

GST UPDATES

(September, 2018)

Directorate of Training, Excise and Taxation Department, Punjab

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VIII ADVANCE RULINGS (PUNJAB STATE)

(I) GIST OF GST NOTIFICATIONS

The Central Board of Indirect Tax and Customs (CBIC) has issued various notifications in September, 2018, primarily to notify the GST Annual Return format, the procedure to be adopted for cancellation of registration in certain cases, relaxation in availing input tax credit, manner of calculating adjusted total turnover for refund cases and e-way bill procedure for imports.

1. Cancellation of registration –

Proviso has been inserted under Rule 22 of Central Goods and Services Tax Rules, 2017 (CGST rules), which prescribes the procedure to be adopted for cancellation of registration where the proper officer has a reason to believe that registration of a person is liable to be cancelled.

The rule prescribes proper officer to issue show cause notice (SCN) seeking reason as to why the registration should not be cancelled.

The inserted proviso under sub-rule (4) now gives an option to following taxpayers to file all pending returns and pay applicable taxes along with interest and late fee instead of replying to the SCN served

- Composition scheme dealers who have not furnished returns for three consecutive tax periods
- Any other registered taxpayers who have not filed returns for a continuous period of more than six months

[Notification No. 39/2018 – Central Tax dt. 4 September 2018]

2. Conditions for availing Input Tax Credit –

Proviso has been inserted under Rule 36 of the CGST rules, which prescribes documentary requirements and conditions for claiming input tax credit.

The inserted proviso under sub-rule (2) has now allowed a registered person to claim credit even if the documents do not contain all the specified particulars.

Details required in a document for claiming credit are -

- Amount of tax charged
- Description of goods or services
- The total value of the supply of goods or services or both
- GSTIN of the supplier
- GSTIN of the recipient
- Place of supply in case of inter-state supply

[Notification No. 39/2018 – Central Tax dt. 4 September 2018]

3. Transportation of goods without invoice –

Rule 55 of the CGST rules, has been amended to extend relaxation for transportation of goods in case of semi-knocked down or completely knocked down condition, without an invoice, to goods transported in batches and lots.

Now in case of goods transported in batches and lots, the supplier has to issue a complete invoice before dispatching the first consignment and issue delivery challans for each consignment transported thereafter, referring the original invoice.

[Notification No. 39/2018 – Central Tax dt. 4 September 2018]

4. Refund in case of zero-rated supplies

For the purpose of determining eligible refund amount on input tax credit attributable to zero rated supplies made without payment of tax under bond or letter of undertaking, the manner of calculating 'Adjusted total turnover' has been amended.

Adjusted total turnover would now mean the sum total of the value of

- Turnover in a state or a union territory as defined under the CGST Act, excluding turnover of services
- Turnover of zero-rated supply of services and non-zero-rated supply of services but shall exclude
- Value of exempt supplies other than zero-rated supplies
- Turnover of specified supplies viz deemed exports, supplies made to the registered recipient for subsequent exports
- Imports made under specified schemes viz. imports from export oriented units and imports made under EPCG licence or advance authorisation

[Notification No. 39/2018 – Central Tax dt. 4 September 2018]

5. Refund of integrated tax –

CGST rules have been amended to clarify that person claiming a refund of integrated tax paid on exports of goods and services shall not have received following supplies

- Specified supplies viz deemed exports, supplies made registered to recipient for subsequent exports
- Imports made under specified schemes viz. imports from export oriented units and imports made under EPCG licence or advance authorisation.

[Notification No. 39/2018 – Central Tax dt. 4 September 2018]

6. Documents to be carried by person-in- charge

E-way bill provisions have been amended to incorporate additional responsibility on the person-in-charge in case of import to carry a copy of the bill of entry filled by the importer and indicate the number and date of the bill of entry in Part A of Form GST EWB-01.

[Notification No. 39/2018 – Central Tax dt. 4 September 2018]

7. GST Forms

Following forms have been replaced

- GST REG-20: order for dropping the proceedings for cancellation of registration
- GST ITC-04: Details of goods/capital goods sent to job worker and received back.

[Notification No. 39/2018 – Central Tax dt. 4 September 2018]

8. Annual returns

Annual return form has been notified. Form GSTR-9 has been prescribed as annual returns.

[Notification No. 39/2018 – Central Tax dt. 4 September 2018]

9. Job work (Return) Declaration in form GST ITC-04

Declaration in ITC-04 with respect to details of goods/capital goods sent to job worker and received back for the period from July 2017 to June 2017 can now be filed by 30 September 2018.

[Notification no. 40/2018 – Central Tax dt. 4 September 2018]

10. Late fees for filing GSTR-3B, 4 and 6

Late fees for the delay in filing GSTR-3B, 4 and 6 have been waived off

Form no.	Period	Conditions
GSTR-3B	October 2017	Submitted but not filed on common portal after generation of application reference number
GSTR-4	October 2017 to December 2017	Filed on or before due date however late fee was erroneously levied
GSTR-6 (ISD return)	Tax period between 1- Jan-2018 to 23-Jan-2018	Must have paid a late fee for filing or submission of the return

[Notification No. 41/2018 – Central Tax dt. 4th September, 2018]

11. Extension of Time Limit- FORM GST ITC-01

CGST Notification No. 42/2018 seeks to extend the time limit for making the declaration in FORM GST ITC-01 for specified classes of taxpayers.

[Notification No. 42/2018 – Central Tax dt. 4th September, 2018]

12. Extending the due date for filing FORM GSTR-1

➤ For registered taxpayers

- Having a turnover less than INR1.50 crores in the preceding financial year or the current financial year
- **A person having a principal place of business in the state of Kerala / in Kodagu district in the state of Karnataka / in Mahe in the Union territory of Puducherry**

GSTR – 1 for the quarter from July – September 2018 to be filed on or before 15th November 2018.

➤ Others

The time period for furnishing details in form GSTR – 1 is as under:

Sl. No.	Quarter	Time period
1	For the following quarter - July – September 2017 - October – December 2017 - January – March 2018 - April – June 2018 - July – September 2018	31 October 2018
2	October – December 2018	31 January 2019
3	January – March 2019	30 April 2019

- Having a turnover more than INR1.50 crores in the preceding financial year or the current financial year

The time period for furnishing details in form GSTR – 1 is as under:

Sl. No.	Month	Time period
1.	For each month from July 2017 to September 2018	31 October 2018
2.	For each month from October 2018 to March 2019	11 th of the succeeding month

[Notification 43/2018 and 44/2018 – Central Tax dated 10 September 2018]

13. Taxpayers covered special provisions for GST migration

Taxpayers who had availed the benefit of the special provision as laid down in notification 31/2018 Central Tax i.e. person who could not complete the migration process earlier

- **Filing of GSTR-1**
 - **Taxpayer having a turnover less than INR1.50 crores**
GSTR – 1 for the quarters from July 2017 – September 2018 to be filed on or before 31st December 2018.
 - **Tax payer having turnover more than INR1.50 crores**

GSTR-1 for the month of July 2017 to November 2018 to be filed on or before 31st December 2018.

[Notification 43/2018 and 44/2018 – Central Tax dated 10 September 2018]

14. Filing of GSTR-3B

The due date for filing of GSTR-3B for the period from July 2017 to November 2018 shall be furnished by 31st December 2018.

[Notification 45/2018, 46/2018 and 47/2018 – Central Tax dated 10 September 2018]

15. Transitional Credit

New sub-rule (1A) has been inserted under Rule 117 of the Central Goods and Services Tax Rules, 2017, to allow registered persons who could not submit a declaration of the eligible carry forward credit by the due dates prescribed on account of technical difficulties on the common portal and in respect of whom GST council has made a recommendation for extension of the time-limit.

Declaration in Form TRAN-1 can now be filed by such a registered person on or before 31 March 2019. Correspondingly statement in form GST TRAN-2 can be filed on or before 30 April 2019.

[Notification 48/2018 – Central Tax dated 10 September 2018]

16. GST Audit report and reconciliation statement

By virtue of rule 80(3) of the Central Goods and Services Tax Rules, every registered person having an aggregate turnover in a financial year exceeding INR2 crore are required to get its annual account audited and reconciliation statement duly certified in Form GSTR-9C needs to be submitted electronically by 31 December. The said form GSTR-9C has been notified.

[Notification No. 49/2018 – Central Tax dt. 13th September, 2018]

17. Tax deducted at source (TDS)

Section 51 of the CGST Act requires deduction of tax at source at two percentage [1% CGST + 1% SGST] of the value of supply (excluding GST), where the value of such supply under a contract exceeds INR2,50,000 by the following

- Department or establishment of the Central Government or State Government; or
- Local Authority; or
- Government agencies; or
- An 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 per cent or more participation by way of equity or control, to carry out any function;

- The society established by the Central Government or the State Government or a Local Authority under the Societies Registration Act, 1860
- Public sector undertakings

The said provision shall be effective from 1 October 2018.

[Notification No. 50/2018 – Central Tax dt. 13th September, 2018]

18. Tax collected at source (TCS)

Section 52 of the Central Goods or Services Tax Act (CGST) requires every electronic commerce operator to collect tax at source at a prescribed percentage of the net value of taxable supplies made through it by other suppliers where the consideration with respect to such supplies are collected by such operator.

The said provision shall be effective from 1 October 2018.

[Notification No. 51/2018 – Central Tax dt. 13th September, 2018]

19. Applicable TCS Rates

Electronic commerce operators (not being agents) are required to collect tax at source (TCS) on the net value of taxable supplies made through it by other suppliers and where consideration for such supplies is collected by the said operator.

The applicable TCS rates are as under:

Type of supply	CGST	IGST
Intra-state supplies	0.50%*	--
Inter-state supplies	--	1%

* The effective TCS rate for intra-state supplies would be 1 per cent i.e. 0.50 per cent CGST and 0.50 per cent SGST.

[Notification No. 52/2018 – Central Tax and 2/2018 – Integrated Tax dt. 20th September, 2018]

(II) PUNJAB GST NOTIFICATIONS/ORDERS

PUNJAB GOVT. GAZ. (EXTRA), OCTOBER 5, 2018 2131
(ASVN 13, 1940 SAKA)

PART III

GOVERNMENT OF PUNJAB

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

NOTIFICATION

The 3rd September, 2018

No. G.S.R.75/P.A.5/2017/S.164/Amd.(21)/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 in this behalf, the Governor of Punjab, is pleased to make the following rules further to amend the Punjab Goods and Services Tax Rules, 2017, namely:-

RULES

- (1) These rules may be called the Punjab Goods and Services Tax (Thirteenth Amendment) Rules, 2018.
(2) They shall be deemed to have come into force on and with effect from the 13th September, 2018.
- In the Punjab Goods and Services Tax Rules, 2017, after **FORM GSTR-9A**, the following shall be inserted, 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
		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	PT 1

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)

Description	Taxable Value	To be paid through Cash			
		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

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

Instructions: –

8. Terms used:
 - (a) GSTIN:Goods and Services Tax Identification Number
9. 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.
10. The reference to current financial year in this statement is the financial year for which the reconciliation statement is being filed for.
11. 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 31st 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 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.

12. 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.
13. 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.
14. 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.
15. Towards, the end of the reconciliation statement taxpayers shall be given an option to pay their taxes as recommended by the auditor.

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 and Reconciliation Statement required to be furnished under section 44(2) of the CGST 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 and Reconciliation Statement required to be furnished under section 44(2) of the CGST 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

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

PART III

GOVERNMENT OF PUNJAB

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

NOTIFICATION

The 3rd September, 2018

No. S.O.144/P.A.5/2017/Ss.1 and 51/2018.—In exercise of the powers conferred by sub-section (3) of section 1 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act. No.5 of 2017) and in supersession of the Government of Punjab, Department of Excise and Taxation, Notification No.S.O.58/P.A.5/2017/Ss. 1 and 51/2017, dated the 01st October, 2017, published in the Punjab Government Gazette (Extraordinary), Part III, dated the 12th October, 2017, except as respects things done or omitted to be done before such supersession, and all other powers enabling him in this behalf, the Governor of Punjab, is pleased to appoint the 1st day of October, 2018, as the date on which the provisions of section 51 of the said Act shall come into force with respect to persons specified under clauses (a), (b) and (c) of sub-section (1) of section 51 of the said Act and the persons specified below under clause (d) of sub-section (1) of section 51 of the said Act, namely:-

(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 percent. 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.

M.P. SINGH,

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

PART III

GOVERNMENT OF PUNJAB

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

NOTIFICATION

The 3rd September, 2018

No. S.O.145/P.A.5/2017/S.1/2018.—In exercise of the powers conferred by sub-section (3) of section 1 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017) (hereinafter referred to as the said Act), and all other powers enabling him in this behalf, the Governor of Punjab, is pleased to appoint the 1st day of October, 2018, as the date on which the provisions of section 52 of the said Act shall come into force.

M.P. SINGH,

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

NOTIFICATION No. PA/ETC/2018/171- Punjab GST
The 7th September, 2018



GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION
Bhupindra Road, Patiala, Punjab.

No. PA/ETC/2018/171

Dated. 07.09.2018

NOTIFICATION

In pursuance of section 168 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017) and clause (b) of sub-rule (1) of rule 40 of the Punjab Goods and Services Tax Rules, 2017, I, hereby extend the time limit for making the declaration in **FORM GST ITC-01** of the said rules, by registered persons who have filed the application in **FORM GST-CMP-04** of the said rules between the 2nd day of March, 2018 and the 31st day of March, 2018, for a period of thirty days from the date of publication of this notification in the Official Gazette.

VIVEK PRATAP SINGH
COMMISSIONER OF STATE TAX

NOTIFICATION
The 7th September, 2018
No. PA/ETC/2018/172



GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION
Bhupindra Road, Patiala, Punjab.

No. PA/ETC/2018/172

Dated... 07.09.2018

NOTIFICATION

In pursuance of section 168 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017) and sub-rule (3) of rule 45 of the Punjab Goods and Services Tax Rules, 2017, and in supersession of the notification of the Government of India in the Ministry of Finance, Department of Revenue No. 53/2017-Central Tax, dated the 28th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 1346 (E), dated the 28th October, 2017, except as respects things done or omitted to be done before such supersession, the Commissioner, hereby extends the time limit for making the declaration in **FORM GST ITC-04**, in respect of goods dispatched to a job worker or received from a job worker or sent from one job worker to another, during the period from July, 2017 to June, 2018 till the 30th day of September, 2018.

VIVEK PRATAP SINGH
COMMISSIONER OF STATE TAX

GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION
Bhupindra Road, Patiala, Punjab.

Notification No. PA/ETC/2018/175

Dated 13th September, 2018.

In exercise of the powers conferred by clause (d) of sub-rule (14) of rule 138 of the Punjab Goods and Services Tax Rules, 2017, read with section 168 of the **Punjab Goods and Services Tax Act, 2017** (Punjab Act No.5 of 2017), I, hereby, notify that with immediate effect, no e-way bill shall be required to be generated for the intra-State movement in the State of Punjab, for a period of one year from the date of issuance of the notification, in respect of the goods mentioned in column (3) of the Table appended hereto, when the movement of the said goods commences and terminates within the area and for the purpose stated in the column (2) of the said Table, for the consignment value mentioned in column (4) of the said Table:-

Sr. No.	Area and purpose	Description of goods	Consignment value of goods
(1)	(2)	(3)	(4)
1	Where the movement commences and terminates within the State of Punjab without crossing the boundaries of the State of Punjab.	Any goods	Not exceeding Rs. 1 Lakh
2	Where the goods described in column (3) are transported for a distance of upto fifty kilometres within the State of Punjab for the purpose of job work as defined in subsection (68) of section 2 of the Punjab Goods and Services Tax Act, 2017 or, as the case may be, sub-section (68) of section 2 of the Central Goods and Services Tax Act, 2017 .	Fabric	Any value

VIVEK PRATAP STNGH,
Commissioner of State Tax,
Punjab

PART III

GOVERNMENT OF PUNJAB

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

NOTIFICATION

The 18th September, 2018

No. S.O.133/P.A.5/2017/Ss. 9, 11, 15 and 16/(Amd.)/2018 .- 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 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, and on being satisfied that it is necessary in the public interest so to do, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.17/P.A.5/2017/Ss.9, 11, 15 and 16/2017, dated the 30th June, 2017, published in the Punjab Government Gazette (Extraordinary), Part III, dated the 30th June, 2017, namely:-

AMENDMENT

In the said notification, in the Table, -

(i) against serial number 7, in column (3),-

(a) for item (i) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
“(i) Supply, by way of or as part of any service, of goods, being food or any other article for human consumption or any drink, provided by a restaurant, eating joint including mess, canteen, whether for consumption on or away from the premises where such food or any other article for human consumption or drink is supplied, other than those located in the premises of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having declared tariff of any unit of accommodation of seven thousand five	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)]

hundred rupees and above per unit per day or equivalent.

Explanation 1.- This item includes such supply at a canteen, mess, cafeteria or dining space of an institution such as a school, college, hospital, industrial unit, office, by such institution or by any other person based on a contractual arrangement with such institution for such supply, provided that such a supply is not event based or occasional.

Explanation 2.- This item excludes the supplies covered under item 7 (v).

Explanation 3.- “declared tariff” includes charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit.

(ia) Supply, of goods, being food or any other article for human consumption or any drink, by the Indian Railways or Indian Railways Catering and Tourism Corporation Ltd. or their licensees, whether in trains or at platforms.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)]”;
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(b) in items (ii), (vi) and (viii),-

- A. for the words “declared tariff” wherever they occur, the words “value of supply” shall be substituted;
- B. the Explanation shall be omitted;

(c) for item (v), and the entries relating thereto in columns (3), (4) and (5), the following

PUNJAB GOVT. GAZ. (EXTRA), SEPTEMBER 26, 2018 2051
(ASVN 4, 1940 SAKA)

shall be substituted, namely: -

(3)	(4)	(5)
“(v) Supply, by way of or as part of any service, of goods, being food or any other article for human consumption or any drink, at Exhibition Halls, Events, Conferences, Marriage Halls and other outdoor or indoor functions that are event based and occasional in nature.	9	-”;

(ii) against serial number 9, 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) Multimodal transportation of goods. Explanation.- (a) “multimodal transportation” means carriage of goods, by at least two different modes of transport from the place of acceptance of goods to the place of delivery of goods by a multimodal transporter; (b) “mode of transport” means carriage of goods by road, air, rail, inland waterways or sea; (c) “multimodal transporter” means a person who,- a) enters into a contract under which he undertakes to perform multimodal transportation against freight; and b) acts as principal, and not as an agent either of the consignor, or consignee or of the carrier participating in the multimodal transportation and who assumes responsibility for the performance of the said contract.	6	-
(vii) Goods transport services other than (i), (ii), (iii), (iv), (v) and (vi) above.	9	-”;

PUNJAB GOVT. GAZ. (EXTRA), SEPTEMBER 26, 2018 2052
(ASVN 4, 1940 SAKA)

(iii) for serial number 22 and the entries relating thereto, the following shall be substituted, namely: -

(1)	(2)	(3)	(4)	(5)
“22	Heading 9984 (Telecommunications, broadcasting and information supply services)	(i) Supply consisting only of e-book. <i>Explanation.</i> -For the purposes of this notification, “e-books” means an electronic version of a printed book (falling under tariff item 4901 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975)) supplied online which can be read on a computer or a hand held device.	2.5	-
		(ii) Telecommunications, broadcasting and information supply services other than (i) above.	9	-”.

2. This notification shall be deemed to have come into force on and with effect from the 27th July, 2018.

M.P. SINGH,

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

PART III

GOVERNMENT OF PUNJAB

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

NOTIFICATION

The 18th September, 2018

No. S.O.134/P.A.5/2017/S.11/(Amd.)/2018.- In exercise of the powers conferred by sub-section (1) of section 11 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 being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.37/P.A.5/2017/S.11/2017, dated the 30th June, 2017, published in the Punjab Government Gazette (Extraordinary), Part III, dated the 30th June, 2017, namely:-

AMENDMENT

In the said notification, -

- (i) in the Table, -
- (a) against serial number 4, in the entry in column (3), the words “Central Government, State Government, Union territory, local authority or” shall be omitted;
 - (b) against serial number 5, in the entry in column (3), the words “Central Government, State Government, Union territory, local authority or” shall be omitted;
 - (c) after serial number 9C and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“9D	Chapter 99	Services by an old age home run by Central Government, State Government or by an entity registered under section 12AA of the Income-tax Act, 1961 (43 of 1961) to its residents (aged 60 years or more) against consideration upto twenty-five thousand rupees per month per member, provided that the consideration charged is inclusive of charges for boarding, lodging and maintenance.	Nil	Nil”;

PUNJAB GOVT. GAZ. (EXTRA), SEPTEMBER 26, 2018 2054
(ASVN 4, 1940 SAKA)

- (d) after serial number 10 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“10A	Heading 9954	Services supplied by electricity distribution utilities by way of construction, erection, commissioning, or installation of infrastructure for extending electricity distribution network upto the tube well of the farmer or agriculturalist for agricultural use.	Nil	Nil”;

- (e) against serial number 14, in the entry in column (3), for the words “declared tariff”, the words “value of supply” shall be substituted;
- (f) against serial number 19A, in the entry in column (5), for the figures “2018”, the figures “2019” shall be substituted;
- (g) against serial number 19B, in the entry in column (5), for the figures “2018”, the figures “2019” shall be substituted;
- (h) after serial number 24 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“24A	Heading 9967 or Heading 9985	Services by way of warehousing of minor forest produce.	Nil	Nil”;

- (i) after serial number 31 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“31A	Heading 9971 or Heading 9991	Services by Coal Mines Provident Fund Organisation to persons governed by the Coal Mines Provident Fund and Miscellaneous Provisions Act, 1948 (46 of 1948).	Nil	Nil
31B	Heading 9971 or Heading 9991	Services by National Pension System (NPS) Trust to its members against consideration in the form of administrative fee.	Nil	Nil”;

PUNJAB GOVT. GAZ. (EXTRA), SEPTEMBER 26, 2018 2055
(ASVN 4, 1940 SAKA)

- (j) after serial number 34 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“34A	Heading 9971	Services supplied by Central Government, State Government, Union territory to their undertakings or Public Sector Undertakings (PSUs) by way of guaranteeing the loans taken by such undertakings or PSUs from the financial institutions.	Nil	Nil”;

- (k) against serial number 36A, in the entry in column (3), after figures “36”, the word and figures “or 40” shall be inserted;

- (l) after serial number 47 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“47A	Heading 9983 or Heading 9991	Services by way of licensing, registration and analysis or testing of food samples supplied by the Food Safety and Standards Authority of India (FSSAI) to Food Business Operators.	Nil	Nil”;

- (m) after serial number 55 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“55A	Heading 9986	Services by way of artificial insemination of livestock (other than horses).	Nil	Nil”;

- (n) after serial number 65A and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“65B	Heading 9991 or any other Heading	Services supplied by a State Government to Excess Royalty Collection Contractor (ERCC) by way of assigning the right to collect royalty on behalf of the State Government on the mineral dispatched by	Nil	Provided that at the end of the contract period, ERCC shall submit an account to the State Government and certify that the amount of goods and services tax

<p>the mining lease holders. <i>Explanation.</i>-“mining lease holder” means a person who has been granted mining lease, quarry lease or license or other mineral concession under the Mines and Minerals (Development and Regulation) Act, 1957 (67 of 1957), the rules made thereunder or the rules made by a State Government under sub-section (1) of section 15 of the Mines and Minerals (Development and Regulation) Act, 1957.</p>	<p>deposited by mining lease holders on royalty is more than the goods and services tax exempted on the service provided by State Government to the ERCC of assignment of right to collect royalty and where such amount of goods and services tax paid by mining lease holders is less than the amount of goods and services tax exempted, the exemption shall be restricted to such amount as is equal to the amount of goods and services tax paid by the mining lease holders and the ERCC shall pay the difference between goods and services tax exempted on the service provided by State Government to the ERCC of assignment of right to collect royalty and goods and services tax paid by the mining lease holders on royalty.”;</p>
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(o) 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 9995	Services provided by an unincorporated body or a non-profit entity registered under any law for the time being in	Nil	Nil”;

force, engaged in,-
(i) activities relating to the welfare of industrial or agricultural labour or farmers; or
(ii) promotion of trade, commerce, industry, agriculture, art, science, literature, culture, sports, education, social welfare, charitable activities and protection of environment,
to its own members against consideration in the form of membership fee upto an amount of one thousand rupees (Rs 1000/-) per member per year.

(ii) in paragraph 3, in the Explanation, after clause (iii), the following clause shall be inserted, namely:-

“(iv) For removal of doubts, it is clarified that the Central and State Educational Boards shall be treated as Educational Institution for the limited purpose of providing services by way of conduct of examination to the students.”.

2. This notification shall be deemed to have come into force on and with effect from the 27th July, 2018.

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

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

The 18th September, 2018

No. S.O.135 /P.A.5/2017/S.9/(Amd.)/2018.- In exercise of the powers conferred by sub-section (3) 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, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No.S.O.35/P.A.5/2017/S.9/ 2017, dated the 30th June, 2017, published in the Punjab Government Gazette (Extraordinary), Part III, dated the 30th June, 2017, namely:-

AMENDMENT

In the said notification, -

(i) in the Table, after serial number 10 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)
"11	Services supplied by individual Direct Selling Agents (DSAs) other than a body corporate, partnership or limited liability partnership firm to bank or non-banking financial company (NBFCs).	Individual Direct Selling Agents (DSAs) other than a body corporate, partnership or limited liability partnership firm.	A banking company or a non-banking financial company, located in the taxable territory.”;

(ii) in the Explanation, after clause (f), the following clause shall be inserted, namely: -
‘(g) “renting of immovable property” means allowing, permitting or granting access, entry, occupation, use or any such facility, wholly or partly, in an immovable property, with or without the transfer of possession or control of the said immovable property and includes letting, leasing, licensing or other similar arrangements in respect of immovable property.’.

2. This notification shall be deemed to have come into force on and with effect from the 27th July, 2018.

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

PART III

GOVERNMENT OF PUNJAB

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

NOTIFICATION

The 18th September, 2018

No. S.O.136/P.A.5/2017/S.7/(Amd.)/2018.- In exercise of the powers conferred by sub-section (2) of section 7 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, the Governor of Punjab, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O. 36/P.A.5/2017/S.7/2017, dated the 30th June, 2017, published in the Punjab Government Gazette (Extraordinary), Part III, dated the 30th June, 2017, namely:-

AMENDMENT

In the said notification, in the first paragraph,-

- (i) after the words "State Government", the words "or Union territory" shall be inserted;
- (ii) after the word "Constitution", the words "or to a Municipality under article 243W of the Constitution" shall be inserted.

2. This notification shall be deemed to have come into force on and with effect from the 27th July, 2018.

M.P. SINGH,

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

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

The 18th September, 2018

No. S.O.137/P.A.5/2017/Ss.9, 11, 15 and 16/(Amd.)/2018 .- In exercise of the powers conferred by sub-section (3) of section 11 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, 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 Punjab, Department of Excise and Taxation, Notification No. S.O.17/P.A.5/2017/Ss.9, 11, 15 and 16/2017, dated the 30th June, 2017, published in the Punjab Government Gazette (Extraordinary), Part III, dated the 30th June, 2017, is pleased to insert following explanation in the said notification, in the Table, against serial number 3, in column (3), in item (vi), after sub-item (c) namely:-

“Explanation. - For the purposes of this item, the term ‘business’ shall not include any activity or transaction undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities.”.

2. This notification shall be deemed to have come into force on and with effect from the 27th July, 2018.

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

PART III

GOVERNMENT OF PUNJAB

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

NOTIFICATION

The 18th September, 2018

No. S.O.138/P.A.5/2017/S.9/(Amd.)/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, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No.S.O.16/P.A.5/2017/S.9/2017, dated the 30th June, 2017, published in the Punjab Government Gazette (Extraordinary), Part III, dated the 30th June, 2017, namely:-

AMENDMENT

In the said notification, -

(A) in Schedule I @ 2.5%,

(i) after S. No. 102 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:

“102 A. 2207 Ethyl alcohol supplied to Oil Marketing Companies for blending with motor spirit (petrol)”;

(ii) in S. No. 123, for entries in columns (2) and (3), the following entries shall be substituted, namely:

(2)	(3)
“2515 (except 2515 1210, 2515 1220, 25151290) or 6802	Ecaussine and other calcareous monumental or building stone alabaster [other than marble and travertine], other than polished stone which is ready to use”;

(iii) after S. No. 170 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely:-

“170A 2809 Fertilizer grade phosphoric acid”;

(iv) in S. No. 215, in the entry in column (3), the comma and words “, including coir pith compost put up in unit container and bearing a brand name” shall be inserted in the end;

(v) in S. No. 219, for the entry in column (3), the entry “Coir mats, matting, floor covering and handloom durries” shall be substituted;

- (vi) in S. No. 219A, for the entry in column (3), the entry “all goods” shall be substituted;
 (vii) in S. No. 222, for entries in columns (2) and (3), the following entries shall be substituted, namely:

(2)	(3)
“61 or 6501	Article of apparel and clothing accessories or cap/topi, knitted or crocheted, of sale value not exceeding Rs 1000 per piece”;

- (viii) in S. No. 225, in column (3), for the figure “500” the figure “1000” shall be substituted;
 (ix) in S. No. 264, for the entry in column (3), the entry “Biomass briquettes or solid bio fuel pellets”, shall be substituted;

(B) in Schedule II @ 6%, -

- (i) S. No. 57B and the entries relating thereto shall be omitted;
 (ii) after S. No. 96 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

“96A	4409	Bamboo flooring”;
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- (iii) in S. No. 146, in the entry in column (3), the words “except the items covered in 219 in Schedule II”, shall be inserted in the end;
 (iv) S. No. 147 and the entries relating thereto shall be omitted;
 (v) after S. No. 185 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“185A	7419	99	Brass Kerosene Pressure Stove”;
	30		

- (vi) after S. No. 195A and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“195AA	8420	Hand operated rubber roller”;
--------	------	-------------------------------

- (vii) after S. No. 206 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

“206A	87	Fuel Cell Vehicles ” ;
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- (viii) after S. No. 231A and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“231B	9607	Slide fasteners”;
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- (ix) in S. No. 235, for entries in columns (2) and (3), the following entries shall be substituted, namely:-

(2)	(3)
“96190030, 96190040, or 96190090	All goods”;
(C) in Schedule III @ 9%, -	
(i) in S. No. 25, in column (3), after the words, “of any strength”, the words, and brackets “[other than ethyl alcohol supplied to Oil Marketing Companies for blending with motor spirit (petrol)]” shall be inserted;	
(ii) after S. No. 52 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely:-	
“52A 3208	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter
52B 3209	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium
52C 3210	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather”;
(iii) after S. No. 54A and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-	
“54B 3214	Glaziers’ putty, grafting putty, resin cements, caulking compounds and other mastics; painters’ fillings; non- refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like”;
(iv) in S. No. 137, in column (3), after the words, “or end-jointed”, the words and brackets, “[other than bamboo flooring]” shall be added;	
(v) in S. No. 177E, in column (3), the words “except the items covered in Sl. No. 123 in Schedule I” shall be inserted in the end;	
(vi) in S. No. 253, for the entry in column (3), the entry “Other articles of copper[other than Brass Kerosene Pressure Stove]” shall be substituted;	
(vii) after S. No. 319 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -	
“319A 8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415”;

(viii) in S. No. 321, for the entry in column (3), the entry “Calendering or other rolling machines, other than for metals or glass, and cylinders therefor[other than Hand operated rubber roller]” shall be substituted;

(ix) after S. No. 341 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

“341A	8450	Household or laundry-type washing machines, including machines which both wash and dry” ;
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(x) after S. No. 376A and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely:-

“376AA	8507 60 00	Lithium-ion Batteries
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376AB	8508	Vacuum cleaners
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376AC	8509	Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 8508 [other than wet grinder consisting of stone as a grinder]
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376AD	8510	Shavers, hair clippers and hair-removing appliances, with self-contained electric motor”;
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(xi) after S. No. 378 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

“378A	8516	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 8545” ;
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(xii) after S. No. 383B and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

“383C	8528	Television set (including LCD or LED television) of screen size not exceeding 68 cm” ;
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(xiii) after S. No. 401 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

“401A	8705	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological unit)” ;
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(ASVN 4, 1940 SAKA)

(xiv) after S. No. 402 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

“402A 8709 Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles” ;

(xv) after S. No. 403 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

“403A 8716 Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof [other than Self-loading or self-unloading trailers for agricultural purposes, and Hand propelled vehicles (e.g. hand carts, rickshaws and the like); animal drawn vehicles]” ;

(xvi) in S. No. 446, for entries in columns (2) and (3), the following entries shall be substituted, namely:

(2) (3)

“9607 20 00 Parts of slide fasteners”;

(xvii) after S. No. 449A and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

“449AA 9616 Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations”;

(D) in Schedule-IV @ 14%,

- (i) S. Nos. 20, 21, 22, 24 and the entries relating thereto, shall be omitted;
- (ii) S. No. 120, and the entries relating thereto, shall be omitted;
- (iii) S. No. 130, and the entries relating thereto, shall be omitted;
- (iv) in S.No. 139, for the entry in column (3), the entry “Electric accumulators, including separators therefor, whether or not rectangular (including square) other than Lithium-ion battery” shall be substituted;
- (v) S. Nos. 140, 141, 142 and the entries relating thereto, shall be omitted;
- (vi) S. No. 146 and the entries relating thereto, shall be omitted;
- (vii) in S. No. 154, for the words, figures and brackets “[other than computer monitors not exceeding 20 inches and set top box for television]”, the words, figures and

brackets “[other than computer monitors not exceeding 20 inches, set top box for television and Television set (including LCD and LED television) of screen size not exceeding 68 cm]” shall be substituted;

- (viii) S. No. 167 and the entries relating thereto, shall be omitted;
- (ix) S. No. 171 and the entries relating thereto, shall be omitted;
- (x) S. No. 175 and the entries relating thereto, shall be omitted;
- (xi) S. No. 224 and the entries relating thereto, shall be omitted.

2. This notification shall be deemed to have come into force on and with effect from the 27th July, 2018.

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

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

NOTIFICATION

The 18th September, 2018

No. S.O.139/P.A.5/2017/S.11/(Amd.)/2018.- In exercise of the powers conferred by sub-section (1) of section 11 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, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No.S.O.18/P.A.5/2017/S.11/2017, dated the 30th June, 2017, published in the Punjab Government Gazette (Extraordinary), Part III, dated the 30th June, 2017, namely:-

AMENDMENT

In the said notification, -

(1) in the Schedule,

(i) after S. No. 92 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“92 A.	1401	Sal leaves, siali leaves, sisal leaves, sabai grass”;
--------	------	---

(ii) after S. No. 93 A and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“93 B.	1404 90 90	Vegetable materials, for manufacture of jhadoo or broom sticks”;
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(iii) for S. No. 102 A and entries relating thereto, the following serial number and entries shall be substituted, namely:-

“102A.	2306	De-oiled rice bran Explanation: The exemption applies to de-oil rice bran falling under heading 2306 with effect from 25th January, 2018”;
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(iv) after S. No. 114 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

“114A	46	Khali Dona; goods made of sal leaves, siali leaves, sisal leaves, sabai grass, including sabai grass rope
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114B	44 or 68	Deities made of stone, marble or wood ”;
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(v) for S. No. 117 and the entries relating thereto, the following serial number and entries shall be substituted, namely:-

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(ASVN 4, 1940 SAKA)

“117	48 or 4907 or 71	Rupee notes or coins when sold to Reserve Bank of India or the Government of India”;
(vi) after S. No. 132 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -		
“132A	53	Coir pith compost other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]”;
(vii) after S. No. 146 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -		
“146A	9619 00 10 or 9619 00 20	Sanitary towels (pads) or sanitary napkins; tampons”;
(viii) after S. No. 151 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -		
“152	Any Chapter except 71	Rakhi (other than those made of goods falling under Chapter 71)”

2. This notification shall be deemed to have come into force on and with effect from the 27th July, 2018.

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

PART III

GOVERNMENT OF PUNJAB

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

NOTIFICATION

The 18th September, 2018

No. S.O.140/P.A.5/2017/S.54/Amd./2018.- In exercise of the powers conferred by clause (ii) of the proviso to sub-section (3) of section 54 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, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No.S.O.29/P.A.5/2017/S.54/2017, dated the 30th June, 2017, published in the Punjab Government Gazette (Extraordinary), Part III, , dated the 30th June, 2017, namely:-

AMENDMENT

In the said notification:-

1. serial numbers 6 to 20 shall be read as serial numbers 1 to 15;
2. in the opening paragraph the following proviso shall be inserted, namely,
“*Provided that,*-
 - (i) nothing contained in this notification shall apply to the input tax credit accumulated on supplies received on or after the 1st day of August, 2018, in respect of goods mentioned at serial numbers 1, 2, 3, 4, 5, 6, 6A, 6B, 6C and 7 of the Table below; and
 - (ii) in respect of said goods, any unutilised input tax credit lying in balance, after payment of tax for and upto the month of July, 2018, on the inward supplies received up to the 31st day of July 2018, shall lapse.”.
2. This notification shall be deemed to have come into force on and with effect from the 27th July, 2018.

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

ORDER No. GST-I/2018/1-State
The 20th September, 2018



GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION
Bhupindra Road, Patiala, Punjab.

No. GST-I/2018/1-State

Dated. 20.09.2018

ORDER

Subject: Extension of time limit for submitting the declaration in FORM GST TRAN-1 under rule 117(1A) of the Central Goods and Service Tax Rules, 2017 in certain cases.

In exercise of the powers conferred by sub-rule (1A) of rule 117 of the Punjab Goods and Services Tax Rules, 2017 read with section 168 of the Punjab Goods and Services Tax Act, 2017, on the recommendations of the Council, I, hereby extend the period for submitting the declaration in FORM GST TRAN-1 till 31st January, 2019, for the class of registered persons who could not submit the said declaration by the due date on account of technical difficulties on the common portal and whose cases have been recommended by the Council.

VIVEK PRATAP SINGH, IAS
COMMISSIONER OF STATE TAX, PUNJAB

(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. 39/2018 – Central Tax

New Delhi, the 4th September, 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) These rules may be called the Central Goods and Services Tax (Eighth 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 22, in sub-rule (4), the following proviso shall be inserted, namely:-

“Provided that where the person instead of replying to the notice served under sub-rule (1) for contravention of the provisions contained in clause (b) or clause (c) of sub-section (2) of section 29, furnishes all the pending returns and makes full payment of the tax dues along with applicable interest and late fee, the proper officer shall drop the proceedings and pass an order in **FORM GST-REG 20**.”.

3. In the said rules, in rule 36, in sub-rule (2), the following proviso shall be inserted, namely:-

“Provided that if the said document does not contain all the specified particulars but contains the details of the amount of tax charged, description of goods or services, total value of supply of goods or services or both, GSTIN of the supplier and recipient and place of supply in case of inter-State supply, input tax credit may be availed by such registered person.”.

4. In the said rules, in rule 55, in sub-rule (5), after the words “completely knocked down condition”, the words “or in batches or lots” shall be inserted.

5. In the said rules, in rule 89, in sub-rule (4), for clause (E), the following clause shall be substituted, namely:-

‘(E) “Adjusted Total Turnover” means the sum total of the value of-

- (a) the turnover in a State or a Union territory, as defined under clause (112) of section 2, excluding the turnover of services; and

- (b) the turnover of zero-rated supply of services determined in terms of clause (D) above and non-zero-rated supply of services, excluding-
- (i) the value of exempt supplies other than zero-rated supplies; and
 - (ii) the turnover of supplies in respect of which refund is claimed under sub-rule (4A) or sub-rule (4B) or both, if any, during the relevant period.’.
6. In the said rules, with effect from the 23rd October, 2017, in rule 96, for sub-rule (10), the following sub-rule shall be substituted, namely:-
- “(10) The persons claiming refund of integrated tax paid on exports of goods or services should not have -
- (a) received supplies on which the benefit of the Government of India, Ministry of Finance notification No. 48/2017-Central Tax, dated the 18th October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1305 (E), dated the 18th October, 2017 or notification No. 40/2017-Central Tax (Rate), dated the 23rd October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1320 (E), dated the 23rd October, 2017 or notification No. 41/2017-Integrated Tax (Rate), dated the 23rd October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1321 (E), dated the 23rd October, 2017 has been availed; or
 - (b) availed the benefit under notification No. 78/2017-Customs, dated the 13th October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1272(E), dated the 13th October, 2017 or notification No. 79/2017-Customs, dated the 13th October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1299 (E), dated the 13th October, 2017.”.
7. In the said rules, in rule 138A, in sub-rule (1), after the proviso the following proviso shall be inserted, namely:-
- “Provided further that in case of imported goods, the person in charge of a conveyance shall also carry a copy of the bill of entry filed by the importer of such goods and shall indicate the number and date of the bill of entry in **Part A** of **FORM GST EWB-01**.”.
8. In the said rules, for **FORM GST REG-20**, the following **FORM** shall be substituted, namely:-

“FORM GST REG-20

[See rule 22(4)]

Reference No. -

Date -

To

Name

Address

GSTIN/UIN

Show Cause Notice No.

Date-

Order for dropping the proceedings for cancellation of registration

This has reference to your reply filed vide ARN ----- dated ----- in response to the show cause notice referred to above. Upon consideration of your reply and/or submissions made during hearing, the proceedings initiated for cancellation of registration stands vacated for the following reasons:

<<text>>

or

The above referred show cause notice was issued for contravention of the provisions of clause (b) or clause (c) of sub-section (2) of section 29 of the Central Goods Services Tax Act, 2017. As you have filed all the pending returns which were due on the date of issue of the aforesaid notice, and have made full payment of tax along with applicable interest and late fee, the proceedings initiated for cancellation of registration are hereby dropped.

Signature

< Name of the Officer >

Designation

Jurisdiction

Place:

Date:

”.

9. In the said rules, for **FORM GST ITC-04**, the following FORM shall be substituted, namely:-

“FORM GST ITC-04

[See rule 45(3)]

Details of goods/capital goods sent to job worker and received back

1. GSTIN -
2. (a) Legal name -
(b) Trade name, if any –
3. Period: Quarter - Year -
4. Details of inputs/capital goods sent for job work (includes inputs/capital goods directly sent to place of business /premises of job worker)

GSTIN / State in case of unregistered job worker	Challan No.	Challan date	Description of goods	UQC	Quantity	Taxable value	Type of goods (Inputs/capital goods)	Rate of tax (%)			
								Central tax	State/UT tax	Integrated tax	Cesses
1	2	3	4	5	6	7	8	9	10	11	12

5. Details of inputs/capital goods received back from job worker or sent out from business place of job work

(A) Details of inputs/ capital goods received back from job worker to whom such goods were sent for job work; and losses and wastes:

GSTIN / State of job worker if unregistered	Challan No. issued by job worker under which goods have been received back	Date of challan issued by job worker under which goods have been received back	Description of goods	UQC	Quantity	Original challan No. under which goods have been sent for job work	Original challan date under which goods have been sent for job work	Nature of job work done by job worker	Losses & wastes	
									UQC	Quantity

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

(B) Details of inputs / capital goods received back from job worker other than the job worker to whom such goods were originally sent for job work; and losses and wastes:

GSTIN / State of job worker if unregistered	Challan No. issued by job worker under which goods have been received back	Date of challan issued by job worker under which goods have been received back	Description of goods	UQC	Quantity	Original challan No. under which goods have been sent for job work	Original challan date under which goods have been sent for job work	Nature of job work done by job worker	Losses & wastes	
									UQC	Quantity
1	2*	3*	4	5	6	7*	8*	9	10	11

(C) Details of inputs/ Capital goods sent to job worker and subsequently supplied from premises of job worker; and losses and wastes:

GSTIN / State of job worker if unregistered	Invoice No. in case supplied from premises of job worker issued by the Principal	Invoice date in case supplied from premises of job worker issued by the Principal	Description of goods	UQC	Quantity	Original challan no. under which goods have been sent for job work	Original challan date under which goods have been sent for job work	Nature of job work done by job worker	Losses & wastes	
									UQC	Quantity
1	2	3	4	5	6	7*	8*	9	10	11

Instructions:

- Multiple entry of items for single challan may be filled.
- Columns (2) & (3) in Table (A) and Table (B) are mandatory in cases where fresh challan are required to be issued by the job worker. Otherwise, columns (2) & (3) in Table (A) and Table (B) are optional.

3. Columns (7) & (8) in Table (A), Table (B) and Table (C) may not be filled where one-to-one correspondence between goods sent for job work and goods received back after job work is not possible.

6. 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.

Place
Authorised Signatory

Signature
Name of

Date
/Status.....

Designation
”.

10. In the said rules, after **FORM GSTR-8**, the following FORMS shall be inserted, 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 declared during the financial year					
			(Amount in ₹ in all tables)			
	Nature of Supplies	Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
4	Details of advances, inward and outward supplies on which tax is payable as declared in returns filed during the financial year					
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 on which tax is not payable as declared in returns filed during the financial year					
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					
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 as declared in returns filed during the financial year					
	Description	Type	Central Tax	State Tax /	Integrated Tax	Cess

			UT Tax			
	1	2	3	4	5	6
6	Details of ITC availed as declared in returns filed 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 as declared in returns filed during 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 (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 (out of D)						
F	ITC available but ineligible (out of D)						
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 Code	UQC	Total Quantity	Taxable Value	Rate of Tax	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
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	Central Tax	State Tax / UT Tax	Integrated 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. The details for the period between July 2017 to March 2018 are to be provided in this return.
3. Part II consists of the details of all outward supplies & advances received during the financial year for which the annual return is filed. The details filled in Part II is a consolidation of all the supplies declared by the taxpayer in the returns filed during the financial year. 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 also be declared here.
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.

4. 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.
8A	The total credit available for inwards supplies (other than imports and inwards supplies liable to reverse charge but includes services received from SEZs) received during 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-I.
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.

8E & 8F	Aggregate value of the input tax credit which was available in FORM GSTR-2A (table 3 & 5 only) but not availed in any of the FORM GSTR-3B returns shall be declared here. The credit shall be classified as credit which was available and not availed or the credit was not availed as the same was ineligible. The sum total of both the rows should be equal to difference in 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.

5. 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.
6. Part V consists of particulars of transactions for the previous financial year but declared in the returns 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.

7. 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.
19	Late fee will be payable if annual return is filed after the due date.

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 declared in returns filed 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 on which tax is payable as declared in returns filed 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) declared in returns filed during 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 as declared in returns filed during 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. The details for the period between July 2017 to March 2018 shall be provided in this return.
2. 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.

3. 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.
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4. 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.

5. 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.”;

11. In the said rules, in **FORM GST EWB-01**, in the Notes, in serial number 7, in the Table, against Code 4 in the first column, for the letters and word “SKD or CKD” in the second column, the letters and words “SKD or CKD or supply in batches or lots” shall be substituted.

[F. No. 349/58/2017-GST (Pt.)]

(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. 29/2018-Central Tax, dated the 6th July, 2018, published vide number G.S.R 611 (E), dated the 6th July, 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. 40/2018 – Central Tax

New Delhi, the 4th September, 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, and in supersession of the notification of the Government of India in the Ministry of Finance, Department of Revenue No. 53/2017-Central Tax, dated the 28th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 1346 (E), dated the 28th October, 2017, except as respects things done or omitted to be done before such supersession, the Commissioner, hereby extends the time limit for making the declaration in **FORM GST ITC-04**, in respect of goods dispatched to a job worker or received from a job worker or sent from one job worker to another, during the period from July, 2017 to June, 2018 till the 30th day of September, 2018.

[F. No. 349/58/2017- GST (Pt.)]

(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. 41/2018 – Central Tax

New Delhi, the 4th September, 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 waives the late fee paid under section 47 of the said Act, by the following classes of taxpayers:-

- (i) the registered persons whose return in **FORM GSTR-3B** of the Central Goods and Services Tax Rules, 2017 for the month of October, 2017, was submitted but not filed on the common portal, after generation of the application reference number;
- (ii) the registered persons who have filed the return in **FORM GSTR-4** of the Central Goods and Services Tax Rules, 2017 for the period October to December, 2017 by the due date but late fee was erroneously levied on the common portal;
- (iii) the Input Service Distributors who have paid the late fee for filing or submission of the return in **FORM GSTR-6** of the Central Goods and Services Tax Rules, 2017 for any tax period between the 1st day of January, 2018 and the 23rd day of January, 2018.

[F. No. 349/58/2017-GST (Pt.)]

(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.42/2018 – Central Tax

New Delhi, the 4th September 2018

G.S.R.(E).- In pursuance of section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017) and clause (b) of sub-rule (1) of rule 40 of the Central Goods and Services Tax Rules, 2017, the Commissioner, hereby extends the time limit for making the declaration in **FORM GST ITC-01** of the said rules, by registered persons who have filed the application in **FORM GST-CMP-04** of the said rules between the 2nd day of March, 2018 and the 31st day of March, 2018, for a period of thirty days from the date of publication of this notification in the Official Gazette.

[F. No. 349/58/2017-GST (Pt.)]

(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. 43/2018 – Central Tax

New Delhi, the 10th September, 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) (hereafter in this notification referred to as the said Act), and in supercession of –

- (i) Notification No. 57/2017 – Central Tax dated 15th November, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1413 (E), dated the 15th November, 2017;
- (ii) Notification No. 17/2018 – Central Tax dated 28th March, 2018 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 269 (E), dated the 28th March, 2018; and
- (iii) Notification No. 33/2018 – Central Tax dated 10th August, 2018 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 760 (E), dated the 10th August, 2018,

except as respects things done or omitted to be done before such supercession, the Central Government, on the recommendations of the Council, hereby notifies the registered persons having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year, as the class of registered persons who shall follow the special procedure as mentioned below for furnishing the details of outward supply of goods or services or both.

2. The said persons may furnish the details of outward supply of goods or services or both in **FORM GSTR-1** of the Central Goods and Services Tax Rules, 2017, effected during the quarter as specified in column (2) of the Table below till the time period as specified in the corresponding entry in column (3) of the said Table, namely:-

Table

Sl. No.	Quarter for which details in FORM GSTR-1 are furnished	Time period for furnishing details in FORM GSTR-1
(1)	(2)	(3)
1	July - September, 2017	31 st October, 2018
2	October - December, 2017	31 st October, 2018
3	January - March, 2018	31 st October, 2018

4	April – June, 2018	31 st October, 2018
5	July - September, 2018	31 st October, 2018
6	October - December, 2018	31 st January, 2019
7	January - March, 2019	30 th April, 2019

Provided that the details of outward supply of goods or services or both in **FORM GSTR-1** for the quarter from July, 2018 to September, 2018 by– (i) registered persons in the State of Kerala; (ii) registered persons whose principal place of business is in Kodagu district in the State of Karnataka; and (iii) registered persons whose principal place of business is in Mahe in the Union territory of Puducherry shall be furnished electronically through the common portal, on or before the 15th day of November, 2018:

Provided further that the details of outward supply of goods or services or both in **FORM GSTR-1** to be filed for the quarters from July, 2017 to September, 2018 by the taxpayers who have obtained Goods and Services Tax Identification Number (GSTIN) in terms of notification No. 31/2018 – Central Tax dated 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, shall be furnished electronically through the common portal, on or before the 31st day of December, 2018;

3. The time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 and sub-section (1) of section 39 of the said Act, for the months of July, 2017 to March, 2019 shall be subsequently notified in the Official Gazette.

[F. No. 349/58/2017-GST (Pt.)]

(Gunjan Kumar Verma)
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. 44/2018 – Central Tax

New Delhi, the 10th September, 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) (hereafter in this notification referred to as the said Act), and in supercession of –

- (i) Notification No. 18/2017 – Central Tax dated 8th August, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 994 (E), dated the 8th August, 2017;
- (ii) Notification No. 58/2017 – Central Tax dated 15th November, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1414 (E), dated the 15th November, 2017;
- (iii) Notification No. 18/2018 – Central Tax dated 28th March, 2018 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 296 (E), dated the 28th March, 2018; and
- (iv) Notification No. 32/2018 – Central Tax dated 10th August, 2018 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 759 (E), dated the 10th August, 2018,

except as respects things done or omitted to be done before such supercession, the Commissioner, on the recommendations of the Council, hereby extends the time limit for furnishing the details of outward supplies in **FORM GSTR-1** of the Central Goods and Services Tax Rules, 2017, by such class of registered persons having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or the current financial year, for the months from July, 2017 to September, 2018 till the 31st day of October, 2018 and for the months from October, 2018 to March, 2019 till the eleventh day of the succeeding month:

Provided that the time limit for furnishing the details of outward supplies in **FORM GSTR-1** for the months from July, 2017 to November, 2018 for the taxpayers who have obtained Goods and Services Tax Identification Number (GSTIN) in terms of notification No. 31/2018 – Central Tax dated 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, shall be extended till the 31st day of December, 2018.

2. The time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 and sub-section (1) of section 39 of the said Act, for the months of July, 2017 to March, 2019 shall be subsequently notified in the Official Gazette.

[F. No. 349/58/2017-GST (Pt.)]

(Gunjan Kumar Verma)
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. 45/2018 – Central Tax

New Delhi, the 10th September, 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 (hereafter in this notification referred to as the said rules), the Commissioner, on the recommendations of the Council, hereby makes the following amendments–

(i) in notification number 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 number 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, the following proviso shall be inserted, namely:–

“Provided that the return in **FORM GSTR-3B** of the said rules to be filed for the period from July, 2017 to November, 2018 by the taxpayers who have obtained Goods and Services Tax Identification Number (GSTIN) in terms of notification No. 31/2018 – Central Tax dated the 06th August, 2018 published in the Gazette of India *vide* number G.S.R.742(E), dated the 06th August, 2018, shall be furnished electronically through the common portal on or before the 31st day of December, 2018.”.

[F.No.349/58/2017-GST (Pt.)]

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

Foot 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.

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.

[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. 46/2018 – Central Tax

New Delhi, the 10th September, 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 (hereafter in this notification referred to as the said rules), the Commissioner, on the recommendations of the Council, hereby makes the following further amendments–

(i) in notification number 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 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, namely:–

In the said notifications, in the first paragraph, the following proviso shall be inserted, namely:–

“Provided that the return in **FORM GSTR-3B** of the said rules to be filed for the period from July, 2017 to November, 2018 by the taxpayers who have obtained Goods and Services Tax Identification Number (GSTIN) in terms of notification No. 31/2018 – Central Tax dated the 06th August, 2018 published in the Gazette of India *vide* number G.S.R.742(E), dated the 06th August, 2018, shall be furnished electronically through the common portal on or before the 31st day of December, 2018.”.

[F.No.349/58/2017-GST (Pt.)]

(Gunjan Kumar Verma)

Under Secretary to the Government of India

Foot Note: 1. The principal notification number 35/2017 was published in the Gazette of India *vide* number G.S.R. 1164(E), dated the 15th September, 2017 and was subsequently amended by notification number 02/2018 was published in the Gazette of India *vide* number G.S.R. 47(E), dated the 20th January, 2018.

2. The principal notification number 16/2018 was published in the Gazette of India *vide* number *vide* number G.S.R. 268(E), dated the 23rd March, 2018 and was subsequently amended by notification number 23/2018 was published in the Gazette of India *vide* number G.S.R. 462(E), dated the 18th May, 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. 47/2018 – Central Tax

New Delhi, the 10th September, 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 (hereafter in this notification referred to as the said rules), the Commissioner, on the recommendations of the Council, hereby makes the following further amendments in notification number 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, after the second proviso, the following proviso shall be inserted, namely:–

“Provided also that the return in **FORM GSTR-3B** of the said rules to be filed for the period from July, 2017 to November, 2018 by the taxpayers who have obtained Goods and Services Tax Identification Number (GSTIN) in terms of notification No. 31/2018 – Central Tax dated the 06th August, 2018 published in the Gazette of India *vide* number G.S.R.742(E), dated the 06th August, 2018, shall be furnished electronically through the common portal on or before the 31st day of December, 2018.”.

[F.No.349/58/2017-GST (Pt.)]

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

Foot Note: The principal notification number 34/2018 was published in the Gazette of India, *vide* number G.S.R. 761(E), dated the 10th August, 2018 and was last amended by notification number 36/2018 was published in the Gazette of India *vide* number G.S.R. 801(E), dated the 24th 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. 48 /2018 – Central Tax

New Delhi, the 10th September, 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 (Ninth Amendment) Rules, 2018.

(2) 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,

(i) in rule 117,

(a) after sub-rule (1), the following sub-rule shall be inserted, namely:-

“(1A) Notwithstanding anything contained in sub-rule (1), the Commissioner may, on the recommendations of the Council, extend the date for submitting the declaration electronically in **FORM GST TRAN-1** by a further period not beyond 31st March, 2019, in respect of registered persons who could not submit the said declaration by the due date on account of technical difficulties on the common portal and in respect of whom the Council has made a recommendation for such extension.”;

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

“Provided that the registered persons filing the declaration in **FORM GST TRAN-1** in accordance with sub-rule (1A), may submit the statement in **FORM GST TRAN-2** by 30th April, 2019.”;

(ii) in rule 142, in sub-rule (5), after the words and figures “of section 76”, the words and figures “or section 125” shall be inserted.

[F. No. 349/58/2017-GST (Pt.)]

(Gunjan Kumar Verma)

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. 39/2018-Central Tax, dated the 4th September, 2018, published vide number G.S.R 831 (E), dated the 4th 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. 49/2018 – Central Tax

New Delhi, the 13th September, 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 (Tenth Amendment) Rules, 2018.
(2) They shall come into force on the date of their publication in the Official Gazette.
2. In the FORMS to the Central Goods and Services Tax Rules, 2017, after **FORM GSTR-9A**, the following shall be inserted, 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	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				PT 1	
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.	Reconciliation of Input Tax Credit (ITC)					

IV			
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
	1	2	3
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

Instructions: –

1. Terms used:
 - (a) GSTIN: Goods and Services Tax Identification Number
2. 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 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 reconciliation statement taxpayers shall be given an option to pay their taxes as recommended by the auditor.

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 and Reconciliation Statement required to be furnished under section 44(2) of the CGST 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 and Reconciliation Statement required to be furnished under section 44(2) of the CGST 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

[F. No. 349/58/2017-GST (Pt.)]

(Gunjan Kumar Verma)
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. 48/2018-Central Tax, dated the 10th September, 2018, published vide number G.S.R 859 (E), dated the 10th September, 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. 50/2018 – Central Tax

New Delhi, the 13th September, 2018

G.S.R.(E).— In exercise of the powers conferred by sub-section (3) of section 1 of the Central Goods and Services Tax Act, 2017 (12 of 2017) and in supersession of the notification of the Government of India in the Ministry of Finance, Department of Revenue No. 33/2017-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. 1163 (E), dated the 15th September, 2017, except as respects things done or omitted to be done before such supersession, the Central Government hereby appoints the 1st day of October, 2018, as the date on which the provisions of section 51 of the said Act shall come into force with respect to persons specified under clauses (a), (b) and (c) of sub-section (1) of section 51 of the said Act and the persons specified below under clause (d) of sub-section (1) of section 51 of the said Act, namely:-

(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.

[F. No. 349/58/2017-GST(Pt.)]

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

[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. 51/2018 – Central Tax

New Delhi, the 13th September, 2018

G.S.R.(E).— In exercise of the powers conferred by sub-section (3) of section 1 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter referred to as the said Act), the Central Government hereby appoints the 1st day of October, 2018, as the date on which the provisions of section 52 of the said Act shall come into force.

[F. No. 349/58/2017-GST(Pt.)]

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

[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. 52/2018 – Central Tax

New Delhi, the 20th September, 2018

G.S.R.(E).— In exercise of the powers conferred by sub-section (1) of section 52 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby notifies that every electronic commerce operator, not being an agent, shall collect an amount calculated at a rate of half per cent. of the net value of intra-State taxable supplies made through it by other suppliers where the consideration with respect to such supplies is to be collected by the said operator.

[F. No. 349/58/2017-GST(Pt.)]

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

(IV) CENTRAL TAX (RATE) NOTIFICATIONS

[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. 23/2018- Central Tax (Rate)

New Delhi, the 20th September, 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.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, hereby inserts the following Explanation in the said notification, in the Table, against serial number 41, in column (3), namely:-

“Explanation.- For the purpose of this exemption, the Central Government, State Government or Union territory shall have 50 per cent. or more ownership in the entity directly or through an entity which is wholly owned by the Central Government, State Government or Union territory.”.

[F. No.354/300/2018-TRU]

(Mohit Tewari)

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. 14/2018- Central Tax (Rate), dated the 26th July, 2018 *vide* number G.S.R. 678(E), dated the 26th July, 2018.

(V) IGST TAX NOTIFICATIONS

[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. 02/2018 – Integrated Tax

New Delhi, the 20th September, 2018

G.S.R.(E).— In exercise of the powers conferred by the second proviso to section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), read with sub-section (1) of section 52 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby notifies that every electronic commerce operator, not being an agent, shall collect an amount calculated at a rate of one per cent. of the net value of inter-State taxable supplies made through it by other suppliers where consideration with respect to such supplies is to be collected by the said operator.

[F. No. 349/58/2017-GST(Pt.)]

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

(VI) IGST TAX RATE NOTIFICATIONS

[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. 24/2018-Integrated Tax (Rate)

New Delhi, the 20th September, 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. 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, hereby inserts the following Explanation in the said notification, in the Table, against serial number 43, in column (3), namely:-

“Explanation.- For the purpose of this exemption, the Central Government, State Government or Union territory shall have 50 per cent. or more ownership in the entity directly or through an entity which is wholly owned by the Central Government, State Government or Union territory.”.

[F. No.354/300/2018-TRU]

(Mohit Tewari)
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. 15/2018-Integrated Tax (Rate), dated the 26th July, 2018 *vide* number G.S.R. 683(E), dated the 26th July, 2018.

(VII) CGST CIRCULARS

Circular No. 57/31/2018-GST

CBEC-20/16/4/2018-GST
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs
GST Policy Wing

New Delhi, Dated the 4th September, 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: Scope of Principal-agent relationship in the context of Schedule I of the CGST Act - regarding.

In terms of Schedule I of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as the “CGST Act”), the supply of goods by an agent on behalf of the principal without consideration has been deemed to be a supply. In this connection, various representations have been received regarding the scope and ambit of the principal-agent relationship under GST. In order to clarify some of the issues and to ensure uniformity in the implementation of the provisions of the law across the field formations, the Board, in exercise of its powers conferred under section 168 (1) of the CGST Act hereby clarifies the issues in the succeeding paras.

2. As per section 182 of the Indian Contract Act, 1872, an “agent” is a person employed to do any act for another, or to represent another in dealings with third person. The person for whom such act is done, or who is so represented, is called the “principal”. As delineated in the definition, an agent can be appointed for performing any act on behalf of the principal which may or may not have the potential for representation on behalf of the principal. So, the crucial element here is the representative character of the agent which enables him to carry out activities on behalf of the principal.

3. The term “agent” has been defined under sub-section (5) of section 2 of the CGST Act as follows:

“agent” means a person, including a factor, broker, commission agent, arhatia, del credere agent, an auctioneer or any other mercantile agent, by whatever name called, who carries on the business of supply or receipt of goods or services or both on behalf of another.

4. The following two key elements emerge from the above definition of agent:

- a) the term ‘agent’ is defined in terms of the various activities being carried out by the person concerned in the principal-agent relationship; and
- b) the supply or receipt of goods or services has to be undertaken by the agent on behalf of the principal.

From this, it can be deduced that the crucial component for covering a person within the ambit of the term “agent” under the CGST Act is corresponding to the representative character identified in the definition of “agent” under the Indian Contract Act, 1872.

5. Further, the two limbs of any supply under GST are “consideration” and “in the course or furtherance of business”. Where the consideration is not extant in a transaction, such a transaction does not fall within the ambit of supply. But, in certain scenarios, as elucidated in Schedule I of the CGST Act, the key element of consideration is not required to be present for treating certain activities as supply. One such activity which has been detailed in para 3 of Schedule I (hereinafter referred to as “**the said entry**”) is reproduced hereunder:

3. Supply of goods—

(a) by a principal to his agent where the agent undertakes to supply such goods on behalf of the principal; or

(b) by an agent to his principal where the agent undertakes to receive such goods on behalf of the principal.

6. Here also, it is worth noticing that all the activities between the principal and the agent and *vice versa* do not fall within the scope of the said entry. Firstly, the supply of services between the principal and the agent and *vice versa* is outside the ambit of the said entry, and would therefore require “consideration” to consider it as supply and thus, be liable to GST. Secondly, the element identified in the definition of “agent”, i.e., “**supply or receipt of goods on behalf of the principal**” has been retained in this entry.

7. It may be noted that the crucial factor is how to determine whether the agent is wearing the representative hat and is supplying or receiving goods on behalf of the principal. Since in the commercial world, there are various factors that might influence this relationship, it would be more prudent that an objective criteria is used to determine whether a particular principal-agent relationship falls within the ambit of the said entry or not. Thus, the key ingredient for determining relationship under GST would be whether the invoice for the further supply of goods on behalf of the principal is being issued by the agent or not. Where the invoice for further supply is being issued by the agent in his name then, any provision of goods from the principal to the agent would fall within the fold of the said entry. However, it may be noted that in cases where the invoice is issued by the agent to the customer in the name of the principal, such agent shall not fall within the ambit of Schedule I of the CGST Act. Similarly, where the goods being procured by the agent on behalf of the principal are invoiced in the name of the agent then further provision of the said goods by the agent to the principal would be covered

by the said entry. In other words, the crucial point is whether or not the agent has the authority to pass or receive the title of the goods on behalf of the principal.

8. Looking at the convergence point between the character of the agent under both the CGST Act and the Indian Contract Act, 1872, the following scenarios are discussed:

Scenario 1

Mr. A appoints Mr. B to procure certain goods from the market. Mr. B identifies various suppliers who can provide the goods as desired by Mr. A, and asks the supplier (Mr. C) to send the goods and issue the invoice directly to Mr. A. In this scenario, Mr. B is only acting as the procurement agent, and has in no way involved himself in the supply or receipt of the goods. Hence, in accordance with the provisions of this Act, Mr. B is not an agent of Mr. A for supply of goods in terms of Schedule I.

Scenario 2

M/s XYZ, a banking company, appoints Mr. B (auctioneer) to auction certain goods. The auctioneer arranges for the auction and identifies the potential bidders. The highest bid is accepted and the goods are sold to the highest bidder by M/s XYZ. The invoice for the supply of the goods is issued by M/s XYZ to the successful bidder. In this scenario, the auctioneer is merely providing the auctioneering services with no role played in the supply of the goods. Even in this scenario, Mr. B is not an agent of M/s XYZ for the supply of goods in terms of Schedule I.

Scenario 3

Mr. A, an artist, appoints M/s B (auctioneer) to auction his painting. M/s B arranges for the auction and identifies the potential bidders. The highest bid is accepted and the painting is sold to the highest bidder. The invoice for the supply of the painting is issued by M/s B on the behalf of Mr. A but in his own name and the painting is delivered to the successful bidder. In this scenario, M/s B is not merely providing auctioneering services, but is also supplying the painting on behalf of Mr. A to the bidder, and has the authority to transfer the title of the painting on behalf of Mr. A. This scenario is covered under Schedule I.

A similar situation can exist in case of supply of goods as well where the C&F agent or commission agent takes possession of the goods from the principal and issues the invoice in his own name. In such cases, the C&F/commission agent is an agent of the principal for the supply of goods in terms of Schedule I. The disclosure or non-disclosure of the name of the principal is immaterial in such situations.

Scenario 4

Mr A sells agricultural produce by utilizing the services of Mr B who is a commission agent as per the Agricultural Produce Marketing Committee Act (APMC Act) of the State. Mr B identifies the buyers and sells the agricultural produce on behalf of Mr. A for which he charges a commission from Mr. A. As

Circular No. 57/31/2018-GST

per the APMC Act, the commission agent is a person who buys or sells the agricultural produce on behalf of his principal, or facilitates buying and selling of agricultural produce on behalf of his principal and receives, by way of remuneration, a commission or percentage upon the amount involved in such transaction.

In cases where the invoice is issued by Mr. B to the buyer, the former is an agent covered under Schedule I. However, in cases where the invoice is issued directly by Mr. A to the buyer, the commission agent (Mr. B) doesn't fall under the category of agent covered under Schedule I.

9. In scenario 1 and scenario 2, Mr. B shall not be liable to obtain registration in terms of clause (vii) of section 24 of the CGST Act. He, however, would be liable for registration if his aggregate turnover of supply of taxable services exceeds the threshold specified in sub-section (1) of section 22 of the CGST Act. In scenario 3, M/s B shall be liable for compulsory registration in terms of the clause (vii) of section 24 of the CGST Act. In respect of commission agents in Scenario 4, notification No. 12/2017 Central Tax (Rate) dated 24.06.2017 has exempted "services by any APMC or board or services provided by the commission agents for sale or purchase of agricultural produce" from GST. Thus, the 'services' provided by the commission agent for sale or purchase of agricultural produce is exempted. Such commission agents (even when they qualify as agent under Schedule I) are not liable to be registered according to sub-clause (a) of sub-section (1) of section 23 of the CGST Act, if the supply of the agricultural produce, and /or other goods or services supplied by them are not liable to tax or wholly exempt under GST. However, in cases where the supply of agricultural produce is not exempted and liable to tax, such commission agent shall be liable for compulsory registration under sub-section (vii) of section 24 of the CGST Act.

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

11. 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)

Circular No. 58/32/2018-GST

CBEC-20/16/4/2018-GST
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs
GST Policy Wing

New Delhi, Dated the 4th September, 2018

To,

The Principal Chief Commissioners/Chief Commissioners/Principal Commissioners/
Commissioners of Central Tax (All)
The Principal Directors General/ Directors General (All)

Subject: Recovery of arrears of wrongly availed CENVAT credit under the existing law and inadmissible transitional credit - regarding

Various representations have been received seeking clarification on the process of recovery of arrears of wrongly availed CENVAT credit under the existing law and CENVAT credit wrongly carried forward as transitional credit in the GST regime. In order to ensure uniformity in the implementation of the provisions of the law across the field formations, the Board, in exercise of its powers conferred under section 168 (1) of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as the 'CGST Act'), hereby specifies the process of recovery of the said arrears and inadmissible transitional credit in the succeeding paragraphs.

2. The Board vide Circular No. 42/16/2018-GST dated 13th April, 2018, has clarified that the recovery of arrears arising under the existing law shall be made as central tax liability to be paid through the utilization of the amount available in the electronic credit ledger or electronic cash ledger of the registered person, and the same shall be recorded in Part II of the Electronic Liability Register (**FORM GST PMT-01**).

3. Currently, the functionality to record this liability in the electronic liability register is not available on the common portal. Therefore, it is clarified that as an alternative method, taxpayers may reverse the wrongly availed CENVAT credit under the existing law and

Circular No. 58/32/2018-GST

inadmissible transitional credit through Table 4(B)(2) of **FORM GSTR-3B**. The applicable interest and penalty shall apply on all such reversals which shall be paid through entry in column 9 of Table 6.1 of **FORM GSTR-3B**.

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

5. 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. 349/21/2016-GST
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs
GST Policy Wing**

New Delhi, Dated the 4th September, 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- regarding

Various representations have been received seeking clarification on issues relating to refund. In order to clarify these issues and to ensure uniformity in the implementation of the provisions of law across the 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 as detailed hereunder:

2. Submission of invoices for processing of claims of refund:

2.1 It was clarified vide Circular No. 37/11/2018-GST dated 15th March, 2018 that since the refund claims were being filed in a semi-electronic environment and the processing was completely based on the information provided by the claimants, it becomes necessary that invoices are scrutinized. Accordingly, it was clarified that the invoices relating to inputs, input services and capital goods were to be submitted for processing of claims for refund of integrated tax where services are exported with payment of integrated tax; and invoices relating to inputs and input services were to be submitted for processing of claims for refund of input tax credit where goods or services are exported without payment of integrated tax.

2.2. In this regard, trade and industry have represented that such requirement is cumbersome and increases their compliance cost, especially where the number of invoices is large.

2.3. In view of the difficulties being faced by the claimants of refund, it has been decided that the refund claim shall be accompanied by a print-out of **FORM GSTR-2A** of the claimant for the relevant period for which the refund is claimed. The proper officer shall rely upon **FORM GSTR-2A** as an evidence of the accountal of the supply by the corresponding supplier in relation to which the input tax credit has been availed by the claimant. It may be noted that there may be situations in which **FORM GSTR-2A** may not contain the details of all the invoices relating to the input tax credit availed, possibly because the supplier's **FORM GSTR-1** was delayed or not filed. In such situations, the proper officer may call for the hard copies of such invoices if he deems it necessary for the examination of the claim for refund. **It is emphasized that the proper officer shall not insist on the submission of an invoice (either original or duplicate) the details of which are present in FORM GSTR-2A of the relevant period submitted by the claimant.**

2.4. The claimant shall also submit the details of the invoices on the basis of which input tax credit had been availed during the relevant period for which the refund is being claimed, in the format enclosed as **Annexure-A** manually along with the application for refund claim in **FORM GST RFD-01A** and the Application Reference Number (ARN). The claimant shall also declare the eligibility or otherwise of the input tax credit availed against the invoices related to the claim period in the said Annexure for enabling the proper officer to determine the same.

3. System validations in calculating refund amount

3.1. Currently, in case of refund of unutilized input tax credit (ITC for short), the common portal calculates the refundable amount as the least of the following amounts:

- a) The maximum refund amount as per the formula in rule 89(4) or rule 89(5) of the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the “CGST Rules”) [formula is applied on the consolidated amount of ITC, i.e. Central tax + State tax/Union Territory tax +Integrated tax + Cess(wherever applicable)];
- b) The balance in the electronic credit ledger of the claimant at the end of the tax period for which the refund claim is being filed after the return for the said period has been filed; and
- c) The balance in the electronic credit ledger of the claimant at the time of filing the refund application.

3.2. After calculating the least of the three amounts, as detailed above, the equivalent amount is to be debited from the electronic credit ledger of the claimant in the following order:

- a) Integrated tax, to the extent of balance available;
- b) Central tax and State tax/Union Territory tax, equally to the extent of balance available and in the event of a shortfall in the balance available in a particular electronic credit ledger (say, Central tax), the differential amount is to be debited from the other electronic credit ledger (i.e., State tax/Union Territory tax, in this case).

3.3. The procedure described in para 3.2 above, however, is not presently available on the common portal. Till the time such facility is made available on the common portal, the taxpayers are advised to follow the order as explained above for all refund applications filed after the date of issue of this Circular. However, for applications already filed and pending with the tax authorities, where this order is not adhered to by the claimant, no adverse view may be taken by the tax authorities.

3.4. The above system validations are being clarified so that there is no ambiguity in relation to the process through which an application in **FORM GST RFD-01A** is generated.

3.5. Further, it may be noted that the refund application can be filed only after the electronic credit ledger has been debited in the manner specified in para 3.2 (read with para 3.3) above, and the ARN is generated on the common portal.

4. Re-credit of electronic credit ledger in case of rejection of refund claim:

4.1. In case of rejection of claim for refund of unutilized input tax credit on account of ineligibility of the said credit under sub-sections (1),(2) or (5) of section 17 of the CGST Act, or under any other provision of the Act and rules made thereunder the proper officer shall

order for the rejected amount to be re-credited to the electronic credit ledger of the claimant using **FORM GST RFD-01B**. For recovery of this amount, a demand notice shall have to be simultaneously issued to the claimant under section 73 or 74 of the CGST Act, as the case may be. In case the demand is confirmed by an order issued under sub-section (9) of section 73, or sub-section (9) of section 74 of the CGST Act, as the case may be, the said amount shall be added to the electronic liability register of the claimant through **FORM GST DRC-07**. Alternatively, the claimant can voluntarily pay this amount, along with interest and penalty, if applicable, before service of the demand notice, and intimate the same to the proper officer in **FORM GST DRC-03** in accordance with sub-section (5) of section 73 or sub-section (5) of section 74 of the CGST Act, as the case may be, read with sub-rule (2) of rule 142 of the CGST Rules. In such cases, the need for serving a demand notice will be obviated.

4.2. In case of rejection of claim for refund of unutilized input tax credit, on account of any reason other than the eligibility of credit, the rejected amount shall be re-credited to the electronic credit ledger of the claimant using **FORM GST RFD-01B** only after the receipt of an undertaking from the claimant to the effect that he shall not file an appeal against the said rejection or in case he files an appeal, the same is finally decided against the claimant, as has been laid down in rule 93 of the CGST Rules.

4.3. Consider an example where against a refund claim of Rs.100, only Rs.80 is sanctioned (Rs.15 is rejected on account of ineligible ITC and Rs.5 is rejected on account of any other reason). As described above, Rs.15 would be re-credited with simultaneous issue of notice under section 73 or 74 of the CGST Act for recovery of ineligible ITC. Rs.5 would be re-credited (through **FORM GST RFD-01B**) only after the receipt of an undertaking from the claimant to the effect that he shall not file an appeal or in case he files an appeal, the same is finally decided against the claimant.

5. Scope of rule 96(10) of the CGST Rules:

5.1 Rule 96(10) of the CGST Rules, as amended retrospectively by notification No. 39/2018-Central Tax, dated 04.09.2018 provides that registered persons, including importers, who are **directly purchasing/importing supplies** on which the benefit of reduced tax incidence or no tax incidence under certain specified notifications has been availed, shall not be eligible for refund of integrated tax paid on export of goods or services. For example, an importer (X) who is importing goods under the benefit of Advance Authorization/EPCG, is **directly purchasing/importing supplies** on which the benefit of reduced/Nil incidence of tax under the specified notifications has been availed. In this case, the restriction under rule 96(10) of the CGST Rules is applicable to X. However, if X supplies the said goods, after importation, to a domestic buyer (Y), **on payment of full tax**, then Y can rightfully export these goods under payment of integrated tax and claim refund of the integrated tax so paid. However, in the said example if Y purchases these goods from X after availing the benefit of specified notifications, then Y also will not be eligible to claim refund of integrated tax paid on export of goods or services.

5.2 Overall, it is clarified that the restriction under rule 96(10) of the CGST Rules, as amended retrospectively by notification No. 39/2018-Central Tax, dated 04.09.2018, applies only to those purchasers/importers who are directly purchasing/importing supplies on which the benefit of certain notifications, as specified in the said sub-rule, has been availed.

6 Disbursal of refund amount after sanctioning by the proper officer:

6.1 A few cases have come to notice where a tax authority, after receiving a sanction order from the counterpart tax authority (Centre or State), has refused to disburse the relevant sanctioned amount calling into question the validity of the sanction order on certain grounds. E.g. a tax officer of one administration has sanctioned, on a provisional basis, 90 per cent. of the amount claimed in a refund application for unutilized ITC on account of exports. On receipt of the provisional sanction order, the tax officer of the counterpart administration has observed that the provisional refund of input tax credit has been incorrectly sanctioned for ineligible input tax credit and has therefore, refused to disburse the tax amount pertaining to the same.

6.2 It is clarified that the remedy for correction of an incorrect or erroneous sanction order lies in filing an appeal against such order and not in withholding of the disbursement of the sanctioned amount. If any discrepancy is noticed by the disbursing authority, the same should be brought to the notice of the counterpart refund sanctioning authority, the concerned counterpart reviewing authority and the nodal officer, but the disbursal of the refund should not be withheld. It is hereby clarified that neither the State nor the Central tax authorities shall refuse to disburse the amount sanctioned by the counterpart tax authority on any grounds whatsoever, except under sub-section (11) of section 54 of the CGST Act. It is further clarified that any adjustment of the amount sanctioned as refund against any outstanding demand against the claimant can be carried out by the refund disbursing authority if not already done by the refund sanctioning authority.

7 Status of refund claim after issuance of deficiency memo:

7.1 Rule 90(3) of the CGST Rules provides that where any deficiencies in the application for refund are noticed, the proper officer shall communicate the deficiencies to the claimant in **FORM GST RFD-03**, requiring him to file a fresh refund application after rectification of such deficiencies. Further, rule 93(1) of the CGST Rules provides that where any deficiencies have been communicated under rule 90(3), the amount debited under rule 89 (3) shall be re-credited to the electronic credit ledger. Therefore, the intent of the law is very clear that in case a deficiency memo in **FORM GST RFD-03** has been issued, the refund claim will have to be filed afresh.

7.2 It has been learnt that certain field formations are issuing show cause notices to the claimants in cases where the refund application is not re-submitted after the issuance of a deficiency memo. These show-cause-notices are being subsequently adjudicated and orders are being passed in **FORM GST RFD-04/06**. It is clarified that show-cause-notices are not required to be issued where deficiency memos have been issued. A refund application which is re-submitted after the issuance of a deficiency memo shall have to be treated as a fresh application. No order in **FORM GST RFD-04/06** can be issued in respect of an application against which a deficiency memo has been issued and which has not been resubmitted subsequently.

8 Treatment of refund applications where the amount claimed is less than rupees one thousand:

8.1 Sub-section (14) of section 54 of the CGST Act provides that no refund under sub-section (5) or sub-section (6) of section 54 shall be paid to an applicant, if the amount is less than one thousand rupees.

Circular No. 59/33/2018-GST

8.2 In this regard, it is clarified that the limit of rupees one thousand shall be applied for each tax head separately and not cumulatively. The limit would not apply in cases of refund of excess balance in the electronic cash ledger. All field formations are requested to reject claims of refund from the electronic credit ledger for less than one thousand rupees and re-credit such amount by issuing an order in **FORM GST RFD-01B**.

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

10 Difficulty, if any, in implementation of this Circular may please be brought to the notice of the Board. Hindi version would follow.

[Encl: Annexure-A]

(Upender Gupta)
Commissioner (GST)

Circular No. 59/33/2018-GST

Annexure-A

Format for Statement of Invoices to be submitted with application for refund in **FORM GST RFD-01A**

S. No.	GSTIN of the supplier	Name of the Supplier	Invoice Details			Type	Central tax	State tax/Union Territory tax	Integrated tax	Cess	Eligible for ITC	Amount of eligible ITC
			Invoice No.	Date	Value							
1	2	3	4	5	6	7	8	9	10	11	12	13

CBEC-20/16/10/2018-GST (CBEC)
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs
GST Policy Wing

New Delhi, Dated the 4th September, 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: Processing of refund applications filed by Canteen Stores Department (CSD)-
regarding**

Vide notifications No. 6/2017-Central Tax (Rate), No. 6/2017-Integrated Tax (Rate) and No. 6/2017-Union territory Tax (Rate), all dated 28th June 2017, the Central Government has specified the Canteen Stores Department (CSD for short), under the Ministry of Defence, as a person who shall be entitled to claim a refund of fifty per cent. of the applicable central tax, integrated tax and Union territory tax paid by the CSD on all inward supplies of goods received by the CSD for the purposes of subsequent supply of such goods to the Unit Run Canteens of the CSD or to the authorized customers of the CSD. Identical notifications have been issued by the State Governments allowing refund of fifty per cent of the State tax paid by the CSD on the inward supply of goods received by it and supplied subsequently as stated above.

2. With a view to ensuring expeditious processing of refund claims, the Board, in exercise of its powers conferred under section 168(1) of the Central Goods and Services Tax Act, 2017 (hereafter referred to as the 'CGST Act'), hereby specifies the manner and procedure for filing and processing of such refund claims as below:-

3. Filing Application for Refund:

3.1 **Invoice-based refund:** It is clarified that the instant refund to be granted to the CSD is not for the accumulated input tax credit but refund based on the invoices of the inward supplies of goods received by them.

3.2 **Manual filing of claims on a quarterly basis:** In terms of rule 95 of the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the 'CGST Rules'), the CSD are required to apply for refund on a quarterly basis. Till the time the online utility for filing the refund claim is made available on the common portal, the CSD shall apply for refund by filing an application in **FORM GST RFD-10A (Annexure-A to this Circular)** manually to the jurisdictional tax office. The said form shall be accompanied with the following documents:

- (i) An undertaking stating that the goods on which refund is being claimed have been received by the CSD;
- (ii) A declaration stating that no refund has been claimed earlier against the invoices on which the refund is being claimed;

- (iii) Copies of the valid return filed in **FORM GSTR-3B** by the CSD for the period covered in the refund claim;
- (iv) Copies of **FORM GSTR-2A** of the CSD for the period covered in the refund claim along with the attested hard copies of the invoices on which refund is claimed but which are not reflected in **FORM GSTR-2A**;
- (v) Details of the bank account in which the refund amount is to be credited.

4. Processing and sanction of the refund claim

4.1 Upon receipt of the complete application in **FORM GST RFD-10A**, an acknowledgement shall be issued manually within 15 days of the receipt of the application in **FORM GST RFD-02** by the proper officer. In case of any deficiencies in the requisite documentary evidences to be submitted as detailed in para 3.2 above, the same shall be communicated to the CSD by issuing a deficiency memo manually in **FORM GST RFD-03** by the proper officer within 15 days of the receipt of the refund application. Only one deficiency memo should be issued which should be complete in all respects.

4.2 The proper officer shall validate the GSTIN details on the common portal to ascertain whether the return in **FORM GSTR- 3B** has been filed by the CSD. The proper officer may scrutinize the details contained in **FORM RFD-10A**, **FORM GSTR-3B** and **FORM GSTR-2A**. The proper officer may rely upon **FORM GSTR-2A** as an evidence of the accountal of the supply made by the corresponding suppliers to the CSD in relation to which the refund has been claimed by the CSD.

4.3 The proper officer should ensure that the amount of refund sanctioned is 50 % of the Central tax, State tax, Union territory tax and integrated tax paid on the supplies received by CSD. The proper officer shall issue the refund sanction/rejection order manually in **FORM GST RFD-06** along with the payment advice manually in **FORM GST RFD-05** for each tax head separately. The amount of sanctioned refund in respect of central tax/integrated tax along with the bank account details of the CSD shall be manually submitted in the PFMS system by the jurisdictional Division's DDO and a signed copy of the sanction order shall be sent to the PAO for release of the said amount.

5. It is clarified that the CSD will apply for refund with the jurisdictional Central tax/State tax authority to whom the CSD has been assigned. However, the payment of the sanctioned refund amount in relation to central tax / integrated tax shall be made by the Central tax authority while payment of the sanctioned refund amount in relation to State Tax / Union Territory Tax shall be made by the State tax/Union Territory tax authority. It therefore, becomes necessary that the refund order issued by the proper officer of any tax authority is duly communicated to the concerned counter-part tax authority within seven days for the purpose of payment of the remaining sanctioned refund amount. The procedure outlined in para 6.0 of Circular No.24/24/2017-GST dated 21st December 2017 should be followed in this regard.

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 this Circular may please be brought to the notice of the Board. Hindi version would follow.

[Encl: Annexure-A]

(Upender Gupta)
Commissioner (GST)

Annexure A
FORM GST RFD-10A

(See Rule 95)

Application for refund by Canteen Stores Department (CSD)

1. GSTIN :
2. Name :
3. Address :
4. Tax Period (Quarter) : From <DD/MM/YY>To <DD/MM/YY>
5. Amount of Refund Claim : <INR><In Words>
6. Details of inward supplies of goods received:

GSTIN of supplier	Invoice/Debit Note/Credit Note details			Rate	Taxable value	Amount of tax		
	No.	Date	Value			Integrated tax	Central Tax	State/ Union territory Tax
1	2	3	4	5	6	7	8	9
6A. Invoices received								
7. To								
6B. Debit/Credit Note received								
al								

refund applied for:

Central Tax	State /Union territory Tax	Integrated Tax	Total
<Total>	<Total>	<Total>	<Total>

8. Details of Bank Account:
 - a. Bank Account Number
 - b. Bank Account Type
 - c. Name of the Bank
 - d. Name of the Account Holder
 - e. Address of Bank Branch
 - f. IFSC

g. MICR

9. Attachment of the following documents with the refund application :

- a. Copy of **FORM GSTR-3B** for the period for which application has been filed
- b. Copy of **FORM GSTR-2A** for the period for which application has been filed

10. Verification

I _____ as an authorised representative of << Name of Canteen Store Department >> 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 therefrom. I further declare that all the goods, in respect of which the refund is being claimed, have been received by us and that no refund has been claimed earlier against any of the invoices against which refund has been claimed in this application.

Date:
Signatory:

Place:

Signature of Authorised

Name:

Designation / Status

Instructions:

- 1. Application for refund shall be filed on quarterly basis.
- 2. Applicant should ensure that all the invoices declared by them have the GSTIN of the supplier and the GSTIN of the respective CSD clearly marked on them.

CBEC-20/13/01/2018-GST
Government of India
Department of Revenue
Central Board of Indirect Taxes and Customs
GST Policy Wing

New Delhi, Dated the 4th September, 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: E-way bill in case of storing of goods in godown of transporter - regarding

Various representations have been received on the matter pertaining to the textile sector and problems being faced by weavers & artisans regarding storage of their goods in the warehouse of the transporter. It has been stated that textile traders use transporters' godown for storage of their goods due to their weak financial conditions. The transporters providing such warehousing facility will have to get themselves registered under GST and maintain detailed records in cases where the transporter takes delivery of the goods and temporarily stores them in his warehouse for further transportation of the goods till the consignee/recipient taxpayer's premises. The transport industry is facing difficulties due to the same and a request has been made to treat these godowns as transit godowns.

2. In view of the difficulties being faced by the transporters and the consignee/recipient taxpayer and to ensure uniformity in the procedure across the sectors and the country, the Board in exercise of its power conferred under section 168(1) of the Central Goods and Services Tax Act, 2017 (hereafter referred to as the CGST Act) hereby clarifies the issues in the succeeding paragraphs.

3. As per rule 138 of the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the CGST Rules) e-way bill is a document which is required for the movement of goods from the supplier's place of business to the recipient taxpayer's place of business. Therefore, the goods in movement including when they are stored in the transporter's godown (even if the godown is located in the recipient taxpayer's city/town) prior to delivery shall always be accompanied by a valid e-way bill.

4. Further, section 2(85) of the CGST Act defines the "place of business" to include "a place from where the business is ordinarily carried out, and **includes a warehouse, a godown or any other place where a taxable person stores his goods**, supplies or receives goods or services or

Circular No. 61/35/2018-GST

both”. An additional place of business is the place of business from where taxpayer carries out business related activities within the State, in addition to the principal place of business.

5. Thus, in case the consignee/ recipient taxpayer stores his goods in the godown of the transporter, then the transporter’s godown has to be declared as an additional place of business by the recipient taxpayer. In such cases, mere declaration by the recipient taxpayer to this effect with the concurrence of the transporter in the said declaration will suffice. Where the transporter’s godown has been declared as the additional place of business by the recipient taxpayer, the transportation under the e-way bill shall be deemed to be concluded once the goods have reached the transporter’s godown (recipient taxpayer’ additional place of business). Hence, e-way bill validity in such cases will not be required to be extended.

6. Further, whenever the goods are transported from the transporters’ godown , which has been declared as the additional place of business of the recipient taxpayer, to any other premises of the recipient taxpayer then, the relevant provisions of the e-way bill rules shall apply. Hence, whenever the goods move from the transporter’s godown (i.e, recipient taxpayer’s additional place of business) to the recipient taxpayer’s any other place of business, a valid e-way bill shall be required, as per the extant State-specific e-way bill rules.

7. Further, the obligation of the transporter to maintain accounts and records as specified in section 35 of the CGST Act read with rule 58 of the CGST Rules shall continue as a warehouse-keeper. Furthermore, the recipient taxpayer shall also maintain accounts and records as required under rules 56 and 57 of the CGST Rules. Furthermore, as per rule 56 (7) of the CGST Rules, books of accounts in relation to goods stored at the transporter’s godown (i.e., the recipient taxpayer’s additional place of business) by the recipient taxpayer may be maintained by him at his principal place of business. It may be noted that the facility of declaring additional place of business by the recipient taxpayer is in no way putting any additional compliance requirement on the transporters.

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

9. 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. 354/124/2018-TRU
Government Of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs

New Delhi, 12th September, 2018

To
The Principal Chief Commissioners / Chief Commissioners/ Principal Commissioners/
Commissioner of Central Tax (All) /
The Principal Director Generals/ Director Generals (All).

Madam/Sir,

Subject: Levy of GST on Priority Sector Lending Certificates (PSLC) – regarding

Representations have been received requesting to clarify the following:

- (i) Mechanism for discharge of tax liability on trading of Priority Sector Lending Certificate (PSLC) for the period 1.7.2017 to 27.5.2018.
- (ii) GST rate applicable on trading of PSLCs.

2. The representations have been examined. With the approval of the GST Implementation Committee of the GST Council, it is clarified that GST on PSLCs for the period 1.7.2017 to 27.05.2018 will be paid by the seller bank on forward charge basis and GST rate of 12% will be applicable on the supply.

3. Difficulty, if any, in the implementation of this circular may be brought to the notice of the Board immediately.

Yours Sincerely,

(Parmod Kumar)
OSD(TRU II)
Tele No.: 011-23092374
E-mail: parmodykumar.71@gov.in

F. No. 349/48/2017-GST
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs
GST Policy Wing

New Delhi, Dated the 14th September, 2018

To

The Principal Chief Commissioners/ Chief Commissioners/
Principal Commissioners/Commissioner of Central Tax (All) /
The Principal Directors General/ Directors General (All) /
Pr. Chief Controller of Accounts (CBIC)

Madam/ Sir,

Subject: Clarification regarding processing of refund claims filed by UIN entities – regarding

The Board vide Circulars No. 36/10/2018-GST dated 13th March, 2018 and No. 43/17/2018-GST dated 13th April, 2018 has specified the detailed procedure for filing and processing of refund applications by UIN entities (Embassy/Mission/Consulate / United Nations Organizations/Specified International Organizations). Various representations have been received on certain issues pertaining to the processing of such refund claims. In order to clarify these issues and to ensure uniformity in the implementation of the provisions of the law across the field formations, the Board, in exercise of its powers conferred under section 168 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as CGST Act) hereby clarifies the said issues as below:

2. **Non-compliance with letter of reciprocity:** Notifications No. 13/2017 – Integrated Tax (Rate), 16/2017-Central Tax (Rate) and No. 16/2017 – Union Territory tax (Rate) all dated 28th June, 2017 and corresponding notifications under the respective State Goods and Services Tax Acts provide for examination of the refund claims in accordance with the letter of reciprocity issued by the Ministry of External Affairs (hereinafter referred to as MEA). Generally, these letters of reciprocity have certain conditions specified on the basis of which refunds have to be processed and sanctioned. For example, letters may specify the minimum value of goods or services or the end use of such goods or services (official or personal purposes).

2.1 It has been observed that many UIN entities are claiming the refund on all invoices irrespective of whether or not they are eligible for the same as per the reciprocity letter issued by MEA. It is observed that such claims are attested/signed by Diplomats/Consulars and authorized signatories of the Consulates or Embassies of the foreign countries.

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3. UIN entities have been advised to submit a statement of invoices and hard copies of only those invoices wherein the UIN is not mentioned vide Circular No. 43/17/2018-GST dated 13th April, 2018. Further, refund processing officers have been advised not to request for original or hard copy of the invoices unless necessary. However, it is observed that the delay in processing of the UIN refunds is primarily due to the non-furnishing of the hard copy of the invoices by the UIN entities and the statement of invoices as specified in paragraph 2.1 of Circular No. 43/17/2018-GST dated 13.04.2018. It may be noted that the same are needed in order to determine the eligibility for grant of refund in accordance with the reciprocity letter issued by MEA. Further, it has been observed that in some cases, the Certificate and Undertaking submitted by the UIN entities is not in accordance with Notifications No. 13/2017 – Integrated Tax (Rate), 16/2017-Central Tax (Rate) and No. 16/2017 – Union Territory tax (Rate) all dated 28th June, 2017 and corresponding notifications under the respective State Goods and Services Tax Acts.

4. In order to expedite the processing of the refund applications filed by the UIN entities, the following formats/documents are hereby specified:

- 4.1 **Refund Checklist:** In order to bring in uniformity in the processing of the refund claims, a checklist has been specified in **Annexure A**. All UIN entities may refer to this checklist while filing the refund claims.
- 4.2 **Certificate:** A sample certificate to be submitted by Embassy/Mission/Consulate is enclosed as **Annexure-B** and that to be submitted by United Nations Organizations/Specified International Organizations is enclosed as **Annexure-B-1**.
- 4.3 **Undertaking:** A sample undertaking to be submitted by Embassy/Mission/Consulate is enclosed as **Annexure-C** and that to be submitted by United Nations Organizations/Specified International Organizations is enclosed as **Annexure-C-1**.
- 4.4 **Statement of Invoices:** The detailed statement of invoices shall be submitted in the format specified in **Annexure D**.

5. **Prior Permission letter for GST refund for purchase of vehicles:** MEA vide letter F. No. D_II/451/12(5)/2017 dated 21.06.2018 has informed that it is mandatory to enclose the copy of 'Prior Permission Letter' issued by the Protocol Special Section of MEA at the time of submission of GST refund for purchase of vehicle by the foreign representatives. Accordingly, it is advised that UIN entities must submit the copy of the 'Prior Permission letter' and mention the same in the covering letter while applying for GST refund on purchase of vehicles to avoid delay in processing of refunds.

6. **Non-availability of refunds to personnel and officials of United Nations and other International organizations:** It is hereby clarified that the personnel and officials of United Nations and other International organizations are not eligible to claim refund under Notifications No. 13/2017 – Integrated Tax (Rate), 16/2017-Central Tax (Rate) and No. 16/2017 – Union Territory tax (Rate) all dated 28th June, 2017 and corresponding notifications under the respective State Goods and Services Tax Acts. However, the eligibility of refund for the personnel and officials posted in the Embassy/Mission/Consulate shall be determined based on the principle of reciprocity.

7. **Waiver from recording UIN in the invoices for the months of April, 2018 to March, 2019:** A one-time waiver is hereby given from recording the UIN on the invoices issued by the suppliers pertaining to the refund claims filed for the quarters from April, 2018 to March, 2019, subject to the

Circular No. 63/37/2018 - GST

condition that the copies of such invoices which are attested by the authorized representative of the UIN entity shall be submitted to the jurisdictional officer.

8. **Format of Monthly report:** Circular No. 36/10/2018-GST dated 13th March, 2018 provides for a monthly report to be furnished to the Principal Director General of Goods and Services Tax by the 30th of the succeeding month. The report shall now be furnished in a new format as specified in **Annexure E**.

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

10. 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)

Annexure A: Checklist for processing UIN refunds

- (a) Covering letter for each quarterly refund
- (b) Final copy of **FORM GST RFD- 10** with Application Reference Number (ARN)
- (c) Final copy of **FORM GSTR – 11**
- (d) Statement of invoices as per Annexure D
- (e) Certificate in case of goods that the goods have been used according to Notifications No. 13/2017 – Integrated Tax (Rate), 16/2017-Central Tax (Rate) and No. 16/2017 – Union Territory tax (Rate) all dated 28th June, 2017 and corresponding notifications under the respective State Goods and Services Tax Acts
- (f) Undertaking in case of services that the services have been used according to Notifications No. 13/2017 – Integrated Tax (Rate), 16/2017-Central Tax (Rate) and No. 16/2017 – Union Territory tax (Rate) all dated 28th June, 2017 and corresponding notifications under the respective State Goods and Services Tax Acts
- (g) Copy of letter issued by the Protocol Division of the Ministry of External Affairs based on the principle of reciprocity
- (h) Photocopies of only those invoices where UIN has not been recorded on the invoices by the supplier.
- (i) A cancelled cheque of the bank account as mentioned in **FORM GST RFD-10** (to be submitted with only the first refund claim filed)

Annexure B: Certificate to be submitted by Mission/Embassy/Consulate

Date:

CERTIFICATE

(as per CBIC's (a) notifications No. 13/2017 – Integrated Tax (Rate), 16/2017-Central Tax (Rate) and No. 16/2017 – Union Territory tax (Rate) all dated 28th June, 2017 and corresponding notifications under the respective State Goods and Services Tax Acts)

The Mission/Embassy/Consulate of the _____, <Name of the State> hereby confirms that:

- I. The goods mentioned in the invoices for the period _____ to _____ have been put to official use/ are in the official use of the Embassy/ Consulate or for personal use of the members of his/her family.
- II. The goods will not be supplied further or otherwise disposed of before the expiry of three years from the date of receipt of the goods and
- III. In the event of non-compliance of clause (I) and (II), the Mission/ Embassy /Consulate will pay back the refund amount paid to the Mission/Embassy/Consulate.
- IV. The refund claimed by us is as per the terms and conditions stipulated in the Certificate issued by the Protocol Division of the Ministry of External Affairs, based on the principle of reciprocity.

I, _____, declare that I have read and understood all the conditions mentioned above and hereby agree to abide by them.

(Signature)

Name

Head of the Mission/Consulate/ Embassy / Any other

Authorized Signatory

Note: Please take print on letterhead of the Embassy & sign with stamp

Delete / strike which are not applicable.

Annexure B-I: Format for certificate for United Nations Organizations/Specified International Organizations)

Date:

CERTIFICATE

(as per CBIC's notifications No. 13/2017 – Integrated Tax (Rate), 16/2017-Central Tax (Rate) and No. 16/2017 – Union Territory tax (Rate) all dated 28th June, 2017 and corresponding notifications under the respective State Goods and Services Tax Acts)

The < Name of the Organization>, <Name of the State> hereby confirms that:

The goods mentioned in the invoices for the period _____ to _____ have been used or are intended to be used for official purpose of the< Name of the Organization>, <Name of the State>.

I, _____, declare that I have read and understood all the conditions mentioned above and hereby agree to abide by them.

(Signature)
Name

Head of the Organisation/Authorized Signatory

Note: Please take print on letterhead of the organization and sign with stamp.

Annexure C: Format for undertaking for Mission/Embassy/Consulate

Date:

UNDERTAKING

(as per CBIC's notifications No. 13/2017 – Integrated Tax (Rate), 16/2017-Central Tax (Rate) and No. 16/2017 – Union Territory tax (Rate) all dated 28th June, 2017 and corresponding notifications under the respective State Goods and Services Tax Acts)

The Embassy/Mission/Consulate of the _____, <Name of the State> hereby state that the services received as mentioned in the invoices for the period _____ to _____ are for official purposes of the Embassy/Mission/Consulate of the _____ in <Name of the State> or for personal use of the said diplomatic agent or career consular officer or members of his/her family.

The refund claimed by us on the above mentioned services is as per the terms and conditions stipulated in the Certificate issued by the Protocol Division of the Ministry of External Affairs, based on the principle of reciprocity.

(Signature)

Name

Head of the Mission/Consulate/ Embassy/
Authorized Signatory

Note: Please take print on letterhead of the Embassy & sign with stamp

Delete / strike which are not applicable.

Annexure C-I: Format for undertaking for United Nation Organizations/Specified International Organizations)

Date:

UNDERTAKING

(as per CBIC's notifications No. 13/2017 – Integrated Tax (Rate), 16/2017-Central Tax (Rate) and No. 16/2017 – Union Territory tax (Rate) all dated 28th June, 2017 and corresponding notifications under the respective State Goods and Services Tax Acts)

The <Name of the Organisation> , <Name of the State> hereby state that the services received as mentioned in the invoices for the period _____ to _____ are for official purpose of the <Name of the Organisation>, <Name of the State>.

I, _____, declare that I have read and understood all the conditions mentioned above and hereby agree to abide by them.

(_____)
Name
Authorized Signatory

Note: Please take print on letter head of the organization and signed with stamp.

Annexure D: Format for statement of invoices

Sl. No.	GSTIN of supplier	Invoice No.	Invoice Date	Invoice Value	Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Place of Supply	Goods / Services	Description of goods/ services	For Official use / Personal use	Whether the said invoice is covered under the principle of reciprocity? (Y / N)

Verification

I/We <Name of the Authorized representative / Diplomat / Consular >> 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 also affirm that the invoices declared in the table above are eligible for refund under Notifications No. 13/2017 – Integrated Tax (Rate), 16/2017-Central Tax (Rate) 16/2017 – Union Territory tax (Rate) all dated 28th June, 2017 and the corresponding notifications issued under the respective State Goods and Services Tax Act, 2017.

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

Place

Signature of Authorized Signatory

Date

Designation/ Status

Annexure E: Format for monthly report

Office of the Commissioner

Report for the month of _____

Name of the State	Details of the UIN entity		Time Period		Status of Refund application (Sanctioned / Deficiency Memo issued / under process / Rejected)	Name of the State for which refund has been sanctioned	Central Tax	State Tax / Union Territory Tax	Integrated Tax	Cess
	Name	UIN	From	To						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

CBEC/20/16/03/2017-GST
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs
GST Policy Wing

New Delhi, Dated the 14th September, 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: Modification of the procedure for interception of conveyances for inspection of goods in movement, and detention, release and confiscation of such goods and conveyances, as clarified in Circular Nos. 41/15/2018-GST dated 13.04.2018 and 49/23/2018-GST dated 21.06.2018 - regarding

Kind attention is invited to Circular No. 41/15/2018-GST dated 13th April, 2018 as amended by Circular No. 49/23/2018-GST dated 21st June, 2018 vide which the procedure for interception of conveyances for inspection of goods in movement, and detention, release and confiscation of such goods and conveyances was specified.

2. Various representations have been received regarding imposition of penalty in case of minor discrepancies in the details mentioned in the e-way bill although there are no major lapses in the invoices accompanying the goods in movement. The matter has been examined. In order to clarify this issue and to ensure uniformity in the implementation of the provisions of the law across the field formations, the Board, in exercise of its powers conferred under section 168 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as 'the CGST Act') hereby clarifies the said issue hereunder.

3. Section 68 of the CGST Act read with rule 138A of the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as 'the CGST Rules') requires that the person in charge of a

conveyance carrying any consignment of goods of value exceeding Rs 50,000/- should carry a copy of documents viz., invoice/bill of supply/delivery challan/bill of entry and a valid e-way bill in physical or electronic form for verification. In case such person does not carry the mentioned documents, there is no doubt that a contravention of the provisions of the law takes place and the provisions of section 129 and section 130 of the CGST Act are invocable. Further, it may be noted that the non-furnishing of information in **Part B of FORM GST EWB-01** amounts to the e-way bill becoming not a valid document for the movement of goods by road as per Explanation (2) to rule 138(3) of the CGST Rules, except in the case where the goods are transported for a distance of upto fifty kilometres within the State or Union territory to or from the place of business of the transporter to the place of business of the consignor or the consignee, as the case may be.

4. Whereas, section 129 of the CGST Act provides for detention and seizure of goods and conveyances and their release on the payment of requisite tax and penalty in cases where such goods are transported in contravention of the provisions of the CGST Act or the rules made thereunder. It has been informed that proceedings under section 129 of the CGST Act are being initiated for every mistake in the documents mentioned in para 3 above. It is clarified that in case a consignment of goods is accompanied by an invoice or any other specified document and not an e-way bill, proceedings under section 129 of the CGST Act may be initiated.

5. Further, in case a consignment of goods is accompanied with an invoice or any other specified document and also an e-way bill, proceedings under section 129 of the CGST Act may not be initiated, *inter alia*, in the following situations:

- a) Spelling mistakes in the name of the consignor or the consignee but the GSTIN, wherever applicable, is correct;
- b) Error in the pin-code but the address of the consignor and the consignee mentioned is correct, subject to the condition that the error in the PIN code should not have the effect of increasing the validity period of the e-way bill;
- c) Error in the address of the consignee to the extent that the locality and other details of the consignee are correct;
- d) Error in one or two digits of the document number mentioned in the e-way bill;

Circular No. 64/38/2018-GST

e) Error in 4 or 6 digit level of HSN where the first 2 digits of HSN are correct and the rate of tax mentioned is correct;

f) Error in one or two digits/characters of the vehicle number.

6. In case of the above situations, penalty to the tune of Rs. 500/- each under section 125 of the CGST Act and the respective State GST Act should be imposed (Rs.1000/- under the IGST Act) in **FORM GST DRC-07** for every consignment. A record of all such consignments where proceedings under section 129 of the CGST Act have not been invoked in view of the situations listed in paragraph 5 above shall be sent by the proper officer to his controlling officer on a weekly basis.

7. 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)

yogesh tiwaritcs/CBECCircular No. 65/39/2018-DOR

F.No.S.31011/11/2018-ST-I-DoR

**Government of India
Ministry of Finance
Department of Revenue**

New Delhi, Dated the 14th September, 2018

To,

1. Secretaries of the Central Ministries as pe list enclosed.
2. Chief Secretaries of all States/UTs with legislature/ UTs without Legislature.
3. All Finance Secretaries/ CCTs of the States/ UTs with Legislature/UTs without Legislature.
4. Chairman CBIC /All Principal Chief Commissioners/ Chief Commissioners/ Principal Commissioners/ Commissioners of Central Tax (through Member, GST, CBIC)
5. Pr.Chief Controller of Accounts, CBIC.

Madam/Sir,

Subject: Guidelines for Deductions and Deposits of TDS by the DDO under GST

Section 51 of the CGST Act 2017 provides for deduction of tax by the Government Agencies (Deductor) or any other person to be notified in this regard, from the payment made or credited to the supplier (Deductee) of taxable goods or services or both, where the total value of such supply, under a contract, exceeds two lakh and fifty thousand rupees. The amount deducted as tax under this section shall be paid to the Government by deductor within ten days after the end of the month in which such deduction is made alongwith a return in FORM GSTR-7 giving the details of deductions and deductees. Further, the deductor has to issue a certificate to the deductee mentioning therein the contract value, rate of deduction, amount deducted etc.

2. As per the Act, every deductor shall deduct the tax amount from the payment made to the supplier of goods or services or both and deposit the tax amount so deducted with the Government account through NEFT to RBI or a cheque to be deposited in one of the authorized banks, using challan on the common portal. In addition, the deductors are entrusted the responsibility of filing return in FORM GSTR-7 on the common portal for every month in which

deduction has been made based on which the benefit of deduction shall be made available to the deductee. All the DDOs in the Government, who are performing the role as deductor have to register with the common portal and get the GST Identification Number (GSTIN).

3. The subject section which provides for tax deduction at source was not notified to come into force with effect from 1st July, 2017, the date from which GST was introduced. Government has recently notified that these provisions shall come into force with effect from 1st October, 2018, vide Notification No. 50/2018 – Central Tax dated 13th September, 2018.

4. For payment process of Tax Deduction at Source under GST two options can be followed, which are as under:

Option I: Generation of challan for every payment made during the month

Option II: Bunching of TDS deducted from the bills on weekly, monthly or any periodic manner

5. In order to give effect to the above options from 01.10.2018, a process flow of deduction and deposit of TDS by the DDOs has been finalised in consultation with CGA for guidance and implementation by Central and State Government Authorities. The process flow for Option I and Option II are described as under:

Option I - Individual Bill-wise Deduction and its Deposit by the DDO

6. In this option, the DDO will have to deduct as well as deposit the GST TDS for each bill individually by generating a CPIN (Challan) and mentioning it in the Bill itself.

7. Following process shall be followed by the DDO in this regard:

- (i) The DDO shall prepare the Bill based on the Expenditure Sanction. The Expenditure Sanction shall contain the (a) Total amount, (b) net amount payable to the Contractor/Supplier/Vendor and (c) the 2% TDS amount of GST.
- (ii) The DDO shall login into the GSTN Portal (using his GSTIN) and generate the CPIN (Challan). In the CPIN he shall have to fill in the desired amount of payment against one/many Major Head(s)

(CGST/SGST/UTGST/IGST) and the relevant component (e.g. Tax) under each of the Major Head.

- (iii) While generating the CPIN, the DDO will have to select mode of payment as either (a) NEFT/RTGS or (b) OTC. In the OTC mode, the DDO will have to select the Bank where the payment will be deposited through OTC mode.
- (iv) The DDO shall prepare the bill on PFMS (in case of Central Civil Ministries of GoI), similar payment portals of other Ministries/Departments of GoI or of State Governments for submission to the respective payment authorities.
- (v) In the Bill,
 - (a) the net amount payable to the Contractor; and
 - (b) 2% as TDSwill be specified
- (vi) In case of NEFT/RTGS mode, the DDO will have to mention the CPIN Number (as beneficiary's account number), RBI (as beneficiary) and the IFSC Code of RBI with the request to payment authority to make payment in favour of RBI with these credentials.
- (vii) In case of the OTC mode, the DDO will have to request the payment authority to issue 'A' Category Government Cheque in favour of one of the 25 authorized Banks. The Cheque may then be deposited along with the CPIN with any of branch of the authorized Bank so selected by the DDO.
- (viii) Upon successful payment, a CIN will be generated by the RBI/Authorized Bank and will be shared electronically with the GSTN Portal. This will get credited in the electronic Cash Ledger of the concerned DDO in the GSTN Portal. This can be viewed and the details of CIN can be noted by the DDO anytime on GSTN portal using his Login credentials.
- (ix) The DDO should maintain a Register as per proforma given in Annexure 'A' to keep record of all TDS deductions made by him during the month. This Record will be helpful at the time of filing Monthly Return (FORM GSTR-7) by the DDO. The DDO may

also make use of the offline utility available on the GSTN Portal for this purpose.

- (x) The DDO shall generate TDS Certificate through the GST Portal in FORM GSTR-7A after filing of Monthly Return.

Option II - Bunching of deductions and its deposit by the DDO

8. Option-I may not be suitable for DDOs who make large number of payments in a month as it would require them to make large number of challans during the month. Such DDOs may exercise this option wherein the DDO will have to deduct the TDS from each bill, for keeping it under the Suspense Head. However, deposit of this bunched amount from the Suspense Head can be made on a weekly, monthly or any other periodic basis.

9. Following process shall be followed by the DDO in this regard:

- (i) The DDO shall prepare the Bill based on the Expenditure Sanction. The Expenditure Sanction shall contain the (a) Total amount, (b) net amount payable to the Contractor/Supplier/Vendor and (c) the 2% TDS amount of GST.
- (ii) The DDO shall prepare the bill on PFMS (in case of Central Civil Ministries of GoI), similar payment portals of other Ministries/Departments of GoI or of State Governments for submission to the respective payment authorities.
- (iii) In the Bill, it will be specified
 - (a) the net amount payable to the Contractor; and
 - (b) 2% as TDS
- (iv) The TDS amount shall be mentioned in the Bill for booking in the Suspense Head (8658 - Suspense; 00.101 - PAO Suspense; xx – GST TDS)
- (v) The DDO will require to maintain the Record of the TDS so being booked under the Suspense Head so that at the time of preparing the CPIN for making payment on weekly/monthly or any other periodic basis, the total amount could be easily worked out.
- (vi) At any periodic interval, when DDO needs to deposit the TDS amount, he will prepare the CPIN on the GSTN Portal for the amount (already booked under the Suspense Head).

- (vii) While generating the CPIN, the DDO will have to select mode of payment as either (a) NEFT/RTGS or (b) OTC. In the OTC mode, the DDO will have to select the Bank where the payment will be deposited through OTC mode.
- (viii) The DDO shall prepare the bill for the bunched TDS amount for payment through the concerned payment authority. In the Bill, the DDO will give reference of all the earlier paid bills from which 2% TDS was deducted and kept in the suspense head. The DDO may also attach a certified copy of the record maintained by him in this regard.
- (ix) The payment authority will pass the bill by clearing the Suspense Head operated against that particular DDO after exercising necessary checks.
- (x) In case of NEFT/RTGS mode, the DDO will have to mention the CPIN Number (as beneficiary's account number), RBI (as beneficiary) and the IFSC Code of RBI with the request to payment authority to make payment in favour of RBI with these credentials.
- (xi) In case of the OTC mode, the DDO will have to request the payment authority to issue 'A' Category Government Cheque in favour of one of the 25 authorized Banks. The Cheque may then be deposited along with the CPIN with any of branch of the authorized Bank so selected by the DDO.
- (xii) Upon successful payment, a CIN will be generated by the RBI/Authorized Bank and will be shared electronically with the GSTN Portal. This will get credited in the electronic Cash Ledger of the concerned DDO in the GSTN Portal. This can be viewed and the details of CIN can be noted by the DDO anytime on GSTN portal using his Login credentials.
- (xiii) The DDO should maintain a Register as per proforma given in Annexure 'A' to keep record of all TDS deductions made by him during the month. This Record will be helpful at the time of filing Monthly Return (FORM GSTR-7) by the DDO. The DDO may also make use of the offline utility available on the GSTN Portal for this purpose.

(xiv) The DDO shall file the Return in FORM GSTR-7 by 10th of the following month

(xv) The DDO shall generate TDS Certificate through the GSTN Portal in FORM GSTR-7A

10. Departments in Central Government should instruct all its DDOs under them to follow the above procedure for payment of GST TDS amount deducted from payments to be made to suppliers.

11. Difficulty, if any, in implementation of this circular may please be brought to the notice of Department of Revenue.

(Ritvik Pandey)

Joint Secretary to the Government of India

Annexure A

Record to be maintained by the DDO for filing of GSTR7

Sl. No.	GSTIN of the Deductee	Trade Name	Amount paid to the Deductee on which tax is deducted	Integrated Tax	Central Tax	State/UT Tax	Total

F. No. 354/314/2017-TRU
Government of India
Ministry of Finance
Department of Revenue
Tax research Unit

**Room No. 156, North Block,
New Delhi, 26th September 2018**

To,

The Principal Chief Commissioners/ Chief Commissioners/ Principal
Commissioners/ Commissioner of Central Tax (All) /
The Principal Director Generals/ Director Generals (All)

Madam/Sir,

**Subject: GST on Residential programmes or camps meant for advancement of religion,
spirituality or yoga by religious and charitable trusts- reg.**

Certain representations have been received seeking clarification as regards applicability of GST on residential programmes or camps meant for advancement of religion, spirituality or yoga where the fee charged includes the cost of boarding and lodging.

2. The issue has already been clarified in the Chapter 39 “GST on Charitable and Religious Trusts” of Compilation of 51 GST Flyers updated as on 01.01.2018 available on CBIC website at the link <https://goo.gl/EgAJtA>.

2.1 The relevant portion reads as under:

“The services provided by entity registered under Section 12AA of the Income Tax Act, 1961 by way of advancement of religion, spirituality or yoga are exempt. Fee or consideration charged in any other form from the participants for participating in a religious, Yoga or meditation programme or camp meant for advancement of religion, spirituality or yoga shall be exempt. Residential programmes or camps where the fee charged includes cost of lodging and boarding shall also be exempt as long as the primary and predominant activity, objective and purpose of such residential programmes or camps is advancement of religion, spirituality or yoga. However, if charitable or religious trusts merely or primarily provide accommodation or serve food and drinks against consideration in any form including donation, such activities will be taxable. Similarly, activities such as holding of fitness camps or classes such as those in aerobics, dance, music etc. will be taxable”.

3. It is accordingly clarified that taxability of the services of religious and charitable trusts by way of residential programmes or camps meant for advancement of religion, spirituality or yoga may be decided accordingly.

4. Difficulty if any, in the implementation of this Circular may be brought to the notice of the Board.

Yours Faithfully,

(Harish Y N)
Technical Officer, TRU
Email: harish.yn@gov.in
Tel: 011 2309 5547

Circular No. 67/41/2018-DOR

F.No.S.31011/11/2018-ST-I-DoR
Government of India
Ministry of Finance
Department of Revenue

New Delhi, Dated the 28th September, 2018

To,

1. Secretaries of the Central Ministries as pe list enclosed.
2. Chief Secretaries of all States/UTs with legislature/ UTs without Legislature.
3. All Finance Secretaries/ CCTs of the States/ UTs with Legislature/UTs without Legislature.
4. Chairman CBIC /All Principal Chief Commissioners/ Chief Commissioners/ Principal Commissioners/ Commissioners of Central Tax (through Member, GST, CBIC)
5. Pr.Chief Controller of Accounts, CBIC.

Madam/Sir,

Subject: Modification to the Guidelines for Deductions and Deposits of TDS by the DDO under GST as clarified in Circular No. 65/39/2018-DOR dated 14.09.2018 - reg

Circular No. 65/39/2018-DOR dated 14/09/2018, vide which Guidelines for Deductions and Deposits of TDS by the DDO under GST had been issued by the Department of Revenue.

2. On the recommendation of the Controller General of Accounts, the Department of Revenue, hereby issues the following modifications to the said Circular:-

Para 9 (iv) should read as: To enable the DDOs to account for the TDS bunched together (in terms of Option II), following sub-head related to the GST-TDS below the Head 8658.00.101-PAO Suspense has been opened.

S. No.	Major Head	Sub Head Description	Major Head Serial Code (8-digit reduced accounting code)	SCCD Code
1.	8658-00-101	08-GST TDS	86580344	367

3. Difficulty, if any, in implementation of this circular may please be brought to the notice of Department of Revenue.

(Ritvik Pandey)
Joint Secretary to the Government of India

(VIII) ADVANCE RULINGS (PUNJAB STATE)

ORDER NO. AAR/GST/PB/001 Dated 28.09.2018

M/s Louis Dreyfus Company India Private Limited, Ground Floor, House No. 378, Model Town, Phase-1, Bhatinda, 151001 (Punjab) hereinafter referred to as 'applicant' had submitted an application for advance ruling in form GST ARA-01 vide his letter dated 07.06.2018 received on 20.06.2018 seeking " **to determine the applicability of Goods and Services Tax ("GST") on the differential payment received by a party to the aforesaid Contract from the other party to the Contract is event of "Settlement", "Washout" or "Closure" of Contract by it.**"

Advance Ruling

- (i) In forward contracts in cotton sales, being settled by M/s Louis Dreyfus Company India Pvt. Ltd. with the other party to the contract by way of payment of the differential of forward rate and prevailing market rate on the settlement date, the same would be falling within the purview of 'securities' as defined in Section 2(101) of the CGST Act, 2017 and would therefore not be chargeable to GST.
- (ii) In forward contracts in cotton sales, being settled by M/s Louis Dreyfus Company India Pvt. Ltd. with the other party to the contract by way of payment of the differential of forward rate and rate fixed by the applicant using his discretion, such rate being different than the market price of cotton on the date of settlement, the same would not be falling within the purview of 'securities' as defined in Section 2(101) of the CGST Act, 2017 and would therefore be chargeable to GST.
- (iii) In the forward contracts in cotton purchase being settled by M/s Louis Dreyfus Company India Pvt. Ltd. with the other party to the contract by way of payment of the differential of forward rate and prevailing market rate on the settlement date, the same would be falling within the purview of 'securities' as defined in Section 2(101) of the CGST Act, 2017 and would therefore not be chargeable to GST.

Note: It may be noted that this Advance Ruling is based on the contract conditions conveyed by the applicant in his Advance Ruling Application and may not be applicable to contracts with differing conditions