="checkbox"/> Centre
5.	Old Registration No.	
6.	Jurisdiction under earlier law	
7.	Act under which demand has been created	
8.	Period for which demand has been created	From – mm, yy To mm, yy

9.	Order No. (original)	
10.	Order date (original)	
11.	Latest order no.	
12.	Latest order date	
13.	Date of service of the order (optional)	
14.	Name of the officer who has passed the order (Optional)	
15.	Designation of the officer who has passed the order	
16.	Whether demand is stayed	<input type="checkbox"/> Yes <input type="checkbox"/> No
17.	Date of stay order	
18.	Period of stay	From – to -

Part B – Demand details

19.	Details of demand created					
	(Amount in Rs. in all Tables)					
Act	Tax	Interest	Penalty	Fee	Others	Total
1	2	3	4	5	6	7
Central Acts						
State/ UT Acts						
CST Act						
20.	Amount of demand paid under existing laws					
Act	Tax	Interest	Penalty	Fee	Others	Total
1	2	3	4	5	6	7
Central Acts						
State / UT Acts						
CST Act						

21.

(19-20) Balance amount of demand proposed to be recovered under GST laws

<<Auto-populated>>

Act	Tax	Interest	Penalty	Fee	Others	Total
1	2	3	4	5	6	7

Central Acts

State/VUT Acts

CST Act

Signature
Name
Designation
Jurisdiction

To

_____ (GSTIN/ID)

-----Name

_____ (Address)

Copy to -

Note –

1. In case of demands relating to short payment of tax declared in return, acknowledgement / reference number of the return may be mentioned.
2. Only recoverable demands shall be posted for recovery under GST laws. Once, a demand has been created through **FORM GST DRC-07A**, and the status of the demand changes subsequently, the status may be amended through **FORM GST DRC-08A**.
3. Demand paid up to the date of uploading the summary of the order should only be mentioned in Table 20. Different heads of the liabilities under existing laws should be synchronized with the heads defined under Central or State tax.
4. Latest order number means the last order passed by the relevant authority for the particular demand.
5. Copy of the order vide which demand has been created can be attached. Documents in support of tax payment can also be uploaded, if available.”.

8. In the said rules, after **FORM GST DRC-08**, the following form shall be inserted, namely:-

“FORM GST DRC-08A

[See rule 142A(2)]

Amendment/Modification of summary of the order creating demand under existing laws

Reference no.

Date -

Part A – Basic details

Sr. No.	Description	Particulars
(1)	(2)	(3)
1.	GSTIN	
2.	Legal name	<<Auto>>
3.	Trade name, if any	<<Auto>>
4.	Reference no. vide which demand uploaded in FORM GST DRC-07A	
5.	Date of FORM GST DRC-07A vide which demand uploaded	
6.	Government Authority who passed the order creating the demand	<input type="checkbox"/> State /UT <input type="checkbox"/> Centre <<Auto>>
7.	Old Registration No.	<< Auto, editable>>
8.	Jurisdiction under earlier law	<<Auto, editable>>
9.	Act under which demand has been created	<<Auto, editable>>
10.	Tax period for which demand has been created	<<Auto, editable>>
11.	Order No. (original)	<<Auto, editable>>
12.	Order date (original)	<<Auto, editable>>
13.	Latest order no.	<<Auto, editable>>
14.	Latest order date	<<Auto, editable>>
15.	Date of service of the order	<<Auto, editable>>

16. Name of the officer who has passed the <<Auto, editable>>
order (optional)

17. Designation of the officer who has <<Auto, editable>>
passed the order

18. Whether demand is stayed Yes No

19. Date of stay order

20. Period of Stay

21. Reason for updation <<Text box>>

Part B – Demand details

22. Details of demand posted originally through Table 21 of **FORM GSTDRC-07A**

(Amount in Rs. in all tables)

<<Auto>>

Act	Tax	Interest	Penalty	Fee	Others	Total
1	2	3	4	5	6	7

Central Acts

State / UT Acts

CST Act

23. Updation of demand

Act	Type of updation	Tax	Interest	Penalty	Fee	Others	Total
1	2	3	4	5	6	7	8

1. Quashing of demand
(Complete closure
of demand)

2. Amount of reduction, if any

3. Total reduction (1+2)

24. Balance amount of demand required to be recovered under the Act
(22-23) << Auto-populated >>

Act	Tax	Interest	Penalty	Fee	Others	Total
1	2	3	4	5	6	7
Central Acts						
State / UT Acts						
CST Act						

Signature
Name
Designation
Jurisdiction

To

_____ (GSTIN/ID)

-----Name

_____ (Address)

Copy to –

Note –

1. Reduction includes payment made under existing laws. If the demand of tax is to be increased then a fresh demand may be created under **FORM GST DRC-07A**.
2. Copy of the order vide which demand has been modified /rectified / revised/ updated can be uploaded. Payment document can also be attached.
3. Amount recovered under the Act including adjustment made of refund claim will be automatically updated in the liability register. This form shall not be filed for such recoveries.”.

M.P. SINGH,

Additional Chief Secretary-cum-
Financial Commissioner (Taxation) to
Government of Punjab,
Department of Excise and Taxation.

GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 14th December, 2018

No. S.O. 158/P.A.5/2017/S.9/2018.- In exercise of the powers conferred by sub-section (1) of section 9 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No. 5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, hereby notifies the state tax rate of 2.5 per cent on intra State supplies of goods, the description of which is specified in column (3) of the Table given below, falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2), subject to the condition specified in column (4) of the said Table, namely:-

Table

Sl. No.	Tariff item, sub- heading, heading or Chapter	Description of Goods	Condition
(1)	(2)	(3)	(4)
1.	19 or 21	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 or the Deputy Secretary to the State Government or the Deputy Secretary in the Union Territory concerned 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 or within such further period as the jurisdictional commissioner of the Central tax or jurisdictional commissioner of the State tax, or jurisdictional officer of the Union Territory Tax as the case may be, may allow in this regard.

Explanation. – (1) In this notification, “tariff item”, “sub-heading” “heading” and “Chapter” shall mean respectively a tariff item, heading, sub-heading and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

(2) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975, including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

This notification shall be deemed to have come into force on and with effect from the 18th October, 2017

M.P. SINGH,
Additional Chief Secretary-cum-
Financial Commissioner (Taxation) to Government
of Punjab,
Department of Excise and Taxation.

(III) CENTRAL TAX NOTIFICATIONS

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

**Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes and Customs
Notification No. 67/2018 – Central Tax**

New Delhi, the 31st December, 2018

G.S.R.....(E).- In exercise of the powers conferred by section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No.31/2018-Central Tax, dated the 6th August, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 742(E), dated the 6th August, 2018, namely :

In the said notification, in paragraph 2 ,-

- (i) in clause (i), for the figures, letters and word “31st August, 2018”, the figures, letters and word “31st January, 2019” shall be substituted;
- (ii) in clause (iv), for the figures, letters and word “30th September, 2018”, the figures, letters and word “28th February, 2019” shall be substituted.

[F.No.20/06/16/2018-GST]

(Dr. Sreeparvathy S.L.)
Under Secretary to the Government of India.

Note:- The principal notification No. 31/2018 – Central Tax, dated the 6th August, 2018 was published in the Gazette of India, Extraordinary vide number G.S.R. 742(E), dated the 6th August, 2018.

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes and Customs
Notification No. 68/2018 – Central Tax

New Delhi, the 31st December, 2018

G.S.R.....(E).– In exercise of the powers conferred by section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017) read with sub-rule (5) of rule 61 of the Central Goods and Services Tax Rules, 2017, the Commissioner, on the recommendations of the Council, hereby makes the following further amendments -

(i) in notification No. 21/2017– Central Tax, dated the 08th August, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 997(E), dated the 08th August, 2017; and

(ii) in notification No. 56/2017– Central Tax, dated the 15th November, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.1412(E), dated the 15th November, 2017, namely:–

In the said notifications, in the first paragraph, in the proviso, for the words, figures and letters “July, 2017 to November, 2018” and “31st day of December, 2018”, the words, figures and letters “July, 2017 to February, 2019” and “31st day of March, 2019” shall be respectively substituted.

[F.No.20/06/16/2018-GST]

(Dr. Sreeparvathy S.L.)
Under Secretary to the Government of India

Note:- 1.The principal notification number 21/2017– Central Tax, dated the 08th August, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R.997(E), dated the 08th August, 2017; and

2. The principal notification number 56/2017 – Central Tax , dated the 15th November, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.1412(E), dated the 15th November, 2017; were last amended by notification No. 45/2018, dated the 10th September, 2018, published in the Gazette of India, Extraordinary, vide number G.S.R. 856(E), dated the 10th September, 2018.

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

**Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes and Customs
Notification No. 69/2018 – Central Tax**

New Delhi, the 31st December, 2018

G.S.R.....(E).– In exercise of the powers conferred by section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017) read with sub-rule (5) of rule 61 of the Central Goods and Services Tax Rules, 2017, the Commissioner, on the recommendations of the Council, hereby makes the following further amendments-

(i) in notification No. 35/2017 – Central Tax, dated the 15th September, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R.1164(E), dated the 15th September, 2017; and

(ii) in notification No. 16/2018 – Central Tax, dated the 23rd March, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R.268(E), dated the 23rd March, 2018, namely:–

In the said notifications, in the first paragraph, in the proviso, for the words, figures and letters “July, 2017 to November, 2018” and “31st day of December, 2018”, the words, figures and letters “July, 2017 to February, 2019” and “31st day of March, 2019” shall be respectively substituted.

[F.No.20/06/16/2018-GST]

(Dr. Sreeparvathy S.L.)
Under Secretary to the Government of India

Note:- 1.The principal notification No. 35/2017 – Central Tax, dated the 15th September, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R.1164(E), dated the 15th September, 2017; and

2. the principal notification number 16/2018 – Central Tax, dated the 23rd March, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R.268 (E), dated the 23rd March, 2018;

were last amended by notification No. 46/2018-Central Tax, dated the 10th September, 2018, published in the Gazette of India, Extraordinary, vide number G.S.R. 857(E), dated the 10th September, 2018.

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

**Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes and Customs
Notification No. 70/2018 – Central Tax**

New Delhi, the 31st December, 2018

G.S.R.....(E).– In exercise of the powers conferred by section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017) read with sub-rule (5) of rule 61 of the Central Goods and Services Tax Rules, 2017, the Commissioner, on the recommendations of the Council, hereby makes the following further amendments in notification No. 34/2018 – Central Tax, dated the 10th August, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.761(E), dated the 10th August, 2018, namely:–

In the said notification, in the first paragraph, in the third proviso, for the words, figures and letters “July, 2017 to November, 2018” and “31st day of December, 2018”, the words, figures and letters “July, 2017 to February, 2019” and “31st day of March, 2019” shall be respectively substituted.

[F.No.20/06/16/2018-GST]

(Dr. Sreeparvathy S.L.)
Under Secretary to the Government of India

Note:- The principal notification No. 34/2018-Central Tax dated the 10th August, 2018 was published in the Gazette of India, Extraordinary vide number G.S.R. 761(E), dated the 10th August, 2018 and was last amended by notification No. 62/2018-Central Tax, dated the 29th November, 2018, published in the Gazette of India, Extraordinary, vide number G.S.R. 1146(E), dated the 29th November, 2018.

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes and Customs
Notification No. 71/2018 – Central Tax

New Delhi, the 31st December, 2018

G.S.R.....(E).– In exercise of the powers conferred by section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 43/2018- Central Tax, dated the 10th September, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 854(E), dated the 10th September, 2018, namely:–

In the said notification, in paragraph 2, in the second proviso, for the words, figures and letters “July, 2017 to September, 2018” and “31st day of December, 2018”, the words, figures and letters “July, 2017 to December, 2018” and “31st day of March, 2019” shall respectively be substituted.

[F.No.20/06/16/2018-GST]

(Dr. Sreeparvathy S.L.)

Under Secretary to the Government of India

Note: - The principal notification No. 43/2018-Central Tax, dated the 10th September, 2018 was published in the Gazette of India, Extraordinary, vide number G.S.R. 854(E), dated the 10th September, 2018 and was last amended by notification No. 64/2018-Central Tax, dated the 29th November, 2018, published in the Gazette of India, Extraordinary, vide number G.S.R. 1148(E), dated the 29th November, 2018.

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

**Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes and Customs
Notification No. 72/2018 – Central Tax**

New Delhi, the 31st December, 2018

G.S.R.....(E).– In exercise of the powers conferred by the second proviso to sub-section (1) of section 37 read with section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Commissioner, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 44/2018- Central Tax, dated the 10th September, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (i) vide number G.S.R. 855(E), dated the 10th September, 2018, namely:–

In the said notification, in the first paragraph, in the first proviso, for the words, figures and letters “July, 2017 to November, 2018” and “31st day of December, 2018”, the words, figures and letters “July, 2017 to February, 2019” and “31st day of March, 2019” shall be respectively substituted.

[F.No.20/06/16/2018-GST]

(Dr. Sreeparvathy S.L.)

Under Secretary to the Government of India

Note:- The principal notification No. 44/2018-Central Tax, dated the 10th September, 2018 was published in the Gazette of India, Extraordinary, vide number G.S.R. 855(E), dated the 10th September, 2018 and was last amended by notification No. 63/2018-Central Tax, dated the 29th November, 2018, published in the Gazette of India, Extraordinary, vide number G.S.R. 1147(E), dated the 29th November, 2018.

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i)]

**Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes and Customs
Notification No.73/2018 – Central Tax**

New Delhi, the 31st December, 2018

G.S.R.(E).— In exercise of the powers conferred by sub-section (3) of section 1 read with section 51 of the Central Goods and Services Tax Act, 2017 (12 of 2017), hereafter in this notification referred to as the said Act, the Central Government, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue No. 50/2018-Central Tax dated the 13th September, 2018 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R 868 (E) dated the 13th September, 2018, namely:—

In the said notification, after the second proviso, the following proviso shall be inserted, namely:-

“Provided also that nothing in this notification shall apply to the supply of goods or services or both which takes place between one person to another person specified under clauses (a), (b), (c) and (d) of sub-section (1) of section 51 of the said Act.”.

[F.No.20/06/16/2018-GST]

(Dr. Sreeparvathy S. L.)
Under Secretary to the Government of India

Note:- The principal notification No. 50/2018- Central Tax, dated the 13th September, 2018 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R 868 (E), dated the 13th September, 2018 and last amended vide notification No. 61/2018-Central Tax, dated the 05th November, 2018, published vide number G.S.R 1084(E), dated the 05th November, 2018.

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes and Customs
Notification No. 74/2018 – Central Tax

New Delhi, 31st December, 2018

G.S.R.....(E). - In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely:-

1. (1) These rules may be called the Central Goods and Services Tax (Fourteenth Amendment) Rules, 2018.

(2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the Official Gazette.

2. In the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 12, after sub-rule (1), the following sub-rule shall be inserted, namely:-

“(1A) A person applying for registration to collect tax in accordance with the provisions of section 52, in a State or Union territory where he does not have a physical presence, shall mention the name of the State or Union territory in **PART A** of the application in **FORM GST REG-07** and mention the name of the State or Union territory in **PART B** thereof in which the principal place of business is located which may be different from the State or Union territory mentioned in **PART A**.”.

3. In the said rules, in rule 45, in sub-rule (3), after the words “received from a job worker”, the words, “or sent from one job worker to another” shall be omitted.

4. In the said rules, in rule 46, after the fourth proviso, the following proviso shall be inserted, namely:-

“Provided also that the signature or digital signature of the supplier or his authorised representative shall not be required in the case of issuance of an electronic invoice in accordance with the provisions of the Information Technology Act, 2000 (21 of 2000).”.

5. In the said rules, in rule 49, after the second proviso, the following proviso shall be inserted, namely:-

“Provided also that the signature or digital signature of the supplier or his authorised representative shall not be required in the case of issuance of an electronic bill of supply in accordance with the provisions of the Information Technology Act, 2000 (21 of 2000).”.

6. In the said rules, in rule 54,-

(a) in sub-rule (2), the following proviso shall be inserted, namely:-

“Provided that the signature or digital signature of the supplier or his authorised representative shall not be required in the case of issuance of a consolidated tax invoice or any other document in lieu thereof in accordance with the provisions of the Information Technology Act, 2000 (21 of 2000).”.

(b) in sub-rule (4), the following proviso shall be inserted, namely:-

“Provided that the signature or digital signature of the supplier or his authorised representative shall not be required in the case of issuance of ticket in accordance with the provisions of the Information Technology Act, 2000 (21 of 2000).”.

7. In the said rules, in explanation (b) to sub-rule (5) of rule 89, the following clause shall be substituted, namely:-

“Adjusted Total turnover” and “relevant period” shall have the same meaning as assigned to them in sub-rule (4).”.

8. In the said rules, in rule 96, in sub-rule (1), in clause (a), after the words “export goods duly files”, the words “a departure manifest or” shall be inserted.

9. In the said rules, in rule 101, in sub-rule (1), after the words “financial year”, the words “or part thereof” shall be inserted.

10. In the said rules, after rule 109A, the following rule shall be inserted, namely:-

“109B. Notice to person and order of revisional authority in case of revision. - (1)
Where the Revisional Authority decides to pass an order in revision under section 108 which is likely to affect the person adversely, the Revisional Authority shall serve on him a notice in **FORM GST RVN-01** and shall give him a reasonable opportunity of being heard.

(2) The Revisional Authority shall, along with its order under sub-section (1) of section 108, issue a summary of the order in **FORM GST APL-04** clearly indicating the final amount of demand confirmed.”.

11. In the said rules, in rule 138, in sub-rule (1), for Explanation 1, the following Explanation shall be substituted, namely:-

“Explanation 1. – For the purposes of this rule, the expression “handicraft goods” has the meaning as assigned to it in the Government of India, Ministry of Finance, notification No. 56/2018-Central Tax, dated the 23rd October, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1056 (E), dated the 23rd October, 2018 as amended from time to time.”

12. In the said rules, after rule 138D, from a date to be notified later, the following rule shall be inserted, namely:-

“138E. Restriction on furnishing of information in PART A of FORM GST EWB-01.- Notwithstanding anything contained in sub-rule (1) of rule 138, no person (including a consignor, consignee, transporter, an e-commerce operator or a courier agency) shall be allowed to furnish the information in **PART A of FORM GST EWB-01** in respect of a registered person, whether as a supplier or a recipient, who,—

(a) being a person paying tax under section 10, has not furnished the returns for two consecutive tax periods; or

(b) being a person other than a person specified in clause (a), has not furnished the returns for a consecutive period of two months:

Provided that the Commissioner may, on sufficient cause being shown and for reasons to be recorded in writing, by order, allow furnishing of the said information in **PART A of FORM GST EWB 01**, subject to such conditions and restrictions as may be specified by him:

Provided further that no order rejecting the request of such person to furnish the information in **PART A of FORM GST EWB 01** under the first proviso shall be passed without affording the said person a reasonable opportunity of being heard:

Provided also that the permission granted or rejected by the Commissioner of State tax or Commissioner of Union territory tax shall be deemed to be granted or, as the case may be, rejected by the Commissioner.

Explanation:— For the purposes of this rule, the expression “Commissioner” shall mean the jurisdictional Commissioner in respect of the persons specified in clauses (a) and (b).”.

13. In the said rules in rule 142, in sub-rule (5), after the words “section 74”, the words “or sub-section (12) of section 75” shall be inserted.

14. In the said rules, for **FORM GST RFD-01**, the following form shall be substituted, namely:-

“FORM-GST-RFD-01

[See rule 89(1)]

Application for Refund

(Applicable for casual or non-resident taxable person, tax deductor, tax collector, un-registered person and other registered taxable person)

1.	GSTIN / Temporary ID	
2.	Legal Name	
3.	Trade Name, if any	
4.	Address	

5.	Tax period (if applicable)	From <Year><Month> To <Year><Month>							
6.	Amount of Refund Claimed (Rs.)	Act	Tax	Interest	Penalty	Fees	Others	Total	
		Central tax							
		State / UT tax							
		Integrated tax							
		Cess							
		Total							
7.	Grounds of refund claim (select from drop down)	(a)	Excess balance in Electronic Cash Ledger						
		(b)	Exports of services- with payment of tax						
		(c)	Exports of goods / services- without payment of tax (accumulated ITC)						
		(d)	On account of order						
			Sr. No.	Type of order	Order no.	Order date	Order Issuing Authority	Payment reference no., if any	
			(i)	Assessment					
			(ii)	Finalization of Provisional assessment					
			(iii)	Appeal					
			(iv)	Any other order (specify)					
		(e)	ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]						
		(f)	On account of supplies made to SEZ unit/ SEZ developer (with payment of tax)						
(g)	On account of supplies made to SEZ unit/ SEZ developer (without payment of tax)								
(h)	Recipient of deemed export supplies/ Supplier of deemed export supplies								
(i)	Tax paid on a supply which is not provided, either wholly or partially, and for which invoice has not been issued (tax paid								

			on advance payment)				
		(j)	Tax paid on an intra-State supply which is subsequently held to be inter-State supply and vice versa(change of POS)				
		(k)	Excess payment of tax, if any				
		(l)	Any other (<i>specify</i>)				
8.	Details of Bank account	Name of bank	Address of branch	IFSC	Type of account	Account No.	
9.	Whether Self-Declaration filed by Applicant u/s 54(4), if applicable			<input type="checkbox"/>	Yes	<input type="checkbox"/>	No

[DECLARATION [second proviso to section 54(3)]

I hereby declare that the goods exported are not subject to any export duty. I also declare that I have not availed any drawback of central excise duty/service tax/central tax on goods or services or both and that I have not claimed refund of the integrated tax paid on supplies in respect of which refund is claimed.

Signature

Name –

Designation / Status”]

DECLARATION [section 54(3)(ii)]

I hereby declare that the refund of input tax credit claimed in the application does not include ITC availed on goods or services used for making ‘nil’ rated or fully exempt supplies.

Signature

Name –

Designation / Status

DECLARATION [rule 89(2)(f)]

I hereby declare that the Special Economic Zone unit /the Special Economic Zone developer has not availed of the input tax credit of the tax paid by the applicant, covered under this refund claim.

Signature

Name –

Designation / Status

DECLARATION [rule 89(2)(g)]

(For recipient/supplier of deemed export)

In case refund claimed by recipient

I hereby declare that the refund has been claimed only for those invoices which have been detailed in statement 5B for the tax period for which refund is being claimed and the amount does not exceed the amount of input tax credit availed in the valid return filed for the said tax period. I also declare that the supplier has not claimed refund with respect to the said supplies.

In case refund claimed by supplier

I hereby declare that the refund has been claimed only for those invoices which have been detailed in statement 5B for the tax period for which refund is being claimed. I also declare that the recipient shall not claim any refund with respect of the said supplies and also, the recipient has not availed any input tax credit on such supplies.

Signature

Name –

Designation / Status

UNDERTAKING

I hereby undertake to pay back to the Government the amount of refund sanctioned along with interest in case it is found subsequently that the requirements of clause (c) of sub-section (2) of section 16 read with sub-section (2) of section 42 of the CGST/SGST Act have not been complied with in respect of the amount refunded.

Signature

Name –

Designation / Status

SELF- DECLARATION [rule 89(2)(I)]

I _____ (Applicant) having GSTIN/ temporary Id -----, solemnly affirm and certify that in respect of the refund amounting to Rs. ---/ with respect to the tax, interest, or any other amount for the period from---to----, claimed in the refund application, the incidence of such tax and interest has not been passed on to any other person.

Signature

Name –

Designation / Status

(This Declaration is not required to be furnished by applicants, who are claiming refund under clause (a) or clause (b) or clause (c) or clause (d) or clause (f) of sub-section (8) of section 54.)

10. Verification

I/We <Taxpayer Name> hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

I/We declare that no refund on this account has been received by me/us earlier.

Place

Signature of Authorised Signatory

Date

(Name)

Designation/ Status

Annexure-1

Statement -1 [rule 89(5)]

Refund Type: ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]

(Amount in Rs.)

Turnover of inverted rated supply of goods and services	Tax payable on such inverted rated supply of goods and services	Adjusted total turnover	Net input tax credit	Maximum refund amount to be claimed [(1×4÷3)-2]
1	2	3	4	5

Statement 1A [rule 89(2)(b)]

Refund Type: ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]

Sl. No.	Details of invoices of inward supplies of inputs received				Tax paid on inward supplies of inputs			Details of invoices of outward supplies issued				Tax paid on outward supplies		
	GST IN of the supplier *	No.	Date	Taxable Value	Integrated Tax	Central Tax	State Tax /Union territory Tax	No.	Date	Taxable Value	Invoice type (B2B/B2C)	Integrated Tax	Central Tax	State Tax /Union territory Tax

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

* In case of imports or supplies received under reverse charge mechanism [sub-section (3) of section 9 of the CGST Act/SGST Act or sub-section (3) of section 5 of IGST Act], the GSTIN of supplier will mean GSTIN of applicant (recipient).

Statement- 2 [rule 89(2)(c)]

Refund Type: Exports of services with payment of tax

(Amount in Rs.)

Sr. No.	Invoice details			Integrated tax		Cess	BRC/ FIRC		Integrated tax and cess involved in debit note, if any	Integrated tax and cess involved in credit note, if any	Net Integrated tax and cess (6+7+10 - 11)
	No.	Date	Value	Taxable value	Amt.		No.	Date			
1	2	3	4	5	6	7	8	9	10	11	12

Statement- 3 [rule 89(2)(b) and 89(2)(c)]

Refund Type: Export without payment of tax (accumulated ITC)

(Amount in Rs.)

Sr. No.	Invoice details			Goods/ Services (G/S)	Shipping bill/ Bill of export			EGM Details		BRC/ FIRC	
	No.	Date	Value		Port code	No.	Date	Ref No.	Date	No.	Date
1	2	3	4	5	6	7	8	9	10	11	12

Statement- 3A [rule 89(4)]

Refund Type: Export without payment of tax (accumulated ITC) – calculation of refund amount

(Amount in Rs.)

Turnover of zero rated supply of goods and services	Net input tax credit	Adjusted total turnover	Refund amount (1×2÷3)
1	2	3	4

Statement-4 [rule 89(2)(d) and 89(2)(e)]

Refund Type: On account of supplies made to SEZ unit or SEZ Developer (on payment of tax)

(Amount in Rs.)

GSTIN of recipient	Invoice details			Shipping bill/ Bill of export/ Endorsed invoice by SEZ		Integrated Tax		Ces s	Integrat ed tax and cess involved in debit note, if any	Integrat ed tax and cess involved in credit note, if any	Net Integrat ed tax and cess (8+9+10 – 11)
	No .	Dat e	Valu e	No .	Dat e	Taxabl e Value	Am t.				
1	2	3	4	5	6	7	8	9	10	11	12

Statement-5 [rule 89(2)(d) and 89(2)(e)]

Refund Type: On account of supplies made to SEZ unit or SEZ Developer (without payment of tax)

(Amount in Rs.)

Sr. No.	Invoice details			Goods/ Services (G/S)	Shipping bill/ Bill of export/ Endorsed invoice no.	
	No.	Date	Value		No.	Date
1	2	3	4	5	6	7

Statement-5A [rule 89(4)]

Refund Type: On account of supplies made to SEZ unit / SEZ developer without payment of tax (accumulated ITC) – calculation of refund amount

(Amount in Rs.)

Turnover of zero rated supply of goods and services	Net input tax credit	Adjusted total turnover	Refund amount (1×2÷3)
1	2	3	4

Statement 5B [rule 89(2)(g)]

Refund Type: On account of deemed exports

(Amount in Rs)

Sl. No.	Details of invoices of outward supplies in case refund is claimed	Tax paid

by supplier/Details of invoices of inward supplies in case refund is claimed by recipient								
	GSTIN of the supplier	No.	Date	Taxable Value	Integrated Tax	Central Tax	State Tax /Union Territory Tax	Cess
1	2	3	4	5	6	7	8	9

Statement-6 [rule 89(2)(j)]

Refund Type: On account of change in POS (inter-State to intra-State and vice versa)

Order Details (issued in pursuance of sections 77 (1) and (2), if any: Order No: Order

Date:

(Amount in Rs.)

Recipient's GSTIN/ UIN Name (in case B2C)	Invoice details				Details of tax paid on transaction considered as intra-State / inter-State transaction earlier					Taxes re-assessed on transaction which were held inter State / intra-State supply subsequently				
	No.	Date	Value	Taxable Value	Integrated tax	Central tax	State/ UT tax	Cess	Place of Supply	Integrated tax	Central tax	State/ UT tax	Cess	Place of Supply

Statement-7 [rule 89(2)(k)]

Refund Type: Excess payment of tax, if any in case of last return filed.

(Amount in Rs.)

Tax period	ARN of return	Date of filing return	Tax Payable			
			Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7

Annexure-2

Certificate [rule 89(2)(m)]

This is to certify that in respect of the refund amounting to Rs.<<>> ----- (in words) claimed by M/s----- (Applicant's Name) GSTIN/ Temporary ID----- for the tax period < ---->, the incidence of tax and interest, has not been passed on to any other person.

This certificate is based on the examination of the books of account and other relevant records and returns particulars maintained/ furnished by the applicant.

Signature of the Chartered Accountant/ Cost Accountant:

Name:

Membership Number:

Place:

Date:

Note - This Certificate is not required to be furnished by the applicant, claiming refund under clause (a) or clause (b) or clause (c) or clause (d) or clause (f) of sub-section (8) of section 54 of the Act.

Instructions –

1. Terms used:

a. B to C:	From registered person to unregistered person
b. EGM:	Export General Manifest
c. GSTIN:	Goods and Services Tax Identification Number
d. IGST:	Integrated goods and services tax
e. ITC:	Input tax credit
f. POS:	Place of Supply (Respective State)
g. SEZ:	Special Economic Zone
h. Temporary ID:	Temporary Identification Number
i. UIN:	Unique Identity Number

2. Refund of excess amount available in electronic cash ledger can also be claimed through return or by filing application.

3. Debit entry shall be made in electronic credit or cash ledger at the time of filing the application.

4. Acknowledgement in **FORM GST RFD-02** will be issued if the application is found complete in all respects.

5. Claim of refund on export of goods with payment of IGST shall not be processed through this application.

6. Bank account details should be as per registration data. Any change in bank details shall first be amended in registration particulars before quoting in the application.

7. Declaration shall be filed in cases wherever required.

8. 'Net input tax credit' means input tax credit availed on inputs during the relevant period for the purpose of Statement-1 and will include ITC on input services also for the purpose of Statement-3A and 5A.

9. 'Adjusted total turnover' means the turnover in a State or a Union territory, as defined under clause (112) of section 2 excluding the value of exempt supplies other than zero-rated supplies, during the relevant period.

10. For the purpose of Statement-1, refund claim will be based on supplies reported in GSTR-1 and GSTR-2.

11. BRC or FIRC details will be mandatory where refund is claimed against export of services details of shipping bill and EGM will be mandatory to be provided in case of export of goods.

12. Where the invoice details are amended (including export), refund shall be allowed as per the calculation based on amended value.

13. Details of export made without payment of tax shall be reported in Statement-3.

14. Availability of refund to be claimed in case of supplies made to SEZ unit or SEZ developer without payment of tax shall be worked out in accordance with the formula prescribed in rule 89(4).

15. 'Turnover of zero rated supply of goods and services' shall have the same meaning as defined in rule 89(4).".

15. In the said rules, for FORM GST RFD-01A, the following form shall be substituted, namely:-

“FORM-GST-RFD-01 A

[See rules 89(1) and 97A]

Application for Refund (Manual)

(Applicable for casual taxable person or non-resident taxable person, tax deductor, tax collector and other registered taxable person)

1.	GSTIN / Temporary ID								
2.	Legal Name								
3.	Trade Name, if any								
4.	Address								
5.	Tax period (if applicable)	From <Year><Month>		To		<Year><Month>			
6.	Amount of Refund Claimed (Rs.)	Act	Tax	Interest	Penalty	Fees	Others	Total	
		Central tax							
		State / UT tax							
		Integrated tax							
		Cess							
	Total								
7.	Grounds of Refund Claim (select from drop down)	(a)	Excess balance in Electronic Cash Ledger						
		(b)	Exports of services- with payment of tax						
		(c)	Exports of goods / services- without payment of tax (accumulated ITC)						
		(d)	ITC accumulated due to inverted tax structure [under clause (ii) of first proviso to section 54(3)]						
		(e)	On account of supplies made to SEZ unit/ SEZ developer (with payment of tax)						

	(f)	On account of supplies made to SEZ unit/ SEZ developer (without payment of tax)																																								
	(g)	Recipient of deemed export supplies/ Supplier of deemed export supplies																																								
	(h)	<table border="1"> <thead> <tr> <th colspan="6">On account of order</th> </tr> <tr> <th>Sl. No.</th> <th>Type of order</th> <th>Order No.</th> <th>Order date</th> <th>Order Issuing Authority</th> <th>Payment reference no., if any</th> </tr> </thead> <tbody> <tr> <td>(i)</td> <td>Assessment</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>(ii)</td> <td>Finalization of Provisional assessment</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>(iii)</td> <td>Appeal</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>(iv)</td> <td>Any other order (specify)</td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>					On account of order						Sl. No.	Type of order	Order No.	Order date	Order Issuing Authority	Payment reference no., if any	(i)	Assessment					(ii)	Finalization of Provisional assessment					(iii)	Appeal					(iv)	Any other order (specify)				
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	(j)	Excess payment of tax, if any																																								
	(k)	Any other (<i>specify</i>)																																								

[DECLARATION [second proviso to section 54(3)]

I hereby declare that the goods exported are not subject to any export duty. I also declare that I have not availed any drawback of central excise duty/service tax/central tax on goods or services or both and that I have not claimed refund of the integrated tax paid on supplies in respect of which refund is claimed.

Signature
Name –
Designation / Status].

DECLARATION [section 54(3)(ii)]

I hereby declare that the refund of ITC claimed in the application does not include ITC availed on goods or services used for making 'nil' rated or fully exempt supplies.

Signature
Name –
Designation / Status

DECLARATION [rule 89(2)(f)]

I hereby declare that the Special Economic Zone unit /the Special Economic Zone developer has not availed of the input tax credit of the tax paid by the applicant, covered under this refund claim.

Signature

Name –

Designation / Status

DECLARATION [rule 89(2)(g)]

(For recipient/supplier of deemed export)

In case refund claimed by recipient

I hereby declare that the refund has been claimed only for those invoices which have been detailed in statement 5B for the tax period for which refund is being claimed and the amount does not exceed the amount of input tax credit availed in the valid return filed for the said tax period. I also declare that the supplier has not claimed refund with respect to the said supplies.

In case refund claimed by supplier

I hereby declare that the refund has been claimed only for those invoices which have been detailed in statement 5B for the tax period for which refund is being claimed and the recipient shall not claim any refund with respect of the said supplies and also, the recipient has not availed any input tax credit on such supplies.

Signature

Name –

Designation / Status

UNDERTAKING

I hereby undertake to pay back to the Government the amount of refund sanctioned along with interest in case it is found subsequently that the requirements of clause (c) of sub-section (2) of section 16 read with sub-section (2) of section 42 of the CGST/SGST Act have not been complied with in respect of the amount refunded.

Signature

Name –

Designation / Status

SELF-DECLARATION [rule 89(2)(d)]

I/We _____ (Applicant) having GSTIN/ temporary Id -----, solemnly affirm and certify that in respect of the refund amounting to Rs. ---/ with respect to the tax, interest, or any other amount for the period from---to---, claimed in the refund application, the incidence of such tax and interest has not been passed on to any other person.

Signature

Name –

Designation / Status

(This Declaration is not required to be furnished by applicants, who are claiming refund under clause (a) or clause (b) or clause (c) or clause (d) or clause (f) of sub-section (8) of section 54.)

8. Verification

I/We<Taxpayer Name> hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

I/We declare that no refund on this account has been received by me/us earlier.

Place

Signature of Authorised Signatory

Date

(Name)

Designation/ Status

Annexure-1

Statement -1 [rule 89(5)]

Refund Type: ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]

(Amount in Rs.)

Turnover of inverted rated supply of goods and services	Tax payable on such inverted rated supply of goods and services	Adjusted total turnover	Net input tax credit	Maximum refund amount to be claimed [(1×4÷3)-2]
1	2	3	4	5

Statement 1A [rule 89(2)(h)]

Refund Type: ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]

Sl. No.	Details of invoices of inward supplies of inputs received				Tax paid on inward supplies of inputs			Details of invoices of outward supplies issued				Tax paid on outward supplies		
	GS TIN of the supplier *	No.	Date	Taxable Value	Integrated Tax	Central Tax	State Tax /Union territory	No.	Date	Taxable Value	Invoice type (B2B/B2C)	Integrated Tax	Central Tax	State Tax /Union territory

							Tax							Tax
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

* In case of imports or supplies received under reverse charge mechanism [sub-section (3) of section 9 of the CGST Act/ SGST Act or sub-section (3) of section 5 of IGST Act], the GSTIN of supplier will mean GSTIN of applicant (recipient).

Statement- 2 [rule 89(2)(c)]

Refund Type: Exports of services with payment of tax

(Amount in Rs.)

Sr. No.	Invoice details			Integrated tax		Cess	BRC/ FIRC		Integrated tax and cess involved in debit note, if any	Integrated tax and cess involved in credit note, if any	Net Integrated tax and cess (6+7+10 - 11)
	No.	Date	Value	Taxable value	Amt.		No.	Date			
1	2	3	4	5	6	7	8	9	10	11	12

Statement- 3 [rule 89(2)(b) and 89(2)(c)]

Refund Type: Export without payment of tax (accumulated ITC)

(Amount in Rs.)

Sr. No.	Invoice details			Goods/ Services (G/S)	Shipping bill/ Bill of export			EGM Details		BRC/ FIRC	
	No.	Date	Value		Port code	No.	Date	Ref No.	Date	No.	Date

1	2	3	4	5	6	7	8	9	10	11	12

Statement- 3A [rule 89(4)]

Refund Type: Export without payment of tax (accumulated ITC) – calculation of refund amount

(Amount in Rs.)

Turnover of zero rated supply of goods and services	Net input tax credit	Adjusted total turnover	Refund amount (1×2÷3)
1	2	3	4

Statement-4 [rule 89(2)(d) and 89(2)(e)]

Refund Type: On account of supplies made to SEZ unit or SEZ Developer (on payment of tax)

(Amount in Rs.)

GSTIN of recipient	Invoice details			Shipping bill/ Bill of export/ Endorsed invoice by SEZ		Integrated Tax		Ces s	Integrate d tax and cess involved in debit note, if any	Integrate d tax and cess involved in credit note, if any	Net Integrate d tax and cess (8+9+10 – 11)
	No .	Dat e	Valu e	No .	Dat e	Taxabl e Value	Amt .				
1	2	3	4	5	6	7	8	9	10	11	12

Statement-5A [rule 89(4)]

Refund Type: On account of supplies made to SEZ unit / SEZ developer without payment of tax (accumulated ITC) – calculation of refund amount

(Amount in Rs.)

Turnover of zero rated supply of goods and services	Net input tax credit	Adjusted total turnover	Refund amount (1×2÷3)
---	----------------------	-------------------------	-----------------------

1	2	3	4

Statement 5B [rule 89(2)(g)]

Refund Type: On account of deemed exports

(Amount in Rs)

Sl. No.	Details of invoices of outward supplies in case refund is claimed by supplier/Details of invoices of inward supplies in case refund is claimed by recipient				Tax paid			
	GSTIN of the supplier	No.	Date	Taxable Value	Integrated Tax	Central Tax	State Tax /Union Territory Tax	Cess
1	2	3	4	5	6	7	8	9

Statement-6 [rule 89(2)(j)]

Refund Type: On account of change in POS (inter-State to intra-State and vice versa)

Order Details (issued in pursuance of sections 77(1) and 77(2), if any:

Order No:

Order Date:

(Amount in Rs.)

Recipients' GSTIN/ UIN Name (in case B2C)	Invoice details				Details of tax paid on transaction considered as intra –State / inter-State transaction earlier					Taxes re-assessed on transaction which were held inter State / intra-State supply subsequently				
	No.	Date	Value	Taxable Value	Integrated tax	Central tax	State/ UT tax	Cess	Place of Supply	Integrated tax	Central tax	State/ UT tax	Cess	Place of Supply
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

Statement-7 [rule 89(2)(k)]

Refund Type: Excess payment of tax, if any in case of last return filed.

(Amount in Rs.)

Tax period	ARN of return	Date of filing return	Tax Paid in Excess			
			Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7

”.

16. In the said rules, for **FORM GSTR 9**, the following form shall be substituted, namely:-

“FORM GSTR - 9

[See rule 80]

Annual Return

Pt. I		Basic Details				
1	Financial Year					
2	GSTIN					
3A	Legal Name					
3B	Trade Name (if any)					
Pt. II		Details of Outward and inward supplies made during the financial year				
			(Amount in ₹ in all tables)			
	Nature of Supplies	Taxable Value	Centra l Tax	State Tax / UT Tax	Integrat ed Tax	Cess
	1	2	3	4	5	6
4	Details of advances, inward and outward supplies made during the financial year on which tax is payable					
A	Supplies made to un-registered persons (B2C)					
B	Supplies made to registered persons (B2B)					
C	Zero rated supply (Export) on payment of tax (except supplies to SEZs)					
D	Supply to SEZs on payment of tax					
E	Deemed Exports					
F	Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above)					

G	Inward supplies on which tax is to be paid on reverse charge basis					
H	Sub-total (A to G above)					
I	Credit Notes issued in respect of transactions specified in (B) to (E) above (-)					
J	Debit Notes issued in respect of transactions specified in (B) to (E) above (+)					
K	Supplies / tax declared through Amendments (+)					
L	Supplies / tax reduced through Amendments (-)					
M	Sub-total (I to L above)					
N	Supplies and advances on which tax is to be paid (H + M) above					
5	Details of Outward supplies made during the financial year on which tax is not payable					
A	Zero rated supply (Export) without payment of tax					
B	Supply to SEZs without payment of tax					
C	Supplies on which tax is to be paid by the recipient on reverse charge basis					
D	Exempted					
E	Nil Rated					
F	Non-GST supply (includes 'no supply')					
G	Sub-total (A to F above)					
H	Credit Notes issued in respect of transactions specified in A to F above (-)					
I	Debit Notes issued in respect of transactions specified in A to F above (+)					
J	Supplies declared through Amendments (+)					
K	Supplies reduced through Amendments (-)					
L	Sub-Total (H to K above)					

M	Turnover on which tax is not to be paid (G + L above)					
N	Total Turnover (including advances) (4N + 5M - 4G above)					
Pt. III	Details of ITC for the financial year					
	Description	Type	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
6	Details of ITC availed during the financial year					
A	Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR-3B)		<Auto >	<Auto >	<Auto>	<Auto >
B	Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	Inputs				
		Capital Goods				
		Input Services				
C	Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed	Inputs				
		Capital Goods				
		Input Services				
D	Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed	Inputs				
		Capital Goods				
		Input Services				
E	Import of goods (including supplies from SEZs)	Inputs				
		Capital Goods				
F	Import of services (excluding inward supplies from SEZs)					
G	Input Tax credit received from ISD					
H	Amount of ITC reclaimed (other than B above) under the provisions of the Act					
I	Sub-total (B to H above)					
J	Difference (I - A above)					
K	Transition Credit through TRAN-I (including revisions if any)					
L	Transition Credit through TRAN-II					

M	Any other ITC availed but not specified above						
N	Sub-total (K to M above)						
O	Total ITC availed (I + N above)						
7	Details of ITC Reversed and Ineligible ITC for the financial year						
A	As per Rule 37						
B	As per Rule 39						
C	As per Rule 42						
D	As per Rule 43						
E	As per section 17(5)						
F	Reversal of TRAN-I credit						
G	Reversal of TRAN-II credit						
H	Other reversals (pl. specify)						
I	Total ITC Reversed (Sum of A to H above)						
J	Net ITC Available for Utilization (6O - 7I)						
8	Other ITC related information						
A	ITC as per GSTR-2A (Table 3 & 5 thereof)	<Auto >	<Auto >	<Auto>	<Auto >		
B	ITC as per sum total of 6(B) and 6(H) above	<Auto >					
C	ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during 2017-18 but availed during April to September, 2018						
D	Difference [A-(B+C)]						
E	ITC available but not availed						
F	ITC available but ineligible						
G	IGST paid on import of goods (including supplies from SEZ)						
H	IGST credit availed on import of goods (as per 6(E) above)	<Auto >					
I	Difference (G-H)						
J	ITC available but not availed on import of goods (Equal to I)						
K	Total ITC to be lapsed in current financial year (E + F + J)	<Auto >	<Auto >	<Auto>	<Auto >		
Pt. IV	Details of tax paid as declared in returns filed during the financial year						
9	Description	Tax Payable	Paid through cash	Paid through ITC			
				Central Tax	State Tax / UT Tax	Integrated Tax	Cess

	1	2	3	4	5	6	7	
	Integrated Tax							
	Central Tax							
	State/UT Tax							
	Cess							
	Interest							
	Late fee							
	Penalty							
	Other							
Pt. V	Particulars of the transactions for the previous FY declared in returns of April to September of current FY or upto date of filing of annual return of previous FY whichever is earlier							
	Description	Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess		
	1	2	3	4	5	6		
10	Supplies / tax declared through Amendments (+) (net of debit notes)							
11	Supplies / tax reduced through Amendments (-) (net of credit notes)							
12	Reversal of ITC availed during previous financial year							
13	ITC availed for the previous financial year							
14	Differential tax paid on account of declaration in 10 & 11 above							
	Description	Payable		Paid				
	1	2		3				
	Integrated Tax							
	Central Tax							
	State/UT Tax							
	Cess							
	Interest							
Pt. VI	Other Information							
15	Particulars of Demands and Refunds							
	Details	Central Tax	State Tax / UT Tax	Integrated Tax	Cess	Interest	Penalty	Late Fee / Others
	1	2	3	4	5			

A	Total Refund claimed							
B	Total Refund sanctioned							
C	Total Refund Rejected							
D	Total Refund Pending							
E	Total demand of taxes							
F	Total taxes paid in respect of E above							
G	Total demands pending out of E above							
16	Information on supplies received from composition taxpayers, deemed supply under section 143 and goods sent on approval basis							
	Details			Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1			2	3	4	5	6
A	Supplies received from Composition taxpayers							
B	Deemed supply under Section 143							
C	Goods sent on approval basis but not returned							
17	HSN Wise Summary of outward supplies							
HSN Cod	UQC	Total Quanti	Taxable Value	Rate of Tax	Central Tax	State Tax /	Integrated Tax	Cess

e		ty				UT Tax		
1	2	3	4	5	6	7	8	9
18	HSN Wise Summary of Inward supplies							
HSN Code	UQC	Total Quantity	Taxable Value	Rate of Tax	Centra l Tax	State Tax / UT Tax	Integrat ed Tax	Cess
1	2	3	4	5	6	7	8	9
19	Late fee payable and paid							
	Description				Payable		Paid	
	1				2		3	
A	Central Tax							
B	State Tax							

Verification:

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from and in case of any reduction in output tax liability the benefit thereof has been/will be passed on to the recipient of supply.

Place
Signatory
Date

Signature
Name of Authorised

Designation / Status

Instructions: –

1. Terms used:
 - a. GSTIN: Goods and Services Tax Identification Number
 - b. UQC: Unit Quantity Code
 - c. HSN: Harmonized System of Nomenclature Code
2. It is mandatory to file all your **FORM GSTR-1** and **FORM GSTR-3B** for the FY 2017-18 before filing this return. The details for the period between July 2017 to March 2018 are to be provided in this return.
3. It may be noted that additional liability for the FY 2017-18 not declared in **FORM GSTR-1** and **FORM GSTR-3B** may be declared in this return. However, taxpayers cannot claim input tax credit unclaimed during FY 2017-18 through this return.
4. Part II consists of the details of all outward supplies & advances received during the financial year for which the annual return is filed. It may be noted that all the supplies for which payment has been made through **FORM GSTR-3B** between July 2017 to March 2018 shall be declared in this part. The instructions to fill Part II are as follows:

Table No.	Instructions
4A	Aggregate value of supplies made to consumers and unregistered persons on which tax has been paid shall be declared here. These will include details of supplies made through E-Commerce operators and are to be declared as net of credit notes or debit notes issued in this regard. Table 5, Table 7 along with respective amendments in Table 9 and Table 10 of FORM GSTR-1 may be used for filling up these details.
4B	Aggregate value of supplies made to registered persons (including supplies made to UINs) on which tax has been paid shall be declared here. These will include supplies made through E-Commerce operators but shall not include supplies on which tax is to be paid by the recipient on reverse charge basis. Details of debit and credit notes are to be mentioned separately. Table 4A and Table 4C of FORM GSTR-1 may be used for filling up these details.
4C	Aggregate value of exports (except supplies to SEZs) on which tax has been paid shall be declared here. Table 6A of FORM GSTR-1 may be used for filling up these details.
4D	Aggregate value of supplies to SEZs on which tax has been paid shall be declared here. Table 6B of GSTR-1 may be used for filling up these details.
4E	Aggregate value of supplies in the nature of deemed exports on which tax has been paid shall be declared here. Table 6C of FORM GSTR-1 may be used for filling up these details.
4F	Details of all unadjusted advances i.e. advance has been received and tax has been paid but invoice has not been issued in the current year shall be declared here. Table 11A of FORM GSTR-1 may be used for filling up these details.
4G	Aggregate value of all inward supplies (including advances and net of credit and debit notes) on which tax is to be paid by the recipient (i.e. by the person filing the annual return) on reverse charge basis. This shall include supplies received from registered persons, unregistered persons on which tax is levied on reverse charge basis. This shall also include aggregate value of all import of services. Table 3.1(d) of FORM GSTR-3B may be used for filling up these details.
4I	Aggregate value of credit notes issued in respect of B to B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E) shall be declared here. Table 9B of FORM GSTR-1 may be used for filling up these details.
4J	Aggregate value of debit notes issued in respect of B to B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E) shall be declared here. Table 9B of FORM GSTR-1 may be used for filling up these details.
4K & 4L	Details of amendments made to B to B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E), credit notes (4I), debit notes (4J) and refund vouchers shall be declared here. Table 9A and Table 9C of FORM

	GSTR-1 may be used for filling up these details.
5A	Aggregate value of exports (except supplies to SEZs) on which tax has not been paid shall be declared here. Table 6A of FORM GSTR-1 may be used for filling up these details.
5B	Aggregate value of supplies to SEZs on which tax has not been paid shall be declared here. Table 6B of GSTR-1 may be used for filling up these details.
5C	Aggregate value of supplies made to registered persons on which tax is payable by the recipient on reverse charge basis. Details of debit and credit notes are to be mentioned separately. Table 4B of FORM GSTR-1 may be used for filling up these details.
5D,5E and 5F	Aggregate value of exempted, Nil Rated and Non-GST supplies shall be declared here. Table 8 of FORM GSTR-1 may be used for filling up these details. The value of “no supply” shall be declared under Non-GST supply (5F).
5H	Aggregate value of credit notes issued in respect of supplies declared in 5A, 5B, 5C, 5D, 5E and 5F shall be declared here. Table 9B of FORM GSTR-1 may be used for filling up these details.
5I	Aggregate value of debit notes issued in respect of supplies declared in 5A, 5B, 5C, 5D, 5E and 5F shall be declared here. Table 9B of FORM GSTR-1 may be used for filling up these details.
5J & 5K	Details of amendments made to exports (except supplies to SEZs) and supplies to SEZs on which tax has not been paid shall be declared here. Table 9A and Table 9C of FORM GSTR-1 may be used for filling up these details.
5N	Total turnover including the sum of all the supplies (with additional supplies and amendments) on which tax is payable and tax is not payable shall be declared here. This shall also include amount of advances on which tax is paid but invoices have not been issued in the current year. However, this shall not include the aggregate value of inward supplies on which tax is paid by the recipient (i.e. by the person filing the annual return) on reverse charge basis.

5. Part III consists of the details of all input tax credit availed and reversed in the financial year for which the annual return is filed. The instructions to fill Part III are as follows:

Table No.	Instructions
6A	Total input tax credit availed in Table 4A of FORM GSTR-3B for the taxpayer would be auto-populated here.
6B	Aggregate value of input tax credit availed on all inward supplies except those on which tax is payable on reverse charge basis but includes supply of services received from SEZs shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs, capital goods and input services. Table 4(A)(5) of FORM GSTR-3B may be used for filling up these details. This shall not include ITC which was availed, reversed and then reclaimed in the ITC ledger. This is to be declared separately under 6(H) below.

6C	Aggregate value of input tax credit availed on all inward supplies received from unregistered persons (other than import of services) on which tax is payable on reverse charge basis shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs, capital goods and input services. Table 4(A)(3) of FORM GSTR-3B may be used for filling up these details.
6D	Aggregate value of input tax credit availed on all inward supplies received from registered persons on which tax is payable on reverse charge basis shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs, capital goods and input services. Table 4(A)(3) of FORM GSTR-3B may be used for filling up these details.
6E	Details of input tax credit availed on import of goods including supply of goods received from SEZs shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs and capital goods. Table 4(A)(1) of FORM GSTR-3B may be used for filling up these details.
6F	Details of input tax credit availed on import of services (excluding inward supplies from SEZs) shall be declared here. Table 4(A)(2) of FORM GSTR-3B may be used for filling up these details.
6G	Aggregate value of input tax credit received from input service distributor shall be declared here. Table 4(A)(4) of FORM GSTR-3B may be used for filling up these details.
6H	Aggregate value of input tax credit availed, reversed and reclaimed under the provisions of the Act shall be declared here.
6J	The difference between the total amount of input tax credit availed through FORM GSTR-3B and input tax credit declared in row B to H shall be declared here. Ideally, this amount should be zero.
6K	Details of transition credit received in the electronic credit ledger on filing of FORM GST TRAN-I including revision of TRAN-I (whether upwards or downwards), if any shall be declared here.
6L	Details of transition credit received in the electronic credit ledger after filing of FORM GST TRAN-II shall be declared here.
6M	Details of ITC availed but not covered in any of heads specified under 6B to 6L above shall be declared here. Details of ITC availed through FORM ITC-01 and FORM ITC-02 in the financial year shall be declared here.
7A, 7B, 7C, 7D, 7E, 7F, 7G and 7H	Details of input tax credit reversed due to ineligibility or reversals required under rule 37, 39, 42 and 43 of the CGST Rules, 2017 shall be declared here. This column should also contain details of any input tax credit reversed under section 17(5) of the CGST Act, 2017 and details of ineligible transition credit claimed under FORM GST TRAN-I or FORM GST TRAN-II and then subsequently reversed. Table 4(B) of FORM GSTR-3B may be used for filling up these details. Any ITC reversed through FORM ITC -03 shall be declared in 7H. If the amount stated in Table 4D of FORM GSTR-3B was not included in table 4A of FORM GSTR-3B , then no entry should be made in

	table 7E of FORM GSTR-9 . However, if amount mentioned in table 4D of FORM GSTR-3B was included in table 4A of FORM GSTR-3B , then entry will come in 7E of FORM GSTR-9 .
8A	The total credit available for inwards supplies (other than imports and inwards supplies liable to reverse charge but includes services received from SEZs) pertaining to FY 2017-18 and reflected in FORM GSTR-2A (table 3 & 5 only) shall be auto-populated in this table. This would be the aggregate of all the input tax credit that has been declared by the corresponding suppliers in their FORM GSTR-1 .
8B	The input tax credit as declared in Table 6B and 6H shall be auto-populated here.
8C	Aggregate value of input tax credit availed on all inward supplies (except those on which tax is payable on reverse charge basis but includes supply of services received from SEZs) received during July 2017 to March 2018 but credit on which was availed between April to September 2018 shall be declared here. Table 4(A)(5) of FORM GSTR-3B may be used for filling up these details.
8D	Aggregate value of the input tax credit which was available in FORM GSTR-2A (table 3 & 5 only) but not availed in FORM GSTR-3B returns shall be computed based on values of 8A, 8B and 8C. However, there may be circumstances where the credit availed in FORM GSTR-3B was greater than the credit available in FORM GSTR-2A . In such cases, the value in row 8D shall be negative.
8E & 8F	The credit which was available and not availed in FORM GSTR-3B and the credit was not availed in FORM GSTR-3B as the same was ineligible shall be declared here. Ideally, if 8D is positive, the sum of 8E and 8F shall be equal to 8D.
8G	Aggregate value of IGST paid at the time of imports (including imports from SEZs) during the financial year shall be declared here.
8H	The input tax credit as declared in Table 6E shall be auto-populated here.
8K	The total input tax credit which shall lapse for the current financial year shall be computed in this row.

6. Part IV is the actual tax paid during the financial year. Payment of tax under Table 6.1 of **FORM GSTR-3B** may be used for filling up these details.
7. Part V consists of particulars of transactions for the previous financial year but paid in the **FORM GSTR-3B** of April to September of current FY or date of filing of Annual Return for previous financial year (for example in the annual return for the FY 2017-18, the transactions declared in April to September 2018 for the FY 2017-18 shall be declared), whichever is earlier. The instructions to fill Part V are as follows:

Table No.	Instructions
10 & 11	Details of additions or amendments to any of the supplies already declared in

	the returns of the previous financial year but such amendments were furnished in Table 9A, Table 9B and Table 9C of FORM GSTR-1 of April to September of the current financial year or date of filing of Annual Return for the previous financial year, whichever is earlier shall be declared here.
12	Aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April to September of the current financial year or date of filing of Annual Return for previous financial year , whichever is earlier shall be declared here. Table 4(B) of FORM GSTR-3B may be used for filling up these details.
13	Details of ITC for goods or services received in the previous financial year but ITC for the same was availed in returns filed for the months of April to September of the current financial year or date of filing of Annual Return for the previous financial year whichever is earlier shall be declared here. Table 4(A) of FORM GSTR-3B may be used for filling up these details. However, any ITC which was reversed in the FY 2017-18 as per second proviso to sub-section (2) of section 16 but was reclaimed in FY 2018-19, the details of such ITC reclaimed shall be furnished in the annual return for FY 2018-19.

8. Part VI consists of details of other information. The instructions to fill Part VI are as follows:

Table No.	Instructions
15A, 15B, 15C and 15D	Aggregate value of refunds claimed, sanctioned, rejected and pending for processing shall be declared here. Refund claimed will be the aggregate value of all the refund claims filed in the financial year and will include refunds which have been sanctioned, rejected or are pending for processing. Refund sanctioned means the aggregate value of all refund sanction orders. Refund pending will be the aggregate amount in all refund application for which acknowledgement has been received and will exclude provisional refunds received. These will not include details of non-GST refund claims.
15E, 15F and 15G	Aggregate value of demands of taxes for which an order confirming the demand has been issued by the adjudicating authority shall be declared here. Aggregate value of taxes paid out of the total value of confirmed demand as declared in 15E above shall be declared here. Aggregate value of demands pending recovery out of 15E above shall be declared here.
16A	Aggregate value of supplies received from composition taxpayers shall be declared here. Table 5 of FORM GSTR-3B may be used for filling up these details.
16B	Aggregate value of all deemed supplies from the principal to the job-worker in terms of sub-section (3) and sub-section (4) of Section 143 of the CGST Act shall be declared here.
16C	Aggregate value of all deemed supplies for goods which were sent on approval basis but were not returned to the principal supplier within one

	eighty days of such supply shall be declared here.
17 & 18	Summary of supplies effected and received against a particular HSN code to be reported only in this table. It will be optional for taxpayers having annual turnover upto ₹ 1.50 Cr. It will be mandatory to report HSN code at two digits level for taxpayers having annual turnover in the preceding year above ₹ 1.50 Cr but upto ₹ 5.00 Cr and at four digits' level for taxpayers having annual turnover above ₹ 5.00 Cr. UQC details to be furnished only for supply of goods. Quantity is to be reported net of returns. Table 12 of FORM GSTR-1 may be used for filling up details in Table 17. It may be noted that this summary details are required to be declared only for those inward supplies which in value independently account for 10 % or more of the total value of inward supplies.
19	Late fee will be payable if annual return is filed after the due date.

9. Towards the end of the return, taxpayers shall be given an option to pay any additional liability declared in this form, through **FORM DRC-03**. Taxpayers shall select “Annual Return” in the drop down provided in **FORM DRC-03**. It may be noted that such liability can be paid through electronic cash ledger only.”.

17. In the said rules, for **FORM GSTR 9A**, the following form shall be substituted, namely:-

“FORM GSTR – 9A
[See rule 80]

Annual Return (For Composition Taxpayer)

Pt. I		Basic Details					
1	Financial Year						
2	GSTIN						
3A	Legal Name	<Auto>					
3B	Trade Name (if any)	<Auto>					
4	Period of composition scheme during the year (From ---- To ----)						
5	Aggregate Turnover of Previous Financial Year						
(Amount in ₹ in all tables)							
Pt. II		Details of outward and inward supplies made during the financial year					
	Description	Turnover	Rate of Tax	Central Tax	State / UT Tax	Integrated tax	Cess
	1	2	3	4	5	6	7
6	Details of Outward supplies made during the financial year						

A	Taxable					
B	Exempted, Nil-rated					
C	Total					
7	Details of inward supplies on which tax is payable on reverse charge basis (net of debit/credit notes) for the financial year					
	Description	Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
A	Inward supplies liable to reverse charge received from registered persons					
B	Inward supplies liable to reverse charge received from unregistered persons					
C	Import of services					
D	Net Tax Payable on (A), (B) and (C) above					
8	Details of other inward supplies for the financial year					
A	Inward supplies from registered persons (other than 7A above)					
B	Import of Goods					
Pt. III	Details of tax paid as declared in returns filed during the financial year					
9	Description	Total tax payable		Paid		
	1	2		3		
	Integrated Tax					
	Central Tax					
	State/UT Tax					
	Cess					
	Interest					
	Late fee					
	Penalty					
Pt. IV	Particulars of the transactions for the previous FY declared in returns of April to September of current FY or upto date of filing of annual return of previous FY					

whichever is earlier								
	Description	Turnover	Central Tax	State Tax / UT Tax	Integrated Tax	Cess		
	1	2	3	4	5	6		
10	Supplies / tax (outward) declared through Amendments (+) (net of debit notes)							
11	Inward supplies liable to reverse charge declared through Amendments (+) (net of debit notes)							
12	Supplies / tax (outward) reduced through Amendments (-) (net of credit notes)							
13	Inward supplies liable to reverse charge reduced through Amendments (-) (net of credit notes)							
14	Differential tax paid on account of declaration made in 10, 11, 12 & 13 above							
	Description	Payable		Paid				
	1	2		3				
	Integrated Tax							
	Central Tax							
	State/UT Tax							
	Cess							
	Interest							
Pt. V	Other Information							
15	Particulars of Demands and Refunds							
	Description	Central Tax	State Tax / UT Tax	Integrated Tax	Cess	Interest	Penalty	Late Fee / Others
	1	2	3	4	5	6	7	8
A	Total Refund claimed							

B	Total Refund sanctioned							
C	Total Refund Rejected							
D	Total Refund Pending							
E	Total demand of taxes							
F	Total taxes paid in respect of E above							
G	Total demands pending out of E above							
16	Details of credit reversed or availed							
	Description	Central Tax	State Tax / UT Tax	Integrated Tax	Cess			
	1	2	3	4	5			
A	Credit reversed on opting in the composition scheme (-)							
B	Credit availed on opting out of the composition scheme (+)							
17	Late fee payable and paid							
	Description	Payable	Paid					
	1	2	3					
A	Central Tax							
B	State Tax							

Verification:

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from and in case of any reduction in output tax liability the benefit thereof has been/will be passed on to the recipient of supply.

Place

Signature

Name of Authorised Signatory

Date

Designation / Status

Instructions: –

1. It is mandatory to file all your **FORM GSTR-4** for the FY 2017-18 before filing this return. The details for the period between July 2017 to March 2018 shall be provided in this return.
2. It may be noted that additional liability for the FY 2017-18 not declared in **FORM GSTR-4** may be declared in this return.
3. Part I consists of basic details of taxpayer. The instructions to fill Part I are as follows :

Table No.	Instructions
5	Aggregate turnover for the previous financial year is the turnover of the financial year previous to the year for which the return is being filed. For example for the annual return for FY 2017-18, the aggregate turnover of FY 2016-17 shall be entered into this table. It is the sum total of turnover of all taxpayers registered on the same PAN.

4. Part II consists of the details of all outward and inward supplies in the financial year for which the annual return is filed. The instructions to fill Part II are as follows:

Table No.	Instructions
6A	Aggregate value of all outward supplies net of debit notes / credit notes, net of advances and net of goods returned for the entire financial year shall be declared here. Table 6 and Table 7 of FORM GSTR-4 may be used for filling up these details.
6B	Aggregate value of exempted, Nil Rated and Non-GST supplies shall be declared here.
7A	Aggregate value of all inward supplies received from registered persons on which tax is payable on reverse charge basis shall be declared here. Table 4B, Table 5 and Table 8A of FORM GSTR-4 may be used for filling up these details.
7B	Aggregate value of all inward supplies received from unregistered persons (other than import of services) on which tax is payable on reverse charge basis shall be declared here. Table 4C, Table 5 and Table 8A of FORM GSTR-4 may be used for filling up these details.
7C	Aggregate value of all services imported during the financial year shall be declared here. Table 4D and Table 5 of FORM GSTR-4 may be used for filling up these details.
8A	Aggregate value of all inward supplies received from registered persons on

	which tax is payable by the supplier shall be declared here. Table 4A and Table 5 of FORM GSTR-4 may be used for filling up these details.
8B	Aggregate value of all goods imported during the financial year shall be declared here.

5. Part IV consists of the details of amendments made for the supplies of the previous financial year in the returns of April to September of the current FY or date of filing of Annual Return for previous financial year (for example in the annual return for the FY 2017-18, the transactions declared in April to September 2018 for the FY 2017-18 shall be declared), whichever is earlier. The instructions to fill Part V are as follows:

Table No.	Instructions
10,11,12,13 and 14	Details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 5 (relating to inward supplies) or Table 7 (relating to outward supplies) of FORM GSTR- 4 of April to September of the current financial year or upto the date of filing of Annual Return for the previous financial year, whichever is earlier shall be declared here.

6. Part V consists of details of other information. The instruction to fill Part V are as follows:

Table No.	Instructions
15A, 15B, 15C and 15D	Aggregate value of refunds claimed, sanctioned, rejected and pending for processing shall be declared here. Refund claimed will be the aggregate value of all the refund claims filed in the financial year and will include refunds which have been sanctioned, rejected or are pending for processing. Refund sanctioned means the aggregate value of all refund sanction orders. Refund pending will be the aggregate amount in all refund application for which acknowledgement has been received and will exclude provisional refunds received. These will not include details of non-GST refund claims.
15E, 15F and 15G	Aggregate value of demands of taxes for which an order confirming the demand has been issued by the adjudicating authority has been issued shall be declared here. Aggregate value of taxes paid out of the total value of confirmed demand in 15E above shall be declared here. Aggregate value of demands pending recovery out of 15E above shall be declared here.
16A	Aggregate value of all credit reversed when a person opts to pay tax under the composition scheme shall be declared here. The details furnished in FORM ITC-03 may be used for filling up these details.
16B	Aggregate value of all the credit availed when a registered person opts out of the composition scheme shall be declared here. The details furnished in FORM ITC-01 may be used for filling up these details.
17	Late fee will be payable if annual return is filed after the due date.”;

7. Towards the end of the return, taxpayers shall be given an option to pay any additional liability declared in this form, through **FORM DRC-03**. Taxpayers shall select “Annual Return” in the drop down provided in **FORM DRC-03**. It may be noted that such liability shall be paid through electronic cash ledger only.”.

18. In the said rules, for **FORM GSTR 9C**, the following form shall be substituted, namely:-

“FORM GSTR-9C

See rule 80(3)

PART – A - Reconciliation Statement

Pt. I		Basic Details	
1	Financial Year		
2	GSTIN		
3A	Legal Name	< Auto>	
3B	Trade Name (if any)	<Auto>	
4	Are you liable to audit under any Act?	<<Please specify>>	
		(Amount in ₹ in all tables)	
Pt. II		Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR9)	
5 Reconciliation of Gross Turnover			
A	Turnover (including exports) as per audited financial statements for the State / UT (For multi-GSTIN units under same PAN the turnover shall be derived from the audited Annual Financial Statement)		
B	Unbilled revenue at the beginning of Financial Year	(+)	
C	Unadjusted advances at the end of the Financial Year	(+)	
D	Deemed Supply under Schedule I	(+)	
E	Credit Notes issued after the end of the financial year but reflected in the annual return	(-)	
F	Trade Discounts accounted for in the audited Annual Financial Statement but are not permissible under GST	(+)	
G	Turnover from April 2017 to June 2017	(-)	
H	Unbilled revenue at the end of Financial Year	(-)	
I	Unadjusted Advances at the beginning of the Financial Year	(-)	
J	Credit notes accounted for in the audited Annual Financial Statement but are not permissible under GST	(+)	
K	Adjustments on account of supply of goods by SEZ units to DTA Units	(-)	
L	Turnover for the period under composition scheme	(-)	

M	Adjustments in turnover under section 15 and rules thereunder	(+/-)				
N	Adjustments in turnover due to foreign exchange fluctuations	(+/-)				
O	Adjustments in turnover due to reasons not listed above	(+/-)				
P	Annual turnover after adjustments as above		<Auto>			
Q	Turnover as declared in Annual Return (GSTR9)					
R	Un-Reconciled turnover (Q - P)		AT1			
6	Reasons for Un - Reconciled difference in Annual Gross Turnover					
A	Reason 1	<<Text>>				
B	Reason 2	<<Text>>				
C	Reason 3	<<Text>>				
7	Reconciliation of Taxable Turnover					
A	Annual turnover after adjustments (from 5P above)		<Auto>			
B	Value of Exempted, Nil Rated, Non-GST supplies, No-Supply turnover					
C	Zero rated supplies without payment of tax					
D	Supplies on which tax is to be paid by the recipient on reverse charge basis					
E	Taxable turnover as per adjustments above (A-B-C-D)		<Auto>			
F	Taxable turnover as per liability declared in Annual Return (GSTR9)					
G	Unreconciled taxable turnover (F-E)		AT 2			
8	Reasons for Un - Reconciled difference in taxable turnover					
A	Reason 1	<<Text>>				
B	Reason 2	<<Text>>				
C	Reason 3	<<Text>>				
Pt. III	Reconciliation of tax paid					
9	Reconciliation of rate wise liability and amount payable thereon					
			Tax payable			
	Description	Taxable Value	Central tax / UT tax	State tax / UT tax	Integrated Tax	Cess, if applicable
	1	2	3	4	5	6
A	5%					
B	5% (RC)					
C	12%					
D	12% (RC)					
E	18%					
F	18% (RC)					
G	28%					

H	28% (RC)					
I	3%					
J	0.25%					
K	0.10%					
L	Interest					
M	Late Fee					
N	Penalty					
O	Others					
P	Total amount to be paid as per tables above		<Auto>	<Auto>	<Auto>	<Auto>
Q	Total amount paid as declared in Annual Return (GSTR 9)					
R	Un-reconciled payment of amount (PT1)					
10	Reasons for un-reconciled payment of amount					
A	Reason 1		<<Text>>			
B	Reason 2		<<Text>>			
C	Reason 3		<<Text>>			
11	Additional amount payable but not paid (due to reasons specified under Tables 6,8 and 10 above)					
			To be paid through Cash			
	Description	Taxable Value	Central tax	State tax / UT tax	Integrated tax	Cess, if applicable
	1	2	3	4	5	6
	5%					
	12%					
	18%					
	28%					
	3%					
	0.25%					
	0.10%					
	Interest					

	Late Fee					
	Penalty					
	Others (please specify)					
Pt. IV	Reconciliation of Input Tax Credit (ITC)					
12	Reconciliation of Net Input Tax Credit (ITC)					
A	ITC availed as per audited Annual Financial Statement for the State/ UT (For multi-GSTIN units under same PAN this should be derived from books of accounts)					
B	ITC booked in earlier Financial Years claimed in current Financial Year			(+)		
C	ITC booked in current Financial Year to be claimed in subsequent Financial Years			(-)		
D	ITC availed as per audited financial statements or books of account					<Auto>
E	ITC claimed in Annual Return (GSTR9)					
F	Un-reconciled ITC					ITC 1
13	Reasons for un-reconciled difference in ITC					
A	Reason 1		<<Text>>			
B	Reason 2		<<Text>>			
C	Reason 3		<<Text>>			
14	Reconciliation of ITC declared in Annual Return (GSTR9) with ITC availed on expenses as per audited Annual Financial Statement or books of account					
	Description	Value	Amount of Total ITC	Amount of eligible ITC availed		
	1	2	3	4		
A	Purchases					
B	Freight / Carriage					
C	Power and Fuel					
D	Imported goods (Including received from SEZs)					
E	Rent and Insurance					
F	Goods lost, stolen, destroyed, written off or disposed of by way of gift or free samples					
G	Royalties					
H	Employees' Cost (Salaries, wages,					

	Bonus etc.)					
I	Conveyance charges					
J	Bank Charges					
K	Entertainment charges					
L	Stationery Expenses (including postage etc.)					
M	Repair and Maintenance					
N	Other Miscellaneous expenses					
O	Capital goods					
P	Any other expense 1					
Q	Any other expense 2					
R	Total amount of eligible ITC availed				<<Auto>>	
S	ITC claimed in Annual Return (GSTR9)					
T	Un-reconciled ITC (ITC 2)					
15	Reasons for un - reconciled difference in ITC					
A	Reason 1				<<Text>>	
B	Reason 2				<<Text>>	
C	Reason 3				<<Text>>	
16	Tax payable on un-reconciled difference in ITC (due to reasons specified in 13 and 15 above)					
	Description	Amount Payable				
	Central Tax					
	State/UT Tax					
	Integrated Tax					
	Cess					
	Interest					
	Penalty					
Pt. V	Auditor's recommendation on additional Liability due to non-reconciliation					
			To be paid through Cash			
	Description	Value	Central tax	State tax / UT tax	Integrated tax	Cess, if applicable
	1	2	3	4	5	6

5%					
12%					
18%					
28%					
3%					
0.25%					
0.10%					
Input Tax Credit					
Interest					
Late Fee					
Penalty					
Any other amount paid for supplies not included in Annual Return (GSTR 9)					
Erroneous refund to be paid back					
Outstanding demands to be settled					
Other (Pl. specify)					

Verification:

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from.

**(Signature and stamp/Seal of the Auditor)

Place:

Name of the signatory

Membership No.....

Date:

Full address

Verification of registered person:

I hereby solemnly affirm and declare that I am uploading the reconciliation statement in **FORM GSTR-9C** prepared and duly signed by the Auditor and nothing has been tampered

or altered by me in the statement. I am also uploading other statements, as applicable, including financial statement, profit and loss account and balance sheet etc.

Signature

Place:

Date:

Name of Authorized Signatory
Designation/status

Instructions: –

1. Terms used:
 - (a) GSTIN: Goods and Services Tax Identification Number
2. It is mandatory to file all your **FORM GSTR-1, FORM GSTR-3B and FORM GSTR - 9** for the FY 2017-18 before filing this return. The details for the period between July 2017 to March 2018 are to be provided in this statement for the financial year 2017-18. The reconciliation statement is to be filed for every GSTIN separately.
3. The reference to current financial year in this statement is the financial year for which the reconciliation statement is being filed for.
4. Part II consists of reconciliation of the annual turnover declared in the audited Annual Financial Statement with the turnover as declared in the Annual Return furnished in **FORM GSTR-9** for this GSTIN. The instructions to fill this part are as follows :-

Table No.	Instructions
5A	The turnover as per the audited Annual Financial Statement shall be declared here. There may be cases where multiple GSTINs (State-wise) registrations exist on the same PAN. This is common for persons / entities with presence over multiple States. Such persons / entities, will have to internally derive their GSTIN wise turnover and declare the same here. This shall include export turnover (if any). It may be noted that reference to audited Annual Financial Statement includes reference to books of accounts in case of persons / entities having presence over multiple States.
5B	Unbilled revenue which was recorded in the books of accounts on the basis of accrual system of accounting in the last financial year and was carried forward to the current financial year shall be declared here. In other words, when GST is payable during the financial year on such revenue (which was recognized earlier), the value of such revenue shall be declared here. (For example, if rupees Ten Crores of unbilled revenue existed for the financial year 2016-17, and during the current financial year, GST was paid on rupees Four Crores of such revenue, then value of rupees Four Crores rupees shall be declared here)
5C	Value of all advances for which GST has been paid but the same has not been recognized as revenue in the audited Annual Financial Statement shall be declared here.

5D	Aggregate value of deemed supplies under Schedule I of the CGST Act, 2017 shall be declared here. Any deemed supply which is already part of the turnover in the audited Annual Financial Statement is not required to be included here.
5E	Aggregate value of credit notes which were issued after 31 st of March for any supply accounted in the current financial year but such credit notes were reflected in the annual return (GSTR-9) shall be declared here.
5F	Trade discounts which are accounted for in the audited Annual Financial Statement but on which GST was leviable (being not permissible) shall be declared here.
5G	Turnover included in the audited Annual Financial Statement for April 2017 to June 2017 shall be declared here.
5H	Unbilled revenue which was recorded in the books of accounts on the basis of accrual system of accounting during the current financial year but GST was not payable on such revenue in the same financial year shall be declared here.
5I	Value of all advances for which GST has not been paid but the same has been recognized as revenue in the audited Annual Financial Statement shall be declared here.
5J	Aggregate value of credit notes which have been accounted for in the audited Annual Financial Statement but were not admissible under Section 34 of the CGST Act shall be declared here.
5K	Aggregate value of all goods supplied by SEZs to DTA units for which the DTA units have filed bill of entry shall be declared here.
5L	There may be cases where registered persons might have opted out of the composition scheme during the current financial year. Their turnover as per the audited Annual Financial Statement would include turnover both as composition taxpayer as well as normal taxpayer. Therefore, the turnover for which GST was paid under the composition scheme shall be declared here.
5M	There may be cases where the taxable value and the invoice value differ due to valuation principles under section 15 of the CGST Act, 2017 and rules thereunder. Therefore, any difference between the turnover reported in the Annual Return (GSTR 9) and turnover reported in the audited Annual Financial Statement due to difference in valuation of supplies shall be declared here.
5N	Any difference between the turnover reported in the Annual Return (GSTR9) and turnover reported in the audited Annual Financial Statement due to foreign exchange fluctuations shall be declared here.
5O	Any difference between the turnover reported in the Annual Return (GSTR9) and turnover reported in the audited Annual Financial Statement due to reasons not listed above shall be declared here.
5Q	Annual turnover as declared in the Annual Return (GSTR 9) shall be declared here. This turnover may be derived from Sr. No. 5N, 10 and 11 of Annual Return (GSTR 9).

6	Reasons for non-reconciliation between the annual turnover declared in the audited Annual Financial Statement and turnover as declared in the Annual Return (GSTR 9) shall be specified here.
7	The table provides for reconciliation of taxable turnover from the audited annual turnover after adjustments with the taxable turnover declared in annual return (GSTR-9).
7A	Annual turnover as derived in Table 5P above would be auto-populated here.
7B	Value of exempted, nil rated, non-GST and no-supply turnover shall be declared here. This shall be reported net of credit notes, debit notes and amendments if any.
7C	Value of zero rated supplies (including supplies to SEZs) on which tax is not paid shall be declared here. This shall be reported net of credit notes, debit notes and amendments if any.
7D	Value of reverse charge supplies on which tax is to be paid by the recipient shall be declared here. This shall be reported net of credit notes, debit notes and amendments if any.
7E	The taxable turnover is derived as the difference between the annual turnover after adjustments declared in Table 7A above and the sum of all supplies (exempted, non-GST, reverse charge etc.) declared in Table 7B, 7C and 7D above.
7F	Taxable turnover as declared in Table (4N – 4G) + (10-11) of the Annual Return (GSTR9) shall be declared here.
8	Reasons for non-reconciliation between adjusted annual taxable turnover as derived from Table 7E above and the taxable turnover declared in Table 7F shall be specified here.

5. Part III consists of reconciliation of the tax payable as per declaration in the reconciliation statement and the actual tax paid as declared in Annual Return (GSTR9). The instructions to fill this part are as follows :-

Table No.	Instructions
9	The table provides for reconciliation of tax paid as per reconciliation statement and amount of tax paid as declared in Annual Return (GSTR 9). Under the head labelled “RC”, supplies where tax was paid on reverse charge basis by the recipient (i.e. the person for whom reconciliation statement has been prepared) shall be declared.
9P	The total amount to be paid as per liability declared in Table 9A to 9O is auto populated here.
9Q	The amount payable as declared in Table 9 of the Annual Return (GSTR9) shall be declared here. It should also contain any differential tax paid on Table 10 or 11 of the Annual Return (GSTR9).
10	Reasons for non-reconciliation between payable / liability declared in Table 9P above and the amount payable in Table 9Q shall be specified here.

11	Any amount which is payable due to reasons specified under Table 6, 8 and 10 above shall be declared here.
----	--

6. Part IV consists of reconciliation of Input Tax Credit (ITC). The instructions to fill Part IV are as under:-

Table No.	Instructions
12A	ITC availed (after reversals) as per the audited Annual Financial Statement shall be declared here. There may be cases where multiple GSTINs (State-wise) registrations exist on the same PAN. This is common for persons / entities with presence over multiple States. Such persons / entities, will have to internally derive their ITC for each individual GSTIN and declare the same here. It may be noted that reference to audited Annual Financial Statement includes reference to books of accounts in case of persons / entities having presence over multiple States.
12B	Any ITC which was booked in the audited Annual Financial Statement of earlier financial year(s) but availed in the ITC ledger in the financial year for which the reconciliation statement is being filed for shall be declared here. This shall include transitional credit which was booked in earlier years but availed during Financial Year 2017-18.
12C	Any ITC which has been booked in the audited Annual Financial Statement of the current financial year but the same has not been credited to the ITC ledger for the said financial year shall be declared here.
12D	ITC availed as per audited Annual Financial Statement or books of accounts as derived from values declared in Table 12A, 12B and 12C above will be auto-populated here.
12E	Net ITC available for utilization as declared in Table 7J of Annual Return (GSTR9) shall be declared here.
13	Reasons for non-reconciliation of ITC as per audited Annual Financial Statement or books of account (Table 12D) and the net ITC (Table 12E) availed in the Annual Return (GSTR9) shall be specified here.
14	This table is for reconciliation of ITC declared in the Annual Return (GSTR9) against the expenses booked in the audited Annual Financial Statement or books of account. The various sub-heads specified under this table are general expenses in the audited Annual Financial Statement or books of account on which ITC may or may not be available. Further, this is only an indicative list of heads under which expenses are generally booked. Taxpayers may add or delete any of these heads but all heads of expenses on which GST has been paid / was payable are to be declared here.
14R	Total ITC declared in Table 14A to 14Q above shall be auto populated here.
14S	Net ITC availed as declared in the Annual Return (GSTR9) shall be declared here. Table 7J of the Annual Return (GSTR9) may be used for filing this Table.

15	Reasons for non-reconciliation between ITC availed on the various expenses declared in Table 14R and ITC declared in Table 14S shall be specified here.
16	Any amount which is payable due to reasons specified in Table 13 and 15 above shall be declared here.

7. Part V consists of the auditor’s recommendation on the additional liability to be discharged by the taxpayer due to non-reconciliation of turnover or non-reconciliation of input tax credit. The auditor shall also recommend if there is any other amount to be paid for supplies not included in the Annual Return. Any refund which has been erroneously taken and shall be paid back to the Government shall also be declared in this table. Lastly, any other outstanding demands which is recommended to be settled by the auditor shall be declared in this Table.
8. Towards the end of the return, taxpayers shall be given an option to pay any additional liability declared in this form, through **FORM DRC-03**. Taxpayers shall select “Reconciliation Statement” in the drop down provided in **FORM DRC-03**. It may be noted that such liability shall be paid through electronic cash ledger only.

PART – B- CERTIFICATION

I. Certification in cases where the reconciliation statement (FORM GSTR-9C) is drawn up by the person who had conducted the audit:

* I/we have examined the—

- (a) balance sheet as on
- (b) the *profit and loss account/income and expenditure account for the period beginning fromto ending on, and
- (c) the cash flow statement for the period beginning fromto ending on, — attached herewith, of M/s (Name), (Address),(GSTIN).

2. Based on our audit I/we report that the said registered person—

*has maintained the books of accounts, records and documents as required by the IGST/CGST/⟨⟨⟩⟩GST Act, 2017 and the rules/notifications made/issued thereunder

*has not maintained the following accounts/records/documents as required by the IGST/CGST/⟨⟨⟩⟩GST Act, 2017 and the rules/notifications made/issued thereunder:

- 1.
- 2.
- 3.

3. (a) *I/we report the following observations/ comments / discrepancies / inconsistencies; if any:

.....

3. (b) *I/we further report that, -

(A) *I/we have obtained all the information and explanations which, to the best of *my/our knowledge and belief, were necessary for the purpose of the audit/ information and explanations which, to the best of *my/our knowledge and belief, were necessary for the purpose of the audit were not provided/partially provided to us.

(B) In *my/our opinion, proper books of account *have/have not been kept by the registered person so far as appears from*my/ our examination of the books.

(C) I/we certify that the balance sheet, the *profit and loss/income and expenditure account and the cash flow Statement are *in agreement/not in agreement with the books of account maintained at the Principal place of business atand **additional place of business within the State.

4. The documents required to be furnished under section 35 (5) of the CGST Act/SGST Act and Reconciliation Statement required to be furnished under section 44(2) of the CGST Act/SGST Act is annexed herewith in Form No. GSTR-9C.

5. In *my/our opinion and to the best of *my/our information and according to explanations given to *me/us, the particulars given in the said Form No.GSTR-9C are true and correct subject to following observations/qualifications, if any:

- (a)
- (b)
- (c)

** (Signature and stamp/Seal of the Auditor)

Place:

Name of the signatory

Membership No.....

Date:

Full address

II. Certification in cases where the reconciliation statement (FORM GSTR-9C) is drawn up by a person other than the person who had conducted the audit of the accounts:

*I/we report that the audit of the books of accounts and the financial statements of M/s. (Name and address of the assessee with GSTIN) was conducted by M/s. (full name and address of auditor along with status), bearing membership number in pursuance of the provisions of theAct, and *I/we annex hereto a copy of their audit report dated along with a copy of each of :-

- (a) balance sheet as on
- (b) the *profit and loss account/income and expenditure account for the period beginning fromto ending on,
- (c) the cash flow statement for the period beginning fromto ending on, and
- (d) documents declared by the said Act to be part of, or annexed to, the *profit and loss account/income and expenditure account and balance sheet.

2. I/we report that the said registered person—

*has maintained the books of accounts, records and documents as required by the IGST/CGST/ <<> GST Act, 2017 and the rules/notifications made/issued thereunder

*has not maintained the following accounts/records/documents as required by the IGST/CGST/⟨⟨⟩⟩GST Act, 2017 and the rules/notifications made/issued thereunder:

- 1.
- 2.
- 3.

3. The documents required to be furnished under section 35 (5) of the CGST Act/SGST Act and Reconciliation Statement required to be furnished under section 44(2) of the CGST Act/SGST Act is annexed herewith in Form No.GSTR-9C.

4. In *my/our opinion and to the best of *my/our information and according to examination of books of account including other relevant documents and explanations given to *me/us, the particulars given in the said Form No.9C are true and correct subject to the following observations/qualifications, if any:

- (a)
- (b)
- (c)

**(Signature and stamp/Seal of the Auditor)

Place:

Name of the signatory

Membership No.....

Date:

Full address

19. In the said rules, after **FORM GST APL-03**, the following form shall be inserted, namely:-

“FORM GST RVN-01

[See rule 109B]

Reference No.

Date -

To,

.....
.....
.....

GSTIN:.....

Order No. –

Date -

Notice under section 108

Whereas it has come to the notice of the undersigned that decision/order passed under this Act/ the << Name of the State>> Goods and Services Tax Act, 2017/the Integrated Goods and Services Tax Act, 2017/ the Union territory Goods and Services Tax Act, 2017/ the Goods and Services Tax (Compensation to States) Act, 2017 by(Designation

of officer) is erroneous in so far as it is prejudicial to the interest of revenue and is illegal or improper or has not taken into account certain material facts, and therefore, I intend to pass an order in revision under section 108 on grounds specified in the document attached herewith.

You are hereby directed to furnish a reply to this notice within seven working days from the date of service of this notice.

You are hereby directed to appear before the undersigned on DD/MM/YYYY at HH/MM

If you fail to furnish a reply within the stipulated date or fail to appear for personal hearing on the appointed date and time, the case will be decided ex parte on the basis of available records and on merits

Place:

Signature:

Date:

Designation:

Jurisdiction / Office –.”.

20. In the said rules, for **FORM GST APL-04**, the following form shall be substituted, namely:-

“Form GST APL-04

[See rules 109B, 113 (1) and 115]

SUMMARY OF THE DEMAND AFTER ISSUE OF ORDER BY THE APPELLATE AUTHORITY, REVISIONAL AUTHORITY, TRIBUNAL OR COURT

Reference no. -

Date -

1. GSTIN/ Temporary ID/UIN -
2. Name of the appellant / person -
3. Address of the appellant / person-
4. Order appealed against or intended to be revised - Number- Date-
5. Appeal no. Date-
6. Personal Hearing –
7. Order in brief-
8. Status of order- Confirmed / Modified / Rejected
9. Amount of demand after appeal / revision:

Particulars	Central tax		State / UT tax		Integrated tax		Cess		Total	
	Amount in dispute / earlier order	Determined Amount	Amount in dispute / earlier order	Determined Amount	Amount in dispute / earlier order	Determined Amount	Amount in dispute / earlier order	Determined Amount	Amount in dispute / earlier order	Determined Amount
1	2	3	4	5	6	7	8	9	10	11
a) Tax										
b) Interest										
c) Penalty										
d) Fees										
e) Others										
f) Refund						;				

10. Place of supply wise details of IGST demand

Place of Supply (Name of State / UT)	Demand	Tax	Interest	Penalty	Other	Total
1	2	3	4	5	6	7
	Amount in dispute / earlier order					
	Determined Amount					

Place:

Date:

Signature:

Name of the Appellate Authority / Revisional

Authority/ Tribunal / Jurisdictional Officer

Designation:

Jurisdiction: ”.

[F.No.20/06/16/2018-GST]

(Dr. Sreeparvathy S.L.)

Under Secretary to the Government of India

Note:- The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide notification No. 3/2017-Central Tax, dated the 19th June,2017, published vide number G.S.R 610 (E), dated the 19th June, 2017 and last amended vide notification No. 60/2018 - Central Tax, dated the 30th October, 2018, published vide number G.S.R 1075 (E), dated the 30th October, 2018.

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

**Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes and Customs**

Notification No. 75/2018 – Central Tax

New Delhi, the 31st December, 2018

G.S.R.....(E).– In exercise of the powers conferred by section 128 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance, Department of Revenue No. 4/2018– Central Tax, dated the 23rd January, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R.53(E), dated the 23rd January, 2018, namely:–

In the said notification, after the proviso, the following proviso shall be inserted, namely:–

“Provided further that the amount of late fee payable under section 47 of the said Act shall stand waived for the registered persons who failed to furnish the details of outward supplies in **FORM GSTR-1** for the months/quarters from July, 2017 to September, 2018 by the due date but furnishes the said details in **FORM GSTR-1** between the period from 22nd December, 2018 to 31st March, 2019.”.

[F.No.20/06/16/2018-GST]

(Dr. Sreeparvathy S.L.)
Under Secretary to the Government of India

Note:-The principal notification No. 4/2018-Central Tax, dated 23rd January, 2018 was published in the Gazette of India, Extraordinary, *vide* number G.S.R. 53 (E), dated the 23rd January, 2018.

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

**Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes and Customs**

Notification No. 76/2018 – Central Tax

New Delhi, the 31st December, 2018

G.S.R.....(E).– In exercise of the powers conferred by section 128 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), the Central Government, on the recommendations of the Council, and in supersession of the notification of the Government of India in the Ministry of Finance, Department of Revenue No. 28/2017 – Central Tax, dated the 1st September, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 1126 (E), dated the 1st September, 2017, notification of the Government of India in the Ministry of Finance, Department of Revenue No. 50/2017 – Central Tax, dated the 24th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 1326 (E), dated the 24th October, 2017 and notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 64/2017– Central Tax, dated the 15th November, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.1420(E), dated the 15th November, 2017, except as respects things done or omitted to be done before such supersession, hereby waives the amount of late fee payable by any registered person for failure to furnish the return in **FORM GSTR-3B** for the month of July, 2017 onwards by the due date under section 47 of the said Act, which is in excess of an amount of twenty-five rupees for every day during which such failure continues:

Provided that where the total amount of central tax payable in the said return is nil, the amount of late fee payable by such registered person for failure to furnish the said return for the month of July, 2017 onwards by the due date under section 47 of the said Act shall stand waived to the extent which is in excess of an amount of ten rupees for every day during which such failure continues:

Provided further that the amount of late fee payable under section 47 of the said Act shall stand waived for the registered persons who failed to furnish the return in **FORM GSTR-3B** for the months of July, 2017 to September, 2018 by the due date but furnishes the said return between the period from 22nd December, 2018 to 31st March, 2019.

[F.No.20/06/16/2018-GST]

(Dr. Sreeparvathy S.L.)
Under Secretary to the Government of India

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

**Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes and Customs**

Notification No. 77/2018 – Central Tax

New Delhi, the 31st December, 2018

G.S.R.....(E),– In exercise of the powers conferred by section 128 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of India, in the Ministry of Finance, Department of Revenue No. 73/2017– Central Tax, dated the 29th December, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.1600(E), dated the 29th December, 2017, namely:–

In the said notification, after the first proviso, the following proviso shall be inserted, namely:–

“Provided further the amount of late fee payable under section 47 of the said Act shall stand waived for the registered persons who failed to furnish the return in **FORM GSTR-4** for the quarters from July, 2017 to September, 2018 by the due date but furnishes the said return between the period from 22nd December, 2018 to 31st March, 2019.”.

[F.No.20/06/16/2018-GST]

(Dr. Sreeparvathy S.L.)
Under Secretary to the Government of India

Note:-The principal notification No. 73/2017-Central Tax, dated the 29th December, 2017 was published in the Gazette of India, Extraordinary, vide number G.S.R. 1600 (E), dated the 29th December, 2017.

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes and Customs

Notification No. 78 /2018 – Central Tax

New Delhi, the 31st December, 2018

G.S.R... (E). - In pursuance of section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017) and sub-rule (3) of rule 45 of the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), and in supercession of the notification of the Government of India in the Ministry of Finance, Department of Revenue No. 59/2018-Central Tax, dated the 26th October, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.1071(E), dated the 26th October, 2018, except as respects things done or omitted to be done before such supercession, the Commissioner, hereby extends the time limit for furnishing the declaration in **FORM GST ITC-04** of the said rules, in respect of goods dispatched to a job worker or received from a job worker, during the period from July, 2017 to December, 2018 till the 31st day of March, 2019.

[F.No.20/06/16/2018-GST]

(Dr. Sreeparvathy S.L.)
Under Secretary to the Government of India

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

Government of India
Ministry of Finance
(Department of Revenue)
[Central Board of Indirect Taxes and Customs]

Notification No. 79/2018 – Central Tax

New Delhi, the 31st December, 2018

G.S.R.....(E),– In exercise of the powers conferred by sub-section (1) of section 5 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter referred to as the “said Act”), the Board hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 2/2017- Central Tax, dated the 19th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 609 (E), dated the 19th June, 2017, namely:-

In the said notification, in paragraph 3, the following shall be inserted, namely :-

“Notwithstanding anything contained in this notification, the central tax officer specified in column (3) of Table I and the officers subordinate to him shall exercise powers under sections 73, 74, 75 and 76 of Chapter XV of the said Act throughout the territorial jurisdiction of the corresponding central tax officer specified in column (2) of the said Table in respect of those cases as may be assigned by the Board”.

[F. No. 20/06/17/2018-GST]

(Dr. Sreeparvathy S. L.)
Under Secretary to the Government of India

(IV) CENTRAL TAX (RATE) NOTIFICATIONS

[TO BE PUBLISHED IN PART II, SECTION 3, SUB-SECTION (i) OF THE GAZETTE OF INDIA, EXTRAORDINARY]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(Department of Revenue)

Notification No.24/2018-Central Tax (Rate)

New Delhi, the 31st December, 2018

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.1/2017-Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 673(E), dated the 28th June, 2017, namely:-

In the said notification, -

(a) in the opening paragraph, after the words, brackets and figures “sub-section (1) of section 9”, the words, brackets and figures “and sub-section (5) of section 15”, shall be inserted;

(b) in Schedule I - 2.5%, -

(i) S. Nos. 23 and 24 and the entries relating thereto shall be omitted;

(ii) after S. No. 123 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

“123A	2515 11 00	Marble and travertine, crude or roughly trimmed”;
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(iii) S. No. 198A shall be re-numbered as S. No. 198AA, and before S. No. 198AA as so re-numbered, the following serial number and entries shall be inserted, namely:

“198A	4501	Natural cork, raw or simply prepared”;
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(iv) against S. No. 224, for the entry in column (2), the entry “63 [other than 6305 32 00, 6309] shall be substituted;

(v) against S. No. 225, for the entry in column (3), the entry “Footwear of sale value not exceeding Rs.1000 per pair” shall be substituted;

(vi) for S. No. 225A and the entries relating thereto, the following serial numbers and entries shall be substituted, namely: -

“225A	6602 00 00	Walking-sticks including seat sticks
225B	6815	Fly ash bricks or fly ash aggregate with 90 per cent. or more fly ash content; Fly ash blocks”;

(vii) against S. No. 234, in the entry in column (3), the following *Explanation* shall be inserted in the end, namely: -

“*Explanation:* If the goods specified in this entry are supplied, by a supplier, along with supplies of other goods and services, one of which being a taxable service specified in the entry at S. No. 38 of the Table mentioned in the notification No. 11/2017-Central Tax (Rate), dated 28th June, 2017 [G.S.R. 690(E)], the value of supply of goods for the purposes of this entry shall be deemed as seventy per cent. of the gross consideration charged for all such supplies, and the remaining thirty per cent. of the gross consideration charged shall be deemed as value of the said taxable service.”;

(viii) S. No. 243A shall be re-numbered as S. No. 243B, and before S. No. 243B as so re-numbered, the following serial number and entries shall be inserted, namely: -

“243A	8714 20	Parts and accessories of carriage for disabled persons”;
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(c) in Schedule II - 6%, -

(i) after S. No. 101 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

“101A	4502 00 00	Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers)
101B	4503	Articles of natural cork such as Corks and Stoppers, Shuttlecock cork bottom
101C	4504	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork ”;

(ii) S. Nos. 102 and 126 and the entries relating thereto shall be omitted;

(iii) S. No. 171A shall be re-numbered as S.No. 171AA, and before S. No. 171AA as so re-numbered, the following serial number and entries shall be inserted, namely:-

“171A	6305 32 00	Flexible intermediate bulk containers”;
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(iv) against S. No. 173, in the entry in column (3), the words “walking-sticks, seat-sticks,” shall be omitted;

(v) S. No. 177 and the entries relating thereto, shall be omitted;

(d) in Schedule III - 9%, -

(i) S. No. 121A shall be re-numbered as S. No. 121B, and before S. No. 121B as so re-numbered, the following serial number and entries shall be inserted, namely: -

“121A	4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber”;
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(ii) S. Nos. 142, 143 and 144 and the entries relating thereto shall be omitted;

(iii) against S. No. 369A, for the entry in column (3), the entry “Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints)” shall be substituted;

(iv) after S. No. 376AA and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

“376AAA	8507	Lithium-ion accumulators (other than battery) including lithium-ion power bank”;
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(v) against S. No. 383, in the entry in column (3), after the words “television cameras”, the words, “digital cameras and video camera recorders”, shall be inserted;

(vi) against S. No. 383C, in the entry in column (3), for the figures and letters “68 cm”, the figures and word “32 inches” shall be substituted;

(vii) against S. No. 384, in the entry in column (3), for the figures and word “20 inches”, the figures and word “32 inches” shall be substituted;

(viii) S. No. 440A shall be re-numbered as S. No. 440B and before S. No. 440B as so re-numbered, the following serial number and entries shall be inserted, namely:

“440A	9504	Video game consoles and machines, articles of funfair, table or parlour games, including pintables, billiards,
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		special tables for casino games and automatic bowling alley equipment [other than playing cards, ganjifa card, chess board, carom board and other board games of 9504 90 90 like ludo, etc.]”;
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(e) in Schedule IV - 14%, -

- (i) S. No. 47 and the entries relating thereto shall be omitted;
- (ii) S. No. 135 and the entries relating thereto shall be omitted;
- (iii) against S. No. 139, in the entry in column (3), after the words “other than Lithium-ion battery”, the words “and other Lithium-ion accumulators including Lithium-ion power banks” shall be inserted;
- (iv) S. No. 151 and the entries relating thereto shall be omitted;
- (v) against S. No. 154, in the entry in column (3), for the figures and word “20 inches” and the figures and letters “68 cm”, the figures and word “32 inches” shall respectively be substituted;
- (vi) for S. No. 174 and the entries relating thereto, the following serial number and the entries shall be substituted, namely: -

“174	8714	Parts and accessories of vehicles of heading 8711”;
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- (vii) S. No. 215 and the entries relating thereto shall be omitted.

2. This notification shall come into force on the 1st January, 2019.

[F.No.354/432/2018-TRU]

(Gunjan Kumar Verma)
Under Secretary to the Government of India

Note: - The principal notification No.1/2017-Central Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 673(E), dated the 28th June, 2017 and last amended by notification No. 18/2018-Central Tax (Rate), dated the 26th July 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 692(E), dated the 26th July 2018.

[TO BE PUBLISHED IN PART II, SECTION 3, SUB-SECTION (i) OF THE GAZETTE OF INDIA, EXTRAORDINARY]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(Department of Revenue)

Notification No.25 /2018-Central Tax (Rate)

New Delhi, the 31st December, 2018

G.S.R. (E).- In exercise of the powers conferred by sub-sections (1) of section 11 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.2/2017-Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 674 (E), dated the 28th June, 2017, namely:-

In the said notification, in the Schedule, -

- (i) for S. No. 43A and the entries relating thereto, the following serial numbers and entries shall be substituted, namely: -

“43A	0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen
43B	0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption”;

- (ii) after S. No. 121 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

“121A	4904 00 00	Music, printed or in manuscript, whether or not bound or illustrated”;
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- (iii) after S. No. 152 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

“153	Any Chapter	Supply of gift items received by the President, Prime Minister, Governor or Chief Minister of any State or Union territory, or any public servant, by way of public auction by the Government, where auction proceeds are to be used for public or charitable cause”.
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2. This notification shall come into force on the 1st January, 2019.

[F.No.354/432/2018-TRU]

(Gunjan Kumar Verma)
Under Secretary to the Government of India

Note: - The principal notification No.2/2017-Central Tax (Rate), dated the 28th June, 2017, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 674(E), dated the 28th June, 2017 and last amended by notification No. 19/2018 - Central Tax(Rate), dated the 26th July, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 693(E), dated the 26th July 2018.

[TO BE PUBLISHED IN THE GAZZETE OF INDIA, EXTRAORDINARY, PART II, SECTION 3,
SUB-SECTION (i)]

Government of India
Ministry of Finance
(Department of Revenue)
Notification No. 26/2018- Central Tax (Rate)

New Delhi, the 31st December, 2018

G.S.R.....(E).- In exercise of the powers conferred by sub-section (1) of section 11 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts the intra-State supply of gold falling in heading 7108 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), when supplied by Nominated Agency under the scheme for "Export Against Supply by Nominated Agency" as referred to in paragraph 4.41 of the Foreign Trade Policy, read with relevant provisions of Chapter 4 of Handbook of Procedures, to a registered person (herein referred to as "recipient"), from the whole of the central tax leviable thereon, under section 9 of the Central Goods and Services Tax Act, 2017, subject to following conditions, namely:-

- (i) the Nominated Agency and the recipient shall follow the conditions and observe the procedures as specified in the Foreign Trade Policy read with Handbook of Procedures;
- (ii) the recipient shall export the jewellery made out of such gold within a period of 90 (ninety) days from the date of supply of gold to such recipient and shall provide copy of shipping bill or bill of export containing details of Goods and Services Tax Identification Number (GSTIN) alongwith the invoice for exports to the Nominated Agency within a period of 120 (one hundred and twenty) days from the date of supply by the Nominated Agency;
- (iii) wherever such proof of export is not produced within the period mentioned in condition (ii), the Nominated Agency shall pay the amount of central tax payable on the quantity of gold not exported, along with interest from the date when the said tax on such supply was payable, but for the exemption.

Explanation. - For the purpose of this notification, -

- (a) "Foreign Trade Policy " means the Foreign Trade Policy, 2015-2020, notified by the Government of India in the Ministry of Commerce and Industry *vide* notification No.41/2015-2020, dated the 5th December, 2017, published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-Section (ii) *vide* S.O. 3813, dated the 5th December, 2017;
- (b) "Handbook of Procedures" means the Handbook of Procedure, notified by the Government of India in the Ministry of Commerce and Industry *vide* Public Notice No. 43/2015-2020, dated the 5th December 2017, published in the Gazette of India, Extraordinary, Part-I, Section 1, *vide* F. No. 01/94/180/333/AM 15/PC, dated the 5th December 2017;
- (c) "Nominated Agency" means entities mentioned in List 32 of Notification No. 50/2017-Customs, dated the 30th June 2017 published Gazette of India, Extraordinary, Part-II, Section 3 sub-section (i), *vide*, number G. S. R. 785 (E), dated the 30th June, 2017;
- (d) "Heading" means heading as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

2. This notification shall come into force on the 1st January, 2019.

[F. No.354/432/2018 -TRU]

(Gunjan Kumar Verma)
Under Secretary to the Government of India

[TO BE PUBLISHED IN THE GAZZETE OF INDIA, EXTRAORDINARY, PART II,
SECTION 3, SUB-SECTION (i)]

Government of India
Ministry of Finance
(Department of Revenue)

Notification No. 27/2018-Central Tax (Rate)

New Delhi, the 31st December, 2018

G.S.R.....(E).- In exercise of the powers conferred by sub-section (1) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and sub-section (1) of section 16 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue) No.11/2017-Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 690(E), dated the 28th June, 2017, namely:-

1. In the said notification,-

(i) in the Table, -

(a) against serial number 3, in column (3), in item (xii), after the brackets, figures and word “(xi) above”, the word and number “and serial number 38 below” shall be inserted;

(b) against serial number 7, in column (3), in item (i), in Explanation 1, the words “school, college” shall be omitted;

(c) against serial number 8, -

(A) after item (iv) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be inserted, namely: -

(3)	(4)	(5)
“(iva) Transportation of passengers, with or without accompanied baggage, by air, by non-scheduled air transport service or charter operations, engaged by specified organisations in respect of religious pilgrimage facilitated by the Government of India, under bilateral arrangement.	2.5	Provided that credit of input tax charged on goods used in supplying the service has not been taken [Please refer to clause (iv) of paragraph 4 relating to Explanation]”;

(B) in column (3), in item (vii), after the brackets and figures “(iv),”, the brackets and figures “(iva),” shall be inserted;

- (d) against serial number 15, for item (vi) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
“(vi) Service of third party insurance of “goods carriage”	6	-
(vii) Financial and related services other than (i), (ii), (iii), (iv), (v), and (vi) above.	9	-”;

- (e) against serial number 17, for item (viii) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
“(viii) Leasing or renting of goods	Same rate of central tax as applicable on supply of like goods involving transfer of title in goods	-
(viii) Leasing or rental services, with or without operator, other than (i), (ii), (iii), (iv), (v), (vi), (vii) and (viii) above	9	-”;

- (f) against serial number 21, in column (3), in item (ii), after the brackets, figures and word “(i) above”, the words and number “and serial number 38 below” shall be inserted;

- (g) against serial number 25, in column (3), in item (ii), after the brackets, figures and word “(i) above”, the words and number “and serial number 38 below” shall be inserted;

- (h) against serial number 34,-

(A) against item (ii) in column (3), for the entry in column (4), the entry “6” shall be substituted;

(B) after item (ii) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be inserted, namely: -

(3)	(4)	(5)
“(iia) Services by way of admission to exhibition of cinematograph films where price of admission ticket is above one hundred rupees.	9	-”;

(C) in item (iia), the words “exhibition of cinematograph films,” shall be omitted;

(D) in column (3), in item (vi), after the brackets and figures “(ii),”, the brackets and figures “(iia),” shall be inserted;

- (i) after serial number 37 in column (1) and the entries relating thereto in column (2), (3), (4) and (5) the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"38.	9954 or 9983 or 9987	Service by way of construction or engineering or installation or other technical services, provided in relation of setting up of following, - (a) Bio-gas plant (b) Solar power based devices (c) Solar power generating system (d) Wind mills, Wind Operated Electricity Generator (WOEG) (e) Waste to energy plants / devices (f) Ocean waves/tidal waves energy devices/plants <i>Explanation:-</i> This entry shall be read in conjunction with serial number 234 of Schedule I of the notification No. 1/2017-Central Tax (Rate), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) dated 28 th June, 2017 vide GSR number 673(E) dated 28 th June, 2017.	9	-"

- (ii) in paragraph 4 relating to Explanation, after clause (x), the following clauses shall be inserted, namely: -

“(xi) “specified organisation” shall mean, -

- (a) Kumaon Mandal Vikas Nigam Limited, a Government of Uttarakhand Undertaking; or
(b) ‘Committee’ or ‘State Committee’ as defined in section 2 of the Haj Committee Act, 2002 (35 of 2002).

(xii) “goods carriage” has the same meaning as assigned to it in clause (14) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988).”.

2. This notification shall come into force on the 1st day of January, 2019.

[F. No.354/428/2018-TRU]

(Gunjan Kumar Verma)
Under Secretary to the Government of India

Note: -The principal notification No. 11/2017 - Central Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, vide number G.S.R. 690 (E), dated the 28th June, 2017 and was last amended by notification No. 17/2018-Central Tax (Rate), dated the 26th July, 2018 vide number G.S.R. 681(E), dated the 26th July, 2018.

[TO BE PUBLISHED IN THE GAZZETE OF INDIA, EXTRAORDINARY, PART II, SECTION
3, SUB-SECTION (i)]
Government of India
Ministry of Finance
(Department of Revenue)

Notification No. 28/2018- Central Tax (Rate)

New Delhi, the 31st December, 2018

G.S.R.....(E).- In exercise of the powers conferred by sub-section (1) of section 11 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No.12/2017- Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 691(E), dated the 28th June, 2017, namely:-

In the said notification, -

(i) in the Table, -

(a) after serial number 21A and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“21B	Heading 9965 or Heading 9967	Services provided by a goods transport agency, by way of transport of goods in a goods carriage, to, - (a) a Department or Establishment of the Central Government or State Government or Union territory; or (b) local authority; or (c) Governmental agencies, which has taken registration under the Central Goods and Services Tax Act, 2017 (12 of 2017) only for the purpose of deducting tax under Section 51 and not for making a taxable supply of goods or services.	Nil	Nil”;

(b) after serial number 27 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“27A	Heading 9971	Services provided by a banking company to Basic Saving Bank Deposit (BSBD) account holders under Pradhan Mantri Jan Dhan Yojana (PMJDY).	Nil	Nil”;

(c) against serial number 34A, in the entry in column (3), after the letters and words “PSUs from the”, the words “banking companies and” shall be inserted;

(d) against serial number 66, for the entry in column (2), the following entry shall be substituted namely: -

“Heading 9992 or Heading 9963”;

(e) serial number 67 and the entries relating thereto, shall be omitted;

(f) after serial number 74 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“74A	Heading 9993	Services provided by rehabilitation professionals recognised under the Rehabilitation Council of India Act, 1992 (34 of 1992) by way of rehabilitation, therapy or counselling and such other activity as covered by the said Act at medical establishments, educational institutions, rehabilitation centers established by Central Government, State Government or Union territory or an entity registered under section 12AA of the Income-tax Act, 1961 (43 of 1961).	Nil	Nil”;

(ii) in paragraph 2, after clause (za), the following clause shall be inserted, namely: -

“(zaa) “financial institution” has the same meaning as assigned to it in clause (c) of section 45-I of the Reserve Bank of India Act, 1934 (2 of 1934).”.

2. This notification shall come into force on the 1st day of January, 2019.

[F. No.354/428/2018 -TRU]

(Gunjan Kumar Verma)

Under Secretary to the Government of India

Note: -The principal notification No. 12/2017 - Central Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, *vide* number G.S.R. 691 (E), dated the 28th June, 2017 and was last amended by notification No. 23/2018 - Central Tax (Rate), dated the 20th September, 2018 *vide* number G.S.R. 906(E), dated the 20th September, 2018.

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II,
SECTION 3, SUB-SECTION (i)]

Government of India
Ministry of Finance
(Department of Revenue)

Notification No. 29/2018- Central Tax (Rate)

New Delhi, the 31st December, 2018

GSR.....(E).- In exercise of the powers conferred by sub-section (3) of section 9 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No.13/2017- Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 692(E), dated the 28th June, 2017, namely:-

In the said notification,-

(i) in the Table,-

(a) against serial number 1, in the entry in column (2), after item (g), the following proviso shall be inserted, namely: -

“Provided that nothing contained in this entry shall apply to services provided by a goods transport agency, by way of transport of goods in a goods carriage by road, to, -

- (a) a Department or Establishment of the Central Government or State Government or Union territory; or
- (b) local authority; or
- (c) Governmental agencies,

which has taken registration under the Central Goods and Services Tax Act, 2017 (12 of 2017) only for the purpose of deducting tax under section 51 and not for making a taxable supply of goods or services.”;

(b) after serial number 11 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)
“12.	Services provided by business facilitator (BF) to a banking company	Business facilitator (BF)	A banking company, located in the taxable territory
13.	Services provided by an agent of business correspondent (BC) to business correspondent (BC).	An agent of business correspondent (BC)	A business correspondent, located in the taxable territory.

14.	<p>Security services (services provided by way of supply of security personnel) provided to a registered person:</p> <p>Provided that nothing contained in this entry shall apply to, -</p> <p>(i)(a) a Department or Establishment of the Central Government or State Government or Union territory; or</p> <p>(b) local authority; or</p> <p>(c) Governmental agencies; which has taken registration under the Central Goods and Services Tax Act, 2017 (12 of 2017) only for the purpose of deducting tax under section 51 of the said Act and not for making a taxable supply of goods or services; or</p> <p>(ii) a registered person paying tax under section 10 of the said Act.</p>	Any person other than a body corporate	A registered person, located in the taxable territory.”;
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- (ii) in the Explanation, after clause (g), the following clause shall be inserted, namely:-
“(h) provisions of this notification, in so far as they apply to the Central Government and State Governments, shall also apply to the Parliament and State Legislatures.”.

2. This notification shall come into force on the 1st day of January, 2019.

[F. No. 354/428/2018- TRU]

(Gunjan Kumar Verma)
Under Secretary to the Government of India

Note: -The principal notification No. 13/2017 - Central Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, *vide* number G.S.R. 692 (E), dated the 28th June, 2017 and was last amended by notification No. 15/2018 - Central Tax (Rate), dated the 26th July, 2018 *vide* number G.S.R. 679(E), dated the 26th July, 2018.

[TO BE PUBLISHED IN THE GAZZETE OF INDIA, EXTRAORDINARY, PART II,
SECTION 3, SUB-SECTION (i)]

Government of India
Ministry of Finance
(Department of Revenue)

Notification No. 30/2018-Central Tax (Rate)

New Delhi, the 31st December, 2018

G.S.R.....(E).- In exercise of the powers conferred by sub-section (3) of section 11 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, and on being satisfied that it is necessary so to do for the purpose of clarifying the scope and applicability of the notification of the Government of India, in the Ministry of Finance (Department of Revenue) No.11/2017- Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 690(E), dated the 28th June, 2017, hereby inserts the following Explanation in the said notification, in the Table, against serial number 9, in column (3), in item (vi), namely:-

“*Explanation 2.*-Nothing contained in this item shall apply to supply of a service other than by way of transport of goods from a place in India to another place in India.”.

2. The existing *Explanation* in the above item shall be renumbered as *Explanation 1*.
3. This notification shall come into force on the 1st day of January, 2019.

[F. No.354/428/2018-TRU]

(Gunjan Kumar Verma)
Under Secretary to the Government of India

Note: -The principal notification No. 11/2017 – Central Tax(Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, *vide* number G.S.R. 690 (E), dated the 28th June, 2017 and was last amended by notification No. 17/2018-Central Tax (Rate), dated the 26th July, 2018 *vide* number G.S.R. 681(E), dated the 26th July, 2018.

(V) IGST TAX NOTIFICATIONS

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

Government of India
Ministry of Finance
(Department of Revenue)
[Central Board of Indirect Taxes and Customs]

Notification No.04 /2018 – Integrated Tax

New Delhi, the 31st December, 2018
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G.S.R.- (E). - In exercise of the powers conferred by sub-sections (3),(7) and (11) of section 12 and sub section (7) of section 13 read with section 22 of the Integrated Goods and Services Tax Act , 2017 (13 of 2017), the Central Government hereby makes the following rules to further amend the Integrated Goods and Services Tax Rules, 2017, namely:-

1. Short title and commencement.- (1) These rules may be called the Integrated Goods and Services Tax (Amendment) Rules, 2018.

(2) They shall be deemed to have come into force on the 1st day of January, 2019.

2. In the Integrated Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 3 in clause (h), after the words “in the case of advertisements over internet” the words “*the service shall be deemed to have been provided all over India and*” shall be inserted.

3. In the said rules, after rule 3, the following rules shall be inserted, namely: -

“ 4. The supply of services attributable to different States or Union territories, under sub section (3) of section 12 of the Integrated Goods and Services Tax Act, 2017 (hereinafter in these rules referred to as the said Act), in the case of-

- (a) services directly in relation to immovable property, including services provided by architects, interior decorators, surveyors, engineers and other related experts or estate agents, any service provided by way of grant of rights to use immovable property or for carrying out or co-ordination of construction work; or
- (b) lodging accommodation by a hotel, inn, guest house, homestay, club or campsite, by whatever name called, and including a houseboat or any other vessel ; or
- (c) accommodation in any immovable property for organising any marriage or reception or matters related thereto, official, social, cultural, religious or business function including services provided in relation to such function at such property; or
- (d) any services ancillary to the services referred to in clauses (a), (b) and (c),

where such immovable property or boat or vessel is located in more than one State or Union territory, shall be taken as being in each of the respective States or Union

territories, and in the absence of any contract or agreement between the supplier of service and recipient of services for separately collecting or determining the value of the services in each such State or Union territory, as the case maybe, shall be determined in the following manner namely:-

- (i) in case of services provided by way of lodging accommodation by a hotel, inn, guest house, club or campsite, by whatever name called (except cases where such property is a single property located in two or more contiguous States or Union territories or both) and services ancillary to such services, the supply of services shall be treated as made in each of the respective States or Union territories, in proportion to the number of nights stayed in such property;
- (ii) in case of all other services in relation to immovable property including services by way of accommodation in any immovable property for organising any marriage or reception etc., and in cases of supply of accommodation by a hotel, inn, guest house, club or campsite, by whatever name called where such property is a single property located in two or more contiguous States or Union territories or both, and services ancillary to such services, the supply of services shall be treated as made in each of the respective States or Union territories, in proportion to the area of the immovable property lying in each State or Union territory;
- (iii) in case of services provided by way of lodging accommodation by a house boat or any other vessel and services ancillary to such services, the supply of services shall be treated as made in each of the respective States or Union territories, in proportion to the time spent by the boat or vessel in each such State or Union territory, which shall be determined on the basis of a declaration made to the effect by the service provider.

Illustration 1: A hotel chain X charges a consolidated sum of Rs.30,000/- for stay in its two establishments in Delhi and Agra, where the stay in Delhi is for 2 nights and the stay in Agra is for 1 night. The place of supply in this case is both in the Union territory of Delhi and in the State of Uttar Pradesh and the service shall be deemed to have been provided in the Union territory of Delhi and in the State of Uttar Pradesh in the ratio 2:1 respectively. The value of services provided will thus be apportioned as Rs.20,000/- in the Union territory of Delhi and Rs.10,000/- in the State of Uttar Pradesh .

Illustration 2: There is a piece of land of area 20,000 square feet which is partly in State S1 say 12,000 square feet and partly in State S2, say 8000 square feet. Site preparation work has been entrusted to T. The ratio of land in the two states works out to 12:8 or 3:2 (simplified). The place of supply is in both S1 and S2. The service shall be deemed to have been provided in the ratio of 12:8 or 3:2 (simplified) in the States S1 and S2 respectively. The value of the service shall be accordingly apportioned between the States.

Illustration 3: A company C provides the service of 24 hours accommodation in a houseboat, which is situated both in Kerala and Karnataka inasmuch as the guests board the house boat in Kerala and stay there for 22 hours but it also moves into Karnataka for 2 hours (as declared by the service provider). The place of supply of this service is in the States of Kerala and Karnataka. The service shall be deemed to have been provided in the

ratio of 22:2 or 11:1 (simplified) in the states of Kerala and Karnataka, respectively. The value of the service shall be accordingly apportioned between the States.

5. The supply of services attributable to different States or Union territories, under sub-section (7) of section 12 of the said Act, in the case of-

(a) services provided by way of organisation of a cultural, artistic, sporting, scientific, educational or entertainment event, including supply of services in relation to a conference, fair exhibition, celebration or similar events; or

(b) services ancillary to the organisation of any such events or assigning of sponsorship to such events,

where the services are supplied to a person other than a registered person, the event is held in India in more than one State or Union territory and a consolidated amount is charged for supply of such services, shall be taken as being in each of the respective States or Union territories, and in the absence of any contract or agreement between the supplier of service and recipient of services for separately collecting or determining the value of the services in each such State or Union territory, as the case maybe, shall be determined by application of the generally accepted accounting principles.

Illustration: An event management company E has to organise some promotional events in States S1 and S2 for a recipient R. 3 events are to be organised in S1 and 2 in S2. They charge a consolidated amount of Rs.10,00,000 from R. The place of supply of this service is in both the States S1 and S2. Say the proportion arrived at by the application of generally accepted accounting principles is 3:2. The service shall be deemed to have been provided in the ratio 3:2 in S1 and S2 respectively. The value of services provided will thus be apportioned as Rs. 6,00,000/- in S1 and Rs. 4,00,000/- in S2 .

6. The supply of services attributable to different States or Union territories, under sub-section (11) of section 12 of the said Act, in the case of supply of services relating to a leased circuit where the leased circuit is installed in more than one State or Union territory and a consolidated amount is charged for supply of such services, shall be taken as being in each of the respective States or Union territories, and in the absence of any contract or agreement between the supplier of service and recipient of services for separately collecting or determining the value of the services in each such State or Union territory, as the case maybe, shall be determined in the following manner, namely:-

(a) The number of points in a circuit shall be determined in the following manner:

(i) in the case of a circuit between two points or places, the starting point or place of the circuit and the end point or place of the circuit will invariably constitute two points;

(ii) any intermediate point or place in the circuit will also constitute a point provided that the benefit of the leased circuit is also available at that intermediate point;

(b) the supply of services shall be treated as made in each of the respective States or Union territories, in proportion to the number of points lying in the State or Union territory.

Illustration 1: A company T installs a leased circuit between the Delhi and Mumbai offices of a company C. The starting point of this circuit is in Delhi and the end point of the circuit is in Mumbai. Hence one point of this circuit is in Delhi and another in Maharashtra. The place of supply of this service is in the Union territory of Delhi and the State of Maharashtra. The service shall be deemed to have been provided in the ratio of 1:1 in the Union territory of Delhi and the State of Maharashtra, respectively.

Illustration 2: A company T installs a leased circuit between the Chennai, Bengaluru and Mysuru offices of a company C. The starting point of this circuit is in Chennai and the end point of the circuit is in Mysuru. The circuit also connects Bengaluru. Hence one point of this circuit is in Tamil Nadu and two points in Karnataka. The place of supply of this service is in the States of Tamil Nadu and Karnataka. The service shall be deemed to have been provided in the ratio of 1:2 in the States of Tamil Nadu and Karnataka, respectively.

Illustration 3: A company T installs a leased circuit between the Kolkata, Patna and Guwahati offices of a company C. There are 3 points in this circuit in Kolkata, Patna and Guwahati. One point each of this circuit is, therefore, in West Bengal, Bihar and Assam. The place of supply of this service is in the States of West Bengal, Bihar and Assam. The service shall be deemed to have been provided in the ratio of 1:1:1 in the States of West Bengal, Bihar and Assam, respectively.

7. The supply of services attributable to different States or Union territories, under subsection (7) of section 13 of the said Act, in the case of services supplied in respect of goods which are required to be made physically available by the recipient of services to the supplier of services, or to a person acting on behalf of the supplier of services, or in the case of services supplied to an individual, represented either as the recipient of services or a person acting on behalf of the recipient, which require the physical presence of the recipient or the person acting on his behalf, where the location of the supplier of services or the location of the recipient of services is outside India, and where such services are supplied in more than one State or Union territory, shall be taken as being in each of the respective States or Union territories, and the proportion of value attributable to each such State and Union territory in the absence of any contract or agreement between the supplier of service and recipient of services for separately collecting or determining the value of the services in each such State or Union territory, as the case may be, shall be determined in the following manner, namely:-

- (i) in the case of services supplied on the same goods, by equally dividing the value of the service in each of the States and Union territories where the service is performed;
- (ii) in the case of services supplied on different goods, by taking the ratio of the invoice value of goods in each of the States and Union territories, on which service is performed, as the ratio of the value of the service performed in each State or Union territory;
- (iii) in the case of services supplied to individuals, by applying the generally accepted accounting principles.

Illustration-1: A company C which is located in Kolkata is providing the services of testing of a dredging machine and the testing service on the machine is carried out in Orissa and Andhra Pradesh. The place of supply is in Orissa and Andhra Pradesh and the value of the service in Orissa and Andhra Pradesh will be ascertained by dividing the value of the service equally between these two States.

Illustration-2: A company C which is located in Delhi is providing the service of servicing of two cars belonging to Mr. X. One car is of manufacturer J and is located in Delhi and is serviced by its Delhi workshop. The other car is of manufacturer A and is located in Gurugram and is serviced by its Gurugram workshop . The value of service attributable to the Union Territory of Delhi and the State of Haryana respectively shall be calculated by applying the ratio of the invoice value of car J and the invoice value of car A, to the total value of the service.

Illustration-3: A makeup artist M has to provide make up services to an actor A. A is shooting some scenes in Mumbai and some scenes in Goa. M provides the makeup services in Mumbai and Goa. The services are provided in Maharashtra and Goa and the value of the service in Maharashtra and Goa will be ascertained by applying the generally accepted accounting principles.

8. The proportion of value attributable to different States or Union territories, under sub-section (7) of section 13 of the said Act, in the case of supply of services directly in relation to an immovable property, including services supplied in this regard by experts and estate agents, supply of accommodation by a hotel, inn, guest house, club or campsite, by whatever name called, grant of rights to use immovable property, services for carrying out or co-ordination of construction work, including that of architects or interior decorators, where the location of the supplier of services or the location of the recipient of services is outside India, and where such services are supplied in more than one State or Union territory, in the absence of any contract or agreement between the supplier of service and recipient of services for separately collecting or determining the value of the services in each such State or Union territory, as the case maybe, shall be determined by applying the provisions of rule 4, *mutatis mutandis*.

9. The proportion of value attributable to different States or Union territories, under sub-section (7) of section 13 of the said Act, in the case of supply of services by way of admission to, or organisation of a cultural, artistic, sporting, scientific, educational or entertainment event, or a celebration, conference, fair, exhibition or similar events, and of services ancillary to such admission or organisation, where the location of the supplier of services or the location of the recipient of services is outside India, and where such services are provided in more than one State or Union territory , in the absence of any contract or agreement between the supplier of service and recipient of services for separately collecting or determining the value of the services

in each such State or Union territory, as the case maybe, shall be determined by applying the provisions of rule 5, *mutatis mutandis*".

[F. No. 20/06/16/2018-GST]

(Dr. Sreeparvathy S.L.)
Under Secretary to the Government of India

Note: The principal rules were published in the Gazette of India Extraordinary vide number G.S.R. 699(E), dated the 28th June, 2017 and were last amended by notification 12/2017-Integrated tax, dated the 15th November 2017, published in the Gazette of India, Extraordinary vide number G.S.R. 1424 (E), dated the 15th November, 2017.

(VI) IGST TAX RATE NOTIFICATIONS

[TO BE PUBLISHED IN PART II, SECTION 3, SUB-SECTION (i) OF THE GAZETTE OF INDIA, EXTRAORDINARY]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(Department of Revenue)

Notification No. 25/2018-Integrated Tax (Rate)

New Delhi, the 31st December, 2018

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 5 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) read with sub-section (5) of section 15 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.1/2017- Integrated Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 666 (E), dated the 28th June, 2017, namely:-

In the said notification, -

(a) in the opening paragraph, after the brackets, words and figures “(13 of 2017)”, the words, brackets and figures “read with sub-section (5) of section 15 of the Central Goods and Services Tax Act, 2017 (12 of 2017)”, shall be inserted;

(b) in Schedule I - 5%, -

(i) S. Nos. 23 and 24 and the entries relating thereto shall be omitted;

(ii) after S. No. 123 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

“123A	2515 11 00	Marble and travertine, crude or roughly trimmed”;
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(iii) S. No. 198A shall be re-numbered as S. No. 198AA, and before S. No. 198AA as so re-numbered, the following serial number and entries shall be inserted, namely:

“198A	4501	Natural cork, raw or simply prepared”;
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(iv) against S. No. 224, for the entry in column (2), the entry “63 [other than 6305 32 00, 6309] shall be substituted;

(v) against S. No. 225, for the entry in column (3), the entry “Footwear of sale value not exceeding Rs.1000 per pair” shall be substituted;

(vi) for S. No. 225A and the entries relating thereto, the following serial numbers and entries shall be substituted, namely: -

“225A	6602 00 00	Walking-sticks including seat sticks
225B	6815	Fly ash bricks or fly ash aggregate with 90 per cent. or more fly ash content; Fly ash blocks”;

(vii) against S. No. 234, in the entry in column (3), the following *Explanation* shall be inserted in the end, namely: -

“*Explanation:* If the goods specified in this entry are supplied, by a supplier, along with supplies of other goods and services, one of which being a taxable service specified in the entry at S. No. 38 of the Table mentioned in the notification No. 8/2017-Integrated Tax (Rate), dated 28th June, 2017 [G.S.R. 683(E)], the value of supply of goods for the purposes of this entry shall be deemed as seventy per cent. of the gross consideration charged for all such supplies, and the remaining thirty per cent. of the gross consideration charged shall be deemed as value of the said taxable service.”;

(viii) S. No. 243A shall be re-numbered as S. No. 243B, and before S. No. 243B as so re-numbered, the following serial number and entries shall be inserted, namely: -

“243A	8714 20	Parts and accessories of carriage for disabled persons”;
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(c) in Schedule II - 12%, -

(i) after S. No. 101 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

“101A	4502 00 00	Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers)
101B	4503	Articles of natural cork such as Corks and Stoppers, Shuttlecock cork bottom
101C	4504	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork ”;

(ii) S. Nos. 102 and 126 and the entries relating thereto shall be omitted;

(iii) S. No. 171A shall be re-numbered as S.No. 171AA, and before S. No. 171AA as so re-numbered, the following serial number and entries shall be inserted, namely:-

“171A	6305 32 00	Flexible intermediate bulk containers”;
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(iv) against S. No. 173, in the entry in column (3), the words “walking-sticks, seat-sticks,” shall be omitted;

(v) S. No. 177 and the entries relating thereto, shall be omitted;

(d) in Schedule III - 18%, -

(i) S. No. 121A shall be re-numbered as S. No. 121B, and before S. No. 121B as so re-numbered, the following serial number and entries shall be inserted, namely: -

“121A	4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber”;
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(ii) S. Nos. 142, 143 and 144 and the entries relating thereto shall be omitted;

(iii) against S. No. 369A, for the entry in column (3), the entry “Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints)” shall be substituted;

(iv) after S. No. 376AA and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

“376AAA	8507	Lithium-ion accumulators (other than battery) including lithium-ion power bank”;
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(v) against S. No. 383, in the entry in column (3), after the words “television cameras”, the words, “digital cameras and video camera recorders”, shall be inserted;

(vi) against S. No. 383C, in the entry in column (3), for the figures and letters “68 cm”, the figures and word “32 inches” shall be substituted;

(vii) against S. No. 384, in the entry in column (3), for the figures and word “20 inches”, the figures and word “32 inches” shall be substituted;

(viii) S. No. 440A shall be re-numbered as S. No. 440B and before S. No. 440B as so re-numbered, the following serial number and entries shall be inserted, namely:

“440A	9504	Video game consoles and machines, articles of funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling
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		alley equipment [other than playing cards, ganjifa card, chess board, carom board and other board games of 9504 90 90 like ludo, etc.]”;
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(e) in Schedule IV - 28%, -

- (i) S. No. 47 and the entries relating thereto shall be omitted;
- (ii) S. No. 135 and the entries relating thereto shall be omitted;
- (iii) against S. No. 139, in the entry in column (3), after the words “other than Lithium-ion battery”, the words “and other Lithium-ion accumulators including Lithium-ion power banks” shall be inserted;
- (iv) S. No. 151 and the entries relating thereto shall be omitted;
- (v) against S. No. 154, in the entry in column (3), for the figures and word “20 inches” and the figures and letters “68 cm”, the figures and word “32 inches” shall respectively be substituted;
- (vi) for S. No. 174 and the entries relating thereto, the following serial number and the entries shall be substituted, namely: -

“174	8714	Parts and accessories of vehicles of heading 8711”;
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- (vii) S. No. 215 and the entries relating thereto shall be omitted.

2. This notification shall come into force on the 1st January, 2019.

[F.No.354/432/2018-TRU]

(Gunjan Kumar Verma)
Under Secretary to the Government of India

Note: - The principal notification No.1/2017-Integrated Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 666(E), dated the 28th June, 2017 and last amended by notification No. 19/2018-Integrated Tax (Rate), dated the 26th July 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 696(E), dated the 26th July 2018.

[TO BE PUBLISHED IN PART II, SECTION 3, SUB-SECTION (i) OF THE GAZETTE OF INDIA, EXTRAORDINARY]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(Department of Revenue)

Notification No. 26/2018-Integrated Tax (Rate)

New Delhi, the 31st December, 2018

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 6 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.2/2017-Integrated Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 667 (E), dated the 28th June, 2017, namely:-

In the said notification, in the Schedule, -

- (i) for S. No. 43A and the entries relating thereto, the following serial numbers and entries shall be substituted, namely: -

“43A	0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen
43B	0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption”;

- (ii) after S. No. 121 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

“121A	4904 00 00	Music, printed or in manuscript, whether or not bound or illustrated”;
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- (iii) after S. No. 152 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

“153	Any Chapter	Supply of gift items received by the President, Prime Minister, Governor or Chief Minister of any State or Union territory, or any public servant, by way of public auction by the Government, where auction proceeds are to be used for public or charitable cause”.
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2. This notification shall come into force on the 1st January, 2019.

[F.No.354/432/2018-TRU]

(Gunjan Kumar Verma)
Under Secretary to the Government of India

Note: - The principal notification No.2/2017-Integrated Tax (Rate), dated the 28th June, 2017, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 667(E), dated the 28th June, 2017 and last amended by notification No. 20/2018 - Integrated Tax(Rate), dated the 26th July, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 697(E), dated the 26th July 2018.

[TO BE PUBLISHED IN THE GAZZETE OF INDIA, EXTRAORDINARY, PART II, SECTION 3,
SUB-SECTION (i)]

Government of India
Ministry of Finance
(Department of Revenue)
Notification No. 27/2018- Integrated Tax (Rate)

New Delhi, the 31st December, 2018

G.S.R.....(E).- In exercise of the powers conferred by sub-section (1) of section 6 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts the inter-State supply of gold falling in heading 7108 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), when supplied by Nominated Agency under the scheme for "Export Against Supply by Nominated Agency" as referred to in paragraph 4.41 of the Foreign Trade Policy, read with relevant provisions of Chapter 4 of Handbook of Procedures, to a registered person (herein referred to as "recipient"), from the whole of the integrated tax leviable thereon, under section 5 of the Integrated Goods and Services Tax Act, 2017, subject to following conditions, namely:-

- (i) the Nominated Agency and the recipient shall follow the conditions and observe the procedures as specified in the Foreign Trade Policy read with Handbook of Procedures;
- (ii) the recipient shall export the jewellery made out of such gold within a period of 90 (ninety) days from the date of supply of gold to such recipient and shall provide copy of shipping bill or bill of export containing details of Goods and Services Tax Identification Number (GSTIN) alongwith the invoice for exports to the Nominated Agency within a period of 120 (one hundred and twenty) days from the date of supply by the Nominated Agency;
- (iii) wherever such proof of export is not produced within the period mentioned in condition (ii), the Nominated Agency shall pay the amount of integrated tax payable on the quantity of gold not exported, along with interest from the date when the said tax on such supply was payable, but for the exemption.

Explanation. - For the purpose of this notification, -

- (a) "Foreign Trade Policy" means the Foreign Trade Policy, 2015-2020, notified by the Government of India in the Ministry of Commerce and Industry *vide* notification No.41/2015-2020, dated the 5th December, 2017, published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-Section (ii) *vide* S.O. 3813, dated the 5th December, 2017;
- (b) "Handbook of Procedures" means the Handbook of Procedure, notified by the Government of India in the Ministry of Commerce and Industry *vide* Public Notice No. 43/2015-2020, dated the 5th December 2017, published in the Gazette of India, Extraordinary, Part-I, Section 1, *vide* F. No. 01/94/180/333/AM 15/PC-4, dated the 5th December 2017;
- (c) "Nominated Agency" means entities mentioned in List 32 of Notification No. 50/2017-Customs, dated the 30th June 2017 published Gazette of India, Extraordinary, Part-II, Section 3 sub-section (i), *vide*, number G. S. R. 785 (E), dated the 30th June, 2017;
- (d) "Heading" means heading as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975)

2. This notification shall come into force on the 1st January, 2019.

[F. No.354/432/2018 -TRU]

(Gunjan Kumar Verma)
Under Secretary to the Government of India

[TO BE PUBLISHED IN THE GAZZETE OF INDIA, EXTRAORDINARY, PART II,
SECTION 3, SUB-SECTION (i)]

Government of India
Ministry of Finance
(Department of Revenue)

Notification No. 28/2018-Integrated Tax (Rate)

New Delhi, the 31st December, 2018

G.S.R.....(E).- In exercise of the powers conferred by sub-section (1) of section 5, sub-section (1) of section 6 and clause (iii) and clause (iv) of section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) read with sub-section (5) of section 15 and sub-section (1) of section 16 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 8/2017- Integrated Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 683(E), dated the 28th June, 2017, namely:-

1. In the said notification,-

- (i) in the Table, -
- (a) against serial number 3, in column (3), in item (xii), after the brackets, figures and word “(xi) above”, the word and number “and serial number 38 below” shall be inserted;
- (b) against serial number 7, in column (3), in item (i), in Explanation 1, the words “school, college” shall be omitted;
- (c) against serial number 8, -
- (A) after item (iv) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be inserted, namely: -

(3)	(4)	(5)
“(iva) Transportation of passengers, with or without accompanied baggage, by air, by non-scheduled air transport service or charter operations, engaged by specified organisations in respect of religious pilgrimage facilitated by the Government of India, under bilateral arrangement.	5	Provided that credit of input tax charged on goods used in supplying the service has not been taken [Please refer to clause (iv) of paragraph 5 relating to Explanation]”;

(B) in column (3), in item (vii), after the brackets and figures “(iv),”, the brackets and figures “(iva),” shall be inserted;

- (d) against serial number 15, for item (vi) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
“(vi) Service of third party insurance of “goods carriage”	12	-
(vii) Financial and related services other than (i), (ii), (iii), (iv), (v), and (vi) above.	18	-”;

- (e) against serial number 17, for item (viii) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
“(viiia) Leasing or renting of goods	Same rate of integrated tax as applicable on supply of like goods involving transfer of title in goods	-
(viii) Leasing or rental services, with or without operator, other than (i), (ii), (iii), (iv), (v), (vi), (vii) and (viiia) above	18	-”;

- (f) against serial number 21, in column (3), in item (ii), after the brackets, figures and word “(i) above”, the words and number “and serial number 38 below” shall be inserted;

- (g) against serial number 25, in column (3), in item (ii), after the brackets, figures and word “(i) above”, the words and number “and serial number 38 below” shall be inserted;

- (h) against serial number 34,-

(A) against item (ii) in column (3), for the entry in column (4), the entry “12” shall be substituted;

(B) after item (ii) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be inserted, namely: -

(3)	(4)	(5)
“(iia) Services by way of admission to exhibition of cinematograph films where price of admission ticket is above one hundred rupees.	18	-”;

(C) in item (iiia), the words “exhibition of cinematograph films,” shall be omitted;

(D) in column (3), in item (vi), after the brackets and figures “(ii),”, the brackets and figures “(iia),” shall be inserted;

- (i) after serial number 37 in column (1) and the entries relating thereto in column (2), (3), (4) and (5) the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"38.	9954 or 9983 or 9987	Service by way of construction or engineering or installation or other technical services, provided in relation of setting up of following, - (a) Bio-gas plant (b) Solar power based devices (c) Solar power generating system (d) Wind mills, Wind Operated Electricity Generator (WOEG) (e) Waste to energy plants / devices (f) Ocean waves/tidal waves energy devices/plants <i>Explanation:-</i> This entry shall be read in conjunction with serial number 234 of Schedule I of the notification No. 1/2017-Integrated Tax (Rate), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) dated 28th June, 2017 vide GSR number 666(E) dated 28th June, 2017.	18	-";

- (ii) in paragraph 5 relating to Explanation, after clause (x), the following clauses shall be inserted, namely: -

“(xi) “specified organisation” shall mean, -

- (a) Kumaon Mandal Vikas Nigam Limited, a Government of Uttarakhand Undertaking; or
(b) ‘Committee’ or ‘State Committee’ as defined in section 2 of the Haj Committee Act, 2002 (35 of 2002).

(xii) “goods carriage” has the same meaning as assigned to it in clause (14) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988).”.

2. This notification shall come into force on the 1st day of January, 2019.

[F. No.354/428/2018-TRU]

(Gunjan Kumar Verma)

Under Secretary to the Government of India

Note: - The principal notification No. 8/2017 - Integrated Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, vide number G.S.R. 683 (E), dated the 28th June, 2017 and was last amended by notification No. 14/2018-Integrated Tax (Rate), dated the 26th July, 2018 vide number G.S.R. 682 (E), dated the 26th July, 2018.

[TO BE PUBLISHED IN THE GAZZETE OF INDIA, EXTRAORDINARY, PART II, SECTION
3, SUB-SECTION (i)]
Government of India
Ministry of Finance
(Department of Revenue)

Notification No. 29/2018- Integrated Tax (Rate)

New Delhi, the 31st December, 2018

G.S.R.....(E).- In exercise of the powers conferred by sub-section (1) of section 6 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue) No.9/2017- Integrated Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 684 (E), dated the 28th June, 2017, namely:-

In the said notification, -

(i) in the Table, -

(a) after serial number 22A and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“22B	Heading 9965 or Heading 9967	Services provided by a goods transport agency, by way of transport of goods in a goods carriage, to, - (a) a Department or Establishment of the Central Government or State Government or Union territory; or (b) local authority; or (c) Governmental agencies, which has taken registration under the Central Goods and Services Tax Act, 2017 (12 of 2017) only for the purpose of deducting tax under Section 51 and not for making a taxable supply of goods or services.	Nil	Nil”;

(b) after serial number 28 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“28A	Heading 9971	Services provided by a banking company to Basic Saving Bank Deposit (BSBD) account holders under Pradhan Mantri Jan Dhan Yojana (PMJDY).	Nil	Nil”;

(c) against serial number 35A, in the entry in column (3), after the letters and words “PSUs from the”, the words “banking companies and” shall be inserted;

(d) against serial number 69, for the entry in column (2), the following entry shall be substituted namely: -
“Heading 9992 or Heading 9963”;

(e) serial number 70 and the entries relating thereto, shall be omitted;

(f) after serial number 77 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“77A	Heading 9993	Services provided by rehabilitation professionals recognised under the Rehabilitation Council of India Act, 1992 (34 of 1992) by way of rehabilitation, therapy or counselling and such other activity as covered by the said Act at medical establishments, educational institutions, rehabilitation centers established by Central Government, State Government or Union territory or an entity registered under section 12AA of the Income-tax Act, 1961 (43 of 1961).	Nil	Nil”;

(ii) in paragraph 2, after clause (za), the following clause shall be inserted, namely: -
“(zaa) “financial institution” has the same meaning as assigned to it in clause (c) of section 45-I of the Reserve Bank of India Act, 1934 (2 of 1934).”.

2. This notification shall come into force on the 1st day of January, 2019.

[F. No.354/428/2018 -TRU]

(Gunjan Kumar Verma)
Under Secretary to the Government of India

Note: -The principal notification No. 9/2017 - Integrated Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, *vide* number G.S.R. 684 (E), dated the 28th June, 2017 and was last amended by notification No. 24/2018 – Integrated Tax (Rate), dated the 20th September, 2018 *vide* number G.S.R. 907(E), dated the 20th September, 2018.

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II,
SECTION 3, SUB-SECTION (i)]

Government of India
Ministry of Finance
(Department of Revenue)

Notification No. 30/2018- Integrated Tax (Rate)

New Delhi, the 31st December, 2018

GSR.....(E).- In exercise of the powers conferred by sub-section (3) of section 5 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No.10/2017- Integrated Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 685(E), dated the 28th June, 2017, namely:-

In the said notification,-

(i) in the Table,-

(a) against serial number 2, in the entry in column (2), after item (g), the following proviso shall be inserted, namely: -

“Provided that nothing contained in this entry shall apply to services provided by a goods transport agency, by way of transport of goods in a goods carriage by road, to, -

- (a) a Department or Establishment of the Central Government or State Government or Union territory; or
- (b) local authority; or
- (c) Governmental agencies,

which has taken registration under the Central Goods and Services Tax Act, 2017 (12 of 2017) only for the purpose of deducting tax under section 51 and not for making a taxable supply of goods or services.”;

(b) after serial number 13 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)
“14.	Services provided by business facilitator (BF) to a banking company	Business facilitator (BF)	A banking company, located in the taxable territory
15.	Services provided by an agent of business correspondent (BC) to business correspondent (BC).	An agent of business correspondent (BC)	A business correspondent, located in the taxable territory.

16.	<p>Security services (services provided by way of supply of security personnel) provided to a registered person:</p> <p>Provided that nothing contained in this entry shall apply to, -</p> <p>(i)(a) a Department or Establishment of the Central Government or State Government or Union territory; or</p> <p>(b) local authority; or</p> <p>(c) Governmental agencies; which has taken registration under the Central Goods and Services Tax Act, 2017 (12 of 2017) only for the purpose of deducting tax under section 51 of the said Act and not for making a taxable supply of goods or services; or</p> <p>(ii) a registered person paying tax under section 10 of the said Act.</p>	Any person other than a body corporate	A registered person, located in the taxable territory.”;
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- (ii) in the Explanation, after clause (g), the following clause shall be inserted, namely:-
“(h) provisions of this notification, in so far as they apply to the Central Government and State Governments, shall also apply to the Parliament and State Legislatures.”.

2. This notification shall come into force on the 1st day of January, 2019.

[F. No. 354/428/2018- TRU]

(Gunjan Kumar Verma)
Under Secretary to the Government of India

Note: -The principal notification No. 10/2017 - Integrated Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, *vide* number G.S.R. 685 (E), dated the 28th June, 2017 and was last amended by notification No. 16/2018 - Integrated Tax (Rate), dated the 26th July, 2018 *vide* number G.S.R. 684 (E), dated the 26th July, 2018.

[TO BE PUBLISHED IN THE GAZZETE OF INDIA, EXTRAORDINARY, PART II,
SECTION 3, SUB-SECTION (i)]

Government of India
Ministry of Finance
(Department of Revenue)

Notification No. 31/2018-Integrated Tax (Rate)

New Delhi, the 31st December, 2018

G.S.R.....(E).- In exercise of the powers conferred by sub-section (3) of section 6 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on the recommendations of the Council, and on being satisfied that it is necessary so to do for the purpose of clarifying the scope and applicability of the notification of the Government of India, in the Ministry of Finance (Department of Revenue) No.8/2017- Integrated Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 683(E), dated the 28th June, 2017, hereby inserts the following Explanation in the said notification, in the Table, against serial number 9, in column (3), in item (vi), namely:-

“*Explanation 2.*-Nothing contained in this item shall apply to supply of a service other than by way of transport of goods from a place in India to another place in India”.

2. The existing *Explanation* in the above item shall be renumbered as *Explanation 1*.
3. This notification shall come into force on the 1st day of January, 2019.

[F. No.354/428/2018-TRU]

(Gunjan Kumar Verma)
Under Secretary to the Government of India

Note: - The principal notification No. 8/2017 - Integrated Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, vide number G.S.R. 683 (E), dated the 28th June, 2017 and was last amended by notification No. 14/2018-Integrated Tax (Rate), dated the 26th July, 2018 vide number G.S.R. 682 (E), dated the 26th July, 2018.

(VII) CGST CIRCULARS

Circular No. 75/49/2018-GST

**F. No. CBEC-20/16/05/2018 - GST
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs
GST Policy Wing

New Delhi, Dated the 27th December, 2018

To,

The Principal Chief Commissioners / The Principal Directors General / Chief Commissioners / Directors General (All) / Principal Commissioners / Commissioners of Central Tax (All) / The Principal Chief Controller of Accounts, CBIC

Madam/Sir,

Subject: Guidelines for processing of applications for financial assistance under the Central Sector Scheme named ‘Seva Bhoj Yojna’ of the Ministry of Culture – Reg.

I. Background

- 1.1 The Ministry of Culture has introduced a Central Sector Scheme called the ‘Seva Bhoj Yojna’ (hereinafter referred to as “the Scheme”) for the reimbursement of central tax and the Central Government’s share of integrated tax paid (hereinafter referred to as “the said taxes”) on the purchase of certain raw food items namely, ghee, edible oil, sugar/ burra/ jaggery, rice, atta/ maida/rava/flour and pulses (hereinafter referred to as the “specified items”) used for distributing free food to general public/devotees (hereinafter referred to as the “specified activity”) by charitable/religious institutions like Gurudwaras, temples, Dharmik Ashrams, Mosques, Dargahs, Churches, Math, Monasteries, etc(hereinafter referred to as the “institutions”).
- 1.2 The Scheme has been made operational with effect from the 1st of August, 2018. The detailed guidelines issued in this regard by the Ministry of Culture vide F. No. 13-1/2018-US (S&F) dated 01.08.2018 are enclosed as **Annexure A**. The applications for reimbursement of the said taxes shall be processed by a designated nodal central tax officer of each State or Union territory. The officers who have been designated as nodal officers for the purpose of facilitating the processing of refund applications for UIN entities as per Circular No. 36/10/2018-GST, dated 13th March, 2018 issued vide F. No. 349/48/2017-GST shall act as nodal officers for the purposes of this Scheme as

well. The details of the nodal officers is enclosed as **Annexure B** to this Circular. The Directorate General of Goods and Services Tax (DGGST), 5thFloor, MTNL (Telephone Exchange) Building, 8, Bhikaji Kama Place, New Delhi-110066 shall be the central nodal agency for reporting and monitoring the reimbursement of the said taxes by the nodal officers under the Scheme.

II. Application for obtaining Seva Bhoj Yojana - Unique Identity Number (SBY-UIN)

- 2.1 The institutions opting to avail of the Scheme must first register with the Darpan Portal of NITI Aayog to obtain a Unique ID from the portal and thereafter, apply on the CSMS Portal on the Ministry of Culture's website www.indiaculture.nic.in in the prescribed format, and upload the requisite documents. The details are contained in paragraph 7 of the guidelines issued by the Ministry of Culture (**Annexure A**).
- 2.2 After enrolling with the Ministry of Culture, only the eligible institutions (hereinafter referred to as the "claimant") shall be provided with a unique enrolment number by the Ministry of Culture for filing claims for the reimbursement of the said taxes. The details of the institutions enrolled under this scheme can be viewed online at <https://indiaculture.nic.in/scheme-financial-assistance-under-seva-bhoj-yojna-new>.
- 2.3 The claimant is then required to submit an application in **FORMSBY-01** for obtaining a Seva Bhoj Yojana - Unique Identity Number (hereinafter called as the "SBY-UIN"), to the jurisdictional nodal officer of the State/Union Territory, in which the specified activity is undertaken. The claimant must indicate the details of all the locations/branches in a State/Union territory from where the specified activity is undertaken by them in **FORM SBY-01**. Since the reimbursement of the said taxes by the nodal officers shall be done State-wise or Union territory-wise, the claimant would be required to apply for a separate **SBY-UIN** for each State or Union territory in which they undertake the specified activity.
- 2.4 Upon receipt of the application in **FORM SBY-01** and the information of allocation of a Unique Enrolment Number by the Ministry of Culture, a unique ten digit **SBY-UIN**, in the format of **XX/YYYYY/ZZZ** (where XX stands for the two digit State Code, YYYYY stands for the five digit Unique Enrolment Number allotted by the Ministry of Culture and ZZZ stands for the three digit running number assigned by the jurisdictional nodal officer) shall be communicated to the applicant in **FORM SBY-02** within seven days from the receipt of the complete application in **FORM SBY-01** by the nodal officer.

III. Application for claiming reimbursement of the said taxes in FORM SBY-03

- 3.1 All applications for reimbursement of the said taxes by a claimant shall be submitted to the nodal officer of the State/Union territory in whose jurisdiction the claimant undertakes the specified activity, on a **quarterly basis** in **FORM SBY-03**, **before the expiry of six months** from the last day of the quarter in which the purchases of the specified items have been made.
- 3.2 For the purposes of this Scheme, the term “quarter” refers to the three-month period in a calendar year from January to March, April to June, July to September and October to December. However, the claimant will be eligible for the reimbursement of the said taxes from the date of issue of the Unique Enrolment Number by the Ministry of Culture.
- 3.3 The application for reimbursement of the said taxes in **FORM SBY-03** shall be filed once for each quarter in respect of all the locations within the State/Union territory, which are specified in Column 6 of **FORM SBY-02**, from where the claimant undertakes the specified activity. In case the claimant undertakes the specified activity from different locations situated in more than one State or Union territory, separate applications would be required to be filed with respect to each **SBY-UIN** obtained in terms of para 2.3 above, to the jurisdictional nodal officers.
- 3.4 The application shall be signed by the authorised signatory of the claimant and shall be submitted along with the following documents:
- a) Self-attested copies of the invoices issued by the suppliers for the purchases of the specified items mentioning the unique enrolment number allotted by the Ministry of Culture and **SBY-UIN**;
 - b) A Chartered Accountant’s Certificate certifying the following:
 - (i) quantity, price and amount of central tax, State tax/Union territory tax or integrated tax paid on the purchase of the specified items during the quarter for which the claim is filed;
 - (ii) the claimant is involved in charitable/religious activities;
 - (iii) the reimbursement claimed in the current quarter/year is not more than the purchases in the previous corresponding quarter/year plus a maximum of 2.5%/10% for the current quarter/year, as the case may be;
 - (iv) the claimant is using the specified items for only distributing free food to the public/devotees etc. during the claim period; and

- (v) the claimant fully satisfies the conditions laid down in para 6 of the guidelines issued by the Ministry of Culture (**Annexure A**).

3.5 The nodal officer shall, within a period of fifteen days from the date of receipt of **FORM SBY-03**, scrutinize the same for its completeness and where the application is found to be complete in all respects issue an acknowledgement in **FORM SBY-04**. The same shall be communicated to the claimant clearly indicating the date of receipt of the application in **FORM SBY-03**. In case of any deficiencies, the same shall be communicated to the claimant requiring him to file a fresh application after rectification of such deficiencies within a period of 15 days from the date of receipt of the said communication.

IV. Processing of the application filed in FORM SBY-03

4.1 While processing the application filed in **FORM SBY-03**, the nodal officer shall verify the following:

- a) Invoices mentioning the unique enrolment number allotted by the Ministry of Culture and the **SBY-UIN** for the purchase of the specified items have been submitted;
- b) The amount claimed as reimbursement is on account of the said taxes paid on the purchase of the specified items during the claim period;
- c) The amount claimed does not exceed the limit specified in para 3.4(b)(iii) above.

4.2 The nodal officer may call for any document in case he has reason to believe that the information provided in the claim is incorrect or insufficient and further enquiry is required to be carried out before the sanction of the claim.

4.3 Where, upon examination of the application, the nodal officer is satisfied that the claimant is eligible for the reimbursement of the said taxes, he shall issue an order in **FORM SBY-05** sanctioning the amount of reimbursement with full details of the Grant No. and the Functional Head (of Ministry of Culture) under which the amount is to be disbursed by the designated PAO. He shall also issue a payment advice in **FORM SBY-06** for the eligible amount based on **First-cum-First-serve** basis with regard to the date of receipt of the complete application in **FORM SBY-01**. The Nodal Officer, in the capacity of Program Division, shall be able to view the available budget (DDO specific) which would get reduced to the extent of the uploaded sanction order immediately after uploading of the sanction order. He shall enter the details on the PFMS portal under his login access; scan the sanction order (**FORM**

SBY05) and the payment Advise (**FORM SBY06**) and forward the same to the designated DDO. The designated DDO, on the basis of **FORM SBY05** and **FORM SBY06**, shall generate the bill on the PFMS portal and forward the same to the concerned PAO under his digital signature. If a sanction order is uploaded exceeding the available budget, the PAO will prepare the Bill but not be able to pass the bill due to lack of funds, and the said sanction will remain as pending. The detailed procedure to be followed by all the stakeholders for disbursement of financial assistance under the Scheme as prepared by the O/o the Pr. Chief Controller of Accounts, CBIC is enclosed as **Annexure C**.

- 4.4 Where the nodal officer is satisfied, for reasons to be recorded in writing, that the whole or any part of the amount claimed is not payable to the claimant, he shall issue a notice detailing the reasons thereof and requiring the claimant to furnish a reply within a period of fifteen days from the date of the receipt of such notice.
- 4.5 After receiving the reply, the nodal officer shall process the application and issue an order in **FORM SBY-05** either sanctioning or rejecting the amount of reimbursement claimed.
- 4.6 No amount shall be rejected without giving the claimant a reasonable opportunity of being heard.
- 4.7 The order in **FORM SBY-05** shall be issued within a period of sixty days from the date of issue of the acknowledgment in **FORM SBY-04**.

V. Reporting of the reimbursement claims filed and processed

5.1 The details of all the applications for obtaining **SBY-UIN** in **FORM SBY-01**, and its issuance thereof in **FORM SBY-02** shall be recorded in the format given in **Table A** below, along with its monthly summary in the format given in **Table B** below:

Table A - Details of applications for SBY-UIN and its grant thereof

Sl.No.	Claimant's name	Unique ID given by the Ministry of Culture	Date of receipt of application in FORM SBY-01	SBY-UIN issued in FORM SBY-02	Date of issue of FORM SBY-02
1	2	3	4	5	6

Table B –Monthly Summary of issuance of SBY-UIN

(For the month of _____)

No. of applications received in FORM	No. of SBY-UIN issued in FORM
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SBY-01		SBY-02	
For the month	Upto the month	For the month	Upto the month
1	2	3	4

5.2 The details of all the applications for reimbursement of the said taxes received in **FORM SBY-03** and its processing shall be recorded in the format given in **Table C** below along with its monthly summary in the format given in **Table D** below:

Table C - Details of claims for financial assistance under Seva Bhoj Yojna received and processed

(Rs. in Lakhs)

Sl. No.	Claimant's name	SB Y-UIN	Date of receipt of application in FORM SBY-03	Date of issue of acknowledgment in FORM SBY-04	Date of issue of deficiency memo, if any	Period to which the claim pertains	Amount claimed	Date of issue of order in FORM SBY-05	Amount sanctioned	Amount rejected	Date of issue of Payment advice in FORM SBY-06
1	2	3	4	5	6	7	8	9	10	12	13

Table D - Monthly summary of Financial Assistance under Seva Bhoj Yojna

(For the month of ____)

(Rs. in Lakhs)

Opening balance		Details of claims received				Details of claims sanctioned				Details of claims rejected				Closing balance	
<i>No.</i>	<i>Amt.</i>	Number		Amount		Number		Amount		Number		Amount		<i>No.</i>	<i>Amt.</i>
		<i>For the month</i>	<i>Up to the month</i>	<i>For the month</i>	<i>Up to the month</i>	<i>For the month</i>	<i>Up to the month</i>	<i>For the month</i>	<i>Up to the month</i>	<i>For the month</i>	<i>Up to the month</i>				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

Circular No. 75/49/2018-GST

- 5.3 The nodal officers shall send a monthly statement in **Tables B and D** to the Additional Director General, DGGST by the 10th of the following month.
- 5.4 DGGST shall thereafter compile the information on an all-India basis, and communicate the same to the Under Secretary, S&F Section, Ministry of Culture, with a copy to the Commissioner (GST) in the Board, by the 15th of the following month.
6. It is requested that suitable trade notices may be issued to publicize the contents of this Circular.
7. Difficulty, if any, in implementation of the above instructions may please be brought to the notice of the Board. Hindi version would follow.

(Upender Gupta)
Commissioner (GST)

FORM SBY-01
Application for SBY-UIN

1.	Name of the charitable/religious institution	
2.	Type of entity (as per para 6 (i) of the Guidelines on the Scheme for Financial Assistance under 'Seva Bhoj Yojna' issued by the Ministry of Culture, vide F.No. 13-1/2018-US (S&F) dated 01.08.2018)	
3.	Permanent Account Number (PAN)	
4.	GSTIN (if applicable)	
5.	Address	
6.	Details of locations within a State/Union territory where activity of distribution of free food to public is undertaken	
7.	Unique Enrollment Number allotted by the Ministry of Culture	
8.	Date of issue of unique enrollment number by the Ministry of Culture	
9.	Name of the authorized person	
10.	Email Address of the authorized person	
11.	Mobile Number of the authorized person	
12.	Bank Account Details (add more if required)	

Verification:

I hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature of the authorized person

Place:

Date:

Name of authorized person:

Designation/Status

FORM SBY-02

Seva Bhoj Yojna-Unique Identification Number (SBY-UIN)

1.	Name of the charitable/religious institution	
2.	Type of entity (as per para 6 (i) of the Guidelines on the Scheme for Financial Assistance under 'SevaBhojYojna' issued by the Ministry of Culture, vide F.No. 13-1/2018-US (S&F) dated 01.08.2018)	
3.	Permanent Account Number (PAN)	
4.	GSTIN (if applicable)	
5.	Address	
6.	Details of locations within a State/Union territory where activity of distribution of free food to public is undertaken	
7.	Unique Enrollment Number allotted by the Ministry of Culture	
8.	SevaBhojYojana Unique Identification Number(SBY-UIN)	
9.	Date of issue of SBY-UIN	
<i>Signature</i>		
<i>Date</i>		
Name		
Designation		
Office		

FORM-SBY-03
Application for reimbursement of tax under the SevaBhojYojna Scheme

1.	Name of the charitable/religious institution			
2.	Permanent Account Number (PAN)			
3.	GSTIN (if applicable)			
4.	Address			
5.	Unique Enrollment Number allotted by the Ministry of Culture			
6.	SBY-UIN			
7.	Claim period (relevant quarter)	From <Year><Month>to <Year><Month>		
8.	Amount Claimed (Rs.)	Central Tax	Integrated Tax (50% of the Integrated Tax paid)	Total

9. Details of invoices:

GSTIN of the supplier	Invoice No.	Date	Taxable Value	Central Tax claimed as reimbursement	Integrated Tax claimed as reimbursement (50% of the Integrated Tax paid)	Total tax claimed as reimbursement (5+ 6)
1	2	3	4	5	6	7

10. Details of Bank Account:

Sl. No.	Details	
1.	Bank Account Number	
2.	Bank Account Type	
3.	Name of the Bank	
4.	Name of the Account Holder/Operator	
5.	Address of Bank Branch	
6.	IFSC	

7.	MICR	
----	------	--

11. Verification

I/we _____ as an authorized signatory of << Name of organization >> hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

That I/we are eligible to claim financial assistance under the Seva Bhoj Yojna and that I/we satisfy all the conditions as provided in para6 of the Guidelines on the Scheme for Financial Assistance under ‘Seva Bhoj Yojna’ issued by the Ministry of Culture, vide F.No. 13-1/2018-US (S&F) dated 01.08.2018.

That the amount of tax claimed as reimbursement has been paid by us/me to the supplier, on the purchase of the items specified under the Seva Bhoj Yojna Scheme of the Ministry of Culture for providing the specified activity.

That no reimbursement on this account for the claim period has been received by me/us earlier.

That in case the amount sanctioned is found to be ineligible, the same shall be paid back to the Government with interest and penalty, as provided in para 14 of the Guidelines on the Scheme for Financial Assistance under ‘Seva Bhoj Yojna’ issued by the Ministry of Culture, vide F.No. 13-1/2018-US (S&F) dated 01.08.2018.

Date:	Signature of Authorised Signatory:
Place:	Name:
	Designation / Status

Enclosures:

1. Self-attested copies of the invoices issued by the suppliers for the purchases of the specified items mentioning the unique enrolment number allotted by Ministry of Culture and SBY-UIN;
2. A Chartered Accountant’s Certificate certifying the following:
 - a) Quantity, price and amount of central tax, State tax/Union territory tax or integrated tax paid on the purchase of the specified items during the quarter for which the claim is filed;
 - b) The institution is involved in charitable/religious activities and the specified raw food items have been used for only distributing free food to the public/devotees during the claim period.
 - c) the reimbursement claimed in the current quarter/year is not more than the purchases in the previous corresponding quarter/year plus a maximum of 2.5%/10% for the current quarter/year, as the case may be.
 - d) The charitable/religious institution is using the specified items only for distributing free food to public/devotees etc during the claim period.

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- e) The claimant fully satisfies the conditions laid down in para 6 of the Guidelines on the Scheme for Financial Assistance under 'Seva Bhoj Yojna' issued by the Ministry of Culture, vide F.No. 13-1/2018-US (S&F) dated 01.08.2018.

**FORM SBY-04
Acknowledgment**

Applicant's Name :
 SBY-UIN :
 Acknowledgement Number :
 Applicant's Name :

Your application for reimbursement is hereby acknowledged against <Application Reference Number>

Reimbursement Claim Details			
Claim Period			
Date and Time of Filing			
Amount Claimed	Central Tax	Integrated Tax (50% of the Integrated Tax paid)	Total

Date:
Place:

(Signature of nodal officer)

Name of the nodal officer:
Designation of the nodal officer:

FORM SBY-05

Order sanctioning/rejecting claim of reimbursement

Order No.:

Date: <DD/MM/YYYY>

To

_____ (SBY-UIN)
 _____ (Name of institution)
 _____ (Address)

Acknowledgement No. Dated.....<DD/MM/YYYY>

Order for reimbursement/rejection under the Seva Bhoj Yojna Scheme

Sir/Madam,

This has reference to your application for reimbursement of tax under the Seva Bhoj Yojna Scheme.

Upon examination of your application, the amount of reimbursement sanctioned to you is as follows:

Sl. No.	Description	Central Tax	Integrated Tax (50% of the Integrated Tax paid)	Total
1.	Amount claimed			
2.	Amount sanctioned			
3.	Amount rejected			
4.	Reason(s) for rejection, if any			
5.	Net amount to be paid to the claimant			

I hereby sanction an amount of Rs. _____ to M/s _____ having SBY-UIN as the amount of central tax and centre's share of integrated tax to be reimbursed under the Seva Bhoj Yojna Scheme, out of a total amount of Rs. _____ claimed vide application no. _____ received in this office on _____, for the claim period _____. The amount payable will be debitable to the Functional Head '*****' under Grant No..... of Ministry of Culture for the Financial Year....., under which the budget has been authorized by the Ministry of Culture to

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the Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance.

I hereby reject an amount of Rs. _____ from the said claim amount for reasons elaborated at Sl. No. 4 of the table above.

Date:

Place:

Signature :

Name:

Designation:

Office Address:

FORM SBY-06**Payment Advice**

Payment Advice No: -

Date: <DD/MM/YYYY>

To PAO(CGST/Customs)**O/o Pr. Chief controlled of Accounts****Central Board of Indirect Taxes and Customs****[Amritsar/Nasik/Tirupati/Kolkata II/Delhi]**

Reimbursement Sanction Order No.

Order Date.....<DD/MM/YYYY>.....

Name:

SBY-UIN:

Amount sanctioned (as per Order):

Description	Central Tax	Integrated Tax	Total
Amount sanctioned			

	Details of the Bank	
i.	Bank Account no as per application	
ii.	Name of the Bank	
iii.	Name and Address of the Bank /branch	
iv.	IFSC	
v.	MICR	

The amount payable will be debitale to the Functional head ***** under Grant No.....of Ministry of Culture for the Financial Year:.....under which the budget has been authorized by the Ministry of Culture to the Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance.

Date:

Place:

Signature:

Name:

Designation:

Office Address:

To

_____ (SBY-UIN)

_____ (Name)

_____ (Address)

F. No. 13-1/2018-US (S&F)
Government of India
Ministry of Culture
P. Arts Bureau

Puratatva Bhawan,
GPO Complex,
INA, New Delhi.
1st August, 2018

GUIDELINES ON SCHEME FOR FINANCIAL ASSISTANCE UNDER
‘SEVA BHOJ YOJNA’

1. TITLE

The scheme shall be known as ‘SEVA BHOJ YOJNA’. The Scheme shall be applicable within the territorial jurisdiction of India. The Scheme will remain open from 1st to 15th of every month. Thereafter, the scrutiny of the applications received will be carried out by duly constituted committee on monthly basis.

2. OBJECTIVE

Under the Scheme of ‘Seva Bhoj Yojna’ Central Goods and Services Tax (CGST) and Central Government’s share of Integrated Goods and Services Tax (IGST) paid on purchase of specific raw food items by **Charitable/Religious Institutions** for distributing **free food** to public shall be reimbursed as Financial Assistance by the Government of India.

3. SCOPE

This is a Central Sector Scheme for providing reimbursement of CGST and Central Government’s share of IGST paid by **charitable/religious institutions** on purchase of specific raw food items for serving free food to public / devotees. The scheme shall be applicable only to such institutions which are eligible under the Scheme.

4. TYPE OF ACTIVITIES SUPPORTED UNDER THE SCHEME:

Free ‘prasad’ or free food or free ‘langar’ / ‘bhandara’ (community kitchen) offered by **charitable/religious institutions** like Gurudwara, Temples, Dharmik Ashram, Mosques, Dargah, Church, Math, Monasteries etc. Financial Assistance will be provided on First-cum-First Serve basis of registration linked to fund available for the purpose in a Financial Year.

5. QUANTUM OF ASSISTANCE:

Financial Assistance in the form of reimbursement shall be provided where the institution has already paid GST on all or any of the raw food items listed below:

- i) Ghee

- ii) Edible oil
- iii) Sugar / Burra / Jaggery
- iv) Rice
- v) Atta / Maida / Rava /Flour
- vi) Pulses

The total amount of CGST and Central Government's share of IGST that would be reimbursed on purchases in the Financial Year 2019-20 will be capped at a maximum of 10% of the current financial year i.e. 2018-19.

6. CRITERIA FOR FINANCIAL ASSISTANCE

- i) A Public Trust or society or body corporate, or organisation or institution covered under the provisions of section 10 (23BBA) of the Income Tax Act, 1961 (as amended from time to time) or registered under the provisions of section 12AA of the Income Tax Act, 1961, for **charitable/religious** purposes, or a company formed and registered under the provisions of section 8 of the Companies Act, 2013 or section 25 of the Companies Act, 1956, as the case may be, for **charitable/ religious** purposes, or a Public Trust registered as such for **charitable/religious** purposes under any Law for the time being in force, or a society registered under the Societies Registration Act, 1860, for **charitable/religious** purposes.
- ii) The applicant Public Trust or society or body corporate, or organisation or institution, as the case may be, must be involved in **charitable/religious** activities by way of free and philanthropic distribution of food/prasad/langar(Community Kitchen)/ bhandara free of cost and without discrimination through the modus of public, **charitable/religious** trusts or endowments including maths, temples, gurdwaras, wakfs, churches, synagogues, agiaries or other places of public religious worship.
- iii) The institutions/organizations should have been in existence for preceding three years before applying for assistance.
- iv) Only those institutions would be eligible for financial assistance which have been distributing free food, langar and prasad to public for at-least past three years on the day of application. For this purpose, entities shall furnish a self- certificate.
- v) Financial Assistance under the scheme shall be given only to those institutions which are not in receipt of any Financial Assistance from the Central/State Government for the purpose of distributing free food: self- certificate.

- vi) The institutions shall serve free food to at least 5000 people in a calendar month.
- vii) The Institution/Organization blacklisted under the provisions of Foreign Contribution Regulation Act (FCRA) or under the provisions of any Act/Rules of the Central/State Government shall not be eligible for Financial Assistance under the Scheme.

7. PROCEDURE FOR ENROLMENT

There shall be one time enrolment for eligible **Charitable/Religious Institutions** who apply under ‘Seva Bhoj Yojna Scheme’. The Ministry of Culture will enrol eligible **Charitable/Religious Institutions** for a time period ending with Finance Commission period i.e. till 31.3.2020 and subsequently the enrolment may be reviewed / renewed by the Ministry, subject to the performance evaluation of the institutions.

Charitable/Religious Institution shall first register with Darpan Portal of NITI Aayog and get Unique ID generated by Darpan Portal (if not already obtained). Thereafter, the institution shall enrol itself in CSMS Portal on the Ministry of Culture’s website www.indiaculture.nic.in in a prescribed format. Thereafter, the **Charitable/Religious Institution** shall apply “online” in the prescribed application form and upload required documents as listed below in CSMS Portal of Ministry of Culture’s website www.indiaculture.nic.in:-

- (i) Copy of the valid Registration Certificate as per the provision contained in Para 6 (i) and (ii).
- (ii) Copy of Memorandum of Association/Article of Association/Charter of Activities of the organisation.
- (iii) Copies of Audited Accounts for the last three years.
- (iv) Copies of Annual Report, if any, for last three years.
- (v) List of Office bearers/Governing Body of the institution.
- (vi) Name of the authorized signatory who will sign all documents with contact details and E-mail ID.
- (vii) Self-certificate indicating that the institution is distributing free food for at-least past three years on the day of application and providing free food to at least 5000 people in a month.
- (viii) Certificate from District Magistrate indicating that the institution is involved in **charitable/religious** activities and is distributing free food to public/devotees etc. since last three years atleast on daily/monthly basis.
- (ix) PAN/ TAN Number of the institution/ organization.

- (x) List of locations where free food is being distributed by the institution.
- (xi) Number of persons being served free food by the Institution in previous year - self declaration.
- (xii) Bank Authorization Letter as per prescribed format.

All applications along with supporting documents received online from the institutions in the Ministry shall be examined by a Committee constituted for the purpose. Incomplete applications not supported by required documents will be summarily rejected and only eligible **charitable/religious institutions** will be permitted to claim Financial Assistance as reimbursement of CGST and Central Government's share of IGST paid on raw food items mentioned at Para 5 above.

8. MAINTENANCE OF ACCOUNTS BY THE CHARITABLE/RELIGIOUS INSTITUTIONS

- (i) The **Charitable/Religious Institution** shall maintain a separate account of the grant received from the Central Government under the said scheme. A separate account maintained by the Institution for distribution of Free Food shall be distinct from accounts maintained for the purpose of Food/Prasad sold to public/devotees.
- (ii) The bills produced by the Institution for re-imbursement shall be mandatorily in the name of registered **charitable/religious Institution**.
- (iii) The Institution shall provide total number of people/persons provided free food every calendar month and shall maintain monthly purchase bills in this regard.

9. PROCEDURE FOR CLAIMING REIMBURSEMENT OF CGST

- (i) **Single Authority:** There will be a one (nodal) Central Tax officer in every State / Union territory (UT) for all purposes of the scheme.
- (ii) **Registration with the Central Tax officer:** After enrolling with the Ministry of Culture, the applicant shall submit an application in a specified form along with a copy of the registration certificate issued by the Ministry of Culture to the nodal Central Tax officer in the State/UT. The nodal Central Tax officer on receipt of the application and registration certificate, shall generate a Unique Identity Number (UIN) and communicate the same to the applicant.
- (iii) **Timelines for refunds:** All applications for reimbursements shall be submitted on a quarterly basis in a specified form and manner before the expiry of six months from the last day of the quarter in which the purchases have been made.
- (iv) **Documents to be submitted:** The following documents shall be submitted along with the application form:

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- Invoices issued by the suppliers for the purchases of specified items in para no. 5 above.
- The Unique enrolment number allotted by Ministry of Culture and UIN allotted by the Central Tax authority should be mentioned on these invoices.
- **Chartered Accountant's Certificate certifying the following:**
 - a) Quantity, price and CGST, SGST/UTGST and IGST paid on purchase of the specified items during the claim period.
 - b) The **Charitable/Religious institution** is involved in **charitable/religious** activities and specified items have been used for only distributing free food to public/devotees etc. during the claim period.
 - c) The reimbursements claimed in the current quarter / year is not more than the previous year's purchases in the corresponding quarter / year plus a maximum of 10% for the current year.
 - d) The **charitable/religious institution** is using the raw food items as mentioned in Para 5 above only for distributing free food to public/devotees etc. during the claim period.
 - e) The institution fully satisfies the conditions laid down in para 6 of the guidelines.

10. OUTCOME OF THE SCHEME

A Performance-cum-Achievement Report on the activity undertaken will be submitted in triplicate by the beneficiary institutions, at the beginning of next financial year, to the Ministry as per the following format:

- Location of Free Food Services:
- Cost of the Food items excluding GST:
- GST levied: Total GST paid (CGST,SGST/UTGST,IGST and amount of Financial Assistance released by ministry:
- No. of days Free food was provided in a calendar month (month-wise)
- No. of persons who were provided Free Food in a calendar month (month-wise)
- At least 12 photographs (taken on monthly basis) of Free Food Services:

11. INCOMPLETE APPLICATIONS

Incomplete applications not supported by the required documents and applications received without recommendation of the prescribed authority will be summarily rejected.

12. RELEASE OF FUNDS UNDER THE SCHEME:

The funds will be released to the institutions as per the claims verified and passed by the GST authorities. The Refund Sanction Order will be issued by the GST Authority.

13. INSPECTION AND MONITORING

Inspection would be carried out by Ministry officials or its authorized representatives every year at least in 5% of the cases. The concerned State Govt./UTs Administration, District Collector/Dy Commissioner and State GST authorities will also monitor the scheme. The Institutions /Organizations shall maintain separate account for the assistance received from the Ministry of Culture and these will be subject to inspection/audit by the officers of the Ministry or any other agency designated by the Ministry.

At the end of the Financial Year 2018-19, the Physical and Financial progress of the Scheme will be measured by the Ministry of Culture

14. PENALTIES IN CASE OF MISUSE OF ASSISTANCE /GRANT

The members of the executive body of the entity /institution would be liable for recovery of misused grants. The organization /institution will also be blacklisted for misuse of funds, fake registration certificate, fake documents etc. All immovable and movable assets created from the Government grants would be taken over by local administration prescribed by the Ministry. The assistance provided by the Ministry of Culture shall be recovered with penal interest, apart from taking criminal action as per law.

List of Nodal Officers					
S.No.	State/UT	Nodal Commissionerate	Contact Address of the Commissionerate	Nodal Officer	Phone number and E-mail id of Nodal Officer
1	Andhra Pradesh	Gunnur CGST	GST Bhavan, Kannavarithota, Guntur-522004	Mr. K. Mahipal Chandra, Assistant Commissioner	0863-2234713, mahipal.chandra@gov.in
2	Andaman & Nicobar Islands	Haldia	Assistant Commissioner of Central Tax. A & N Division, Kandahar Marg (VIP Road), Port Blair – 744103	Mr. T Inigo, Assistant Commissioner, Andaman & Nicobar	Inigo.timothy@gov.in
3	Arunachal Pradesh	Itanagar	CGST & CX Commissionerate, Itanagar-791110	Mr. N.K.Nandi, Assistant Commissioner	0360-2351213, nknandi2014@gmail.com
4	Assam	Dibrugarh	CGST & CX Commissionerate, Dibrugarh-786003	Mr. B.B.Baruah, Assistant Commissioner	0373-2314082, Bbhusan.baruah@gov.in
5	Assam	Guwahati	CGST & CX Commissionerate, Guwahati-781005	Mr. Sanjeet Kumar, Assistant Commissioner	0361-2465197, sanjeet.kumar@icegate.gov.in
6	Bihar	Patna-II	4th Floor, C.R.Building (Annexe), Bir Chand Patel Path, Patna-800001	Mr. Suhrit Mukherjee, Assistant Commissioner	0612-2504814, suhrit9933@gmail.com
7	Chandigarh	Chandigarh	Plot No. 19 Sector 17-C, C.R Building Chandigarh	Ms.Mamta Saini, Deputy Commissioner	0172-2704196, mamtasaini.india@gmail.com

8	Chhattisgarh	Raipur	Division-II, CGST Bhawan Civil Lines, Raipur	Mr. Sumit Kumar Agrawal, Assistant Commissioner	0771-2425636, sumitk.agrawal@gov.in
9	Dadra and Nagar Haveli	Daman	2nd Floor, Hani's Landmark, Vapi-Daman Road, Chala, Vapi, Gujarat	Mr. B.P. Singh, Additional Commissioner, Daman	0260-2460502, binay.singh@icegate.gov.in
10	Daman and Diu	Daman	2nd Floor, Hani's Landmark, Vapi-Daman Road, Chala, Vapi, Gujarat	Mr. B.P. Singh, Additional Commissioner, Daman	0260-2460502, binay.singh@icegate.gov.in
11	Goa	Goa	GST Bhavan, EDC Complex, Patto, Panaji-403001	Mr. S. K. Sinha, Additional Commissioner	0832-2437190, sanjay1.sinha@icegate.gov.in
12	Gujarat	Gandhinagar	O/o the Commissioner, CGST, Gandhinagar Custom House, Near All India Radio, Navrangpura, Ahmedabad-380009.	Dr. Amit Singal, Joint Commissioner	079-27540424, singalamit@rediffmail.com
13	Haryana	Gurugram	Plot No. 36-37, Sector-32, Gurugram	Mr. Raj Karan Aggarwal, Assistant Commissioner	0124-2380269, Aggarwalrajkaran@gmail.com
14	Himachal Pradesh	Shimla	Camp at Plot No. 19 Sector 17-C, C.R Building Chandigarh	Mr.Nikhil Kumar Singh, Assistant Commissioner	0172-2704196, nikhil.singh@icegate.gov.in
15	Jammu and Kashmir	Jammu	OB-32, Rail Head Complex, Jammu	Mr.Jaypal J, Assistant Commissioner	0191-2475320, prakash.online1984@gmail.com
16	Jharkhand	Ranchi	5th Floor, C.R.Building, 5-A, Main Road, Ranchi-834001	Mr. Debabrata Chatterjee, Assistant Commissioner	0651-2330218, debabrata.chaterjee@gmail.com

Annexure – B
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17	Karnataka	Bengaluru (South)	Bengaluru South Commissionerate, C.R. Building, Queen's Road, Bengaluru-560001	Mrs. Gayathri Chandra Menon, Assistant Commissioner	080-25522370 sd07.gst@gov.in
18	Kerala	Kochi	Central Revenue Building, I.S. Press Road, Kochi-682018	Mr. Ashwin John George, Assistant Commissioner	0484-2533169 ashwinjohngeorge@gmail.com
19	Lakshadweep	Kochi	Central Revenue Building, I.S. Press Road, Kochi-682018	Mr. Ashwin John George, Assistant Commissioner	0484-2533169 ashwinjohngeorge@gmail.com
20	Madhya Pradesh	Bhopal	Division – I Bhopal, Jail Road ParyawasBhawan, Bhopal	Mr. Piyush Thorat, Assistant Commissioner	0755-2761620, piyushthorat19@gmail.com
21	Maharashtra	Mumbai Central	4 th Floor, GST Bhavan, 115, M.K Road, Opp Churchgate Station, Mumbai-400020	Ms. Manpreet Arya, Additional Commissioner	022-26210384, manpreetarya@yahoo.co.in
22	Manipur	Imphal	CGST & CX Commissionerate, Imphal-795001	Mr. R.K.Shurchandra Singh, Assistant Commissioner	0385-2460735, shurchandra.rk@gov.in
23	Meghalaya	Shillong	CGST & CX Commissionerate, Shillong-793001	Mr. Om Prakash Tiwary, Assistant Commissioner	0364-2506758, tiwary.op@gov.in
24	Mizoram	Aizawl	CGST & CX Commissionerate, Aizawl-796001	Mr. L.Ralte, Deputy Commissioner	0389-2346515, lal.ralte@icegate.gov.in
25	Nagaland	Dimapur	CGST & CX Commissionerate, Dimapur-	Mr. Gopeswar Chandra Paul, Assistant Commissioner	0386-2351772, paul.gopeswar3@gmail.com

Annexure – B
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			797112		
26	NCT of Delhi	Delhi (South)	2nd & 3rd Floor, EIL Annexe Building, Bhikaji Cama Place, New Delhi, Delhi 110066	Ms. Priyanka Gulati, Assistant Commissioner	011-40785842 shikhar.pant@gov.in
27	Odisha	Bhubaneswar	C.R. Building, (GST Bhawan), RajaswaVihar, Bhubaneswar-751007	Mr. Sateesh Chandar, Joint Commissioner	0674-2589694 sateesh.chandar@nic.in
28	Puducherry	Puducherry	I. Goubert Avenue (Beach Road), Puducherry -605001.	A. Syamsundar, Joint Commissioner	0413-2224062, 0413-2331244, pondyex.gst@gov.in
29	Punjab	Ludhiana	Central Excise House, F-Block, Rishi Nagar, Ludhiana.	Mr. Neeraj Soi, Deputy Commissioner	0161-2679452, soineeraj@gmail.com
30	Rajasthan	Jaipur	N.C.R. Building, Statue Circle, Jaipur	Mrs. Ruchita Vij, Additional Commissioner	0141-2385342 ruchitavij@gmail.com
31	Sikkim	Siliguri	Gangtok CGST Division, Indira Bypass Road, Sichey Near District Court, Gangtok – 737101	Mr. Puran Lama, Assistant Commissioner, Sikkim (Gangtok)	03592-284182, Grk_div@rediffmail.com
32	Tamil Nadu	Chennai (North)	GST Bhawan, 26/1, Mahatma Gandhi Road, Nungambakkam, Chennai – 600034	Mr. Subha Chandran, Assistant Commissioner	044-28331177, 044-28331188, commi-cexchn1@nic.in
33	Telangana	Hyderabad	O/o the Principal Commissioner of Central Tax, Hyderabad GST Commissionerate, GST	Mr. P. Anand Kumar, Additional Commissioner	040-23240725, ak.pulapaka@gov.in

Annexure – B
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			Bhawan, L B Stadium Road, Basheerbagh, Hyderabad - 500004.		
34	Tripura	Agartala	CGST & CX Commissionerate, Agartala- 799001	Mr. S.K.Mazumdar, Assistant Commissioner	0381-2304099 , sanjoymaz85@gmail.com
35	Uttar Pradesh	Lucknow	7-A, Ashok Marg,Lucknow-226001	Mr. Avijit Pegu, Assistant Commissioner	0522-2233001, avijit.pegu@icegate.gov.in
36	Uttarakhand	Dehradun	Office of the Commissioner, Central Goods & Services Tax, E- Block, Nehru Colony, Dehradun	Mr. A.S. Rawat, Assistant Commissioner	0135-2668668, sanjay2.shukla@icegate.gov.in
37	West Bengal	Kolkata (North)	180, Shanti Pally, Rajganda Main Road, Kolkata	Mr. Shobhit Sinha, Assistant Commissioner	033-24416813, Shobhitsinha.jsr@gov.in

Procedure for Disbursal of Financial Assistance and Accounting

Seva Bhoj Yojana (SBY), Ministry of Culture

version date: 10/10/2018

**Pr. Chief Controller of Accounts
Central Board of Indirect Taxes & Customs
Department of Revenue
Ministry of Finance**

Annexure – C
Circular No. 75/49/2018-GST

1. Background:

The Scheme of Financial Assistance under ‘Seva Bhoj Yojna’ (SBY) has been launched by the Ministry of Culture from the financial year 2018-19 vide Order No. 13-I/2018-US (S&F) dated 31st May 2018. Under this Scheme, the Government of India shall reimburse the CGST and Central government’s share of IGST paid on the purchase of specific items by charitable institutions for distributing free food to the public. The Guidelines have been issued in this regard by Ministry of Culture vide F. No. 13-1/2016-US (S&F) dated 1st August 2018.

2. Authorization of Budget by Ministry of Culture:

- i) The budget under the Central Scheme of SBY will be authorized by the Ministry of Culture to CBIC in accordance with the LOA Module of PFMS.
- ii) The 15 digit accounting codes under the Charter of Accounts will be as follows.

Grant No. : (Will change year to year)
Major Head:
Submajor / Minor Head:
Subhead:
Detailed/Object Head:

(Ministry of Culture will provide)

- iii) As per the LOA module of PFMS the budget will be authorized DDO wise Location wise by the Pr. Accounts office of Ministry of Culture to Pr. Accounts office of CBIC, Department of Revenue.

3. PAOs designated for disbursement of payments under the Scheme:

Following five PAOs have been designated for making payment & accounting under the scheme:

Zone	PAO
North	PAO, Customs, Amritsar (Code 050240)
East	PAO, GST, Kolkata II (Code 052679)
West	PAO, Nasik (Code 054975)
South	PAO, Tirupati (Code 055240)
Central	PAO, GST, Delhi (Code 051493)

The zone-wise grouping of States & 8 UTs against the designated zonal PAOs is attached at Annexure ‘A’

4. Creation of DDOs for processing of claims under the Scheme:

- i) State/UT-wise new DDOs (36 in nos.) will be created which will be duly mapped with the 5 PAOs (as per Point 3 above). Existing DDOs authorized for payment to the UIN entities may operate as DDOs for processing of payments under the SBY scheme also but with new DDO Codes.
- ii) Request for opening of new DDO Code will be forwarded to the Accounts Officer (Revenue Coordination), O/o Pr. Chief Controller of Accounts, Central Board of Indirect Taxes, 1st Floor, DGACR Building, I.P. Estate, New Delhi 110002 in the Format as given in Annexure ‘B’ under the signatures of the competent authority of the concerned Commissionerate.

Annexure – C
Circular No. 75/49/2018-GST

- iii) The request for allotment of DDO code shall be forwarded by the O/o Pr. CCA, CBIC to O/o CGA. Once allotted, the same shall be conveyed by the O/o Pr. CCA to the concerned DDO, Nodal offices and Commissionerate.

5. Issuance of sanction by the Nodal Officers

- i) The Scheme envisages reimbursement of only Central GST and Central Government's share of Integrated Tax (IGST). The applications for reimbursements of such taxes shall be processed by the nodal officer in each State/UT. [The officers who have been designated as nodal officers for the purpose of facilitating the processing of refund claims for UIN entities as Circular No. 36/10/2018-GST dated 13th March 2018 shall act as nodal officers for the purpose of this scheme also.] (As per para 1.2 of Circular no. dated issued by CBIC)
- ii) Existing Nodal Officer(s) appointed for UIN entities will process the applications under the SBY Scheme and they shall, in their capacity as Sanctioning Authority, act as Program Division (PD) on PFMS platform
- iii) Where upon examination of the application of refund by the charitable institutions, the nodal officer is satisfied in respect of the correctness of the claim and that the reimbursement is due and payable to the applicant, he shall issue a sanction order in FORM SBY05 rejecting; or otherwise sanctioning the amount of reimbursement with full details of the Grant No. and the functional head (of Ministry of Culture) under which the amount is to be disbursed by the PAO. The Nodal Officer shall also issue the Payment Advice addressed to the concerned PAO in FORM SBY06.

6. Preparation of Bill by DDO & Payment by PAO under the Scheme:

- i) The Nodal Officer, in the capacity of Sanctioning Authority (recognized on PFMS as Program Division), shall ensure the availability of budget on PFMS, and thereafter enter the Sanction details (SBY05) and the details of Payment Advice (SBY06) as required in PFMS under his login access. He will also upload the scanned copy of the Sanction Order and Payment Advice and forward the same to the designated DDO. The DDO shall also first check the availability of budget and then generate a bill and forward it to the concerned PAO under his digital signatures. No physical document (SBY05/SBY06 etc.) will be sent by the DDO as the same are forwarded with digital signatures of the DDO.
- ii) The designated PAO shall pass/reject the bill for payment as per the existing payment protocols being followed for payments through PFMS portal after exercising due diligence. **The PAO shall take a print out of the Sanction Order (SBY05) and Payment Advice (SBY06) so uploaded on PFMS by the Nodal Officer (Sanctioning Authority) for audit trail.**
- iii) The Bill will be returned to the DDO by PAO if the sufficient budget is not available.

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- iv) The unspent portion of the budget, if any, authorized by Ministry of Culture at the end of each financial year will lapse as per the Accounting Rules and fresh authorization from the budget of subsequent financial year would be required to pass the bills received in the new financial year.
- v) The bills pending with the PAO at the end of a financial year for want of budget shall be returned by the PAO and the bills with revalidated Sanction Order (SBY05) shall be forwarded to the concerned PAO after the Letter of Authorization for allocation of budget to CBIC is provided in the next financial year.
- vi) No manual payment will be allowed in the system.

7. Responsibilities of the PAOs under the Scheme:

- i) Periodical Reports (Monthly/Quarterly) will be generated by the designated PAOs and shared with the Pr. A.O, CBIC. The Pr. Accounts Office shall further share the report with the Pr. Accounts Office, Ministry of Culture for reconciliation purposes.
- ii) In the case of authorized budget is exhausted, the payments will not be made by the PAO till the budget is augmented by Ministry of Culture.
- iii) At the end of financial year, the Bills which are kept in abeyance for want of sufficient budget provisions will be returned to the concerned Divisions for revalidation and resubmission in next financial year with new e-Bill Number.

8 Recovery provisions in case of excess/ wrongful payment:

In case of any excess/wrongful payment is made on the basis of the double sanction or for any other reason, the same will be recovered by the sanctioning authority from the beneficiary. The recovered amount will be received in the form of Banks' DD and will be deposited in the Government Accounts by the concerned DDO through Challans in the scheme Head of Seva Bhoj Yojana. The accounting of such recovery amount will be done by the PAO with whom the concerned DDO is mapped.

F. No. CBEC-20/16/04/2018-GST
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs
GST Policy Wing

New Delhi, Dated the 31st December, 2018

To,

The Principal Chief Commissioners/ Chief Commissioners/Principal Commissioners/
Commissioners of Central Tax (All)/

The Principal Directors General/ Directors General (All)

Madam/Sir,

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

Various representations have been received seeking clarification on certain issues under the GST laws. In order to clarify these issues and to ensure uniformity of implementation across 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 clarifies the issues as below:

Sl. No	Issue	Clarification
1.	Whether the supply of used vehicles, seized and confiscated goods, old and used goods, waste and scrap by Government departments are taxable under GST?	<ol style="list-style-type: none">1. It may be noted that intra-State and inter-State supply of used vehicles, seized and confiscated goods, old and used goods, waste and scrap made by the Central Government, State Government, Union territory or a local authority is a taxable supply under GST.2. Vide notification No. 36/2017-Central

Circular No. 76/50/2018-GST

		<p>Tax (Rate) and notification No. 37/2017-Integrated Tax (Rate) both dated 13.10.2017, it has been notified that intra-State and inter-State supply respectively of used vehicles, seized and confiscated goods, old and used goods, waste and scrap by the Central Government, State Government, Union territory or a local authority to any <i>registered person</i>, would be subject to GST on reverse charge basis as per which tax is payable by the recipient of such supplies.</p> <p>3. A doubt has arisen about taxability of intra-State and inter-State supply of used vehicles, seized and confiscated goods, old and used goods, waste and scrap made by the Central Government, State Government, Union territory or a local authority to an <i>unregistered person</i>.</p> <p>4. It was noted that such supply to an unregistered person is also a taxable supply under GST but is not covered under notification No. 36/2017-Central Tax (Rate) and notification No. 37/2017-Integrated Tax (Rate) both dated 13.10.2017.</p> <p>5. In this regard, it is clarified that the respective Government departments (i.e. Central Government, State Government, Union territory or a local authority) shall be liable to get registered and pay GST on intra-State and inter-State supply of used vehicles, seized and confiscated goods, old and used goods, waste and scrap made</p>
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Circular No. 76/50/2018-GST

		<p>by them to an <i>unregistered person</i> subject to the provisions of sections 22 and 24 of the CGST Act.</p>
2.	<p>Whether penalty in accordance with section 73 (11) of the CGST Act should be levied in cases where the return in FORM GSTR-3B has been filed after the due date of filing such return?</p>	<ol style="list-style-type: none"> 1. As per the provisions of section 73(11) of the CGST Act, penalty is payable in case self-assessed tax or any amount collected as tax has not been paid within a period of thirty days from the due date of payment of such tax. 2. It may be noted that a show cause notice (SCN for short) is required to be issued to a person where it appears to the proper officer that any tax has not been paid or short paid or erroneously refunded or where input tax credit has been wrongly availed or utilised for any reason under the provisions of section 73(1) of the CGST Act. The provisions of section 73(11) of the CGST Act can be invoked only when the provisions of section 73 are invoked. 3. The provisions of section 73 of the CGST Act are generally not invoked in case of delayed filing of the return in FORM GSTR-3B because tax along with applicable interest has already been paid but after the due date for payment of such tax. It is accordingly clarified that penalty under the provisions of section 73(11) of the CGST Act is not payable in such cases. It is further clarified that since the tax has been paid late in contravention of the provisions of the CGST Act, a general penalty under section 125 of the CGST

Circular No. 76/50/2018-GST

		Act may be imposed after following the due process of law.
3.	In case a debit note is to be issued under section 142(2)(a) of the CGST Act or a credit note under section 142(2)(b) of the CGST Act, what will be the tax rate applicable – the rate in the pre-GST regime or the rate applicable under GST?	<ol style="list-style-type: none"> 1. It may be noted that as per the provisions of section 142(2) of the CGST Act, in case of revision of prices of any goods or services or both on or after the appointed day (i.e., 01.07.2017), a supplementary invoice or debit/credit note may be issued which shall be deemed to have been issued in respect of an outward supply made under the CGST Act. 2. It is accordingly clarified that in case of revision of prices, after the appointed date, of any goods or services supplied before the appointed day thereby requiring issuance of any supplementary invoice, debit note or credit note, the rate as per the provisions of the GST Acts (both CGST and SGST or IGST) would be applicable.
4.	Applicability of the provisions of section 51 of the CGST Act (TDS) in the context of notification No. 50/2018-Central Tax dated 13.09.2018.	<ol style="list-style-type: none"> 1. A doubt has arisen about the applicability of long line mentioned in clause (a) of notification No. 50/2018- Central Tax dated 13.09.2018. 2. It is clarified that the long line written in clause (a) in notification No. 50/2018-Central Tax dated 13.09.2018 is applicable to both the items (i) and (ii) of clause (a) of the said notification. Thus, an authority or a board or any other body whether set up by an Act of Parliament or a State Legislature or established by any Government with fifty-one per cent. or more participation by way of equity or

Circular No. 76/50/2018-GST

		<p>control, to carry out any function would only be liable to deduct tax at source.</p> <p>3. In other words, the provisions of section 51 of the CGST Act are applicable only to such authority or a board or any other body set up by an Act of parliament or a State legislature or established by any Government in which fifty one per cent. or more participation by way of equity or control is with the Government.</p>
5.	<p>What is the correct valuation methodology for ascertainment of GST on Tax collected at source (TCS) under the provisions of the Income Tax Act, 1961?</p>	<p>1. Section 15(2) of CGST Act specifies that the value of supply shall include “any taxes, duties cesses, fees and charges levied under any law for the time being in force other than this Act, the SGST Act, the UTGST Act and the GST (Compensation to States) Act, if charged separately by the supplier.”</p> <p>2. It is clarified that as per the above provisions, taxable value for the purposes of GST shall include the TCS amount collected under the provisions of the Income Tax Act since the value to be paid to the supplier by the buyer is inclusive of the said TCS.</p>
6.	<p>Who will be considered as the ‘owner of the goods’ for the purposes of section 129(1) of the CGST Act?</p>	<p>It is hereby clarified that if the invoice or any other specified document is accompanying the consignment of goods, then either the consignor or the consignee should be deemed to be the owner. If the invoice or any other specified document is not accompanying the consignment of goods, then in such cases, the proper officer should determine who should be declared as the owner of the goods.</p>

Circular No. 76/50/2018-GST

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

3. Difficulty if any, in the implementation of this Circular may be brought to the notice of the Board. Hindi version will follow.

(Upender Gupta)
Commissioner (GST)

F. No. CBEC-20/16/04/2018-GST
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs
GST Policy Wing

New Delhi, Dated the 31st December, 2018

To,

The Principal Chief Commissioners/Chief Commissioners/Principal Commissioners/
Commissioners of Central Tax (All)

The Principal Directors General/Directors General (All)

Madam/Sir,

Subject: Denial of composition option by tax authorities and effective date thereof - Reg.

Rule 6 of the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the “CGST Rules”) deals with the validity of the composition levy. As per the said rule, the option exercised by a registered person to pay tax under the composition scheme shall remain valid so long as he satisfies the conditions mentioned in section 10 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as the “CGST Act”) and the CGST Rules. The rule lays down the procedure for withdrawal from the composition scheme by a taxpayer who intends to withdraw from the said scheme and also the procedure for denial of option to the taxpayer to pay tax under the said scheme where he has contravened the provisions of the CGST Act or the CGST Rules.

2. In this connection, doubts have been raised as to the date from which withdrawal from the composition scheme shall take effect in a case where the composition taxpayer has exercised such option to withdraw. Doubts have also been raised regarding the effective date of denial of the option to pay tax under the composition scheme where action has been initiated by the tax authorities to deny such option to the composition taxpayer. Further, clarification has been sought regarding the follow up action to be taken by the tax authorities when the composition option is denied to the taxpayer retrospectively. In order to clarify these issues and to ensure uniformity in the implementation of the provisions of the law across field formations, the Board, in exercise of its powers conferred by section 168 (1) of the CGST Act, hereby clarifies the issues raised as below.

3. Sub-rule (2) of rule 6 of the CGST Rules provides that the composition taxpayer shall pay tax under sub-section (1) of section 9 of the CGST Act as a normal taxpayer from the day he ceases to satisfy any of the conditions of the composition scheme and shall issue tax invoice for every taxable supply made thereafter. Sub-rule (3) of rule 6 of the CGST Rules provides that the registered person who intends to withdraw from the composition scheme shall, before the date of such withdrawal, file an application in **FORM GST CMP-04** on the common portal. He shall file intimation for withdrawal from the scheme in **FORM GST CMP-04** within seven days of the occurrence of such event.

4. As per sub-rule (4) of rule 6 of the CGST Rules, where the proper officer has reasons to believe that the registered person was not eligible to pay tax under section 10 of the CGST Act or has contravened the provisions of the CGST Act or the CGST Rules, he may issue a notice to such person in **FORM GST CMP-05** to show cause as to why the option to pay tax under section 10 of the CGST Act shall not be denied. Upon receipt of the reply to the show cause notice from the registered person in **FORM GST CMP-06**, the proper officer shall, in accordance with the provisions of sub-rule (5) of rule 6 of the CGST Rules, issue an order in **FORM GST CMP-07** within a period of thirty days of the receipt of such reply, either accepting the reply, or denying the option to pay tax under section 10 of the CGST Act from the date of the option or from the date of the event concerning such contravention, as the case may be.

5. It is clarified that in a case where the taxpayer has sought withdrawal from the composition scheme, the effective date shall be the date indicated by him in his intimation/application filed in **FORM GST CMP-04** but such date may not be prior to the commencement of the financial year in which such intimation/application for withdrawal is being filed. If at any stage it is found that he has contravened any of the provisions of the CGST Act or the CGST Rules, action may be initiated for recovery of tax, interest and penalty. In case of denial of option by the tax authorities, the effective date of such denial shall be from a date, including any retrospective date as may be determined by tax authorities, but shall not be prior to the date of contravention of the provisions of the CGST Act or the CGST Rules. In such cases, as provided under sub-section (5) of section 10 of the CGST Act, the proceedings would have to be initiated under the provisions of section 73 or section 74 of the CGST Act for determination of tax, interest and penalty for the period starting from the date of contravention of provisions till the date of issue of order in **FORM GST CMP-07**. It is also clarified that the registered person shall be liable to pay tax under section 9 of the CGST Act from the date of issue of the order in **FORM GST CMP-07**.

Circular No. 77/51/2018-GST

Provisions of section 18(1)(c) of the CGST Act shall apply for claiming credit on inputs held in stock, inputs contained in semi-finished or finished goods held in stock and on capital goods on the date immediately preceding the date of issue of the order.

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

7. Difficulties, if any, faced in implementation of the above instructions may be brought to the notice of the Board at an early date. Hindi version would follow.

(Upender Gupta)
Commissioner (GST)

F. No. CBEC-20/16/04/2018-GST
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs
GST Policy Wing

New Delhi, Dated the 31st December, 2018

To,

The Principal Chief Commissioners/ Chief Commissioners/Principal Commissioners/
Commissioners of Central Tax (All)/

The Principal Directors General/ Directors General (All)

Madam/Sir,

Subject: Clarification on export of services under GST – Reg.

Representations have been received seeking clarification on certain issues relating to export of services under the GST laws. The same have been examined and the clarifications on the same are as below:

Sl. No.	Issue	Clarification
1.	In case an exporter of services outsources a portion of the services contract to another person located outside India, what would be the tax treatment of the said portion of the contract at the hands of the exporter? There may be instances where the full consideration for the outsourced services is not received by the exporter in India.	1. Where an exporter of services located in India is supplying certain services to a recipient located outside India, either wholly or partly through any other supplier of services located outside India, the following two supplies are taking place:- (i) Supply of services from the exporter of services located in India to the recipient of services located outside India for the full contract value; (ii) Import of services by the exporter of services located in India from the supplier of services located outside India with respect to the outsourced

		<p style="text-align: center;">portion of the contract.</p> <p>Thus, the total value of services as agreed to in the contract between the exporter of services located in India and the recipient of services located outside India will be considered as export of services if all the conditions laid down in section 2(6) of the Integrated Goods and Services Tax Act, 2017 (IGST Act for short) read with section 13(2) of the IGST Act are satisfied.</p> <p>2. It is clarified that the supplier of services located in India would be liable to pay integrated tax on reverse charge basis on the import of services on that portion of services which has been provided by the supplier located outside India to the recipient of services located outside India. Furthermore, the said supplier of services located in India would be eligible for taking input tax credit of the integrated tax so paid.</p> <p>3. Thus, even if the full consideration for the services as per the contract value is not received in convertible foreign exchange in India due to the fact that the recipient of services located outside India has directly paid to the supplier of services located outside India (for the outsourced part of the services), that portion of the consideration shall also be treated as receipt of consideration for export of services in terms of section 2(6)(iv) of the IGST Act, provided the:</p> <p style="padding-left: 40px;">(i) integrated tax has been paid by the</p>
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		<p>supplier located in India for import of services on that portion of the services which has been directly provided by the supplier located outside India to the recipient of services located outside India; and</p> <p>(ii) RBI by general instruction or by specific approval has allowed that a part of the consideration for such exports can be retained outside India.</p> <p><i>Illustration:</i> ABC Ltd. India has received an order for supply of services amounting to \$ 5,00,000/- to a US based client. ABC Ltd. India is unable to supply the entire services from India and asks XYZ Ltd. Mexico (who is not merely an establishment of a distinct person viz. ABC Ltd. India, in accordance with the Explanation 1 in Section 8 of the IGST Act) to supply a part of the services (say 40% of the total contract value). ABC Ltd. India shall be the exporter of services for the entire value if the invoice for the entire amount is raised by ABC Ltd. India. The services provided by XYZ Ltd. Mexico to the US based client shall be import of services by ABC Ltd. India and it would be liable to pay integrated tax on the same under reverse charge and also be eligible to take input tax credit of the integrated tax so paid. Further, if the provisions contained in section 2(6) of the IGST Act are not fulfilled with respect to the realization of convertible foreign exchange, say only 60% of the</p>
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		<p>consideration is received in India and the remaining amount is directly paid by the US based client to XYZ Ltd. Mexico, even in such a scenario, 100% of the total contract value shall be taken as consideration for the export of services by ABC Ltd. India provided integrated tax on import of services has been paid on the part of the services provided by XYZ Ltd Mexico directly to the US based client and RBI (by general instruction or by specific approval) has allowed that a part of the consideration for such exports can be retained outside India. In other words, in such cases, the export benefit will be available for the total realization of convertible foreign exchange by ABC Ltd. India and XYZ Ltd. Mexico.</p>
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2. It is requested that suitable trade notices may be issued to publicize the contents of this Circular.

3. Difficulty if any, in the implementation of this Circular may be brought to the notice of the Board. Hindi version will follow.

(Upender Gupta)
Commissioner (GST)

Circular No. 79/53/2018-GST

F. No. CBEC-20/16/04/2018 - GST
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs
GST Policy Wing

New Delhi, Dated the 31st December, 2018

To,

The Principal Chief Commissioners/Chief Commissioners/Principal Commissioners/
Commissioners of Central Tax (All) / The Principal Directors General/ Directors General
(All) / The Principal Chief Controller of Accounts (CBIC)

Madam/Sir,

Subject: Clarification on refund related issues – Reg.

Various representations have been received seeking clarification on various issues relating to refund. In order to clarify these issues and to ensure uniformity in the implementation of the provisions of law across field formations, the Board, in exercise of its powers conferred by section 168 (1) of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as “CGST Act”), hereby clarifies the issues detailed hereunder:

Physical submission of refund claims with jurisdictional proper officer:

2. Due to the non-availability of the complete electronic refund module, a work around was prescribed vide Circular No. 17/17/2017-GST dated 15.11.2017 and Circular No. 24/24/2017-GST dated 21.12.2017, wherein a taxpayer was required to file **FORM GST RFD-01A** on the common portal, generate the Application Reference Number (ARN), take print-outs of the same, and submit it physically in the office of the jurisdictional proper officer, along with all the supporting documents. It has been learnt that this requirement of physical submission of documents in the jurisdictional tax office is causing undue hardship to the taxpayers. Therefore, in order to further simplify the refund process, the following instructions, in partial modification of the aforesaid circulars, are issued:

- a) All documents/undertaking/statements to be submitted along with the claim for refund in **FORM GST RFD-01A** shall be uploaded on the common portal at the time of filing of the refund application. Circular No. 59/33/2018-GST dated 04.09.2018 specified that instead of providing copies of all invoices, a statement of invoices needs to be submitted in a prescribed format and copies of only those invoices need to

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be submitted the details of which are not found in **FORM GSTR-2A** for the relevant period. It is now clarified that the said statement and these invoices, instead of being submitted physically, shall be electronically uploaded on the common portal at the time of filing the claim of refund in **FORM GST RFD-01A**. Neither the application in **FORM GST RFD-01A**, nor any of the supporting documents, shall be required to be submitted physically in the office of the jurisdictional proper officer.

- b) However, the taxpayer will still have the option to physically submit the refund application to the jurisdictional proper officer in **FORM GST RFD-01A**, along with supporting documents, if he so chooses. A taxpayer who still remains unallocated to the Central or State Tax Authority will necessarily have to submit the refund application physically. They can choose to do so before the jurisdictional proper officer of either the State or the Central tax authority, as was earlier clarified vide Circular No. 17/17/2017 - GST dated 15.11.2017.
- c) The ARN will be generated only after the claimant has completed the process of filing the refund application in **FORM GST RFD-01A**, and has completed uploading of all the supporting documents/undertaking/statements/invoices and, where required, the amount has been debited from the electronic credit/cash ledger.
- d) As soon as the ARN is generated, the refund application along with all the supporting documents shall be transferred electronically to the jurisdictional proper officer who shall be able to view it on the system. The application shall be deemed to have been filed under rule 90(2) of the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as “CGST Rules”) on the date of generation of the said ARN and the time limit of 15 days to issue an acknowledgement shall be counted from that date. This will obviate the need for a claimant to visit the jurisdictional tax office for the submission of the refund application. Accordingly, the acknowledgement for the complete application or deficiency memo, as the case may be, would be issued by the jurisdictional tax officer based on the documents so received electronically from the common portal. However, the said acknowledgement or deficiency memo shall continue to be issued manually for the time being.
- e) If a refund application is electronically transferred to the wrong jurisdictional officer, he/she shall reassign it to the correct jurisdictional officer electronically within a period of three days. In such cases, the application shall be deemed to have been filed under rule 90(2) of the CGST Rules only after it has been so reassigned. Deficiency

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memos shall not be issued in such cases merely on the ground that the applications were received electronically in the wrong jurisdiction. Where the facility of electronic re-assignment is not available, the present arrangement shall continue.

- f) It has already been clarified vide Circular No. 70/44/2018-GST dated 26.10.2018 that after the issuance of a deficiency memo, taxpayers would be required to submit the rectified refund application under the earlier Application Reference Number (ARN) only. It is further clarified that the rectified application, which is to be treated as a fresh refund application, will be submitted manually in the office of the jurisdictional proper officer.

3. It may be noted that the documents/statements/undertakings/invoices to be submitted along with the refund application in **FORM GST RFD-01A** are the same as have been prescribed under the CGST Rules and various Circulars issued on the subject from time to time. Only the method of submission of these documents/statements/undertakings/invoices is being changed from the physical mode to the electronic mode. It may also be noted that the other stages of processing of a refund claim submitted in **FORM GST RFD-01A** by the jurisdictional tax officer shall continue to be carried out manually for the time being, as is being presently done.

Calculation of refund amount for claims of refund of accumulated Input Tax Credit (ITC) on account of inverted duty structure:

4. Representations have been received stating that while processing the refund of unutilized ITC on account of inverted tax structure, the departmental officers are denying the refund of ITC of GST paid on those inputs which are procured at equal or lower rate of GST than the rate of GST on outward supply, by not including the amount of such ITC while calculating the maximum refund amount as specified in rule 89(5) of the CGST Rules. The matter has been examined and the following issues are clarified:

- a) Refund of unutilized ITC in case of inverted tax structure, as provided in section 54(3) of the CGST Act, is available where ITC remains unutilized even after setting off of available ITC for the payment of output tax liability. Where there are multiple inputs attracting different rates of tax, in the formula provided in rule 89(5) of the CGST Rules, the term 'Net ITC' covers the ITC availed on all inputs in the relevant period, irrespective of their rate of tax.

Circular No. 79/53/2018-GST

- b) The calculation of refund of accumulated ITC on account of inverted tax structure, in cases where several inputs are used in supplying the final product/output, can be clearly understood with help of the following example:
- i. Suppose a manufacturing process involves the use of an input A (attracting 5 per cent GST) and input B (attracting 18 per cent GST) to manufacture output Y (attracting 12 per cent GST).
 - ii. The refund of accumulated ITC in the situation at (i) above, will be available under section 54(3) of the CGST Act read with rule 89(5) of the CGST Rules, which prescribes the formula for the maximum refund amount permissible in such situations.
 - iii. Further assume that the claimant supplies the output Y having value of Rs. 3,000/- during the relevant period for which the refund is being claimed. Therefore, the turnover of inverted rated supply of goods and services will be Rs. 3,000/-. Since the claimant has no other outward supplies, his adjusted total turnover will also be Rs. 3,000/-.
 - iv. If we assume that Input A, having value of Rs. 500/- and Input B, having value of Rs. 2,000/-, have been purchased in the relevant period for the manufacture of Y, then Net ITC shall be equal to Rs. 385/- (Rs. 25/- and Rs. 360/- on Input A and Input B respectively).
 - v. Therefore, multiplying Net ITC by the ratio of turnover of inverted rated supply of goods and services to the adjusted total turnover will give the figure of Rs. 385/-.
 - vi. From this, if we deduct the tax payable on such inverted rated supply of goods or services, which is Rs. 360/-, we get the maximum refund amount, as per rule 89(5) of the CGST Rules which is Rs. 25/-.

Disbursal of refund amounts after sanction:

5. Section 56 of the CGST Act clearly states that if any tax ordered to be refunded is not refunded within 60 days of the date of receipt of application, interest at the rate of 6 per cent (notified vide notification No. 13/2017-Central Tax dated 28.06.2017) on the refund amount starting from the date immediately after the expiry of sixty days from the date of receipt of application (ARN) till the date of refund of such tax shall have to be paid to the claimant. It may be noted that any tax shall be considered to have been refunded only when the amount has been credited to the bank account of the claimant. Therefore, interest will be calculated starting from the date immediately after the expiry of sixty days from the date of receipt of

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the application till the date on which the amount is credited to the bank account of the claimant. Accordingly, all tax authorities are advised to issue the final sanction orders in **FORM GST RFD-06** within 45 days of the date of generation of ARN, so that the disbursement is completed within 60 days by both Central and State Tax Authorities for CGST / IGST / UTGST / Compensation Cess and SGST respectively.

Refund applications that have been generated on the portal but not physically received in the jurisdictional tax offices:

6. There are a large number of applications for refund in **FORM GST RFD-01A** which have been generated on the common portal but have not yet been physically received in the jurisdictional tax offices. With the implementation of electronic submission of refund application, as detailed in para 2 above, this problem is expected to reduce. However, for the applications (except those relating to refund of excess balance in the electronic cash ledger) which have been generated on the common portal before the issuance of this Circular and which have not yet been physically received in the jurisdictional offices (list of all applications pertaining to a particular jurisdictional office which have been generated on the common portal, if not already available, may be obtained from DG-Systems), the following guidelines are laid down:

- a) All refund applications in which the amount claimed is less than the statutory limit of Rs. 1,000/- should be rejected and the amount re-credited to the electronic credit ledger of the applicant through the issuance of **FORM GST RFD-01B**.
- b) For all applications wherein an amount greater than Rs. 1000/- has been claimed, a list of applications which have not been received in the jurisdictional tax office within a period of 60 days starting from the date of generation of ARN may be compiled. A communication may be sent to all such claimants on their registered email ids, informing that the application needs to be physical submitted to the jurisdictional tax office within 15 days of the date of the email. The contact details and the address of the jurisdictional officer may also be provided in the said communication. The claimant may be further informed that if he/she fails to physically submit the application within 15 days of the date of the email, the application shall be summarily rejected and the debited amount, if any, shall be re-credited to the electronic credit ledger.

7. For the applications generated on the common portal before the issuance of this Circular in relation to refund of excess balance from the electronic cash ledger which have not yet been received in the jurisdictional office, the amount debited in the electronic cash

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ledger in such applications may be re-credited through **FORM GST RFD-01B** provided that there are no liabilities in the electronic liability register. The said amount shall be re-credited even though the return in **FORM GSTR-3B**, as the case may be for the relevant period has not been filed.

8. For the refund applications generated on the common portal after the issuance of this Circular, and for the refund applications generated on the common portal before the issuance of this Circular and which have been physically received in the jurisdictional tax offices before the issuance of this Circular, the existing guidelines, as modified by this Circular may be followed.

Issues related to refund of accumulated Input Tax Credit of Compensation Cess:

9. Several representations have been received requesting clarifications on certain issues related to refund of accumulated input tax credit of compensation cess on account of zero-rated supplies made under Bond/Letter of Undertaking. These issues have been examined and are clarified as below:

- a) **Issue:** A registered person uses inputs on which compensation cess is leviable (E.g. coal) to export goods on which there is no levy of compensation cess (E.g. aluminum). For the period July, 2017 to May, 2018, no ITC is availed of the compensation cess paid on the inputs received during this period. ITC is only availed of the CGST, SGST/UTGST or IGST charged on the invoices for these inputs. This ITC is utilized for payment of IGST on export of goods. Vide Circular No. 45/19/2018-GST dated 30.05.2018, it was clarified that refund of accumulated ITC of compensation cess on account of zero-rated supplies made under Bond/Letter of Undertaking is available even if the exported product is not subject to levy of cess. After the issuance of this Circular, the registered person decides to start exporting under bond/LUT without payment of tax. He also decides to avail (through the return in **FORM GSTR-3B**) the ITC of compensation cess, paid on the inputs used in the months of July, 2017 to May, 2018, in the month of July, 2018. The registered person then goes on to file a refund claim for ITC accumulated on account of exports for the month of July, 2018 and includes the said accumulated ITC for the month of July, 2018. How should the amount of compensation cess to be refunded be calculated?

Clarification: In the instant case, refund on account of compensation cess is to be recomputed as if the same was available in the respective months in which the refund of unutilized credit of CGST/SGST/UTGST/IGST was claimed on account of exports made under LUT/Bond. If the aggregate of these recomputed amounts of refund of

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compensation cess is less than or equal to the eligible refund of compensation cess calculated in respect of the month in which the same has actually been claimed, then the aggregate of the recomputed refund of compensation cess of the respective months would be admissible. Further, the recomputed amount of eligible refund (of compensation cess) in respect of past periods, as aforesaid, would not be admissible in respect of consignments exported on payment of IGST. This process would be applicable for application for refund of compensation cess (not claimed earlier) in respect of the past period.

- b) **Issue:** A registered person uses coal for the captive generation of electricity which is further used for the manufacture of goods (say aluminium) which are exported under Bond/Letter of Undertaking without payment of duty. Refund claim is filed for accumulated Input Tax Credit of compensation cess paid on coal. Can the said refund claim be rejected on the ground that coal is used for the generation of electricity which is an intermediate product and not the final product which is exported and since electricity is exempt from GST, the ITC of the tax paid on coal for generation of electricity is not available?

Clarification: There is no distinction between intermediate goods or services and final goods or services under GST. Inputs have been clearly defined to include any goods other than capital goods used or intended to be used by a supplier in the course or furtherance of business. Since coal is an input used in the production of aluminium, albeit indirectly through the captive generation of electricity, which is directly connected with the business of the registered person, input tax credit in relation to the same cannot be denied.

- c) **Issue:** A registered person avails ITC of compensation cess (say, of Rs. 100/-) paid on purchases of coal every month. At the same time, he reverses a certain proportion (say, half i.e. Rs. 50/-) of the ITC of compensation cess so availed on purchases of coal which are used in making zero rated outward supplies. Both these details are entered in the **FORM GSTR-3B** filed for the month as a result of which an amount of Rs. 50/- only is credited in the electronic credit ledger. The reversed amount (Rs. 50/-) is then shown as a 'cost' in the books of accounts of the registered person. However, the registered person declares Rs. 100/- as 'Net ITC' and uses the same in calculating the maximum refund amount which works out to be Rs. 50/- (assuming that export turnover is half of total turnover). Since both the balance in the electronic credit ledger at the end of the tax period for which the claim of refund is being filed and the

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balance in the electronic credit ledger at the time of filing the refund claim is Rs. 50/- (assuming that no other debits/credits have happened), the system will proceed to debit Rs. 50/- from the ledger as the claimed refund amount. The question is whether the proper officer should sanction Rs. 50/- as the refund amount or Rs. 25/- (i.e. half of the ITC availed after adjusting for reversals)?

Clarification: ITC which is reversed cannot be held to have been 'availed' in the relevant period. Therefore, the same cannot be part of refund of unutilized ITC on account of zero-rated supplies. Moreover, the reversed ITC has been accounted as a cost which would have reduced the income tax liability of the claimant. Therefore, the same amount cannot, at the same time, be refunded to him/her in the ratio of export turnover to total turnover. However, if the said reversed amount is again availed in a later tax period, subject to the restriction under section 16(4) of the CGST Act, it can be refunded in the ratio of export turnover to total turnover in that tax period in the same manner as detailed in para 9(a) above. This is subject to the restriction that the accounting entry showing the said ITC as cost is also reversed.

Non-consideration of ITC of GST paid on invoices of earlier tax period availed in subsequent tax period:

10. Presently, ITC is reflected in the electronic credit ledger on the basis of the amount of the ITC availed on self declaration basis in **FORM GSTR-3B** for a particular tax period. It may happen that the goods purchased against a particular tax invoice issued in a particular month, say August 2017, may be declared in the **FORM GSTR-3B** filed for a subsequent month, say September 2017. This is inevitable in cases where the supplier raises an invoice, say in August, 2017, and the goods reach the recipient's premises in September, 2017. Since GST law mandates that ITC can be availed only after the goods are received, the recipient can only avail the ITC on such goods in the **FORM GSTR-3B** filed for the month of September, 2017. However, it has been observed that field officers are excluding such invoices from the calculation of refund of unutilized ITC filed for the month of September, 2017.

11. In this regard, it is clarified that 'Net ITC' as defined in rule 89(4) of the CGST Rules means input tax credit availed on inputs and input services during the relevant period. Relevant period means the period for which the refund claim has been filed. Input tax credit can be said to have been 'availed' when it is entered into the electronic credit ledger of the registered person. Under the current dispensation, this happens when the said taxable person files his/her monthly return in **FORM GSTR-3B**. Further, section 16(4) of the CGST Act

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stipulates that ITC may be claimed on or before the due date of filing of the return for the month of September following the financial year to which the invoice pertains or the date of filing of annual return, whichever is earlier. Therefore, the input tax credit of invoices issued in August, 2017, 'availed' in September, 2017 cannot be excluded from the calculation of the refund amount for the month of September, 2017.

Misinterpretation of the meaning of the term "inputs":

12. It has been represented that on certain occasions, departmental officers do not consider ITC on stores and spares, packing materials, materials purchased for machinery repairs, printing and stationery items, as part of Net ITC on the grounds that these are not directly consumed in the manufacturing process and therefore, do not qualify as input. There are also instances where stores and spares charged to revenue are considered as capital goods and therefore the ITC availed on them is not included in Net ITC, even though the value of these goods has not been capitalized in his books of account by the claimant.

13. In relation to the above, it is clarified that the input tax credit of the GST paid on inputs shall be available to a registered person as long as he/she uses or intends to use such inputs for the purposes of his/her business and there is no specific restriction on the availment of such ITC anywhere else in the GST Act. The GST paid on inward supplies of stores and spares, packing materials etc. shall be available as ITC as long as these inputs are used for the purpose of the business and/or for effecting taxable supplies, including zero-rated supplies, and the ITC for such inputs is not restricted under section 17(5) of the CGST Act. Further, capital goods have been clearly defined in section 2(19) of the CGST Act as goods whose value has been capitalized in the books of account and which are used or intended to be used in the course or furtherance of business. Stores and spares, the expenditure on which has been charged as a revenue expense in the books of account, cannot be held to be capital goods.

Refund of accumulated ITC of input services and capital goods arising on account of inverted duty structure:

14. Section 54(3) of the CGST Act provides that refund of any unutilized ITC may be claimed where the credit has accumulated on account of rate of tax on **inputs** being higher than the rate of tax on output supplies (other than nil rated or fully exempt supplies). Further, section 2(59) of the CGST Act defines **inputs** as any **goods other than capital goods** used or intended to be used by a supplier in the course or furtherance of business. Thus, inputs do not include services or capital goods. Therefore, clearly, the intent of the law is not to allow refund of tax paid on input services or capital goods as part of refund of unutilized input tax credit. Accordingly, in order to align the CGST Rules with the CGST Act, notification No.

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26/2018-Central Tax dated 13.06.2018 was issued wherein it was stated that the term Net ITC, as used in the formula for calculating the maximum refund amount under rule 89(5) of the CGST Rules, shall mean input tax credit availed on **inputs** during the relevant period other than the input tax credit availed for which refund is claimed under sub-rules (4A) or (4B) or both. In view of the above, it is clarified that both the law and the related rules clearly prevent the refund of tax paid on input services and capital goods as part of refund of input tax credit accumulated on account of inverted duty structure.

15. All previous Circulars/Instructions issued on the subject stand modified accordingly. It is requested that suitable trade notices may be issued to publicize the contents of this circular.

16. Difficulty, if any, in implementation of this Circular may please be brought to the notice of the Board. Hindi version would follow.

(Upender Gupta)
Commissioner (GST)

**F. No.354/432/2018-TRU
Government of India
Ministry of Finance
Department of Revenue
(Tax Research Unit)**

**North Block, New Delhi
Dated 31st December, 2018**

To,

**Principal Chief Commissioners/ Principal Directors General,
Chief Commissioners/ Directors General,
Principal Commissioners/ Commissioners of Central Excise & Central Tax
Madam/ Sir,**

Subject: Clarification regarding GST rates & classification (goods)–reg.

Representations have been received seeking clarification in respect of applicable GST rates on the following items:

- (i) Chhatua or Sattu
- (ii) Fish meal and other raw materials used for making cattle/poultry/aquatic feed
- (iii) Animal Feed Supplements/ feed additives from drugs
- (iv) Liquefied Petroleum Gas for Domestic Use
- (v) Polypropylene Woven and Non-Woven Bags and PP Woven and Non-Woven Bags laminated with BOPP
- (vi) Wood logs for pulping
- (vii) Bagasse based laminated particle board
- (viii) Embroidered fabric sold in three pieces cloth for lady suits
- (ix) Waste to Energy Plant-scope of entry No. 234 of Schedule I of notification No.1/2017- Central Tax (Rate) dated 28.6.2017
- (x) Turbo Charger for railways
- (xi) Rigs, tools & Spares moving inter-state for provision of service

2. The matter has been examined. The issue-wise clarifications are discussed below:

3. Applicability of GST on Chhatua or Sattu:

3.1 Doubts have been raised regarding applicability of GST on Chhatua (Known as "Sattu" in Hindi Belt).

3.2 Chhatua or Sattu is a mixture of flour of ground pulses and cereals. HSN code 1106 includes the flour, meal and powder made from peas, beans or lentils (dried leguminous vegetables falling under 0713). Such flour improved by the addition of very small amounts of additives continues to be classified under HSN code 1106. If unbranded, it attracts Nil GST (S. No. 78 of notification No. 2/2017-Central Tax (Rate) dated 28.06.2017) and if branded and packed it attracts 5% GST (S. No. 59 of schedule I of notification No. 1/2017-Central Taxes (Rate) dated 28.06.2017).

4. Applicable GST rate on Fish meal and other raw materials used for making cattle/poultry/aquatic feed:

4.1. Representations have been received seeking clarification regarding GST rate applicable on the other raw materials/inputs used for making cattle/poultry/aquatic feed. The classification dispute here is between the following two entries in the two notifications. The details are as under:

Notification	Tariff Line	Description	Rate
S. No. 102 of notification No. 2/2017- Central Tax (Rate) dated 28.6.2017	2301, 2302, 2308, 2309	Aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed , including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake	NIL
S. No. 103 of notification No. 1/2017- Central Tax (Rate) dated 28.6.2017	2301	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption ; greaves	5%

4.2 A number of raw materials such as fish meal falling under heading 2301, meat and bone meal also falling under heading 2301, oil cakes of various oil seeds, soya seeds, bran, sharps, residue of starch and all other goods falling under headings 2302, 2303, 2304, etc are used to manufacture/formulation of, aquatic feed, animal feed, cattle feed, poultry feed etc. These raw materials/inputs cannot be directly used for feeding animal and cattle. The Larger Bench of the Hon'ble Supreme Court in the Commissioner of Customs (Import), Mumbai vs. Dilip Kumar [2018 (361) E.L.T 577] has laid down that inputs for animal feed are different from the animal feed. Said S. No. 102 covers the prepared aquatic/poultry/cattle feed falling under headings 2309 and 2301. This entry does not apply to raw material/inputs like fish meals or meat cum bone meal (MBM) falling under heading 2301.

4.3 It is accordingly clarified that fish meals, meat cum bone meal (MBM) etc., attract 5% GST under S. No. 103 in notification No. 1/2017- Central Tax (Rate) dated 28.6.2017

5. Applicable GST rate on Animal Feed Supplements/feed additives from drugs:

5.1. Representations have been received seeking clarification regarding GST rate applicable on Animal Feed Supplements/feed additives from drugs. The dispute is in classification of Animal Feed Supplements/feed additives from drugs between tariff heading 2309 and 2936.

5.2 As per the HSN, 2309 interalia covers reading vitamins and provitamins which improve digestion and, more generally, ensure that the animal makes good use of the feeds and safeguard its health. On the other hand, HS code 2936 covers vitamins and provitamins which are medicinal in nature and have much higher concentration of active substance.

5.4 Thus while deciding the classification of the products claimed to be animal feed supplements, it may be necessary to ensure that the said animal feed supplements are ordinarily or commonly known to the trade as products for a specific use in animal feeding.

5.5 A product deserves classification chapter 29 (equally applicable to heading 2936), if it is an item of general use, e.g., if a product is of specific use, say dietary supplement for human being product particularly suitable for a specific use rather than for general use. Vitamins and provitamins are normally covered under code

heading 2936, but if they're prepared as food supplements in the form of tablets, etc. they would not be classifiable under this heading as the way they are presented, they are suitable for a specific use. Heading 2309 would cover items like feed supplements for animals that contain vitamins and other ingredients - such as cereals and proteins. These are covered in chapter 23 under heading code 2309, or antibiotic preparations used in animal feeding - for example a dried antibiotic mass on a carrier like cereal middling. The antibiotic content in these items is usually between 8% and 16%. Thus, HS code 2309 would cover only such product, which in the form supplied, are capable of specific use as food supplement for animals and not capable of any general use. If the vitamins, provitamins are supplied in a form in which they are capable of general use, i.e. in the form in which it could be used as inputs or raw materials for further processing, instead of being ready to use, then these would be classifiable under heading 2936.

6. Applicability of GST on supply of Liquefied Petroleum Gas for Domestic Use:

6.1 Representations have been received seeking clarification regarding applicability of GST rate at 5% on LPG supplied by refiners/fractionators (like GAIL / ONGC) to Oil Marketing Companies (OMC) for ultimate supply to household domestic consumers in terms of Ministry of Petroleum and Natural Gas (MoPNG) letter No. P 20023/2/2011-PP dated 23.07.2013. The references point to the fact that refiners/ fractionators like GAIL and ONGC are supplying LPG for domestic use to OMCs and this supply is not being treated as a supply for domestic use by field formations.

6.2 The issue seems to have arisen in the context of addition of S. No. 165A to notification No.1/2017-Central Tax (Rate) dated 28.6.2017, vide notification No. 6/2018 dated 25.01.2018. This entry was added on the recommendations of the GST Council in its 25th meeting, extending 5% GST rate for supply of LPG to household domestic consumers.

6.3 It is observed that the LPG stream for domestic LPG is differentially priced and packed differently from commercial LPG. The usage of LPG for domestic supply is known at the time of supply being made by refiner/fractionators to OMCs.

6.4 Therefore, it is being clarified that LPG supplied in bulk, whether by a refiner/fractionator to an OMC or by one OMC to another for bottling and further supply for domestic use will fall under the S. No. 165A of the notification No. 1/2017- Central Tax (Rate) dated 28.06.2017 and shall, accordingly, attract a GST rate of 5%, with effect from 25.1.2018.

7. Applicability of GST on supply of Polypropylene Woven and Non-Woven Bags and PP Woven and Non-Woven Bags laminated with BOPP:

7.1 Representations have been received seeking the classification and GST rates on Polypropylene Woven and Non-Woven Bags and Polypropylene Woven and Non-Woven Bags laminated with BOPP

7.2 As per the explanatory notes to the HSN to HS code 39.23, the heading covers all articles of plastics commonly used for the packing or conveyance of all kinds of products and includes boxes, crates, cases, sacks and bags.

7.3 Further as per the Chapter note to Chapter 39, the expression "plastics" means those materials of headings 39.01 to 39.14 which are or have been capable, either at the moment of polymerization or at some subsequent stage, of being formed under external influence (usually heat and pressure, if necessary with a solvent or plasticizer) by moulding, casting, extruding, rolling or other process into shapes which are retained on the removal of the external influence.

7.4 Thus it is clarified that Polypropylene Woven and Non-Woven Bags and PP Woven and Non-Woven Bags laminated with BOPP would be classified as plastic bags under HS code 3923 and would attract 18% GST.

7.5 Non-laminated woven bags would be classified as per their constituting materials.

8. Applicability of GST on supply of wood logs for pulping:

8.1 Representation has been received seeking clarification on applicability of GST rate on wood log for pulping. Wood in the rough (whether or not stripped of bark or sapwood, or roughly squared) is classified under heading 4403 and attracts 18% GST.

8.2 As per HSN, heading 4403 also covers.

“timber for sawing; poles for telephone, telegraph or electrical power transmission lines; unpointed and unsplit piles, pickets, stakes, poles and props; round pit-props;

logs, whether or not quarter-split, for pulping; round logs for the manufacture of veneer sheets, etc.; logs for the manufacture of match sticks, wood ware, etc.”.

8.3 Thus, it is clarified that wood logs or any kind of wood in the rough/timber, including the wood in rough/log/timber used for pulping falls under heading 4403 and attract GST at the rate of 18%.

9. Applicability of GST on supply of Bagasse based laminated particle board:

9.1 Representation has been received seeking clarification on applicability of GST rate on Bagasse based laminated particle board. In this context, it is stated that the Bagasse Board has specific entry at S. No. 92 in Schedule II to the Notification 1/2017-Central Tax (Rate). Accordingly, the said entry covers Bagasse boards falling under 44 or any other chapter and 12% GST. Further, it is also stated the description “Bagasse board” in the said entry also covers Bagasse board [whether plain or laminated].

9.2 Thus, it is clarified Bagasse board [whether plain or laminated] falling under chapter 44 will attract concessional GST rate of 12%.

10. Applicability of GST on supply of embroidered fabric sold in three piece for lady suits:

10.1. Representations have been received seeking clarification regarding GST rate applicable on supply of embroidered fabric sold in three pieces fabric pack/set for lady suits (fabric for suit, salwar and dupatta). It has been informed that before

becoming readymade articles or an apparel, the fabric is cut from bundles or *thans* and sold in that unstitched state with certain embellishment like gota etc. The consumers buy these sets or pieces and get it tailored which entails cutting of fabric in shape and stitching thereof. Doubts have arisen as regards applicable rates on such three fabric pieces in sets/packs.

10.2 Fabrics are classifiable under chapters 50 to 55 and 60 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%. Garments and made up articles of textiles under chapters 61, 62 and 63 attract GST at the rate of 5% when value is upto Rs 1000 per piece and 12% when the value exceeds Rs. 1000 per piece.

10.3 Earlier, vide Circular no. 13/13/2017-CGST dated 27th October 2017, it has been clarified that mere packing of fabrics into pieces of different lengths 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. This clarification would equally apply to three pieces of fabrics sold in a pack as ladies salwar suit. Any embroidery on a fabric piece or certain embellishment thereon does not change the basic nature of their being a fabric. The chapter 63 covers garment, including the unstitched garments which may or may not be sufficiently completed to be identifiable as garments or parts of garments. However, heading 6307 would not cover a fabric pieces or a set of pre-packed fabric pieces, even if embroidered or embellished. Such set of fabric pieces would attract GST at the rate of 5%.

11. Applicability of GST on supply of Waste to Energy Plant:

11.1. Representations have been received regarding applicable GST rate on the goods used in the setting up of Waste to Energy plants (WTEP) in term of Sr. No. 234 of Schedule I of Notification No 1/2017-Central Tax (Rates) dated 28th June, 2018. The said entry 234 prescribes 5% rate on the following renewable energy devices & parts for their manufacture:

- (a) Bio-gas plant
- (b) Solar power based devices
- (c) Solar power generating system
- (d) Wind mills, Wind Operated Electricity Generator (WOEG)
- (e) Waste to energy plants / devices
- (f) Solar lantern / solar lamp
- (g) Ocean waves/tidal waves energy devices/plant
- (h) Photo voltaic cells, whether or not assembled in modules or made up into panels

11.2 The notification specifically applies only the goods falling under chapters 84, 85 and 94 of the Tariff. Therefore, this concession would be available only to such machinery, equipment etc., which fall under Chapter 84, 85 and 94 and used in the initial setting up of renewable energy plants and devices including WTEP. This entry does not cover goods falling under other chapters, say a transport vehicle falling under Chapter 87 that may be used for movement of waste to WTEP.

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

12. Applicability of GST on supply of Turbo Charger for railways:

12.1. Representations have been received seeking clarification regarding classification and applicable GST rate on Turbo Chargers supplied to railways. It is stated that some of the supplier are classifying turbo charges supplied to Railways under Chapter 86 and paying GST at the rate of 5%

12.2 The turbocharger is a turbine-driven forced induction device that increases an internal combustion engine's efficiency and power output by forcing extra compressed air into the combustion chamber. It has the compressor powered by a turbine. The turbine is driven by the exhaust gas from the engine.

12.3 Turbo charger is specifically classified under chapter HS code 8414 80 30. It continues to remain classified under this code irrespective of its use by Railways. Therefore, it is clarified that the turbo charger is classified under heading 8414 and attracts 18% GST.

13. Applicability of GST on supply of cranes, rigs, tools & Spares and other machinery when moved from one state to another by a person on his account for their use for supply of service

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

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

14. Difficulty, if any, may be brought to the notice of the Board immediately. Hindi version shall follow.

Yours faithfully,

(Mahipal Singh)
Technical Officer (TRU-1)
mahipal.singh1980@gov.in

**F.No.354/408/2018-TRU
Government of India
Ministry of Finance
Department of Revenue
(Tax Research Unit)**

**North Block, New Delhi
Dated, 31st December, 2018**

To,

**Principal Chief Commissioners/ Principal Directors General,
Chief Commissioners/ Directors General,
Principal Commissioners/ Commissioners of GST and Central Tax (All),**

Madam/ Sir,

Subject: Clarification regarding GST tax rate for Sprinkler and Drip Irrigation System including laterals–reg.

Representations have been received seeking clarification as regards the scope and coverage of entry No. 195B of the Schedule II to notification No. 1/2017- Central Tax (Rate), dated 28.06.2017. The entry No. 195B was inserted vide notification No. 6/2018- Central Tax (Rate), dated 25th January, 2018 and reads as below:

S. No	Chapter Heading/ Sub-heading/Tariff Item	Description of Goods	CGST rate
195B	8424	Sprinklers; drip irrigation system including laterals;	6%

2. Doubts have arisen as in certain cases a view has been taken in the field that this entry would not cover “laterals of sprinklers” and “sprinklers irrigation system”, while laterals of drip irrigations are covered by this entry.

3. The matter has been examined. Initially, with effect from 1.7.2017, all goods falling under HS 8424, namely, Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines (other than fire extinguishers, whether or not charged), were placed under 18% slab. Subsequently, on the recommendation of the GST Council, the item namely, ‘Nozzles for drip irrigation equipment or nozzles for sprinkler was placed under 12% GST slab (Entry No. ‘195A’ with effect from 22.09.2017). Upon revisiting the issue of GST rate on micro irrigation including drip irrigation system, including laterals the GST Council recommended 12% GST rate on micro

irrigation system, namely, sprinklers, drip irrigation system, including laterals. Accordingly, the said entry 195B was inserted in the notification No. 1/2017- Central Tax (Rate).

3.1 The micro irrigation, sometimes called ‘localised irrigation’, ‘low volume irrigation’, or ‘trickle irrigation’ is a system where water is distributed under low pressure through piped network, in a pre-determined pattern, and applied as a small discharge to each plant or adjacent to it. The traditional drip irrigation using individual emitters, subsurface drip irrigations (SDI), micro-spray or micro-sprinkler irrigation, and mini bubbler irrigation all belong to the category of micro irrigation method.

4. Therefore, the term “sprinklers”, in the said entry 195B, covers sprinkler irrigation system. Accordingly, sprinkler system consisting of nozzles, lateral and other components would attract 12% GST rate.

5. Difficulty, if any, may be brought to the notice of the Board immediately. Hindi version shall follow.

Yours faithfully

Gunjan Kumar Verma
Under Secretary (TRU-I)