

GST UPDATE

(April, 2019)

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(I) GIST OF GST NOTIFICATIONS

1. Extension in due date for furnishing FORM GSTR-1

Notification No. 17/2019 seeks to extend the due date for furnishing FORM GSTR-1 for taxpayers having aggregate turnover more than Rs. 1.5 crores for the month of March, 2019 from 11.04.2019 to 13.04.2019

[Notification No. 17/2019-Central Tax, dated 10-04-2019]

2. Extension in due date for furnishing FORM GSTR-7

Notification No. 18/2019 seeks to extend the due date for furnishing FORM GSTR-7 for the month of March, 2019 from 10.04.2019 to 12.04.2019

[Notification No. 18/2019-Central Tax, dated 10-04-2019]

3. Extension in due date for furnishing FORM GSTR-3B

Notification No. 19/2019 seeks to extend the due date for furnishing of returns in FORM GSTR-3B for the Month of March, 2019 for three days (i.e. from 20.04.2019 to 23.04.2019).

[Notification No. 19/2019-Central Tax, dated 22-04-2019]

4. Amendment to the CGST Rules 2017

4.1 Revocation of cancellation of registration.

Key Takeaways – Few more conditions included for application for revocation of cancellation of registration by the registered person.

Condition 1 (existing):

For the scenario: If the registration is cancelled by the proper officer on account of failure by the registered person to furnish return.

Compliance to be done: The registered person shall furnish such pending returns and discharge the tax liabilities with applicable interest, late fee and penalty for the said returns.

Condition 2 (new):

For the period – The date of the order of cancellation of registration till the date of the order of revocation of cancellation of registration:

Compliance to be done: The registered person shall furnish all returns due within a period of 30 days from the date of order of revocation of cancellation of registration.

Condition 3 (new):

For the scenario – Where the registration has been cancelled with retrospective effect by the proper officer;

For the period – The effective date of cancellation of registration till the date of order of revocation of cancellation of registration;

Compliance to be done: The registered person shall furnish all returns within a period of 30 days from the date of order of revocation of cancellation of registration.

4.2 Form and manner of submission of quarterly return by the composition supplier.

Key Takeaways – Rule 62 extended to the mixed suppliers as well | Introduction of Form GST CMP-08 (Statement for payment of self-assessed tax) | Change in the frequency of filing return in Form GSTR-4.

Change in the heading for the Rule 62: New heading for Rule 62 shall be “Form and manner of submission of statement and return”

Rule 62 extended to the mixed suppliers: Facility of furnishing quarterly statement and return has been extended to the Supplier of services (or mixed suppliers) as well, who has / will be availing the benefit of **notification no. 02/2019-CT (Rate) dt. 07.03.2019**.

Form GST CMP-08 introduced: Taxpayers registered under composition scheme u/10 of CGST Act 2017 and the taxpayers (mixed suppliers) availing the benefit of **notification no. 02/2019-CT (Rate) dt. 07.03.2019** shall furnish a statement in Form GST CMP-08 with the details of self-assessed tax payment by 18th of the month succeeding the quarter.

Form GSTR-4 to be filed annually instead of quarterly: Taxpayers registered under composition scheme u/10 of CGST Act 2017 and the taxpayers (mixed suppliers) availing the benefit of **notification no. 02/2019-CT (Rate) dt. 07.03.2019** shall file a return in Form GSTR-4 for every financial year by 30th April following the end of such financial year.

Compliance’s on account of withdrawn from the Composition Scheme u/s 10 of CGST Act 2017:

(i) The taxpayer shall furnish a statement in Form GST CMP-08 for the period for which he has paid tax under the composition scheme by 18th day of the month succeeding the quarter in which the date of withdrawal falls.

(ii) The taxpayer shall furnish a return in Form GSTR-4 for the period for which he has paid tax under the composition scheme by 30th day of April following the end of the financial year during which such withdrawal falls.

Compliance’s on account of cessation to avail the benefit of notification no. 02/2019-CT (Rate) dt. 07.03.2019 by the mixed suppliers:

(i) The taxpayer shall furnish a statement in Form GST CMP-08 for the period for which he has paid tax under the **notification no. 02/2019-CT (Rate) dt. 07.03.2019** by 18th day of the month succeeding the quarter in which the date of cessation falls.

(ii) The taxpayer shall furnish a return in Form GSTR-4 for the period for which he has paid tax under the **notification no. 02/2019-CT (Rate) dt. 07.03.2019** by 30th day of April following the end of the financial year during which such cessation happens.

[Notification No. 20/2019-Central Tax, dated 23-04-2019]

5. Procedure for quarterly tax payment and annual filing of return for taxpayers (mixed suppliers) availing the benefit of Notification No. 02/2019-CT (Rate) dt. 07.03.2019 notified

5.1 Furnishing quarterly statement in Form GST CMP-08: The said persons shall furnish a statement in Form GST CMP-08 with the details of self-assessed tax payment by 18th of the month succeeding the quarter.

5.2 Important features of Form GST CMP-08:

- (a) "Nil" Statement shall be filed if there is no tax liability due during the quarter.
- (b) Adjustment on account of advances, credit/debit notes or rectifications shall be reported against the liability.
- (c) Negative value may be reported as such if such value comes after adjustment.
- (d) If the total tax payable becomes negative, then the same shall be carried forward to the next tax period for utilizing the same in that tax period.
- (e) Interest shall be leviable if payment is made after the due date.

5.3 Furnishing return in Form GSTR-4 annually: The said persons shall file a return in Form GSTR-4 for every financial year by 30th April following the end of such financial year.

5.4 Deemed compliance u/s 37 and 39 of CGST Act 2017: The said persons shall be deemed to have complied with the provision of Sec. 37 & Sec. 39 of CGST Act 2017 if they have furnished statement in Form GST CMP-08 and filed a return in Form GSTR-4.

[Notification No. 21/2019-Central Tax, dated 23-04-2019]

6. Rule 138E of CGST Rules 2017 notified to be effective from 21.06.2019

6.1 Applicable provision of Rule 138E of CGST Rules 2017:

No person (including a consignor, consignee, transporter, an e-commerce operator or a courier agency) shall be allowed to generate E-Way Bill in Form GST EWB-01 in respect of a registered supplier or a registered recipient who:

- (i) has not furnished the returns for two consecutive tax periods – Applicable to persons registered under composition scheme u/s 10 of CGST Act 2017.
- (ii) has not furnished the returns for two consecutive months – Applicable to registered persons other than the persons registered under composition u/s 10 of **CGST Act 2017**.

6.2 Authority with the Jurisdictional Commissioner in case of the above mentioned restriction in generating E-Way Bill:

- (i) The Jurisdictional Commissioner may allow generation of E-Way Bill in such cases, only if a sufficient cause and reasons are provided in writing by the registered person. Also certain conditions and restrictions will have to be complied with by the registered person as may be directed by the Jurisdictional Commissioner.
- (ii) The Jurisdictional Commissioner shall provide such registered person a reasonable opportunity of being heard before an order of rejection (if applicable) is passed.

[Notification No. 22/2019-Central Tax, dated 23-04-2019]

7. Clarification on issues regarding exercise of option to pay tax under notification No. 2/2019- CT(R) dt 07.03.2019 issued.

7.1 Opting for 6% the scheme – Registered persons:

A registered person who wants to opt for payment of central tax @ 3% (composition scheme for services), should intimate the same to the department by filing FORM GST CMP-02.

The same should be filed by 30th April 2019.

The category to be selected is “Sl.no. 5(iii) – (“Any other supplier eligible for composition levy”).

7.2 Opting for 6% the scheme – New registrations:

Should select Sl. no. 5 and 6.1(iii) of FORM GST REG-01 at the time of filing of application for registration.

7.3 Other points

Option exercised in a state, deemed to be the option exercised for the registrations of all other registration numbers of that PAN.

Composition rules shall be applicable to the persons opting for this 3% rate of tax.

[Circular No. 97/2019 dated 05-04-2019]

8. Clarification on the manner of utilization of input tax credit post insertion of the rule 88A of the CGST Rules.

8.1 Rule 88A, order of utilization of credit:

In view of frequent changes in the order for utilization of ITC, it was clarified to use IGST ITC to pay IGST.

Exhaust Balance to pay CGST or SGST in any order & proportion before using CGST/SGST.

8.2 Portal is yet to be updated with this new mechanism, till that time, follow the portal, it will not be considered as a non-compliance.

[Circular No. 98/2019 dated 23-04-2019]

9. Clarification on the extension in time under sub-section (1) of section 30 of the Act to provide a one-time opportunity to apply for revocation of cancellation of registration on or before the 22nd July, 2019 for the specified class of persons for whom cancellation order has been passed up to 31st March, 2019.

In case of revocation of registration cancelled due to non-compliance,

a. Before applying for revocation:

File all the returns for which the due date falls before the effective date of cancellation

b. After receiving order for revocation:

File all the returns to be filed from date of cancellation up to date of revocation **within 30 days from date of order of revocation.**

Note:

Refer **Circular No. 95/2019**, the department has asked officers not to issue a fresh registration for the registrations cancelled due to non-compliance.

Thereby, such persons have to make good all previous non-compliance to re-activate their GSTINs.

Refer: **Order No. ROD-5/2019** and **Notification No. 20/2019-CT**

[Circular No. 99/2019 dated 23-04-2019]

10. GST Applicability on Seed Certification Tags.

10.1 Exemption for the charges collected for Seed certification tags:

Points to note:

- a. The process of the seed certification involves different steps, last step is sealing & tagging
- b. The fees also collected in different stages
- c. Process followed in Tamilnadu & Uttarakhand is discussed in the circular.
- d. Seed certification is done as per the Seeds act, 1966.
- e. **Entry no. 47 of 12/2017** provides exemption for “services by **Central/State Governments** by way of **testing/certification** relating to safety of consumers and public at large, required under any law”.

10.2 Clarifications:

- a. Though the fees collected at multiple stages, it should be treated as **composite supply** of Seed certification.
- b. Charges for **certification by Govt** (Seed certification Agency): **exempted** as per the above referred entry of 12/2017.
- c. Therefore entire fee, collected at different stages, including the amount collected for the tags is also exempt.
- d. Exemption shall be **applicable for agencies of all the states** including Tamilnadu & Uttarakhand.
- e. **Tags used for the certification** – supplied by other Govt. departments or Manufacturers to certifying agency: **Taxable**

[Circular No. 100/2019 dated 30-04-2019]

11. GST exemption on the upfront amount payable in instalments for long term lease of plots

Issue:

If the premium is **decided upfront**, but **paid in instalments**, can we claim the exemption referred in Sl. 41 of 12/2017?

Clarification:

Exempted – Irrespective of whether such upfront amount is payable or paid in one or more instalments, provided.

Note: Entry 41 provides for the exemption on the upfront amount paid by the entities to the govt. for long-term lease.

[Upfront amount (called as premium, salami, cost, price, development charges or by any other name) payable in respect of service by way of granting of **long term lease of thirty years, (or more) of industrial plots or plots for development of infrastructure** for financial business, **provided by the State Government Industrial**

Development Corporations or Undertakings or by any other entity having 50 per cent. or more ownership of Central Government, State Government, Union territory to the industrial units or the developers in any industrial or financial business area.]

[Circular No. 101/2019 dated 30-04-2019]

(II) PUNJAB GST NOTIFICATIONS/ORDERS

PUNJAB GOVT. GAZ. (EXTRA), APRIL 11, 2019
(CHTR 21, 1941 SAKA)

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PART- III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION

(EXCISE AND TAXATION BRANCH-II)

NOTIFICATION

The 8th April, 2019

No. S.O.32/P.A.5/2017/Ss. 9, 11 and 16/2019.- In exercise of the powers conferred by sub-section (1) of section 9, sub-section (1) of section 11 and sub-section (1) of section 16 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017)(herein after referred to as the “said Act”), 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 notify that the State tax, on the intra-State supply of goods or services or both as specified in column (1) of the Table below, shall be levied at the rate specified in the corresponding entry in column (2), subject to the conditions as specified in the corresponding entry in column (3) of the said table below, namely:-

Table

Description of supply	Rate (per cent.)	Conditions
(1)	(2)	(3)
First supplies of goods or services or both upto an aggregate turnover of fifty lakh rupees made on or after the 1st day of April in any financial year, by a registered person.		1. Supplies are made by a registered person, - (i) whose aggregate turnover in the preceding financial year was fifty lakh rupees or below; (ii) who is not eligible to pay tax under sub-section (1) of section 10 of the said Act; (iii) who is not engaged in making any supply which is not leviable to tax under the said Act; (iv) who is not engaged in making any inter-State outward supply; (v) who is neither a casual taxable person nor a non-resident taxable person; 3 (vi) who is not engaged in making any supply through

an electronic commerce operator who is required to collect tax at source under section 52; and

(vii) who is not engaged in making supplies of the goods, the description of which is specified in column (3) of the Annexure below and falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said annexure.

2. Where more than one registered person are having the same Permanent Account Number, issued under the Income Tax Act, 1961(43 of 1961), State tax on supplies by all such registered persons is paid at the rate specified in column (2) under this notification.

3. The registered person shall not collect any tax from the recipient on supplies made by him nor shall he be entitled to any credit of input tax.

4. The registered person shall issue, instead of tax invoice, a bill of supply as referred to in clause (c) of sub-section (3) of section 31 of the said Act with particulars as prescribed in rule 49 of Punjab Goods and Services Tax Rules, 2017.

5. The registered person shall mention the following words at the top of the bill of supply, namely:- 'taxable person paying tax in terms of notification No. S.O.32/P.A.5/2017/Ss. 9, 11 and 16/2019 dated 8th April, 2019, not eligible to collect tax on supplies'.

6. The registered person opting to pay State tax at the rate of three percent. under this notification shall be liable to pay State tax at the rate of three percent on all outward supplies specified in column (1) notwithstanding any other notification issued under sub-section (1) of section 9 or under section 11 of said Act.

7. The registered person opting to pay State tax at the rate of three percent under this notification shall be liable

to pay State tax on inward supplies on which he is liable to pay tax under sub-section (3) or, as the case may be, under sub-section (4) of section 9 of said Act at the applicable rates.

Explanation.-For the purposes of this notification, the expression “first supplies of goods or services or both” shall, for the purposes of determining eligibility of a person to pay tax under this notification, include the supplies from the first day of April of a financial year to the date from which he becomes liable for registration under the said Act but for the purpose of determination of tax payable under this notification shall not include the supplies from the first day of April of a financial year to the date from which he becomes liable for registration under the Act.

ANNEXURE

Sl. No.	Tariff item, sub-heading, heading or Chapter	Description
(1)	(2)	(3)
1	2105 00 00	Ice cream and other edible ice, whether or not containing cocoa.
2	2106 90 20	Pan masala
3	24	All goods, i.e. Tobacco and manufactured tobacco substitutes

2. In computing aggregate turnover in order to determine eligibility of a registered person to pay State tax at the rate of three percent under this notification, value of supply of exempt services by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount, shall not be taken into account.

3. **Explanation.** -For the purpose of this notification, -

(i) “tariff item”, “sub-heading”, “heading” and “chapter” shall mean respectively a tariff item, sub-heading, heading and chapters specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

(ii) the rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975 (51 of 1975), including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

4. This notification shall come into force on the 1st day of April, 2019.

M.P. SINGH,

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

1749/4-2019/Pb. Govt. Press, S.A.S. Nagar

PART III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION

(EXCISE AND TAXATION BRANCH-II)

NOTIFICATION

The 8th April, 2019

No. S.O.33/P.A.5/2017/S.23/2019.- In exercise of the powers conferred by sub-section (2) of section 23 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017)(hereafter referred to as the “said Act”), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to specify the following category of persons, as the category of persons exempt from obtaining registration under the said Act, namely,-

Any person, who is engaged in exclusive supply of goods and whose aggregate turnover in the financial year does not exceed forty lakh rupees, except, -

(a) persons required to take compulsory registration under section 24 of the said Act;

(b) persons engaged in making supplies of the goods, the description of which is specified in column (3) of the Table below and falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Table;

(c) persons engaged in making intra-State supplies in the States of Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Puducherry, Sikkim, Telangana, Tripura, Uttarakhand; and

(d) persons exercising option under the provisions of sub-section (3) of section 25, or such registered persons who intend to continue with their registration under the said Act.

Table

Sl. No.	Tariff item, sub-heading, heading or Chapter	Description
(1)	(2)	(3)
1	2105 00 00	Ice cream and other edible ice, whether or not containing cocoa.

2	2106 90 20	Pan masala
3	24	All goods, i.e. Tobacco and manufactured tobacco substitutes

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

M.P. SINGH,

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

1749/4-2019/Pb. Govt. Press, S.A.S. Nagar

PART-III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION

(EXCISE AND TAXATION BRANCH-II)

NOTIFICATION

The 8th April, 2019

No. S.O.34 /P.A.1/2019/S.1/2019.— In exercise of the powers conferred by sub-section (2) of section 1 of the Punjab Goods and Services Tax (Amendment) Act, 2018 (Punjab Act No.1 of 2019), and all other powers enabling him in this behalf, the Governor of Punjab is pleased to appoint the 1st day of February, 2019, as the date on which the provisions of the Punjab Goods and Services Tax (Amendment) Act, 2018 (Punjab Act No.1 of 2019), except clause (b) of section 8, section 17, section 18, clause (a) of section 20, sub-clause (i) of clause (b) and sub-clause (i) of clause (c) of section 28, shall come into force.

M.P. SINGH,

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

1749/4-2019/Pb. Govt. Press, S.A.S. Nagar

PART-III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION

(EXCISE AND TAXATION BRANCH-II)

NOTIFICATION

The 8th April, 2019

No. G.S.R.20/P.A.5/2017/S.164/Amd.(27)/2019.- 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, on the recommendations of the Council, is pleased to make the following rules further to amend the Punjab Goods and Services Tax Rules, 2017, namely:-

RULES

1. (1) These rules may be called the Punjab Goods and Services Tax (Second Amendment) Rules, 2019.

(2) Save as otherwise provided in these rules, they shall come into force on the first day of February, 2019.

2. In the Punjab Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in Chapter-II, in the heading, for the words “Composition Rules”, the words “Composition Levy” shall be substituted.

3. In the said rules, in rule 7, in the Table, against serial number (3), in column (3), for the word “goods”, the words, “goods and services” shall be substituted.

4. In the said rules, in rule 8, in sub rule (1),—

(a) the first proviso shall be omitted;

(b) in the second proviso, for the words “Provided further”, the word “Provided” shall be substituted.

5. In the said rules, for rule 11, the following rule shall be substituted, namely:-

“11 Separate registration for multiple places of business within a State or a Union territory.- (1) Any person having multiple places of business within a State or a Union territory, requiring a separate registration for any such place of business under sub-section (2) of section 25 shall be granted separate registration in respect of each such place of business subject to the following conditions, namely:-

(a) such person has more than one place of business as defined in clause (85) of section 2;

(b) such person shall not pay tax under section 10 for any of his places of business if he is paying tax under section 9 for any other place of business;

(c) all separately registered places of business of such person shall pay tax under the Act on supply of goods or services or both made to another registered place of business of such person and issue a tax invoice or a bill of supply, as the case may be, for such supply.

Explanation. - For the purposes of clause (b), it is hereby clarified that where any place of business of a registered person that has been granted a separate registration becomes ineligible to pay tax under section 10, all other registered places of business of the said person shall become ineligible to pay tax under the said section.

(2) A registered person opting to obtain separate registration for a place of business shall submit a separate application in **FORM GST REG-01** in respect of such place of business.

(3) The provisions of rule 9 and rule 10 relating to the verification and the grant of registration shall, mutatis mutandis, apply to an application submitted under this rule”.

6. In the said rules, after rule 21, the following rule shall be inserted, namely:-

“21A. Suspension of registration.- (1) Where a registered person has applied for cancellation of registration under rule 20, the registration shall be deemed to be suspended from the date of submission of the application or the date from which the cancellation is sought, whichever is later, pending the completion of proceedings for cancellation of registration under rule 22.

(2) Where the proper officer has reasons to believe that the registration of a person is liable to be cancelled under section 29 or under rule 21, he may, after affording the said person a reasonable opportunity of being heard, suspend the registration of such person with effect from a date to be determined by him, pending the completion of the proceedings for cancellation of registration under rule 22.

(3) A registered person, whose registration has been suspended under sub-rule (1) or sub-rule (2), shall not make any taxable supply during the period of suspension and shall not be required to furnish any return under section 39.

(4) The suspension of registration under sub-rule (1) or sub-rule (2) shall be deemed to be revoked upon completion of the proceedings by the proper officer under rule 22 and such revocation shall be effective from the date on which the suspension had come into effect.”.

7. In the said rules, after rule 41, the following rule shall be inserted, namely:-

“41A. Transfer of credit on obtaining separate registration for multiple places of business within a State or Union territory.- (1) A registered person who has obtained separate registration for multiple places of business in accordance with the provisions of rule 11 and who intends to transfer, either wholly or partly, the unutilised input tax credit lying in his electronic credit ledger to any or all of the newly registered place of business, shall furnish within a period of thirty days from obtaining such separate registrations, the details in **FORM GST ITC-02A** electronically on the common portal, either directly or through a Facilitation Centre notified in this behalf by the Commissioner:

Provided that the input tax credit shall be transferred to the newly registered entities in the ratio of the value of assets held by them at the time of registration.

Explanation.- For the purposes of this sub-rule, it is hereby clarified that the ‘value of assets’ means the value of the entire assets of the business whether or not input tax credit has been availed thereon.

(2) The newly registered person (transferee) shall, on the common portal, accept the details so furnished by the registered person (transferor) and, upon such acceptance, the unutilised input tax credit specified in **FORM GST ITC-02A** shall be credited to his electronic credit ledger.”.

8. In the said rules, in rule 42, in sub-rule (1), in clause (i), in the Explanation, after the word and figures “entry 84”, the word, figures and letter “and entry 92A” shall be inserted.

9. In the said rules, in rule 43,—

(a) in sub-rule (1), in clause (g), in the Explanation, after the word and figures “entry 84”, the words, figures and letter “and entry 92A” shall be inserted.

(b) in sub-rule (2), in the Explanation, clause (a) shall be omitted.

10. In the said rules, in rule 53,—

(i) in sub-rule (1)

(a) after the words and figures “section 31”, the words and figures “and credit or debit notes referred to in section 34” shall be omitted;

(b) clause (c) shall be omitted;

(c) clause (i) shall be omitted; and

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

“(1A) A credit or debit note referred to in section 34 shall contain the following particulars, namely:—

(a) name, address and Goods and Services Tax Identification Number of the supplier;

- (b) nature of the document;
- (c) a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters-hyphen or dash and slash symbolised as “-” and “/” respectively, and any combination thereof, unique for a financial year;
- (d) date of issue of the document;
- (e) name, address and Goods and Services Tax Identification Number or Unique Identity Number, if registered, of the recipient;
- (f) name and address of the recipient and the address of delivery, along with the name of State and its code, if such recipient is un-registered;
- (g) serial number(s) and date(s) of the corresponding tax invoice(s) or, as the case may be, bill(s) of supply;
- (h) value of taxable supply of goods or services, rate of tax and the amount of the tax credited or, as the case may be, debited to the recipient; and
- (i) signature or digital signature of the supplier or his authorised representative.”.

11. In the said rules, in rule 80, in sub-rule (3), after the words “Every registered person”, the words, brackets and figures “other than those referred to in the proviso to sub-section (5) of section 35,” shall be inserted.

12. In the said rules, in rule 83,—

- (a) in sub-rule (1), in clause (a), for the words “Central Board of Excise” the words “Central Board of Indirect Taxes” shall be substituted;
- (b) in sub-rule (3), in the second proviso, for the words “eighteen months”, the words “thirty months” shall be substituted;
- (c) for sub-rule (8), the following sub-rule shall be substituted, namely:-
 - “(8) A goods and services tax practitioner can undertake any or all of the following activities on behalf of a registered person, if so authorised by him to-
 - (a) furnish the details of outward and inward supplies;
 - (b) furnish monthly, quarterly, annual or final return;
 - (c) make deposit for credit into the electronic cash ledger;
 - (d) file a claim for refund;
 - (e) file an application for amendment or cancellation of registration;
 - (f) furnish information for generation of e-way bill;

- (g) furnish details of challan in **FORM GST ITC-04**;
- (h) file an application for amendment or cancellation of enrolment under rule 58; and
- (i) file an intimation to pay tax under the composition scheme or withdraw from the said scheme:

Provided that where any application relating to a claim for refund or an application for amendment or cancellation of registration or where an intimation to pay tax under composition scheme or to withdraw from such scheme has been submitted by the goods and services tax practitioner authorised by the registered person, a confirmation shall be sought from the registered person and the application submitted by the said practitioner shall be made available to the registered person on the common portal and such application shall not be further proceeded with until the registered person gives his consent to the same.”.

13. In the said rules, in rule 85, in sub-rule (3), after the word and figures “section 49”, the words, figures and letters “section 49A and section 49B,” shall be inserted.

14. In the said rules, in rule 86, in sub-rule (2), after the word and figures “section 49”, the words, figures and letters “or section 49A or section 49B,” shall be inserted.

15. In the said rules, in rule 89, in sub-rule (2), for clause (f), the following clause shall be substituted, namely:-

“(f) a declaration to the effect that tax has not been collected from the Special Economic Zone unit or the Special Economic Zone developer, in a case where the refund is on account of supply of goods or services or both made to a Special Economic Zone unit or a Special Economic Zone developer;”.

16. In the said rules, in rule 91,—

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

“Provided that the order issued in **FORM GST RFD-04** shall not be required to be revalidated by the proper officer.”;

- (b) in sub-rule (3), the following proviso shall be inserted, namely:-

“Provided that the payment advice in **FORM GST RFD-05** shall be required to be revalidated where the refund has not been disbursed within the same financial year in which the said payment advice was issued.”.

17. In the said rules, in rule 92, in sub-rule (4), the following provisos shall be inserted, namely:-

“Provided that the order issued in **FORM GST RFD-06** shall not be required to

be revalidated by the proper officer:

Provided further that the payment advice in **FORM GST RFD-05** shall be required to be revalidated where the refund has not been disbursed within the same financial year in which the said payment advice was issued.”.

18. In the said rules, in rule 96A ,–

(a) in the marginal heading, for the words “Refund of integrated tax paid on export”, the word “Export” shall be substituted;

(b) in sub-rule (1), in clause (b), after the words “convertible foreign exchange”, the words “or in Indian rupees, wherever permitted by the Reserve Bank of India” shall be inserted.

19. In the said rules, in **FORM GST REG-01**, in instruction 12, for the words “business verticals” at both the places where they occur, the words “places of business” shall be substituted.

20. In the said rules, in **FORM GST REG-17**, at the end, the following “Note” shall be inserted, namely:-

“Note: - Your registration stands suspended with effect from ----- (date).”.

21. In the said rules, in **FORM GST REG-20**, at the end, the following “Note” shall be inserted, namely:-

“Note: - Your registration stands suspended with effect from ----- (date).”.

22. In the said rules, after **FORM GST ITC-02**, the following form shall be inserted, namely:-

“FORM GST ITC-02A

[See rule 41A]

Declaration for transfer of ITC pursuant to registration under sub-section (2) of section 251.	GSTIN of transferor
2.	Legal name of transferor
3.	Trade name of transferor, if any
4.	GSTIN of transferee
5.	Legal name of transferee

6. Trade name of transferee, if any

7. Details of ITC to be transferred

Tax	Amount of matched ITC available	Amount of matched ITC to be transferred
1	2	3
Central Tax		
State Tax		
UT Tax		
Integrated Tax		
Cess		

8. 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 there from.

Signature of authorised signatory _____

Name _____

Designation/Status _____

Date---dd/mm/yyyy

Instructions:

1. Transferor refers to the registered person who has an existing registration in a State or Union territory.
2. Transferee refers to the place of business for which a separate registration has been obtained under rule 11.”.

23. In the said rules, in **FORM GST PCT-05**, in the Table, after serial number 5 and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

“6 To furnish information for generation of e-way bill

7 To furnish details of challan in **FORM GST ITC-04**

8 To file an application for amendment or cancellation of enrolment under rule 58

9 To file an intimation to pay tax under the composition scheme or withdraw from the said scheme”.

24. In the said rules, in **FORM GSTR -4**,-

(a) in clause 6, for the Table, the following Table shall be substituted, namely:-

“Rate of tax	Total Turnover	Out of turnover reported in (2), turnover of services	Composition tax amount	
			Central Tax	State/UT Tax
1	2	3	4	5”;

(b) in clause 7, for the Table, the following Table shall be substituted, namely:-

“Quarter	Rate	Original details				Revised details			
		Total Turnover	Out of turnover reported in (3), turnover of services	Central Tax	State/ UT Tax	Total Turnover	Out of turnover reported in (7), turnover of services	Central Tax	State/ UT Tax
1	2	3	4	5	6	7	8	9	10”;

25. In the said rules, in **FORM GST RFD-01**, for the declaration under rule 89(2)(f), the following declaration shall be substituted, namely:-

“DECLARATION [rule 89(2)(f)]

I hereby declare that tax has not been collected from the Special Economic Zone unit /the Special Economic Zone developer in respect of supply of goods or services or both covered under this refund claim.

Signature

Name –

Designation / Status”.

26. In the said rules, in **FORM GST RFD-01A**, for the declaration under rule 89(2)(f), the following declaration shall be substituted, namely:-

“DECLARATION [rule 89(2)(f)]

I hereby declare that tax has not been collected from the Special Economic Zone unit /the Special Economic Zone developer in respect of supply of goods or services or both covered under this refund claim.

Signature

Name –

Designation / Status”.

27. In the said rules, in **FORM GST APL-01**,–

(a) for clause 15, the following clause shall be substituted, namely:-

“15.Details of payment of admitted amount and pre-deposit:-

(a) Details of payment required

Particulars	Central tax	State/ UT tax	Integrated tax	Cess	Total amount
	Tax/ Cess				< total >
	Interest				< total >
a) Admitted amount	Penalty				<total >
	Fees				< total >
	Other charges				< total >
b) Pre-deposit (10% of disputed tax /cess but not exceeding Rs. 25 crore each in respect of CGST, SGST or cess, or not exceeding Rs. 50 crore in respect of IGST and Rs. 25 crore in respect of cess)	Tax/Cess				< total >

- (b) Details of payment of admitted amount and pre-deposit (pre-deposit 10% of the disputed tax and cess but not exceeding Rs. 25 crore each in respect of CGST, SGST or cess, or not exceeding Rs. 50 crore in respect of IGST and Rs. 25 crore in respect of cess)

Sr. No.	Description	Tax payable	Paid through Cash/ Credit Ledger	Debit entry no.	Amount of tax paid			
					Central tax	State/UT tax	Integrated tax	CESS tax
1	2	3	4	5	6	7	8	9
1.	Integrated tax		Cash Ledger Credit Ledger					
2.	Central tax		Cash Ledger Credit Ledger					
3.	State/UT tax		Cash Ledger Credit Ledger					
4.	CESS		Cash Ledger Credit Ledger					

- (c) Interest, penalty, late fee and any other amount payable and paid

Sr. No.	Description	Amount payable				Debit entry no.	Amount paid			
		Integrated tax	Central tax	State/UT tax	CESS		Integrated tax	Central tax	State/UT tax	CESS
1	2	3	4	5	6	7	8	9	10	11";
1.	Interest									
2.	Penalty									
3.	Late fee									
4.	Others (specify)									

- (b) after clause 17, the following shall be inserted, namely:-

“18. Place of supply wise details of the integrated tax paid (admitted amount only) mentioned in the Table in sub-clause (a) of clause 15 (item (a)), if any

Place of Supply (Name of State/UT)	Demand	Tax	Interest	Penalty	Other	Total
1	2	3	4	5	6	7
Admitted amount [in the Table in sub-clause (a) of clause 15 (item (a))]						

28. In the said rules, in **FORM GST APL-05** ,—

(a) in clause 14,—

(i) in sub-clause (a), in the Table, for the brackets, figures and words “(20% of disputed tax)”, the brackets, figures, words and letters “(20% of disputed tax/cess but not exceeding Rs.50 crore each in respect of CGST, SGST or cess or not exceeding Rs.100 crore in respect of IGST and Rs.50 crore in respect of cess)” shall be substituted;

(ii) in sub-clause (b), for the brackets, words and figures “(pre-deposit 20% of the disputed admitted tax and Cess)”, the brackets, words, figures and letters “(pre-deposit of 20% of the disputed admitted tax and cess but not exceeding Rs. 50 crore each in respect of CGST, SGST or cess or not exceeding Rs.100 crore in respect of IGST and Rs. 50 crore in respect of cess)” shall be substituted;

(b) after clause 14, the following shall be inserted, namely:—

“15. Place of supply wise details of the integrated tax paid (admitted amount only) mentioned in the Table in sub-clause (a) of clause 14 (item (a)), if any

Place of Supply (Name of State/UT)	Demand	Tax	Interest	Penalty	Other	Total
1	2	3	4	5	6	7
Admitted amount [in the Table in sub-clause (a) of clause 14 (item (a))]						

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 8th April, 2019

No. S.O.35/P.A.5/2017/S.10/Amd./2019.- In exercise of the powers conferred by sub-section (1) of section 10 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.26/P.A.5/2017/S.10/C.A.14/2017/S.21/2017, 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, for the portion beginning with the words “an amount calculated at the rate of” and ending with the words “half per cent.of the turnover of taxable supplies of goods in State in case of other suppliers”, the words and figures, “an amount of tax calculated at the rate specified in rule 7 of the Central Goods and Services Tax Rules, 2017:” shall be substituted.

2. This notification shall come into force with effect from the 1st day of February, 2019.

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 8th April, 2019

No. S.O.36/P.A.5/2017/S.23/Amd./2019.— In exercise of the powers conferred by sub-section (2) of section 23 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.92/P.A.5/2017/S.23/2017, dated the 28th November, 2017, published in the Punjab Government Gazette (Extraordinary), Part III, dated the 04th December, 2017, namely: -

AMENDMENT

In the said notification, in the proviso, for the words, brackets, letters and figures “sub-clause (g) of clause (4) of article 279A of the Constitution, other than the State of Jammu and Kashmir”, words, brackets and figures “the first proviso to sub-section (1) of section 22 of the said Act, read with clause (iii) of the Explanation to the said section” shall be substituted.

2. This notification shall deemed to have come into force with effect from the 1st day of February, 2019.

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 8th April, 2019

No. S.O.37/P.A.5/2017/S.11/2019.- 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 rescind the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.32/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, except as respects things done or omitted to be done before such rescission.

2. This notification shall be deemed to have come into force with effect from the 1st day of February, 2019.

M.P. SINGH,

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

1749/4-2019/Pb. Govt. Press, S.A.S. Nagar

PART- III

GOVERNMENT OF PUNJAB

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

NOTIFICATION

The 8th April, 2019

No. S.O.38/P.A.5/2017/S.148/2019.— In exercise of the powers conferred by section 148 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017) (hereafter in this notification referred to as the said Act), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to notify 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 registered persons shall furnish the details of outward supply of goods or services or both in **FORM GSTR-1** under the Punjab 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

Serial Number	Quarter for which details in FORMGSTR-1 are furnished	Time period for furnishing details in FORMGSTR-1
(1)	(2)	(3)
1	April –June, 2019	31st July, 2019

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 June, 2019 shall be subsequently notified in the Official Gazette.

This notification shall be deemed to have come into force on and with effect from the 7th day of March, 2019.

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 8th April, 2019

No. S.O.39/P.A.5/2017/S.10/2019.- In exercise of the powers conferred under the proviso to sub-section (1) of section 10 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017) (hereinafter referred to as the said Act), and in supersession of the Government of Punjab, Department of Excise and Taxation, Notification S.O.26/P.A.5/2017/S.10/ C.A.14/2017/S.21/ 2017, dated the 30th June, 2017, published in the Punjab Government Gazette (Extraordinary), Part III, dated the 30th June, 2017, except as things done or omitted to be done before such supersession, and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to specify that an eligible registered person, whose aggregate turnover in the preceding financial year did not exceed one crore and fifty lakh rupees, may opt to pay, in lieu of the tax payable by him under sub-section (1) of section 9 of the said Act, an amount of tax as prescribed under rule 7 of the Punjab Goods and Services Tax Rules, 2017:

Provided that the said aggregate turnover in the preceding financial year shall be seventy-five lakh rupees in the case of an eligible registered person, registered under section 25 of the said Act, in any of the following States, namely: –

- (i) Arunachal Pradesh,
- (ii) Manipur,
- (iii) Meghalaya,
- (iv) Mizoram,
- (v) Nagaland,
- (vi) Sikkim,
- (vii) Tripura,
- (viii) Uttarakhand:

Provided further that the registered person shall not be eligible to opt for composition levy under sub-section (1) of section 10 of the said Act if such

person is a manufacturer of the goods, the description of which is specified in column (3) of the Table below and falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Table, namely:-

TABLE

Serial Number	Tariff item, sub-heading, heading or Chapter	Description
(1)	(2)	(3)
1.	2105 00 00	Ice cream and other edible ice, whether or not containing cocoa.
2.	2106 90 20	Pan masala.
3.	24	All goods, i.e. Tobacco and manufactured tobacco substitutes.

Explanation. –

(i) In this Table, “tariff item”, “sub-heading”, “heading” and “chapter” shall mean respectively a tariff item, sub-heading, heading and chapters as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

(ii) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975 (51 of 1975), including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

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

M.P. SINGH,

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

1749/4-2019/Pb. Govt. Press, S.A.S. Nagar

(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. 17/2019 – Central Tax

New Delhi, the 10th April, 2019

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

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

“Provided also that the details of outward supply of goods or services or both in **FORM GSTR-1** of the Central Goods and Services Tax Rules, 2017 for the month of March, 2019 shall be furnished electronically through the common portal, on or before the 13th April, 2019.”.

[F.No.20/06/16/2018-GST (Pt. II)]

(Ruchi Bisht)
Under Secretary to the Government of India

Note:- The principal notification No. 44/2018-Central Tax, dated the 10th September, 2018 was published in the Gazette of India, Extraordinary, vide number G.S.R. 855(E), dated the 10th September, 2018 and was last amended by notification No. 72/2018-Central Tax, dated the 31st December, 2018, published in the Gazette of India, Extraordinary, vide number G.S.R. 1249(E), dated the 31st December, 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. 18/2019 – Central Tax

New Delhi, the 10th April, 2019

G.S.R.(E).—In exercise of the powers conferred by sub-section (6) of section 39 read with section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter referred to as the said Act), the Commissioner hereby extends the time limit for furnishing the return by a registered person required to deduct tax at source under the provisions of section 51 of the said Act in **FORM GSTR-7** of the Central Goods and Services Tax Rules, 2017 under sub-section (3) of section 39 of the said Act read with rule 66 of the Central Goods and Services Tax Rules, 2017 for the month of March, 2019 till the 12th day of April, 2019.

[F.No.20/06/16/2018-GST (Pt. II)]

(Ruchi Bisht)
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. 19/2019 – Central Tax

New Delhi, the 22nd April, 2019

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 amendment 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 eighth proviso, the following proviso shall be inserted, namely: –

“Provided also that the return in **FORM GSTR-3B** of the said rules for the month of March, 2019 shall be furnished electronically through the common portal, on or before the 23rd April, 2019.”.

2. This notification shall come into force with effect from the 20th day of April, 2019.

[F.No.20/06/16/2018-GST (Pt. – D)]

(Ruchi Bisht)
Under Secretary to the Government of India

Note: - The principal notification number 34/2018 –Central Tax, dated the 10th August, 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 no. 09/2019, dated the 20th February, 2019, published in the Gazette of India, Extraordinary, vide number 136 G.S.R. (E), dated the 20th February, 2019.

[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. 20/2019 – Central Tax

New Delhi, the 23rd April, 2019

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 (Third Amendment) Rules, 2019.

(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 (hereinafter referred to as the said rules), in rule 23, in sub-rule (1), after the first proviso, the following provisos shall be inserted, namely:-

“Provided further that all returns due for the period from the date of the order of cancellation of registration till the date of the order of revocation of cancellation of registration shall be furnished by the said person within a period of thirty days from the date of order of revocation of cancellation of registration:

Provided also that where the registration has been cancelled with retrospective effect, the registered person shall furnish all returns relating to period from the effective date of cancellation of registration till the date of order of revocation of cancellation of registration within a period of thirty days from the date of order of revocation of cancellation of registration.”.

3. In the said rules, in rule 62,-

a) in the marginal heading, for the words “Form and manner of submission of quarterly return by the composition supplier”, the words “Form and manner of submission of statement and return” shall be substituted;

b) in sub-rule (1), -

(i) for the portion beginning with the words and figures “paying tax under section 10” and ending with letters and figures “ **FORM GSTR-4**”, the following shall be substituted, namely:-

“paying tax under section 10 or paying tax by availing the benefit of notification of the Government of India, Ministry of Finance, Department of Revenue No. 02/2019– Central Tax (Rate), dated the 7th March, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.189 (E), dated the 7th March, 2019 shall-

(i) furnish a statement, every quarter or, as the case may be, part thereof, containing the details of payment of self-assessed tax in **FORM GST CMP-08**, till the 18th day of the month succeeding such quarter; and

(ii) furnish a return for every financial year or, as the case may be, part thereof in **FORM GSTR-4**, till the thirtieth day of April following the end of such financial year.”;

(ii) the proviso shall be omitted;

c) in sub-rule (2), for the portion beginning with the words “return under” and ending with the words “other amount”, the following shall be substituted, namely:-

“statement under sub-rule (1) shall discharge his liability towards tax or interest”;

d) in sub-rule (4),-

(i) after the words and figures “opted to pay tax under section 10” the words, letters, figures and brackets “or by availing the benefit of notification of the Government of India, Ministry of Finance, Department of Revenue No.

02/2019– Central Tax (Rate), dated the 7th March, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.189 (E), dated the 7th March, 2019” shall be inserted;

(ii) in the Explanation,-

(A) after the words “not be eligible to avail”, the word “of” shall be omitted;

(B) after the words “opting for the composition scheme”, the words, letters, figures and brackets “or opting for paying tax by availing the benefit of notification of the Government of India, Ministry of Finance, Department of Revenue No. 02/2019– Central Tax (Rate), dated the 7th March, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.189 (E), dated the 7th March, 2019” shall be inserted;

e) in sub-rule (5), for the words, figures and letters “the details relating to the period prior to his opting for payment of tax under section 9 in **FORM GSTR- 4** till the due date of furnishing the return for the quarter ending September of the succeeding financial year or furnishing of annual return of the preceding financial year, whichever is earlier”, the words, letters and figures “a statement in **FORM GST CMP-08** for the period for which he has paid tax under the composition scheme till the 18th day of the month succeeding the quarter in which the date of withdrawal falls and furnish a return in **FORM GSTR-4** for the said period till the thirtieth day of April following the end of the financial year during which such withdrawal falls” shall be substituted;

f) after sub-rule (5), the following sub-rule shall be inserted, namely:-

“(6) A registered person who ceases to avail the benefit of notification of the Government of India, Ministry of Finance, Department of Revenue No. 02/2019– Central Tax (Rate), dated the 7th March, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.189 (E) , dated the 7th March, 2019, shall, where required, furnish a statement in **FORM GST CMP-08** for the period for which he has paid tax by availing the benefit under the said notification till the 18th day of the month succeeding the quarter in which the date of cessation takes place and furnish a return in **FORM GSTR - 4** for the said period till the thirtieth day of April following the end of the financial year during which such cessation happens.”.

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

“Form GST CMP - 08

[See rule 62]

Statement for payment of self-assessed tax

													Financial					
													Year					
													Quarter					
1.	GSTIN																	
2.	(a)	Legal name	<Auto>															
	(b)	Trade name	<Auto>															
	(c)	ARN	<Auto> (After filing)															
	(d)	Date of filing	<Auto> (After filing)															

3. Summary of self-assessed liability

(net of advances, credit and debit notes and any other adjustment due to amendments etc.)

(Amount in ₹in all tables)

Sr. No.	Description	Value	Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7
1.	Outward supplies (including exempt supplies)					

2.	Inward supplies attracting reverse charge including import of services					
3.	Tax payable (1+2)					
4.	Interest payable, if any					
5.	Tax and interest paid					

4. 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 therefrom.

Signature

Place :

Name of Authorised Signatory

Date:

Designation/Status

Instructions:

1. The taxpayer paying tax under the provisions of section 10 of the Central Goods and Services Tax Act, 2017 or by availing the benefit of notification No. 02/2019–Central Tax (Rate), dated the 7th March, 2019 [G.S.R. 189(E) dated the 7th March,2019] shall make payment of tax on quarterly basis by the due date.
2. Adjustment on account of advances, credit/debit notes or rectifications shall be reported against the liability.
3. Negative value may be reported as such if such value comes after adjustment.
4. If the total tax payable becomes negative, then the same shall be carried forward to the next tax period for utilising the same in that tax period.
5. Interest shall be leviable if payment is made after the due date.
6. ‘Nil’ Statement shall be filed if there is no tax liability due during the quarter.”.

5. In the said rules, in **FORM GST REG-01**, after instruction number 16, the following instruction shall be inserted, namely:-

“17. Taxpayers who want to pay tax by availing benefit of notification No. 2/2019 – Central Tax (Rate) dated 07.03.2019, as amended, shall indicate such option at serial no. 5 and 6.1(iii) of this Form.”.

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

(Ruchi Bisht)

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. 16/2019 - Central Tax, dated the 29th March, 2019, published vide number G.S.R 249 (E), dated the 29th March, 2019.

[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.21 /2019 – Central Tax

New Delhi, the 23rd April, 2019

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), the Central Government, on the recommendations of the Council, hereby notifies the registered persons paying tax under the provisions of section 10 of the said Act or by availing the benefit of notification of the Government of India, Ministry of Finance, Department of Revenue No. 02/2019– Central Tax (Rate), dated the 7th March, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i) vide number G.S.R. 189 , dated the 7th March, 2019, (hereinafter referred to as “the said notification”) as the class of registered persons who shall follow the special procedure as mentioned below for furnishing of return and payment of tax.

2. The said persons shall furnish a statement, every quarter or, as the case may be, part thereof containing the details of payment of self-assessed tax in **FORM GST CMP-08** of the Central Goods and Services Tax Rules, 2017, till the 18th day of the month succeeding such quarter.

3. The said persons shall furnish a return for every financial year or, as the case may be, part thereof in **FORM GSTR-4** of the Central Goods and Services Tax Rules, 2017, on or before the 30th day of April following the end of such financial year.

4. The registered persons paying tax by availing the benefit of the said notification, in respect of the period for which he has availed the said benefit, shall be deemed to have complied with the provisions of section 37 and section 39 of the said Act if they have furnished **FORM GST CMP-08** and **FORM GSTR-4** as provided in para 2 and para 3 above.

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

(Ruchi Bisht)
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.22 /2019 – Central Tax**

New Delhi, the 23rd April, 2019

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 appoints the 21st day of June, 2019, as the date from which the provisions of the Central Goods and Services Tax (Fourteenth) Amendment Rules, 2018 rule 12 of [notification No. 74/2018–Central Tax, dated the 31st December, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1251(E), dated the 31st December, 2018], shall come into force.

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

(Ruchi Bisht)
Under Secretary to the Government of India

(IV) CGST CIRCULARS

Circular No. 97/16/2019-GST

F. No. CBEC-20/16/04/2018 – GST (Pt. I)
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs
GST Policy Wing

New Delhi, Dated the 5th April 2019

To,

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

The Principal Director Generals / Director Generals (All)

Madam/Sir,

Subject: Clarification regarding exercise of option to pay tax under notification No. 2/2019-CT(R) dt 07.03.2019 – Reg.

Attention is invited to notification No. 02/2019-Central Tax (Rate) dated 07.03.2019 (hereinafter referred to as “the said notification”) which prescribes rate of central tax of 3% on first supplies of goods or services or both upto an aggregate turnover of fifty lakh rupees made on or after the 1st day of April in any financial year, by a registered person whose aggregate annual turnover in the preceding financial year was fifty lakh rupees or below. The said notification, as amended by notification No. 09/2019-Central Tax (Rate) dated 29.03.2019, provides that Central Goods and Services Tax Rules, 2017 (hereinafter referred to as “the said rules”), as applicable to a person paying tax under section 10 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as “the said Act”) shall, mutatis mutandis, apply to a person paying tax under the said notification.

2. In order to clarify the issue and to ensure uniformity in the implementation of the provisions of the law across field formations, the Board, in exercise of its powers conferred by section 168 (1) of the said Act, hereby clarifies the issues raised as below:–

Circular No. 97/16/2019-GST

(i) a registered person who wants to opt for payment of central tax @ 3% by availing the benefit of the said notification, may do so by filing intimation in the manner specified in sub-rule 3 of rule 3 of the said rules in **FORM GST CMP-02** by selecting the category of registered person as “Any other supplier eligible for composition levy” as listed at Sl. No. 5(iii) of the said form, latest by 30th April, 2019. Such person shall also furnish a statement in **FORM GST ITC-03** in accordance with the provisions of sub-rule (3) of rule 3 of the said rules.

(ii) any person who applies for registration and who wants to opt for payment of central tax @ 3% by availing the benefit of the said notification, if eligible, may do so by indicating the option at serial no. 5 and 6.1(iii) of **FORM GST REG-01** at the time of filing of application for registration.

(iii) the option of payment of tax by availing the benefit of the said notification in respect of any place of business in any State or Union territory shall be deemed to be applicable in respect of all other places of business registered on the same Permanent Account Number.

(iv) the option to pay tax by availing the benefit of the said notification would be effective from the beginning of the financial year or from the date of registration in cases where new registration has been obtained during the financial year.

3. It may be noted that the provisions contained in Chapter II of the said Rules shall mutatis mutandis apply to persons paying tax by availing the benefit of the said notification, except to the extent specified in para 2 above.

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

(Upender Gupta)
Principal Commissioner (GST)

F. No. CBEC – 20/16/04/2018 – GST
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs
GST Policy Wing

New Delhi, Dated the 23rd April 2019

To,

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

The Principal Director Generals / Director Generals (All)

Madam/Sir,

Subject: Clarification in respect of utilization of input tax credit under GST – Reg.

Section 49 was amended and Section 49A and Section 49B were inserted vide Central Goods and Services Tax (Amendment) Act, 2018 [hereinafter referred to as the CGST (Amendment) Act]. The amended provisions came into effect from 1st February 2019.

2. Various representations have been received from the trade and industry regarding challenges being faced by taxpayers due to bringing into force of section 49A of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as the CGST Act). The issue has arisen on account of order of utilization of input tax credit of integrated tax in a particular order, resulting in accumulation of input tax credit for one kind of tax (say State tax) in electronic credit ledger and discharge of liability for the other kind of tax (say Central tax) through electronic cash ledger in certain scenarios. Accordingly, rule 88A was inserted in the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the CGST Rules) in exercise of the powers under Section 49B of the CGST Act vide notification No. 16/2019-Central Tax, dated 29th March, 2019. In order to ensure uniformity in the implementation of the provisions of the law, the Board, in exercise of its powers conferred by section 168 (1) of the CGST Act, hereby clarifies the issues raised as below.

3. The newly inserted Section 49A of the CGST Act provides that the input tax credit of Integrated tax has to be utilized completely before input tax credit of Central tax / State tax can be utilized for discharge of any tax liability. Further, as per the provisions of section 49 of the CGST Act, credit of Integrated tax has to be utilized first for payment of Integrated tax,

Circular No. 98/17/2019-GST

then Central tax and then State tax in that order mandatorily. This led to a situation, in certain cases, where a taxpayer has to discharge his tax liability on account of one type of tax (say State tax) through electronic cash ledger, while the input tax credit on account of other type of tax (say Central tax) remains un-utilized in electronic credit ledger.

4. The newly inserted rule 88A in the CGST Rules allows utilization of input tax credit of Integrated tax towards the payment of Central tax and State tax, or as the case may be, Union territory tax, in any order subject to the condition that the entire input tax credit on account of Integrated tax is completely exhausted first before the input tax credit on account of Central tax or State / Union territory tax can be utilized. It is clarified that after the insertion of the said rule, the order of utilization of input tax credit will be as per the order (of numerals) given below:

Input tax Credit on account of	Output liability on account of Integrated tax	Output liability on account of Central tax	Output liability on account of State tax / Union Territory tax
Integrated tax	(I)	(II) – In any order and in any proportion	
<i>(III) Input tax Credit on account of Integrated tax to be completely exhausted mandatorily</i>			
Central tax	(V)	(IV)	Not permitted
State tax / Union Territory tax	(VII)	Not permitted	(VI)

5. The following illustration would further amplify the impact of newly inserted rule 88A of the CGST Rules:

Illustration:

Amount of Input tax Credit available and output liability under different tax heads

Head	Output Liability	Input tax Credit
Integrated tax	1000	1300
Central tax	300	200
State tax / Union Territory tax	300	200
Total	1600	1700

Option 1:

Input tax Credit on account of	Discharge of output liability on account of Integrated tax	Discharge of output liability on account of Central tax	Discharge of output liability on account of State tax / Union Territory tax	Balance of Input Tax Credit
Integrated tax	1000	200	100	0
<i>Input tax Credit on account of Integrated tax has been completely exhausted</i>				
Central tax	0	100	-	100
State tax / Union territory tax	0	-	200	0
Total	1000	300	300	100

Option 2:

Input tax Credit on account of	Discharge of output liability on account of Integrated tax	Discharge of output liability on account of Central tax	Discharge of output liability on account of State tax / Union Territory tax	Balance of Input Tax Credit
Integrated tax	1000	100	200	0
<i>Input tax Credit on account of Integrated tax has been completely exhausted</i>				
Central tax	0	200	-	0
State tax / Union territory tax	0	-	100	100
Total	1000	300	300	100

6. Presently, the common portal supports the order of utilization of input tax credit in accordance with the provisions before implementation of the provisions of the CGST (Amendment) Act i.e. pre-insertion of Section 49A and Section 49B of the CGST Act. Therefore, till the new order of utilization as per newly inserted Rule 88A of the CGST Rules is implemented on the common portal, taxpayers may continue to utilize their input tax credit as per the functionality available on the common portal.

Circular No. 98/17/2019-GST

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

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

(Upendar Gupta)
Principal Commissioner (GST)

F. No. CBEC – 20/16/04/2018 – GST
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs
GST Policy Wing

New Delhi, Dated the 23rd April 2019

To,

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

The Principal Director Generals / Director Generals (All)

Madam/Sir,

Subject: Clarification regarding filing of application for revocation of cancellation of registration in terms of Removal of Difficulty Order (RoD) number 05/2019-Central Tax dated 23.04.2019 – Reg.

Registration of several persons was cancelled under sub-section (2) of section 29 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as “the said Act”) due to non-furnishing of returns in **FORM GSTR-3B** or **FORM GSTR-4**. Sub-section (2) of section 29 of the said Act empowers the proper officer to cancel the registration, including from a retrospective date. Thus registration have been cancelled either from the date of order of cancellation of registration or from a retrospective date.

2. Representations have been received that large number of persons whose registration were cancelled could not apply for revocation of the said cancellation of registration within the period of 30 days as provided in sub-section (1) of section 30 of the said Act. Accordingly, a Removal of Difficulty Order (RoD) number 05/2019-Central Tax dated the 23rd April, 2019 has been issued wherein persons whose registrations have been cancelled under sub-section (2) of section 29 of the said Act after they were served notice in the manner provided in section clause (c) and clause (d) of sub-section (1) of section 169 of the said Act and who could not reply to the said notice and for whom cancellation order has been passed up to 31st March, 2019, have been given one time opportunity to apply for revocation of cancellation of registration on or before the 22nd July, 2019. Further, vide notification No. 20/2019-Central Tax, dated the 23rd April, 2019, two provisos have been inserted in sub-rule (1) of rule 23 of the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as

Circular No. 99/18/2019-GST

“the said Rules”). In the light of these changes and in order to ensure uniformity in the implementation of the provisions of the law, the Board, in exercise of its powers conferred by section 168 (1) of the said Act, hereby clarifies the issues relating to the procedure for filing of application for revocation of cancellation of registration.

3. First proviso to sub-rule (1) of rule 23 of the said Rules provides that if the registration has been cancelled on account of failure of the registered person to furnish returns, no application for revocation of cancellation of registration shall be filed, unless such returns are furnished and any amount in terms of such returns is paid. Thus, where the registration has been cancelled with effect from the date of order of cancellation of registration, all returns due till the date of such cancellation are required to be furnished before the application for revocation can be filed. Further, in such cases, in terms of the second proviso to sub-rule (1) of rule 23 of the said Rules, all returns required to be furnished in respect of the period from the date of order of cancellation till the date of order of revocation of cancellation of registration have to be furnished within a period of thirty days from the date of the order of revocation.

4. Where the registration has been cancelled with retrospective effect, the common portal does not allow furnishing of returns after the effective date of cancellation. In such cases it was not possible to file the application for revocation of cancellation of registration. Therefore, a third proviso was added to sub-rule (1) of rule 23 of the said Rules enabling filing of application for revocation of cancellation of registration, subject to the condition that all returns relating to the period from the effective date of cancellation of registration till the date of order of revocation of cancellation of registration shall be filed within a period of thirty days from the date of order of such revocation of cancellation of registration.

5. The above provisions are explained, by way of an Illustration in Annexure, for better clarity.

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

7. Difficulty, if any, in the implementation of this circular may be brought to the notice of the Board immediately. Hindi version follows.

(Upender Gupta)
Principal Commissioner (GST)

Annexure

Return not furnished from	Date of order of cancellation of registration	Cancellation of registration effective from	Date of filing of application for revocation of cancellation of registration as per RoD (to be filed on or before the 22 nd July, 2019)	Returns to be furnished before filing the application for revocation of cancellation of registration	Date of order of revocation of registration	Date of furnishing returns for period b/w date of order of cancellation of registration and date of revocation of cancellation of registration (to be filed within thirty days from the date of order of revocation of cancellation of registration)	Returns to be furnished within thirty days from date of order of revocation of cancellation of registration
July, 18	01 st March, 19	01 st March, 19	30 th May, 19	Returns due till 01 st March, 19 (i.e. July, 18 to January, 19)	01 st June, 19	01 st July, 19	Returns due till 01 st June, 19 (i.e. February, 19 to April, 19)
July, 18	22 nd March, 19	22 nd March, 19	20 th June, 19	Returns due till 22 nd March, 19 (i.e. July, 18 to February, 19)	22 nd June, 19	22 nd July, 19	Returns due till 21 st June, 19 (i.e. March, 19 to May, 19)
July, 18	01 st March, 19	01 st July, 18	30 th May, 19	NA	01 st June, 19	01 st July, 19	Returns due till 01 st June, 19 (i.e. July, 18 to April, 19)

F. No. 354/27/2019-TRU
Government of India
Ministry of Finance
Department of Revenue
Tax Research Unit

North Block, New Delhi,
Dated the 30th April, 2019

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 applicability on Seed Certification Tags-reg.

Representations have been received by the Board seeking clarification regarding applicability of GST on supply of Seed Certification Tags. Reference in this regard has also been received from the State of Tamil Nadu.

2. The matter has been examined. It is seen that the process of seed testing and certification followed in the state of Tamil Nadu, as prescribed in the Seeds Act, 1966 and elaborated in the Manual on Seed Production and Certification, published by Centre for Indian Knowledge Systems, Chennai, involves the following steps:

- a. Application for seed production
- b. Registration of sowing report
- c. Field inspection
- d. Seed processing
- e. Seed sample and seed analysis
- f. Tagging and sealing

i. Application for seed production

Any person who wants to take up certified seed production should submit a sowing report in triplicate to the Assistant Director of Seed Certification to register the crop and season with a registration fee of Rs. 25/- (Rupees twenty-five only) and prescribed certification charges. The fee is for a single crop variety for an area up to 25 acres and for a single season.

ii. Registration of sowing report

After receiving the application of the sowing report, the Assistant Director of Seed Certification scrutinizes and registers the seed farm and duly assigns a Seed certification number for each sowing report.

iii. Field inspection

Field inspections to check for the factors that may affect the genetic purity and physical health of the seeds are conducted by the Seed Certification Officer (SCO) to whom the specific seed farm has been allocated. Number of field inspections differ from crop to crop. Generally field inspections are carried out during the following growth stages of the crop.

- Pre flowering stage
- Flowering stage
- Post flowering and Pre harvest stage
- Harvest time

iv. Seed processing

Once the seeds are harvested from the seed farm by following the required field standards, it is taken to the approved seed processing units. Each seed lot should accompany the processing report and each seed lot in the unit is verified with this report. Processing includes cleaning, drying, grading, treating and other operations to improve the seed quality. Seed Certification Officer inspects the processing plant to check the possibility of mechanical mixtures.

v. Seed sampling and analysis

Seed sample should be sent to the seed testing laboratory for analysis through the Assistant Director of Seed Certification. The fee of Rs.30/- (Rupees thirty only) for seed analysis should be paid during the registration of the seed farm. To analyse the genetic purity of the seed sample, the producer should pay a fee of Rs. 200/- (Rupees two hundred only) to the Assistant Director of Seed Certification. Seed lots which meet the prescribed seed standards like purity, free of inert matter, moisture percentage and germination capacity alone will be allotted the certification label. White colour label for foundation seeds and blue colour label for certified seeds should be bought from the Assistant Director of Seed Certification by paying Rs. 3/- and Rs. 2/- respectively.

vi. Tagging and sealing

Approved seed lots should be tagged with certification tag within two months from the date of the receipt of seed analysis report or within 30 days from the date of genetic purity test performed. On receipt of the seed tags, it is verified by the Seed Certification Officer. All the prescribed details are entered in the tag without any omission. The green colour (10 – 15 cm size) producer tag should also be attached to the seed lot along with the certification tag. Avoid stitching more than once on the tags. All the tagging operations should be done in the presence of the Seed Certification Officer. If tagging has not been done within the specific time limit, confirmation samples can be taken with prior permission from the Assistant Director of Seed Certification. In such cases the validity of the seed lot will be fixed from the initial date of seed analysis and tagged. The fee for the delayed tagging is Rs. 50/- (Rupees fifty only) and seed analysis fee of Rs. 30/- (Rupees thirty only) has to be paid in such cases.

3. Similarly, in the state of Uttarakhand, the process of seed testing and certification as prescribed in the Seeds Act, 1966 and the rules made thereunder is that a seed producing company/organization which wants to produce certified seeds applies to the Seed Certification Agency of the State Government (Uttarakhand State Seed and Organic Production Certification Agency) for certification of the seeds produced by it in collaboration

with seed farmers as certified seeds. The Seed Certification Agency carries out field inspections of the seed farms at various stages: planting, pre harvest and harvest stage to see that the seed is being produced as per the prescribed standards. At the harvest stage, Seed Certification Agency estimates the quantity of seed that will be produced at the seed farm. Depending on the number of packets into which the seed shall be packed for marketing, the seed certification agency issues to the seed company signed seed certificates/tags to be attached to each packet of certified seed. The fee for such testing and certification is charged at three stages:

- (i) At field inspection level: On per hectare basis, (Rs. 300/ha by Uttarakhand State Seed Certification Agency)
- (ii) At the post processing stage at the seed processing plant: inspection and shift charges
- (iii) Issue of seed certificates: After the seed samples pass all the tests, seed certification agency issues the required number of seed certificates to be attached to each packet: amount is charged according to number of tags issued (Rs. 3 to Rs. 8/tag)

4. It may be seen from the above that seed testing and certification is a multi-stage process, the charges for which are collected from the seed producers at different stages. Supply of seed tags to the seed producer is nothing but an element of the one integrated supply of seed testing and certification. All the above charges, including those for issue of seed certificates/tags by the Seed Certification Agency of Tamil Nadu and Uttarakhand to the seed producing organization/ companies are collected for the composite supply of seed testing and certification, which is exempt under Notification No. 12/2017-Central Tax (Rate) Sl. No. 47 (services by Central/State Governments by way of testing/certification relating to safety of consumers and public at large, required under any law). This clarification would apply to supply of seed tags by seed testing and certification agencies of other states also following similar seed testing and certification procedure.

5. However, the State Governments/Seed Certification Agencies may get the tags used in seed certification printed from other departments/ manufacturers outside. Supply of seed tags by the other departments/manufacturers to the State Government/Seed Certification Agencies is a supply of goods liable to tax. Whether such tags would be classified under Chapter 49 as tags made of paper or in Textile chapters as tags made of textile would depend upon the predominant material used in the tags.

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

Yours Faithfully,

(Shashikant Mehta)
OSD, TRU
Email: shashikant.mehta@gov.in
Tel: 011 2309 5547

F. No. 354/27/2019-TRU
Government of India
Ministry of Finance
Department of Revenue
Tax Research Unit

North Block, New Delhi,
Dated the 30th April, 2019

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 exemption on the upfront amount payable in installments for long term lease of plots, under Notification No. 12/2017 – Central Tax (R) S. No.41 dated 28.06.2017 -reg.

Representations have been received by the Board seeking clarification regarding admissibility of GST exemption on the upfront amount which is determined upfront but is paid or payable in installments for long term (thirty years, or more) lease of industrial plots or plots for development of financial infrastructure under Notification 12/2017 – Central Tax (R) S. No.41 dated 28.06.2017.

2. The matter has been examined. The entry at S. No.41 of Notification 12/2017 – Central Tax (R) dated 28.06.2017 reads as under:

Sl. No	Chapter, Section, Heading, Group or Service Code (Tariff)	Description of Services	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
41	Heading 9972	“Upfront amount (called as premium, salami, cost, price, development charges or by any other name) payable in respect of service by way of granting of long term lease (of thirty years, or more) of industrial plots or plots for development of infrastructure for financial business, provided by the State Government	NIL	NIL

		Industrial Development Corporations or Undertakings or by any other entity having 50 per cent. or more ownership of Central Government, State Government, Union territory to the industrial units or the developers in any industrial or financial business area.”		
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3. It is hereby clarified that GST exemption on the upfront amount (called as premium, salami, cost, price, development charges or by any other name) payable for long term lease (of thirty years, or more) of industrial plots or plots for development of infrastructure for financial business under Entry No. 41 of Exemption Notification 12/2017 – Central Tax (R) dated 28.06.2017 is admissible irrespective of whether such upfront amount is payable or paid in one or more instalments, provided the amount is determined upfront.

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

Yours Faithfully,

(Shashikant Mehta)
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(V) ADVANCE RULINGS

1. Order No. KAR/AAAR/01/2019-20 Dated 03/04/2019

GST on Turbine Generator set to execute waste to energy project awarded by Govt

The appellate authority for advance ruling has set aside the rulings passed under section 98(4) of the CGST Act 2017 vide NO.KAR.ADRG 28/2018 dated 17/11/2018 i.e. Contention of the appellant is allowed based on the Circular No 80/54/2018-GST dated 31.12.2018, at Para 11, has clarified that the concession of 5% rate as per entry Sl.No 234 of Notification No 01/2017 would be available only to such machinery, equipment, etc. which fall under Chapter 84, 85 and 94 and used in the initial setting up of renewable energy plants and devices including Waste to Energy Plants. In the Appellant's case, as can be seen from the terms of the contract and the project report, the Turbine Generator set is to be supplied to Jindal Urban Waste Management (Guntur) Ltd, a company formed to execute the waste to energy project awarded by the Government of Andhra Pradesh. Therefore, the said turbine generator set is eligible for the levy of 5% GST in terms of Sl. No 234 of Schedule I of Notification No 01/2017 IT (R) dated 28.06.2017.

2. Advance Ruling No. KER/45/2019 Dated 12/04/2019

GST on Manufacturing Services on physical inputs owned by principal

M/s. Irene Rubbers is a job worker engaged in production of Rubber backed and rubber edged coir mats and polypropylene mats of various designs and size as required by the principal on the materials provided by the principal.

QUESTIONS ON WHICH THE ADVANCE RULING IS SOUGHT AND RULING

(i) Whether the process and treatment carried out on the goods belonging to the principal and made available by the principal amounts to job work?

Yes. Manufacturing services on physical inputs owned by the principal is treated as service by way of job work and is covered under SAC 9988.

(ii) Whether the activity of job work carried out on goods falling under Chapter heading 5702 and 5703 is liable to CGST at the rate of 2.5% under Entry No.26

(i) (b) Notification no.11/2017 -CT(R) dated 28.06.2017 (Corresponding 2.5% under Kerala GST)?

Yes. The activity of job work carried out on the materials supplied by the principal falling under HSN 5702 & 5703 are taxable @ 2.5% CGST and 2.5% SGST vide Entry No.26(i) (b) Notification No.11/2017-Central Tax (Rate) & SRO.No.370/2017.

3. Advance Ruling No. KER/43/2019 Dated 12/04/2019

12% GST on designing of Trisonic Wind Tunnel as turnkey project

Vikram Sarabhai Space Centre, Department of Space, Government of India entered into a contract with Tata Projects Ltd, Mumbai for design, fabrication, procurement, instrumentation and control and commissioning of Trisonic Wind Tunnel with Ejector System. The work involves fabrication of machineries, transportation of equipments to be attached to the system, construction of civil structure where the machinery is to be installed. Electrical works, integration of all bought out and fabricated items inside the civil buildings as an immovable system. The final product is an immovable system for test set up which will be used purely for Research and Development purpose to design Launch Vehicle and Reentry Space Craft. The civil work as well as the machinery and equipments inside become an integral and inseparable system. The testing equipment consisting of various components and civil structure can be worked only inside a specially constructed building. The whole set up becomes a composite system and the components cannot be used in isolation. They sought for advance ruling that:

(i) whether this supply can be considered as supply of equipment eligible for the concessional rate of GST of 5% under SI No. 243A of First Schedule of Notification No.01/2017 Integrated TM (Rate) dated 28.06.2017 as inserted by Notification No. 07/2018 Integrated Tax (Rate) dated 25.01.2018.

(ii) If the above supply is considered as works contract whether it would be covered under Entry at SI No. 3 (vi) of Notification No.08/2017 Integrated Tax (Rate) dated 28.06.2017 as amended by Notification No.24/2017 Integrated Tax (Rate) dated 21.09.2017 attracting GST at the rate of 12%.

RULING

Whether design, fabrication, procurement, integration and control and commissioning of Trisonic Wind Tunnel with Ejector System is considered as works contract?

The work of design, realisation, integration and commissioning of Trosonic Wind Tunnel as a turnkey project will fall under the definition of works contract under Section 2 (119) of the COST Act, 2017. The Service provided to the Central Government by way of construction, erection, commissioning, installation, completion, fitting out, of a civil structure or any other original works meant predominantly for use other than for commerce, industry, or any other business or profession will attract 12% GST as per SI.No.3(vi) of Notification No.08/2017 Integrated Tax (Rate) dated 28.06.2017.

4. ADVANCE RULING NO. RAJ/AAR/2019-20/01 Dated 16-04-2019

Khadi readymade garments classifiable under Chapter heading 62

The issue raised by M/ s Udyog Mandir situated at Amer, Jaipur, Rajasthan 302028 (hereinafter the applicant) is fit to pronounce advance ruling as it falls under the ambit of the Section 97(2) (a) given as under :

a. Classification of any goods or services or both;

QUESTIONS ON WHICH THE ADVANCE RULING IS SOUGHT

- Will Khadi readymade garments to be included under the entry of Khadi fabric under chapter 50 to 55 of GST classification?
- If not, then what is the correct classification and rate of tax on Khadi readymade garments?

RULING

- Khadi readymade garments are not covered under the entry of 130A, chapter heading 50 to 55 of Notification No. 02/2017-Central Tax (Rate) dated 28.06.2017.
- Khadi readymade garments will be classifiable under Chapter heading/ tariff item 62, as per Notification No. 01/2017-Central Tax (Rate) dated 28.06.2017 will attract GST as follows:-
 - a. If the sale value of a readymade khadi garments manufactured by the applicant is less than Rs. 1000/- will attract GST @ 5% (SGST 2.5% + CGST 2.5%);
 - b. If the sale value of a readymade khadi garments manufactured by the applicant is more than Rs. 1000/- will attract GST @ 12% (SGST 6% + CGST 6%).

5. ADVANCE RULING NO. RAJ/AAR/2019-20/02 Dated 16-04-2019

Rubber Ring/Gasket/Seal, Rubber Foot Batten Washer & Rubber Grommets classifiable under HSN 4016

The issue raised by M/s Laxmi Rubber Industries, H-84, Road No. 5A, RIICO Bindayaka, Jaipur, Rajasthan 30/2012 (hereinafter the applicant) is fit to pronounce advance ruling as it falls under the ambit of the Section 97(2) (a) given as under:

a. Classification of any goods or services or both;

QUESTIONS ON WHICH THE ADVANCE RULING IS SOUGHT

- Considering Note No. 1, 2, 3 of Section XVI and Note No. 2 of Chapter 84, whether based on rules of interpretation of HS codes, the items made of vulcanized rubber like Rubber Ring/ GASKET/ Seal, Rubber Foot Batten Washer and Rubber, Grommets falling under the heading 4016 are taxable as 'specific rubber items having a GST rate of 18% or as components of sprinkler/ Drip irrigation system having a tax rate of 12% under heading 84249000. It is pertinent to note that these items are designed and shaped that these can be used only in sprinkler/drip irrigation equipment and have no other use.

RULING

The goods manufactured and supplied by the applicant viz. Rubber Ring/Gasket/Seal, Rubber Foot Batten Washer and Rubber Grommets are classifiable under Chapter Heading 4016 and attract GST @ 18% (CGST 9% + SGST 9%).

6. ADVANCE RULING NO. RAJ/AAR/2019-20/03 Dated 16-04-2019

GST on individual metal parts of Sprinkler / drip irrigation system

The issue raised by M/s Laxmi Agrotech Steel, H-85, Road No. 5A, RIICO Bindayaka, Jaipur, Rajasthan 302012 (here in after the applicant) is fit to pronounce advance ruling as it falls under the ambit of the Section 97(2) (a) given as under:

- a. Classification of any goods or services or both;

QUESTIONS ON WHICH THE ADVANCE RULING IS SOUGHT

Whether parts of sprinkler system sold by us like Latch Clamp, C-Clamp, Foot Batten, Riser Pipe, Aluminium Rivet and Mini Sprinkler Rod etc. exclusively meant for use in Sprinklers and drip irrigation system but sold in isolation as parts and not as a complete system under the heading 8424 and the tax rate applicable on such components/parts when sold separately and not as a part of the sprinkler/drip irrigation?

FINDINGS

While going through the Entry No. 195B of Schedule II of Notification No.01/2017 dated 28.06.2017 read with Circular number 81/55/2018-GST dated 31st December, 2018, we observe that the Sprinkler Irrigation System including laterals only will be covered under the said notification and attract GST @12%.

If individual metal parts of the Sprinkler Irrigation System/ drip irrigation system are supplied separately viz. Latch Clamp, C-Clamp, Foot Batten, Riser Pipe, Aluminium Rivet and Mini Sprinkler Rod etc. will not be covered under Entry No. 195B of Schedule II of Notification No.01/2017 dated 28.06.2017.

RULING

The metal parts manufactured and supplied by the applicant will not be covered under Entry No. 195B of Schedule II of Notification No.01/2017 dated 28.06.2017.

7. ADVANCE RULING NO. RAJ/AAR/2019-20/04 Dated 16-04-2019

Branded Frozen Chicken supplied in container falls under HSN 02071200

The issue raised by M/s Gitwako Farms India Pvt. Ltd., Opp. Alwar Public School, Village- Kesarpur, Alwar, Rajasthan 301001 (hereinafter the applicant) is fit to pronounce advance ruling as it falls under the ambit of the Section 97(2) (a)(b) given as under :

- a. Classification of any goods or services or both;
- b. Applicability of a notification issued under the provisions of the act;

QUESTIONS ON WHICH THE ADVANCE RULING IS SOUGHT

- a. What is the classification when the Frozen Chicken is sold in packaged form and it's HSN Code?

b. Whether frozen chicken as sold by the company is exempt under Entry No. 9 of Notification No. 02/2017-CT(R)?

RULING

The Branded Frozen Chicken supplied in a unit container is classifiable under HSN Code 02071200.

The Frozen Chicken supplied by the applicant is not exempted under Entry No. 9 of Notification No. 02/2017-CT(Rate) dated 28.06.2017(as amended from time to time).

8. ADVANCE RULING NO. RAJ/AAR/2019-20/05 Dated 30-04-2019

ITC on Repairing & Furniture & Fixture repairing work to Hotel

The issue raised by M/s Rambagh palace Hotels Pvt. Ltd., Bhawani Singh Road, Jaipur, Rajasthan 302005 (hereinafter the applicant) is fit to pronounce advance ruling as it falls under the ambit of the Section 97(2) (a)(d) given as under :

- a. classification of any goods or services or both;
- b. admissibility of input tax credit of tax paid or deemed to have been paid;

QUESTIONS ON WHICH THE ADVANCE RULING IS SOUGHT AND RULING

Q1 Building Repair Work

Q1.1 Whether GST paid on building materials, such as cement, concrete, bricks, cement or marble or stone slabs or tiles, paint, polish and any other building materials meant for repair of building shall be available for ITC?

Answer- ITC will not be available to the extent of capitalization of building materials.

Q1.2 Whether GST paid on labour supply for carrying out repair of building shall be available for ITC, where material and supervision is provided by the applicant?

Answer- ITC will not be available to the extent of capitalization of GST on labour supply.

Q1.3 Will it make any difference if aforementioned works are carried out in a composite manner as a works contract, where material as well as labour is supplied by a contractor as a composite supply under works contract?

Being routine repairs, the amount spent on the above mentioned all scenarios are charged to revenue as per accounting standards.

Answer- ITC will not be available to the extent of capitalization of building materials and service of labour supply.

Q2 Repair Work relating to Electric Installation / Sanitary Fittings

Q2.1 Whether GST paid on electrical fittings, such as Cables, Switches, NCB, and other electrical consumables meant for repair of existing electrical fittings shall be available for ITC?

Answer- ITC will not be available to the extent of capitalization of electrical fittings.

Q2.2 Whether GST paid on sanitary fittings, such as tiles, corn bath tub, wash basin, PVC pipes and other bath room sanitary fittings and consumables meant for repair of existing sanitary fittings shall be available for ITC?

Answer- ITC will not be available to the extent of capitalization of sanitary fittings.

Q2.3 Whether GST paid on labour supply for carrying out repair of electrical installation and/ or sanitary fittings shall be available for ITC, where material and supervision is provided by the applicant?

Answer- ITC will not be available to the extent of capitalization of service of labour supply.

Q2.4 Will it make any difference if aforementioned works are carried out in a composite manner as a works contract, where material as well as labour is supplied by a contractor as a composite supply under works contract?

Being routine repairs, the amount spent on the above mentioned all scenarios are charged to revenue as per accounting standards.

Answer- ITC will not be available for works contract service to the extent of capitalization of supply of goods and services.

Q3 Furniture & Fixture repairing work

Q3.1 Whether GST paid on wood, board, mica, tapestry, paint, polish and other consumables meant for repair of existing furniture & fixtures shall be available for ITC?

Answer- ITC for GST paid on supply of above mentioned goods will be available in accordance with Section 16 of CGST/SGST Act, 2017.

Q3.2 Whether GST paid on labour supply for carrying out repair of furniture & fixtures shall be available for ITC, where material and supervision is provided by the applicant?

Answer- ITC will be available for service of labour supply in accordance with Section 16 of CGST/SGST Act, 2017.

Q3.3 Will it make any difference if aforementioned works are carried out in a composite manner as a works contract for carrying out repair and maintenance job on movable furniture & fixtures such as, Sofa, Table, Chairs, Door, Cabinets, etc. where material as well as labour is supplied by a contractor as a composite supply under works contract?

Being routine repairs, the amount spent on the above mentioned all scenarios are charged to revenue as per accounting standards.

Answer– ITC will be available for GST paid on composite supply of goods (furniture & fixtures) and services (manpower supply) in accordance with Section 16 of CGST/SGST Act, 2017.

Q3.4 whether input tax credit can be availed by the applicant of GST paid on purchase of new ready to use furniture such as chairs, etc, in terms of section 17 of the SGST Act, 2017?

Answer- ITC will be available for GST paid on purchase of new ready to use furniture in accordance with Section 16 of CGST/SGST Act, 2017.

(VI) COURT JUDGEMENTS

1. M/s. Megha Engineering & Infrastructures Ltd. Vs The Commissioner of Central Tax (Telangana High Court) Writ Petition No.44517 of 2018 Dated 18/04/2019

HC allows Interest on Gross amount without Allowing ITC

No input tax credit if GST returns not filed, and Interest mandatorily payable on gross tax liability on delayed payment of GST- In the case of M/s. Megha Engineering & Infrastructures Ltd. (Writ Petition Number 44517 of 2018), the High Court of Telangana has ruled that no input tax credit (ITC) is available unless GST returns are filed and a taxpayer is liable to pay penalty on the entire liability. Accordingly, the court held that interest was payable on the gross amount of the goods and services tax (GST) liability.

2. M/s. Magma Fincorp Limited Vs State of Telangana (Telangana High Court) Writ Petition No. 46792 of 2018 Dated 15/04/2019

Transitional ITC of VAT allowable, despite non availment of option to claim its refund under VAT law

Challenging the rejection of transitional relief in terms of sections 73 and 74 of the Telangana Goods and Services Act, 2017 (for short 'the Act') read with Rule 121 thereto, and a consequential demand made for the alleged excess claim of transitional relief, the Dealer has come up with the above writ petition.

It is not stated in the impugned order that Section 140 does not have any application to the case on hand. All that is stated in paragraph 2 of the impugned order is that it is only the amount available as ITC in the VAT DCB for the month of June 2017 that the petitioner is eligible for claiming it as transitional relief. But, this is not supported by the provisions of Sections 16 to 21 of the TGST Act, 2017 so as to make the case of the petitioner fall under the first contingency contemplated in the first proviso to sub-section (1) of Section There is also no complaint by the respondents that the petitioner failed to furnish all the returns required under the existing law for the period of six months immediately preceding the appointed day.

Even while rejecting the claim for transitional relief, the second respondent has not only admitted the availability of excess credit in favour of the petitioner, but has also conceded that he petitioner may either claim refund or adjust their liability against pending assessments under the VAT or CST Acts. But, it appears that no assessment is pending either under the VAT Act or under the CST Act. Therefore, the only way the petitioner can make use of this credit, even according to the second respondent, is to make a claim for refund. But, we do not know what difference it would make for the respondents, whether the petitioner seeks refund or seeks adjustment of their liability under the GST regime.

Once it is admitted that credit was available to the petitioner on the date of switch over from VAT regime to GST regime and once it is admitted that the petitioner may be entitled to make a claim for this credit in other modes, we think that the second respondent ought to have given a purposive interpretation to Section 140 of the Act read with Sections 16 to 21 of the Telangana GST Act. As he has failed to do the same, the matter requires reconsideration.

Therefore, the writ petition is allowed and the impugned order is set aside and the matter remanded back to the second respondent for a fresh consideration in the light of the observations contained in this. The second respondent may pass fresh orders within a period of 4 weeks from the date of receipt of a copy of this order.