

GST UPDATE

(September, 2019)

Directorate of Training, Excise and Taxation Department, Punjab

ABSTRACT OF GST UPDATE

| Sr. No. | Subject | Page No. |
|----------------|--|-----------------|
| I. | <u>GIST OF GST NOTIFICATIONS</u> | 01 |
| II. | <u>PUNJAB GST NOTIFICATIONS/ORDERS</u> | 06 |
| III. | <u>CENTRAL TAX NOTIFICATIONS</u> | 16 |
| IV. | <u>CENTRAL TAX (RATE) NOTIFICATIONS</u> | 18 |
| V. | <u>IGST TAX NOTIFICATIONS</u> | 43 |
| VI. | <u>IGST TAX (RATE) NOTIFICATIONS</u> | 46 |
| VII. | <u>ADVANCE RULINGS</u> | 71 |
| VIII. | <u>COURT ORDERS/ JUDGEMENTS</u> | 74 |

CONTENTS

Sr. No. Subject Page No.

I GIST OF GST NOTIFICATIONS

01

II PUNJAB GST NOTIFICATIONS/ORDERS

| | | |
|---|---|----|
| 1 | No. S.O.95/P.A.5/2017/Ss. 9 and 15/Amd./2019, dt. 5th September, 2019 | 06 |
| 2 | No. S.O.96/P.A.5/2017/S.11/Amd./2019, dt. 5th September, 2019 | 08 |
| 3 | No. S.O. 97/P.A.5/2017/S.148/Amd./2019, dt. 5th September, 2019 | 09 |
| 4 | No. S.O.98/P.A.5/2017/S.148/2019, dt. 3rd September, 2019 | 10 |
| 5 | No. S.O.99 /P.A.5/2017/S.148/2019, dt. 3rd September, 2019 | 11 |
| 6 | No. S.O.100/P.A.5/2017/S.172/2019, dt. 3rd September, 2019 | 12 |
| 7 | No. S.O.101/P.A.5/2017/S.55/2019, dt. 3rd September, 2019 | 13 |
| 8 | No. S.O.104/P.A.5/2017/S.164/Amd./2019, dt. 25th September, 2019 | 14 |
| 9 | No. S.O.105/P.A.5/2017/Ss. 9,11,15,16 and 148/Amd./2019, dt. 30th September, 2019 | 15 |

III CENTRAL TAX NOTIFICATIONS

| | | | |
|---|-------------------------------------|---|----|
| 1 | 42/2019-Central Tax, dt. 24-09-2019 | Seeks to bring rules 10, 11, 12 and 26 of the CGST (Fourth Amendment) Rules, 2019 in to force. | 16 |
| 2 | 43/2019-Central Tax, dt. 30-09-2019 | Seeks to amend notification No 14/2019- Central Tax dated 7.3.2019 so as to exclude manufacturers of aerated waters from the purview of composition scheme. | 17 |

IV CENTRAL TAX (RATE) NOTIFICATIONS

| | | | |
|---|--|---|----|
| 1 | 14/2019-Central Tax (Rate) ,dt. 30-09-2019 | Seeks to amend notification No 1/2017- Central Tax (Rate) dated 28.6.2017 so as to specify effective CGST rates for specified goods, to give effect to the recommendations of the GST Council in its 37th meeting dated 20.09.2019. | 18 |
| 2 | 15/2019-Central Tax (Rate) ,dt. 30-09-2019 | Seeks to amend notification No 2/2017- Central Tax (Rate) dated 28.6.2017 so as to grant exemption to dried tamarind and cups, plates made of leaves, bark and flowers of plants. | 22 |

| | | | |
|----|--|---|----|
| 3 | 16/2019-Central Tax (Rate) ,dt. 30-09-2019 | Seeks to amend notification No 3/2017- Central Tax (Rate) dated 28.6.2017 so as to extend concessional CGST rates to specified projects under HELP/OALP, and other changes. | 23 |
| 4 | 17/2019-Central Tax (Rate) ,dt. 30-09-2019 | Seeks to amend notification No 26/2018- Central Tax (Rate) dated 31.12.2018, so as to exempt CGST on supplies of silver and platinum by nominated agencies to registered persons. | 24 |
| 5 | 18/2019-Central Tax (Rate) ,dt. 30-09-2019 | Seeks to amend notification No 2/2019- Central Tax (Rate) dated 7.3.2019 so as to exclude manufacturers of aerated waters from the purview of composition scheme. | 25 |
| 6 | 19/2019-Central Tax (Rate) ,dt. 30-09-2019 | Seeks to exempt supply of goods for specified projects under FAO. | 26 |
| 7 | 20/2019-Central Tax (Rate) ,dt. 30-09-2019 | Seeks to amend notification No. 11/2017- Central Tax (Rate) so as to notify CGST rates of various services as recommended by GST Council in its 37th meeting held on 20.09.2019. | 27 |
| 8 | 21/2019-Central Tax (Rate) ,dt. 30-09-2019 | Seeks to amend notification No. 12/2017- Central Tax (Rate) to exempt services as recommended by GST Council in its 37th meeting held on 20.09.2019. | 32 |
| 9 | 22/2019-Central Tax (Rate) ,dt. 30-09-2019 | Seeks to amend notification No. 13/2017- Central Tax (Rate) so as to notify services under reverse charge mechanism (RCM) as recommended by GST Council in its 37th meeting held on 20.09.2019. | 35 |
| 10 | 23/2019-Central Tax (Rate) ,dt. 30-09-2019 | Seeks to amend notification No. 4/2018 - Central Tax (Rate), dated the 25th January, 2018, by adding an explanation on the applicability of provisions related to supply of development rights. | 40 |
| 11 | 24/2019-Central Tax (Rate) ,dt. 30-09-2019 | Seeks to amend notification No. 7/2019 - Central Tax (Rate), dated the 29th March, 2019 by amending the entry related to cement. | 41 |
| 12 | 25/2019-Central Tax (Rate) ,dt. 30-09-2019 | Seeks to notify the grant of alcoholic liquor licence neither a supply of goods nor a supply of service as per Section 7(2) of CGST Act, 2017. | 42 |

V IGST TAX NOTIFICATIONS

| | | | |
|---|---------------------------------------|---|----|
| 1 | 04/2019-Integrated Tax,dt. 30-09-2019 | Seeks to notify the place of supply of R&D services related to pharmaceutical sector as per Section 13(13) of IGST Act, as recommended by GST Council in its 37th meeting held on 20.09.2019. | 43 |
|---|---------------------------------------|---|----|

VI IGST TAX (RATE) NOTIFICATIONS

| | | | |
|----|---|---|----|
| 1 | 14/2019-Integrated Tax (Rate) ,dt. 30-09-2019 | Seeks to amend notification No 1/2017- Integrated Tax dated 28.6.2017 so as to specify effective IGST rates for specified goods, to give effect to the recommendations of the GST Council in its 37th meeting dated 20.09.2019. | 46 |
| 2 | 15/2019-Integrated Tax (Rate) ,dt. 30-09-2019 | Seeks to amend notification No 2/2017- Integrated Tax (Rate) dated 28.6.2017 to grant exemption to dried tamarind and cups, plates made of leaves, bark and flowers of plants. | 50 |
| 3 | 16/2019-Integrated Tax (Rate) ,dt. 30-09-2019 | Seeks to amend notification No 3/2017- Integrated Tax (Rate) dated 28.6.2017 so as to extend concessional IGST rates to specified projects under HELP/OALP, and other changes. | 51 |
| 4 | 17/2019-Integrated Tax (Rate) ,dt. 30-09-2019 | Seeks to amend notification No 27/2018- Integrated Tax (Rate) dated 31.12.2018 so as to exempt IGST on supplies of silver and platinum by nominated agencies to registered persons. | 52 |
| 5 | 18/2019-Integrated Tax (Rate) ,dt. 30-09-2019 | Seeks to exempt supply of goods for specified projects under FAO. | 53 |
| 6 | 19/2019-Integrated Tax (Rate) ,dt. 30-09-2019 | Seeks to amend notification No. 08/2017- Integrated Tax (Rate) so as to notify GST rates of various services as recommended by GST Council in its 37th meeting held on 20.09.2019. | 54 |
| 7 | 20/2019-Integrated Tax (Rate) ,dt. 30-09-2019 | Seeks to amend notification No. 09/2017- Integrated Tax (Rate) so as exempt certain services as recommended by GST Council in its 37th meeting held on 20.09.2019. | 59 |
| 8 | 21/2019-Integrated Tax (Rate) ,dt. 30-09-2019 | Seeks to amend notification No. 10/2017- Integrated Tax (Rate) so as notify certain services under reverse charge mechanism (RCM) as recommended by GST Council in its 37th meeting held on 20.09.2019. | 63 |
| 9 | 22/2019-Integrated Tax (Rate) ,dt. 30-09-2019 | Seeks to amend notification No. 04/2018 - Integrated Tax (Rate), dated the 25th January, 2018, by adding an explanation on the applicability of provisions related to supply of development rights. | 68 |
| 10 | 23/2019-Integrated Tax (Rate) ,dt. 30-09-2019 | Seeks to amend notification No. 07/2019 - Integrated Tax (Rate), dated the 29th March, 2019 by amending the entry related to cement. | 69 |
| 11 | 24/2019-Integrated Tax (Rate) ,dt. 30-09-2019 | Seeks to notify the grant of alcoholic liquor licence neither a supply of goods nor a supply of service as per Section 20(i) of IGST Act read with Section 7(2) of CGST Act. | 70 |

VII ADVANCE RULINGS

| | | | |
|---|--|--|----|
| 1 | Order No. : AAR/GST/PB/010 Dated 06/09/2019 | Classification of 'Works Contract' services as a sub-contractor to the Contractors | 71 |
| 2 | Order No. : AAR/GST/PB/011 Dated 06/09/2019 | Parking services provided by the contractor appointed by the Market Committee, are not exempt under Notification No. 12/2017 | 72 |
| 3 | Advance Ruling No. KAR ADRG 37/2019 Dated 16/09/2019 | Accommodation services to SEZ units can be treated as zero rated supplies | 73 |

| | | | |
|---|---|---|----|
| 4 | Advance Ruling No. KAR ADRG 117/2019 Dated 30/09/2019 | AAR cannot decide application if same issue in the case of applicant already decided by other AAR | 73 |
|---|---|---|----|

VIII COURT ORDERS/JUDGEMENTS

| | | | |
|---|--|--|----|
| 1 | Appeal Number: CWP-24600-2019 Dated 05/09/2019 | Writ filed challenging GST Portal Operation Mechanism for Annual Return filing | 74 |
| 2 | Appeal Number: Special Civil Application No. 5758 of 2019 Dated 06/09/2019 | Transitional credit can't be denied for mere non filing of form Tran 1 / Tran 2: HC | 74 |
| 3 | Appeal Number: W.P.(C) 3736/2018 Dated 16/09/2019 | HC allows Petitioner to file GST TRAN-1 manually & claim ITC | 74 |
| 4 | Appeal Number: Civil Appeal No. 7358 of 2019 Dated 18/09/2019 | Appellate authority cannot reduce or waive 25% pre-deposit u/s 62(5) of Punjab VAT: SC | 75 |
| 5 | Appeal Number: WP(C): 1738/2019 Dated 19/09/2019 | HC allows petitioner to file TRAN-2, not filed due to technical glitches | 75 |
| 6 | Appeal Number: CWP No. 2165 of 2019 Dated 19/09/2019 | HC allows Petitioner to rectify GST Returns (GSTR-1 & GSTR- 3B) | 76 |
| 7 | Appeal Number: WP(C). No.25066 of 2019(G) Dated 23/09/2019 | Provisions of Section 62(2) of GST Act have to be construed strictly | 77 |
| 8 | Appeal Number: S.B. Criminal Misc. IV Bail Application No. 12077/2019 Dated 30/09/2019 | HC rejects Bail application in GST Evasion Case (ITC Fraud) | 77 |

(I) GIST OF GST NOTIFICATIONS

[1] Rules pertaining to single disbursement of GST refund claims brought into force with effect from 24.09.2019

The provisions of clause 10, 11, 12 and 26 of the CGST (Fourth Amendment) Rules, 2019 [notification No. 31/2019– Central Tax dated 28th June, 2019] come into force w.e.f 24.09.2019. In Rule 91 (Grant of provisional refund), 92(Order sanctioning refund), 94(Order sanctioning interest on delayed refunds) and FORM GST RFD-05 (Refund Payment Order)- for the words “payment advice”, the words “payment order” shall be substituted- at all the places where they occur.

[Notification No. 42/2019- (CT) dated September 24, 2019]

[2] Aerated water manufacturers cannot opt for GST composition scheme

CBIC *vide Notification No. 43/2019- (CT) dated September 30, 2019* amended **Notification No. 14/2019- (CT) dated March 07, 2019** so as to exclude manufacturers of aerated waters from the purview of composition scheme.

[Notification No. 43/2019- (CT) dated September 30, 2019]

[3] Changes in CGST rates for specified goods wef 01.10.2019

Notification No. 14/2019 further amends the GST Rate of various goods notified under **Notification No. 01/2017 CT(R) dated June 28, 2017**. The list of few goods wherein amendment has been brought are as under: –

1. Other non-alcoholic beverages [other than tender coconut water] **“and caffeinated beverages”**
2. Railway or tramway goods vans and wagons, not self-propelled.
3. Woven and non-woven bags and sacks of polyethylene or polypropylene strips or the like, whether or not laminated, of a kind used for packing of goods”;

[Notification No. 14/2019 – Central Tax (Rate) dated September 30, 2019]

[4] IGST exemption to dried tamarind and cups, plates made of leaves, bark and flowers of plants

The CBIC *vide Notification No. 15/2019- (CT Rate) dated September 30, 2019* has amended **Notification No. 02/2017- (CT Rate) dated June 28, 2017** to exempt following products which were earlier taxable @5%:

Tamarind dried

Plates and cups made up of leaves/ flowers/bark.

[Notification No. 15/2019 – Central Tax (Rate) dated September 30, 2019]

[5] CBIC extends concessional CGST rates to specified projects under HELP/OALP

The CBIC *vide Notification No. 16/2019- (CT Rate) dated September 30, 2019* amended **Notification No. 03/2017- (CT Rate) dated June 28, 2017** so as to extend concessional CGST rates of 2.5% to “Petroleum operations or coal bed methane operations undertaken under specified contracts under the Hydrocarbon Exploration Licensing Policy (HELP) or Open Acreage Licensing Policy (OALP)”

[Notification No. 16/2019 – Central Tax (Rate) dated September 30, 2019]

[6] CBIC exempt CGST on supplies of silver & platinum by nominated agencies to registered persons

The CBIC *vide Notification No. 17/2019- (CT Rate) dated September 30, 2019* amended **Notification No. 26/2018- (CT Rate) dated December 31, 2018**, so as to exempt CGST on supplies of silver and platinum by nominated agencies to registered persons.

[Notification No. 17/2019 – Central Tax (Rate) dated September 30, 2019]

[7] CBIC excludes manufacturers of aerated waters from purview of composition scheme

The CBIC *vide Notification No. 18/2019- (CT Rate) dated September 30, 2019* amended **Notification No. 02/2019- (CT Rate) dated March 07, 2019** so as to exclude manufacturers of aerated waters from the purview of composition scheme.

[Notification No. 18/2019 – Central Tax (Rate) dated September 30, 2019]

[8] CGST Exemption on supply of goods for specified projects under FAO

The CBIC *vide Notification No. 19/2019- (CT Rate) dated September 30, 2019* has exempted supply of goods for specified projects under Food and Agricultural Organisation of the United Nations.

[Notification No. 19/2019 – Central Tax (Rate) dated September 30, 2019]

[9] Changes in CGST rates of various services wef 01.10.2019

The CBIC *vide Notification No. 20/2019- Central Tax (Rate) dated September 30, 2019* has further amended **Notification No. 11/2017- CT(R) dated June 28, 2017**. The list of few services wherein amendment has been brought are as under:

1. Supply of “hotel accommodation” having a value of supply of a unit of accommodation above one thousand rupees (> Rs. 1,000/-) but less than or equal to seven thousand five hundred rupees (< Rs. 7,500/-) per unit per day or equivalent.
2. Supply of “restaurant service” other than at “specified premises”

[Notification No. 20/2019 – Central Tax (Rate) dated September 30, 2019]

[10] Govt exempts certain services from CGST wef 01.10.2019

The CBIC *vide Notification No. 21/2019- (CT Rate) dated September 30, 2019* has amended **Notification No. 12/2017- (CT Rate) dated June 28, 2017** (“**Services exemption notification**”) to rationalise or further exempt certain services as under: Services provided by the Central Government, State Government, Union territory or local authority to a business entity with an aggregate turnover of up to “*such amount in the preceding financial year as makes it eligible for exemption from registration under the **Central Goods and Services Tax Act, 2017 (12 of 2017)***” is exempt. Earlier the turnover was specified as “twenty lakh rupees (ten lakh rupees in case of a special category state) in the preceding financial year” which has now been rationalised.

S. No. 9AA has been inserted in Services exemption notification to exempt “Services provided by and to FIFA and its subsidiaries directly or indirectly related to any of the events under **FIFA U-17 Women’s World Cup 2020** to be hosted in India”

Amendment has been brought under S. No. 14 of Services exemption notification to clarify that services by way of residential or lodging purposes, having value of supply of a unit of accommodation below or upto one thousand rupees per day is exempt.

Condition to S. No. 19A/ 19B of Services exemption notification has been amended to extend the exemption of services by way of transportation of goods by an aircraft/ vessel from customs station of clearance in India to a place outside India till September 2020. Earlier it was exempted only upto September 2019.

S. No. 24B has been inserted in Services exemption notification to exempt “*services by way of storage or warehousing of cereals, pulses, fruits, nuts and vegetables, spices, copra, sugarcane, jaggery, raw vegetable fibres such as cotton, flax, jute etc., indigo, unmanufactured tobacco, betel leaves, tendu leaves, coffee and tea*”

S. No. 29B has been inserted in Services exemption notification to exempt “*services of life insurance provided or agreed to be provided by the Central Armed Police Forces (under Ministry of Home Affairs) Group Insurance Funds to their members under the Group Insurance Schemes of the concerned Central Armed Police Force*”

S. No. 35 of Services exemption notification has been amended to exempt services of general insurance business provided under “Bangla Shasya Bima” scheme

Services provided by

1. an arbitral tribunal
2. a partnership firm of advocates or an individual as an advocate other than a senior advocate, by way of legal services
3. a senior advocate by way of legal services

to *inter-alia* a business entity with an aggregate turnover of up to “*such amount in the preceding financial year as makes it eligible for exemption from registration under the **Central Goods and Services Tax Act, 2017 (12 of 2017)***” is exempt. Earlier the turnover was specified as “twenty lakh rupees (ten lakh rupees in case of a special category state) in the preceding financial year” which has now been rationalised.

S. No. 82A has been inserted in Services exemption notification to exempt “Services by way of right to admission to the events organised under FIFA U-17 Women’s World Cup 2020”

This Notification is effective from October 01, 2019.

Similar Notifications are issued under UTGST and IGST Law.

In addition, “Services provided by an intermediary when location of both supplier and recipient of goods is outside the taxable territory”, subject to certain conditions, has been exempted by way of additional amendment in IGST notification.

[Notification No. 21/2019 – Central Tax (Rate) dated September 30, 2019]

[11] CGST: Govt notifies certain services under RCM wef 01.10.2019

Method u/s 9(3) of the CGST Act

Following are the list of few services which has been made leviable under Reverse charge Mechanism subject to certain conditions:

- 1. Supply of services by an author by way of transfer or permitting the use or enjoyment of a copyright** covered under clause (a) of subsection (1) of section 13 of the Copyright Act, 1957 relating to original literary works to a publisher.
- 2. Services provided by way of renting of a motor vehicle provided to a body corporate.**
- 3. Services of lending of securities under Securities Lending Scheme, 1997 (“Scheme”) of Securities and Exchange Board of India (“SEBI”), as amended.**

[Notification No. 22/2019 – Central Tax (Rate) dated September 30, 2019]

[12] CGST: Explanation on applicability of provisions related to supply of development rights

The CBIC *vide Notification No. 23/2019- (CT Rate) dated September 30, 2019* has put a retrospective sunset clause on applicability of **Notification No. 04/2018- (CT Rate) dated January 25, 2018** w.r.t. development rights supplied on or after April 01, 2019. The later Notification provided special procedure to be followed while determining time of supply in case of construction services against transfer of development rights.

[Notification No. 23/2019 – Central Tax (Rate) dated September 30, 2019]

[13] CGST: Govt amends entry related to GST on cement under RCM

The CBIC *vide Notification No. 24/2019- (CT Rate) dated September 30, 2019* has amended **Notification No. 07/2019 – (CT Rate) dated the March 29, 2019** by amending the entry related to cement on which GST is leviable under Reverse Charge Mechanism.

[Notification No. 24/2019 – Central Tax (Rate) dated September 30, 2019]

[14] Grant of liquor license by State Govt to be treated as “no supply” in GST

The CBIC *vide Notification No. 25/2019-Central Tax (Rate) dated September 30, 2019*, has notified “**service by way of grant of alcoholic liquor licence, against consideration in the form of a licence fee or application fee or by whatever name it is called**” undertaken by the State Governments in which they are engaged as public authorities, **as neither a supply of goods nor a supply of service.**

[Notification No. 25/2019 – Central Tax (Rate) dated September 30, 2019]

[15] CBIC notifies place of supply of R&D services related to pharmaceutical sector

The CBIC *vide Notification No. 04/2019- (IT) dated September 30, 2019* has notified the place of supply of R&D services related to pharmaceutical sector provided by Indian pharma companies to foreign service recipients, as the place of effective use and enjoyment of a service i.e. location of the service recipient.

[Notification No. 04/2019- (IT) dated September 30, 2019]

(II) PUNJAB GST NOTIFICATIONS/ORDERS

PUNJAB GOVT. GAZ. (EXTRA), SEPTEMBER 20, 2019 481
(BHDR 29, 1941 SAKA)

PART III

GOVERNMENT OF PUNJAB

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

NOTIFICATION

The 5th September, 2019

No. S.O.95/P.A.5/2017/Ss. 9 and 15/Amd./2019.- In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 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, S.O.16/P.A.5/2017/S.9/2017, dated the 30th June, 2017, published in the Punjab Government (Extraordinary) Gazette, Part III, dated the 30th June, 2017, namely:-

AMENDMENT

1. In the said notification, -

(a) in Schedule I @ 2.5%,-

(i) after **serial number** 234A and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

| | | |
|-------|------|--|
| “234B | 8504 | Charger or charging station for Electrically operated vehicles”; |
|-------|------|--|

(ii) after **serial number** 242 and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

| | | |
|-------|----|--|
| “242A | 87 | Electrically operated vehicles, including two and three wheeled electric vehicles. |
|-------|----|--|

Explanation .- For the purposes of this entry, “Electrically operated vehicles” means vehicles which are run solely on electrical energy derived from an external source or from one or more electrical batteries fitted to such road vehicles and shall include E- bicycles.”;

(b) in Schedule II @ 6%, **serial number** 206 and the entries relating thereto shall be omitted;

- (c) in Schedule III @ 9%, against **serial number** 375, in the entry in column (3), after the word “inductors”, the words “, other than charger or charging station for Electrically operated vehicles” shall be inserted.
2. This notification shall be deemed to have come into force on the 1st day of August, 2019.

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

1865/9-2019/Pb. Govt. Press, S.A.S. Nagar

PART III

GOVERNMENT OF PUNJAB

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

NOTIFICATION

The 5th September, 2019

No. S.O.96/P.A.5/2017/S.11/Amd./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 make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No.S.O.37/P.A.5/2017/S.11/2017, dated the 30th June, 2017, published in the Punjab Government (Extraordinary) Gazette, dated the 30th June, 2017, namely:-

AMENDMENT

1. In the said notification, in the Table, against serial number 22, in the entries in column (3), after clause (a), the following clause shall be inserted, namely: -

(aa) to a local authority, an electrically operated vehicle meant to carry more than twelve passengers; or

Explanation: For the purposes of this entry, "Electrically operated vehicles" means vehicles falling under Chapter 87 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) which are run solely on electrical energy derived from an external source or from one or more electrical batteries fitted to such road vehicles.

2. This notification shall be deemed to have come into force with effect from the 1st day of August, 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 II-BRANCH)

NOTIFICATION

The 5th September, 2019

No. S.O. 97/P.A.5/2017/S.148/Amd./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), 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.66/P.A.5/2017/S.148/2019, dated the 31st May, 2019, published in the Punjab Government Gazette (Extraordinary), Part III, dated the 24th June, 2019, namely:—

AMENDMENT

In the said notification, in paragraph 2, the following proviso shall be inserted, namely: —

“Provided that the due date for furnishing the statement containing the details of payment of self-assessed tax in said **FORM GST CMP-08**, for the quarter April, 2019 to June, 2019, or part thereof, shall be the 31st day of July, 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 II-BRANCH)

NOTIFICATION

The 3rd September, 2019

No. S.O.98/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 (1) of the Table below till the time period as specified in the corresponding entry in column (2) of the said Table, namely:-

Table

| Quarter for which details in FORMGSTR-1 are furnished | Time period for furnishing details in FORMGSTR-1 |
|--|---|
| (2) | (3) |
| July–September, 2019 | 31st October, 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, 2019 to September, 2019 shall be subsequently notified in the Official Gazette.

This notification shall be deemed to have come into force from the 28th day of June, 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 II-BRANCH)

NOTIFICATION

The 3rd September, 2019

No. S.O.99 /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) (hereinafter 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 persons registered under section 24 of the said Act read with rule 14 of the Punjab Goods and Services Tax Rules, 2017, (hereinafter referred to as “the said rules”), supplying online information and data base access or retrieval services from a place outside India to a person in India, other than a registered person as the class of registered persons who shall follow the special procedure as mentioned below.

2. The said persons shall not be required to furnish an annual return in **FORM GSTR-9** under sub-section (1) of section 44 of the said Act read with sub-rule (1) of rule 80 of the said rules.

3. The said persons shall not be required to furnish reconciliation statement in **FORM GSTR-9C** under sub-section (2) of section 44 of the said Act read with sub-rule (3) of rule 80 of the said rules.

This notification shall be deemed to have come into force from the 28th day of June, 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 II-BRANCH)

ORDER

The 3rd September, 2019

No. S.O.100/P.A.5/2017/S.172/2019.- WHEREAS, sub-section (1) of section 44 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017) (hereafter in this Order referred to as the said Act) provides that every registered person, other than an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, shall furnish an annual return for every financial year electronically in such form and manner as may be prescribed on or before the thirty-first day of December following the end of such financial year;

AND WHEREAS, for the purpose of furnishing of the annual return electronically for every financial year as referred to in sub-section (1) of section 44 of the said Act, certain technical problems are being faced by the taxpayers as a result whereof, the said annual return for the period from the 1st July, 2017 to the 31st March, 2018 could not be furnished by the registered persons, as referred to in the said sub-section (1) and because of that, certain difficulties have arisen in giving effect to the provisions of the said section.

NOW, THEREFORE, in exercise of the powers conferred by section 172 of the Punjab Goods and Services Tax Act, 2017, and all other powers enabling him in this behalf, the Governor of Punjab, on recommendations of the Council, is pleased to make the following Order, to remove the difficulties, namely:—

1. Short title.— (1) This Order may be called the Punjab Goods and Services Tax (Removal of Difficulties) Order, 2019.

(2) This order shall be deemed to have come into force on the 28th day of June, 2019.

2. In section 44 of the Punjab Goods and Services Tax Act, 2017, in the Explanation, for the figures, letters and word “30th June, 2019”, the figures, letters and word “31st August, 2019” shall be substituted.

M.P. SINGH,

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

PART III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION

(EXCISE AND TAXATION II-BRANCH)

NOTIFICATION

The 3rd September, 2019

No. S.O.101/P.A.5/2017/S.55/2019.- In exercise of the powers conferred by section 55 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 specify retail outlets established in the departure area of an international airport, beyond the immigration counters, making tax free supply of goods to an outgoing international tourist, as class of persons who shall be entitled to claim refund of applicable central tax paid on inward supply of such goods, subject to the conditions specified in rule 95A of the Punjab Goods and Services Tax Rules, 2017.

Explanation. - For the purposes of this notification, the expression “outgoing international tourist” shall mean a person not normally resident in India, who enters India for a stay of not more than six months for legitimate non-immigrant purposes.

2. This notification shall be deemed to have come into force with effect from the 1st day of July, 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 25th September, 2019

No. S.O.104/P.A.5/2017/S.164/Amd./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, and on being satisfied that it is necessary in the public interest so to do, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.90/P.A.5/2017/S.164/2019, dated the 20th August, 2019, published in the Punjab Government Gazette (Extraordinary), Part III, dated the 22nd August, 2019, namely:-

In the said notification, for the figures, letters and words “21st day of August, 2019”, the figures, letters and words “21st day of November, 2019” shall be substituted.

This notification shall be deemed to have come into force with effect from the 20th day of August, 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 30th September, 2019

No. S.O.105/P.A.5/2017/Ss. 9,11,15,16 and 148/Amd./2019.-In exercise of the powers conferred by sub-sections (1), (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No.S.O.17/P.A.5/2017/Ss.9, 11, 15 and 16/2017, dated the 30th June, 2017, published in the Punjab Government Gazette (Extraordinary), Part III, dated the 30th June, 2017, namely:-

AMENDMENT

In the said notification, -

- (i) in the Table, against serial number 3, in items (ie) and (if), in the entries in column (5), for the figures and letters "10th", wherever they occur, the figures and letters "20th" shall be substituted;
- (ii) (ii) in Annexure IV, for the figures and letters "10th", at both the places where they occur, the figures and letters "20th" shall be substituted.

This notification shall be deemed to have come into force on the 10th day of May, 2019.

M.P. SINGH,

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

(III) CENTRAL TAX NOTIFICATIONS

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

**Government of India
Ministry of Finance
(Department of Revenue)
[Central Board of Indirect Taxes and Customs]
Notification No. 42/2019 – Central Tax**

New Delhi, the 24th September, 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 24th day of September, 2019, as the date on which the provisions of rules 10, 11, 12 and 26 of the Central Goods and Services Tax (Fourth Amendment) Rules, 2019 [notification No. 31/2019–Central Tax, dated the 28th June, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 457(E), dated the 28th June, 2019], shall come into force.

[F. No. 20/06/12/2018-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)

Notification No.43/2019-Central Tax

New Delhi, the 30 September, 2019

G.S.R. (E).- In exercise of the powers conferred under the proviso to the sub-section (1) of section 10 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.14/2019-Central Tax, dated the 7th March, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 196(E), dated the 7th March, 2019, namely: -

In the said notification, in the table, after Sl. No. 2 and the entries thereto, the following Sl. No. and entries shall be inserted, namely: -

| | | |
|------|------------|-----------------|
| “2A. | 2202 10 10 | Aerated Water”. |
|------|------------|-----------------|

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

[F.No.354/131/2019-TRU]

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

(IV) CENTRAL TAX (RATE) 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)

Notification No. 14/2019-Central Tax (Rate)

New Delhi, the 30th September, 2019

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

In the said notification, -

A. in Schedule I – 2.5%, -

- (i) S. No. 33A and the entries relating thereto shall be omitted;
- (ii) against S. No. 164, in the entry in column (3), after item ii, the following item shall be inserted, namely: -
 - “iii. Marine Fuel 0.5% (FO)”;
- (iii) against S. No. 224, for the entry in column (2), the entry “63 [other than 6305 32 00, 6305 33 00, 6309], shall be substituted;
- (iv) after S. No. 234B and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

| | | |
|-------|------|--|
| “234C | 8509 | Wet grinder consisting of stone as grinder”; |
|-------|------|--|

- (v) S. Nos. 235 to 242 and the entries related thereto, shall be omitted;

B. in Schedule II - 6%, -

- (i) after S. No. 80A and entries relating thereto, the following S. No. and entries shall be inserted namely: -

| | | |
|-------|------|---|
| “80AA | 3923 | Woven and non-woven bags and sacks of polyethylene or |
| | or | polypropylene strips or the like, whether or not laminated, |

| | | |
|--|------|---------------------------------------|
| | 6305 | of a kind used for packing of goods”; |
|--|------|---------------------------------------|

- (ii) S. No. 201A and the entries relating thereto shall be omitted;
- (iii) after S. No. 205 and the entries relating thereto, the following S. Nos. and entries shall be inserted, namely: -

| | | |
|-------|------|--|
| “205A | 8601 | Rail locomotives powered from an external source of electricity or by electric accumulators |
| 205B | 8602 | Other rail locomotives; locomotive tenders; such as Diesel-electric locomotives, Steam locomotives and tenders thereof |
| 205C | 8603 | Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604 |
| 205D | 8604 | Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, track liners, testing coaches and track inspection vehicles) |
| 205E | 8605 | Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 8604) |
| 205F | 8606 | Railway or tramway goods vans and wagons, not self-propelled |
| 205G | 8607 | Parts of railway or tramway locomotives or rolling-stock; such as Bogies, bissel-bogies, axles and wheels, and parts thereof |
| 205H | 8608 | Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing”; |

- (iv) against S. No. 231B, in column (3), after the words “Slide fasteners”, the words “and parts thereof”, shall be inserted;

C. in Schedule III - 9%, -

- (i). against S. No. 24A, in column (3), after the words “coconut water”, the words “and caffeinated beverages” shall be inserted;
- (ii). against S. No. 108, in column (3), after the words “other closures, of plastics”, the brackets, words, letters and figures “(except the items covered in Sl. No. 80AA in Schedule II)], shall be inserted;
- (iii). in S. No. 400, for the entry in column (3), the entry, “Following motor vehicles of length not exceeding 4000 mm, namely: -

(a) Petrol, Liquefied petroleum gases (LPG) or compressed natural gas (CNG) driven vehicles of engine capacity not exceeding 1200cc; and

(b) Diesel driven vehicles of engine capacity not exceeding 1500 cc

for persons with orthopedic physical disability, subject to the condition that an officer not below the rank of Deputy Secretary to the Government of India in the Department of Heavy Industries certifies that the said goods shall be used by the persons with orthopedic physical disability in accordance with the guidelines issued by the said Department”, shall be substituted;

- (iv). S. No. 446 and the entries relating thereto shall be omitted;

D. in Schedule IV – 14%, -

- (i). after S. No. 12 and the entries relating thereto, the following S. No. and the entries shall be inserted, namely: -

| | | |
|-------|----------|-------------------------|
| “12A. | 22029990 | Caffeinated Beverages”; |
|-------|----------|-------------------------|

E. in Schedule V – 1.5%, -

- (i) S. No. 3 and the entries relating thereto shall be omitted;
- (ii) S. No. 4 and the entries relating thereto shall be omitted;

F. in Schedule VI – 0.125%, -

- (i) in S. No. 2, for the entry in column (3), the entry, “precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport”, shall be substituted;

- (ii) S. No. 2A and the entries relating thereto shall be omitted;

(iii) in S. No. 3, for the entry in column (3), the entry, “Synthetic or reconstructed precious or semiprecious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semiprecious stones, temporarily strung for convenience of transport”, shall be substituted;

(iv) S. No. 4 and the entries relating thereto, shall be omitted;

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

[F.No.354/131/2019-TRU]

(Gunjan Kumar Verma)

Under Secretary to the Government of India

Note: - The principal notification No.1/2017-Central Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 673(E), dated the 28th June, 2017 and last amended by Notification No. 12/2019-Central Tax(Rate) dated 31st July, 2019 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number GSR 539(E), dated the 31st July, 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)

Notification No. 15/2019-Central Tax (Rate)

New Delhi, the 30th September, 2019

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

In the said notification, in the Schedule, -

- (i) after S. No. 57 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

| | | |
|------|------|------------------|
| “57A | 0813 | Tamarind dried”; |
|------|------|------------------|

- (ii) after S. No. 114B and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

| | | |
|-------|----|---|
| “114C | 46 | Plates and cups made up of all kinds of leaves/ flowers/bark”; |
|-------|----|---|

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

[F.No.354/131/2019-TRU]

(Ruchi Bisht)

Under Secretary to the Government of India

Note: - The principal notification No.2/2017-Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 674(E), dated the 28th June, 2017 and last amended *vide* Notification No. 25/2018 Central Tax (Rate) dated 31st December, 2018 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number GSR 1262 (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)

Notification No. 16/2019-Central Tax (Rate)

New Delhi, the 30th September, 2019

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 11 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on 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.3/2017-Central Tax (Rate), dated the 28th June, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 675(E) dated the 28th June, 2017, namely: -

In the said notification, -

(i) in the TABLE, against S. No. 1, in column (3), after item (5), the following item shall be inserted, namely: -

“(6) Petroleum operations or coal bed methane operations undertaken under specified contracts under the Hydrocarbon Exploration Licensing Policy (HELP) or Open Acreage Licensing Policy (OALP)”;

(ii) in the ANNEXURE, against Condition No. 1, in clause (e), the following proviso shall be inserted, namely: -

“**Provided** that where the said goods so supplied are sought to be disposed of in non-serviceable form, after mutilation, the recipient of outward supply or the transferee, as the case may be, may at his option, pay the tax at the rate of 9 per cent. on transaction value of such goods subject to the condition that the recipient of outward supply or the transferee, as the case may be, produces before the Deputy Commissioner of Central tax or the Assistant Commissioner of Central tax or the Deputy Commissioner of State tax or the Assistant Commissioner of State tax, as the case may be, having jurisdiction over the supplier of goods, a certificate from a duly authorised officer of the Directorate General of Hydro Carbons in the Ministry of Petroleum and Natural Gas, Government of India, to the effect that the said goods are non-serviceable and have been mutilated before disposal.”.

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

[F.No.354/131/2019-TRU]

(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)

Notification No. 17/2019-Central Tax (Rate)

New Delhi, the 30th September, 2019

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 11 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on 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.26/2018-Central Tax (Rate), dated the 31st December, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 1263 (E), dated the 31st December, 2018, namely:-

In the said notification, -

- (i) for the word “gold”, wherever it occurs, the words, “gold, silver or platinum”, shall be substituted;
 - (ii) in the opening paragraph, for the word and figures, “heading 7108”, the word and figures, “Chapter 71”, shall be substituted;
 - (iii) in the Explanation, for clause (d), the following clause shall be substituted, namely: —
“(d) “Chapter” means heading as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).”.
2. This notification shall come into force on the 1st day of October, 2019.

[F.No.354/131/2019-TRU]

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

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

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

Notification No. 18/2019-Central Tax (Rate)

New Delhi, the 30th September, 2019

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 9, sub-section (1) of section 11, sub-section (1) of section 16 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following amendments in the notification of the Government of India, in the 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, namely:-

In the said notification, in the Annexure, after Sl. No. 2 and the entries thereto, the following Sl. No. and entries shall be inserted, namely: -

| | | |
|------|------------|-----------------|
| “2A. | 2202 10 10 | Aerated Water”. |
|------|------------|-----------------|

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

[F.No.354/131/2019-TRU]

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

Note: - The principal notification No.2/2019-Central Tax (Rate), dated the 7th March, 2019 was 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 and last amended by Notification No. 9/2019-Central Tax(Rate) dated 29th March, 2019 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 268(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)

Notification No.19/2019-Central Tax (Rate)

New Delhi, the 30th September, 2019

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 11 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts, all the goods supplied to the Food and Agricultural Organisation of the United Nations (FAO) for execution of projects listed below in the Annexure, from whole of the Central Tax leviable thereon under section 9 of the said Act, subject to the condition that an officer not below the rank of Deputy Secretary to the Government of India in the Ministry of Ministry of Agriculture and Farmers Welfare certifies, namely:-

- (i) the quantity and description of the goods; and
- (ii) that the said goods are intended for the purpose of use in execution of said projects.

ANNEXURE

- (1) Strengthening Capacities for Nutrition-sensitive Agriculture and Food systems,
 - (2) Green Ag: Transforming Indian Agriculture for Global Environment benefits and the conservation of Critical Biodiversity and Forest landscape.
2. This notification shall come into force on the 1st day of October, 2019.

[F.No.354/131/2019-TRU]

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

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

Government of India
Ministry of Finance
(Department of Revenue)

Notification No. 20/2019- Central Tax (Rate)

New Delhi, the 30th September, 2019

G.S.R.....(E).- In exercise of the powers conferred by sub-sections (1), (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue) No.11/2017- Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 690(E), dated the 28th June, 2017, namely:-

In the said notification, -

(i) in the Table, -

(a) against serial number 7, for the entries relating thereto in column (3), (4) and (5), the following items and entries shall be substituted, namely, -

| (3) | (4) | (5) |
|---|-----|--|
| “(i) Supply of ‘hotel accommodation’ having value of supply of a unit of accommodation above one thousand rupees but less than or equal to seven thousand five hundred rupees per unit per day or equivalent. | 6 | - |
| (ii) Supply of ‘restaurant service’ other than at ‘specified premises’ | 2.5 | Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to <i>Explanation</i> no. (iv)] |
| (iii) Supply of goods, being food or any other article for human consumption or any drink, by the Indian Railways or Indian Railways Catering and Tourism Corporation Ltd. or their licensees, whether in trains or at platforms. | 2.5 | Provided that credit of input tax charged on goods and services used in supplying |

| | | |
|---|-----|---|
| | | the service has not been taken [Please refer to <i>Explanation</i> no. (iv)] |
| (iv) Supply of 'outdoor catering', at premises other than 'specified premises' provided by any person other than- (a) suppliers providing 'hotel accommodation' at 'specified premises', or (b) suppliers located in 'specified premises'. | 2.5 | Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to <i>Explanation</i> (iv)] |
| (v) Composite supply of 'outdoor catering' together with renting of premises (including hotel, convention center, club, pandal, shamiana or any other place, specially arranged for organising a function) at premises other than 'specified premises' provided by any person other than- (a) suppliers providing 'hotel accommodation' at 'specified premises', or (b) suppliers located in 'specified premises'. | 2.5 | Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to <i>Explanation</i> (iv)] |
| (vi) Accommodation, food and beverage services other than (i) to (v) above Explanation: (a) For the removal of doubt, it is hereby clarified that, supplies covered by items (ii), (iii), (iv) and (v) in column (3) shall attract central tax prescribed against them in column (4) subject to conditions specified against them in column (5), which is a mandatory rate and shall not be levied at the rate as specified under this entry. (b) This entry covers supply of 'restaurant service' at 'specified premises' (c) This entry covers supply of 'hotel accommodation' having value of supply of a unit of accommodation above seven thousand five hundred rupees per unit per day or equivalent. | 9 | -"; |

| | | |
|---|--|--|
| (d) This entry covers supply of ‘outdoor catering’, provided by suppliers providing ‘hotel accommodation’ at ‘specified premises’, or suppliers located in ‘specified premises’. | | |
| (e) This entry covers composite supply of ‘outdoor catering’ together with renting of premises (including hotel, convention center, club, pandal, shamiana or any other place, specially arranged for organising a function) provided by suppliers providing ‘hotel accommodation’ at ‘specified premises’, or suppliers located in ‘specified premises’. | | |

- (b) against serial number 10, in column (2), after the word “vehicles”, the words “with operators” shall be inserted;
- (c) against serial number 10, in column (3), in item (iii), the words “or without” shall be omitted;
- (d) against serial number 15, in column (3), item (iv) and the entries relating thereto in column (4) and (5) shall be omitted;
- (e) against serial number 15, in column (3), in item (vii), the brackets and words “, (iv)” shall be omitted;
- (f) against serial number 17, in column (2), the figures and words “, with or” shall be omitted;
- (g) against serial number 17, in column (3), item (v) and (vii) and the entries relating thereto in column (4) and (5) shall be omitted;
- (h) against serial number 17, in column (3), for item (viii), the following shall be substituted;

| |
|--|
| (3) |
| “(viii) Leasing or rental services, without operator, other than (i), (ii), (iii), (iv), (vi), and (vii) above.” |

- (i) against serial number 21, after item (i) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be inserted, namely: -

| (3) | (4) | (5) |
|---|-----|-----|
| “(ia) Other professional, technical and business services relating to exploration, mining or drilling of petroleum crude or natural gas or both | 6 | -”; |

- (j) against serial number 21, in column (3), in item (ii), for the brackets and words “(i) above”, the brackets and words “(i) and (ia) above” shall be substituted;
- (k) against serial number 24, in column (2), after the numbers “9986”, the brackets, words and figures “(Support services to agriculture, hunting, forestry, fishing, mining and utilities)” shall be inserted;
- (l) against serial number 24, in column (3), in item (ii), for the words “Service of”, the words “Support services to” shall be substituted;
- (m) against serial number 26, in column (3), in item (i), in clause (c), after the words “products”, the figures and words “, other than diamonds,” shall be inserted;
- (n) against serial number 26, in column (3), after item (ia) and the entries relating thereto in columns (3), (4) and (5), the following shall be inserted, namely: -

| (3) | (4) | (5) |
|---|------|-----|
| “(ib) Services by way of job work in relation to diamonds falling under chapter | 0.75 | - |

| | | |
|---|---|-----|
| 71 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975); | | |
| (ic) Services by way of job work in relation to bus body building; | 9 | - |
| (id) Services by way of job work other than (i), (ia), (ib) and (ic) above; | 6 | -"; |

- (o) against serial number 26, in column (3), in item (iv), after the brackets, words and figures “(ia),”, the brackets, words and figures “(ib), (ic), (id),” shall be inserted;
- (ii) in the paragraph 2A, the word “registered” shall be omitted;
- (iii) in paragraph 4 relating to explanation, after clause (xxxii), the following clauses shall be inserted, namely:-
- “(xxxii) ‘Restaurant service’ means supply, by way of or as part of any service, of goods, being food or any other article for human consumption or any drink, provided by a restaurant, eating joint including mess, canteen, whether for consumption on or away from the premises where such food or any other article for human consumption or drink is supplied.
- (xxxiii) ‘Outdoor catering’ means supply, by way of or as part of any service, of goods, being food or any other article for human consumption or any drink, at Exhibition Halls, Events, Conferences, Marriage Halls and other outdoor or indoor functions that are event based and occasional in nature.
- (xxxiv) ‘Hotel accommodation’ means supply, by way of accommodation in hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes including the supply of time share usage rights by way of accommodation.
- (xxxv) ‘Declared tariff’ means charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit.
- (xxxvi) ‘Specified premises’ means premises providing ‘hotel accommodation’ services having declared tariff of any unit of accommodation above seven thousand five hundred rupees per unit per day or equivalent.”.
- (iv) in the ‘Annexure: Scheme of Classification of Services’, annexed to the notification, -
- (a) against serial number 119 to 124, in column (4), for the words “with or without”, wherever they occur, the word “with” shall be substituted;
- (b) against serial number 232 to 240, in column (4), for the words “with or without”, wherever they occur, the word “without” shall be substituted.”.

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

[F. No.354/136/2019 -TRU]

(Ruchi Bisht)
Under Secretary to the Government of India

Note: - The principal notification No. 11/2017 - Central Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, *vide* number G.S.R. 690 (E), dated the 28th June, 2017 and was last amended by notification No. 10/2019-Central Tax (Rate), dated the 10th May, 2019, published *vide* number G.S.R. 354(E), dated the 10th May, 2019.

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

Government of India
Ministry of Finance
(Department of Revenue)

Notification No. 21 /2019- Central Tax (Rate)

New Delhi, the 30th September, 2019

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

In the said notification, -

(i) in the Table, -

- (a) against serial number 7, in the entry in column (3), for the words and brackets, “twenty lakh rupees (ten lakh rupees in case of a special category state) in the preceding financial year”, the following words, brackets and figures shall be substituted, namely, –

“such amount in the preceding financial year as makes it eligible for exemption from registration under the Central Goods and Services Tax Act, 2017 (12 of 2017)”;

(b) after serial number 9A and the entries relating thereto, the following shall be inserted namely: -

| (1) | (2) | (3) | (4) | (5) |
|------|------------|---|-----|---|
| “9AA | Chapter 99 | Services provided by and to Fédération Internationale de Football Association (FIFA) and its subsidiaries directly or indirectly related to any of the events under FIFA U-17 Women's World Cup 2020 to be hosted in India. | Nil | Provided that Director (Sports), Ministry of Youth Affairs and Sports certifies that the services are directly or indirectly related to any of the events under FIFA U-17 Women's World Cup 2020.”; |

(c) against serial number 14, in the entry in column (3), after the word 'below', the words 'or equal to' shall be inserted;

(d) against serial number 19A, in the entry in column (5), for the figures "2019", the figures "2020" shall be substituted;

(e) against serial number 19B, in the entry in column (5), for the figures "2019", the figures "2020" shall be substituted;

(f) after serial number 24A and the entries relating thereto, the following serial number and entries relating thereto shall be inserted, namely: -

| (1) | (2) | (3) | (4) | (5) |
|------|------------------------------|---|-----|-------|
| "24B | Heading 9967 or Heading 9985 | Services by way of storage or warehousing of cereals, pulses, fruits, nuts and vegetables, spices, copra, sugarcane, jaggery, raw vegetable fibres such as cotton, flax, jute etc., indigo, unmanufactured tobacco, betel leaves, tendu leaves, coffee and tea. | Nil | Nil"; |

(g) after serial number 29A and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

| (1) | (2) | (3) | (4) | (5) |
|------|------------------------------|--|-----|-------|
| "29B | Heading 9971 or Heading 9991 | Services of life insurance provided or agreed to be provided by the Central Armed Police Forces (under Ministry of Home Affairs) Group Insurance Funds to their members under the Group Insurance Schemes of the concerned Central Armed Police Force. | Nil | Nil"; |

(h) against serial number 35, in the entry in column (3), after the entry (q), the entry "(r) Bangla Shasya Bima" shall be inserted;

(i) against serial number 45, in the entries in column (3), for the words and brackets "twenty lakh rupees (ten lakh rupees in the case of special category states) in the preceding financial year", wherever they occur, the following words, brackets and figures shall be substituted, namely, -

“such amount in the preceding financial year as makes it eligible for exemption from registration under the Central Goods and Services Tax Act, 2017 (12 of 2017)”;

(j) after serial number 82 and the entries relating thereto, the following shall be inserted, namely: -

| (1) | (2) | (3) | (4) | (5) |
|------|-----------------|---|-----|-------|
| “82A | Heading 9996 | Services by way of right to admission to the events organised under FIFA U-17 Women's World Cup 2020. | Nil | Nil”. |

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

[F. No.354/136/2019 -TRU]

(Ruchi Bisht)

Under Secretary to the Government of India

Note: -The principal notification was published in the Gazette of India, Extraordinary, *vide* notification No. 12/2017 - Central Tax (Rate), dated the 28th June, 2017, *vide* number G.S.R. 691 (E), dated the 28th June, 2017 and was last amended by notification No. 13/2019 - Central Tax (Rate), dated the 31st July, 2019 *vide* number G.S.R. 540(E), dated the 31st July, 2019.

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

Government of India
Ministry of Finance
(Department of Revenue)

Notification No. 22/2019- Central Tax (Rate)

New Delhi, the 30th September, 2019

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

In the said notification, in the Table, -

- (i) for serial number 9 and the entries relating thereto, the following shall be substituted, namely: -

| (1) | (2) | (3) | (4) |
|-----|---|---|--|
| “9 | Supply of services by a music composer, photographer, artist or the like by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 relating to original dramatic, musical or artistic works to a music company, producer or the like. | Music composer, photographer, artist, or the like | Music company, producer or the like, located in the taxable territory.”; |

- (ii) after serial number 9 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

| (1) | (2) | (3) | (4) |
|-----|--|--------|---|
| “9A | Supply of services by an author by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of | Author | Publisher located in the taxable territory: |

| | | | |
|--|---|--|--|
| | <p>sub-section (1) of section 13 of the Copyright Act, 1957 relating to original literary works to a publisher.</p> | | <p>Provided that nothing contained in this entry shall apply where, -</p> <p>(i) the author has taken registration under the Central Goods and Services Tax Act, 2017 (12 of 2017), and filed a declaration, in the form at Annexure I, within the time limit prescribed therein, with the jurisdictional CGST or SGST commissioner, as the case may be, that he exercises the option to pay central tax on the service specified in column (2), under forward charge in accordance with Section 9 (1) of the Central Goods and Service Tax Act, 2017 under forward charge, and to comply with all the provisions of Central Goods and Service Tax Act, 2017 (12 of 2017) as they apply to a person liable for paying the tax in relation to the supply of any goods or services or both and that he shall not withdraw the said option within a period of 1 year from the date of exercising such option;</p> |
|--|---|--|--|

| | | | |
|--|--|--|--|
| | | | (ii) the author makes a declaration, as prescribed in Annexure II on the invoice issued by him in Form GST Inv-I to the publisher.”; |
|--|--|--|--|

(iii) after serial number 14 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

| (1) | (2) | (3) | (4) |
|-----|--|--|--|
| “15 | Services provided by way of renting of a motor vehicle provided to a body corporate. | Any person other than a body corporate, paying central tax at the rate of 2.5% on renting of motor vehicles with input tax credit only of input service in the same line of business | Any body corporate located in the taxable territory. |
| 16 | Services of lending of securities under Securities Lending Scheme, 1997 (“Scheme”) of Securities and Exchange Board of India (“SEBI”), as amended. | Lender i.e. a person who deposits the securities registered in his name or in the name of any other person duly authorised on his behalf with an approved intermediary for the purpose of lending under the Scheme of SEBI | Borrower i.e. a person who borrows the securities under the Scheme through an approved intermediary of SEBI.”. |

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

**FORM
(9A of Table)**

(Declaration to be filed by an author for exercising the option to pay tax on the “supply of services by an author by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 relating to original literary works to a publisher” under forward charge on or before 31.10.2019 for the option to be effective from 1.11.2019 *or* before the commencement of any Financial Year for the option to be effective from the commencement of that Financial Year.)

Reference No. _____

Date _____

To

(To be addressed to the jurisdictional Commissioner)

- 1. Name of the author:
- 2. Address of the author:
- 3. GSTIN of the author:

Declaration

- 1. I have taken registration under the Central Goods and Services Tax Act, 2017 (12 of 2017), and I hereby exercise the option to pay central tax on the service specified against serial No. 9A in column (2) of the Table in the notification No. 13/2017 - Central Tax (Rate), dated the 28th June, 2017, supplied by me, under forward charge in accordance with section 9 (1) of CGST Act, and to comply with all the provisions of CGST Act, 2017 (12 of 2017) as they apply to a person liable for paying the tax in relation to the supply of any goods or services or both;
- 2. I understand that this option, once exercised, shall not be allowed to be changed within a period of 1 year from the date of exercising the option and shall be valid, at least, till the end of Financial Year following the year in which it is made.

Signature _____
Name _____
GSTIN _____

Place _____

Date _____

Annexure II

(Declaration to be made in the invoice by the author exercising the option to pay tax on the “supply of service by an author by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 relating to original literary works to a publisher” under forward charge.)

Declaration (9A of Table)

I have exercised the option to pay central tax on the service specified against serial No. 9A in column (2) of the Table in the notification No. 13/2017-Central Tax (Rate) dated 28th June, 2017 under forward charge.

[F. No.354/136/2019 -TRU]

(Ruchi Bisht)
Under Secretary to the Government of India

Note: -The principal notification No. 13/2017 - Central Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, *vide* number G.S.R. 692 (E), dated the 28th June, 2017 and was last amended by notification No. 5/2019 - Central Tax (Rate), dated the 29th March, 2019 *vide* number G.S.R. 252(E), dated the 29th March, 2019.

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

Government of India
Ministry of Finance
(Department of Revenue)

Notification No. 23/2019-Central Tax (Rate)

New Delhi, the 30th September, 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), the Central Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No.4/2018-Central Tax (Rate), dated the 25th January, 2018 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 67(E), dated the 25th January, 2018, namely:-

After paragraph, the following explanation shall be inserted, namely: -

“Explanation.-

Nothing contained in this notification shall apply with respect to the development rights supplied on or after 1st April, 2019.”.

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

[F. No. 354/136/2019- TRU]

(Ruchi Bisht)
Under Secretary to the Government of India

Note: -The principal notification was published in the Gazette of India, Extraordinary, *vide* notification No. 4/2018 - Central Tax (Rate), dated the 25th January, 2018, *vide* number G.S.R. 67 (E), dated the 25th January, 2018.

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

Government of India
Ministry of Finance
(Department of Revenue)

Notification No. 24/2019- Central Tax (Rate)

New Delhi, the 30th September, 2019

G.S.R.....(E).- In exercise of the powers conferred by sub-section (4) of section 9 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 07/2019-Central Tax (Rate), dated the 29th March, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 254 (E), dated the 29th March, 2019, namely:-

In the said notification, in the Table, against serial number 2, for the entry in column (2), the following entry shall be substituted, namely: -

“Cement falling in chapter heading 2523 in the first schedule to the Customs Tariff Act, 1975 (51 of 1975).”.

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

[F. No. 354/136/2019- TRU]

(Ruchi Bisht)
Under Secretary to the Government of India

Note: -The principal notification was published in the Gazette of India, Extraordinary, *vide* notification No. 7/2019 - Central Tax (Rate), dated the 29th March, 2019, *vide* number G.S.R. 254 (E), dated the 29th March, 2019.

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

Government of India
Ministry of Finance
(Department of Revenue)

Notification No. 25/2019-Central Tax (Rate)

New Delhi, the 30th September, 2019

G.S.R.....(E).- In exercise of the powers conferred by sub-section (2) of section 7 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council hereby notifies that the following activities or transactions undertaken by the State Governments in which they are engaged as public authorities, shall be treated neither as a supply of goods nor a supply of service, namely:-

“Service by way of grant of alcoholic liquor licence, against consideration in the form of licence fee or application fee or by whatever name it is called.”

[F. No. 354/136/2019- TRU]

(Ruchi Bisht)

Under Secretary to the Government of India

Explanation.- This notification is being issued to implement the recommendation of the 26th Goods and Services Tax council meeting held on the 10th March, 2018 that no GST shall be leviable on licence fee and application fee, by whatever name it is called, payable for alcoholic liquor for human consumption.

(V) IGST TAX NOTIFICATIONS

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

Government of India
Ministry of Finance
(Department of Revenue)

Notification No. 04/2019- Integrated Tax

New Delhi, the 30th September, 2019

G.S.R.....(E).- In exercise of the powers conferred by sub-section (13) of section 13 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on being satisfied that it is necessary in order to prevent double taxation or non-taxation of the supply of a service, or for the uniform application of rules, on the recommendations of the Council, hereby notifies following description of services or circumstances as specified in Column (2) of the Table A, in which the place of supply shall be the place of effective use and enjoyment of a service as specified in the corresponding entry in Column (3), namely:-

Table A

| Sl. No. | Description of services or circumstances | Place of Supply |
|----------------|--|--|
| (1) | (2) | (3) |
| 1 | Supply of research and development services related to pharmaceutical sector as specified in Column (2) and (3) from Sl. No. 1 to 10 in the Table B by a person located in taxable territory to a person located in the non-taxable territory. | The place of supply of services shall be the location of the recipient of services subject to fulfillment of the following conditions:- (i) Supply of services from the taxable territory are provided as per a contract between the service provider located in taxable territory and service recipient located in non-taxable territory. (ii) Such supply of services fulfills all other conditions in the definition of export of services, except sub- clause (iii) provided at clause (6) of Section 2 of Integrated Goods and Services Tax Act, 2017 (13 of 2017). |

Table B

| Sl. No. | Nature of Supply | General Description of Supply |
|----------------|--------------------------------------|--|
| (1) | (2) | (3) |
| 1 | Integrated discovery and development | This process involves discovery and development of molecules by pharmaceutical sector for medicinal use. The steps include designing of compound, evaluation of the drug metabolism, |
| 2 | Integrated development | |

| | | |
|---|---|--|
| | | biological activity, manufacture of target compounds, stability study and long-term toxicology impact. |
| 3 | Evaluation of the efficacy of new chemical/ biological entities in animal models of disease | This is in vivo research (i.e. within the animal) and involves development of customized animal model diseases and administration of novel chemical in doses to animals to evaluate the gene and protein expression in response to disease. In nutshell, this process tries to discover if a novel chemical entity that can reduce or modify the severity of diseases. The novel chemical is supplied by the service recipient located in non-taxable territory. |
| 4 | Evaluation of biological activity of novel chemical/ biological entities in in-vitro assays | This is in vitro research (i.e. outside the animal). An assay is first developed and then the novel chemical is supplied by the service recipient located in non-taxable territory and is evaluated in the assay under optimized conditions. |
| 5 | Drug metabolism and pharmacokinetics of new chemical entities | This process involves investigation whether a new compound synthesized by supplier can be developed as new drug to treat human diseases in respect of solubility, stability in body fluids, stability in liver tissue and its toxic effect on body tissues. Promising compounds are further evaluated in animal experiments using rat and mice. |
| 6 | Safety Assessment/ Toxicology | Safety assessment involves evaluation of new chemical entities in laboratory research animal models to support filing of investigational new drug and new drug application. Toxicology team analyses the potential toxicity of a drug to enable fast and effective drug development. |
| 7 | Stability Studies | Stability studies are conducted to support formulation, development, safety and efficacy of a new drug. It is also done to ascertain the quality and shelf life of the drug in their intended packaging configuration. |
| 8 | Bio-equivalence and Bio-availability Studies | Bio-equivalence is a term in pharmacokinetics used to assess the expected in vivo biological equivalence of two proprietary preparations of a drug. If |

| | | |
|----|------------------------|--|
| | | two products are said to be bioequivalent it means that they would be expected to be, for all intents and purposes, the same. Bio-availability is a measurement of the rate and extent to which a therapeutically active chemical is absorbed from a drug product into the systemic circulation and becomes available at the site of action. |
| 9 | Clinical trials | The drugs that are developed for human consumption would undergo human testing to confirm its utility and safety before being registered for marketing. The clinical trials help in collection of information related to drugs profile in human body such as absorption, distribution, metabolism, excretion and interaction. It allows choice of safe dosage. |
| 10 | Bio analytical studies | Bio analysis is a sub-discipline of analytical chemistry covering the quantitative measurement of drugs and their metabolites, and biological molecules in unnatural locations or concentrations and macromolecules, proteins, DNA, large molecule drugs and metabolites in biological systems. |

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

[F. No.354/136/2019 -TRU]

(Ruchi Bisht)

Under Secretary to the Government of India

(VI) IGST TAX (RATE) NOTIFICATIONS

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

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(Department of Revenue)

Notification No. 14/2019-Integrated Tax (Rate)

New Delhi, the 30th September, 2019

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

In the said notification, -

A. in Schedule I – 5%, -

(i) S. No. 33A and the entries relating thereto shall be omitted;

(ii) against S. No. 164, in the entry in column (3), after item ii, the following item shall be inserted, namely: -

“iii. Marine Fuel 0.5% (FO)”;

(iii) against S. No. 224, for the entry in column (2), the entry “63 [other than 6305 32 00, 6305 33 00, 6309], shall be substituted;

(iv) after S. No. 234B and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

| | | |
|-------|------|--|
| “234C | 8509 | Wet grinder consisting of stone as grinder”; |
|-------|------|--|

(v) S. Nos. 235 to 242 and the entries related thereto, shall be omitted;

B. in Schedule II - 12%, -

- (i) after S. No. 80A and entries relating thereto, the following S. No. and entries shall be inserted namely: -

| | | |
|-------|--------------------|---|
| “80AA | 3923 or 6305 | Woven and non-woven bags and sacks of polyethylene or polypropylene strips or the like, whether or not laminated, of a kind used for packing of goods”; |
|-------|--------------------|---|

- (ii) S. No. 201A and the entries relating thereto shall be omitted;

- (iii) after S. No. 205 and the entries relating thereto, the following S. Nos. and entries shall be inserted, namely: -

| | | |
|-------|------|--|
| “205A | 8601 | Rail locomotives powered from an external source of electricity or by electric accumulators |
| 205B | 8602 | Other rail locomotives; locomotive tenders; such as Diesel-electric locomotives, Steam locomotives and tenders thereof |
| 205C | 8603 | Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604 |
| 205D | 8604 | Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, track liners, testing coaches and track inspection vehicles) |
| 205E | 8605 | Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 8604) |
| 205F | 8606 | Railway or tramway goods vans and wagons, not self-propelled |
| 205G | 8607 | Parts of railway or tramway locomotives or rolling-stock; such as Bogies, bissel-bogies, axles and wheels, and parts thereof |
| 205H | 8608 | Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing”; |

(iv) against S. No. 231B, in column (3), after the words “Slide fasteners”, the words “and parts thereof”, shall be inserted;

C. in Schedule III - 18%, -

(i). against S. No. 24A, in column (3), after the words “coconut water”, the words “and caffeinated beverages” shall be inserted;

(ii). against S. No. 108, in column (3), after the words “other closures, of plastics”, the brackets, words, letters and figures “(except the items covered in Sl. No. 80AA in Schedule II)], shall be inserted;

(iii). in S. No. 400, for the entry in column (3), the entry, “Following motor vehicles of length not exceeding 4000 mm, namely: -

(a) Petrol, Liquefied petroleum gases (LPG) or compressed natural gas (CNG) driven vehicles of engine capacity not exceeding 1200cc; and

(b) Diesel driven vehicles of engine capacity not exceeding 1500 cc

for persons with orthopedic physical disability, subject to the condition that an officer not below the rank of Deputy Secretary to the Government of India in the Department of Heavy Industries certifies that the said goods shall be used by the persons with orthopedic physical disability in accordance with the guidelines issued by the said Department”, shall be substituted;

(iv). S. No. 446 and the entries relating thereto shall be omitted;

D. in Schedule IV – 28%, -

(i). after S. No. 12 and the entries relating thereto, the following S. No. and the entries shall be inserted, namely: -

| | | |
|-------|----------|-------------------------|
| “12A. | 22029990 | Caffeinated Beverages”; |
|-------|----------|-------------------------|

E. in Schedule V – 3%, -

(i) S. No. 3 and the entries relating thereto shall be omitted;

(ii) S. No. 4 and the entries relating thereto shall be omitted;

F. in Schedule VI – 0.25%, -

(i) in S. No. 2, for the entry in column (3), the entry, “precious stones (other than diamonds) and semi-precious stones, whether or not worked or

graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport”, shall be substituted;

(ii) S. No. 2A and the entries relating thereto shall be omitted;

(iii) in S. No. 3, for the entry in column (3), the entry, “Synthetic or reconstructed precious or semiprecious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semiprecious stones, temporarily strung for convenience of transport”, shall be substituted;

(iv) S. No. 4 and the entries relating thereto, shall be omitted;

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

[F.No.354/131/2019-TRU]

(Gunjan Kumar Verma)

Under Secretary to the Government of India

Note: - The principal notification No.1/2017-Integrated Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 666(E), dated the 28th June, 2017 and last amended by notification No. 12/2019-Integrated Tax (Rate), dated the 31st July 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 541(E), dated the 31st July 2019.

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

GOVERNMENT OF INDIA

MINISTRY OF FINANCE

(Department of Revenue)

Notification No. 15/2019-Integrated Tax (Rate)

New Delhi, the 30th September, 2019

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

In the said notification, in the Schedule, -

- (i) after S. No. 57 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

| | | |
|------|------|------------------|
| “57A | 0813 | Tamarind dried”; |
|------|------|------------------|

- (ii) after S. No. 114B and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

| | | |
|-------|----|---|
| “114C | 46 | Plates and cups made up of all kinds of leaves/flowers/bark”; |
|-------|----|---|

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

[F.No.354/131/2019-

TRU]

(Ruchi Bisht)

Under Secretary to the Government of India

Note: - The principal notification No.2/2017-Integrated Tax (Rate), dated the 28th June, 2017, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 667(E), dated the 28th June, 2017 and last amended by notification No. 26/2018-Integrated Tax(Rate), dated the 31st December, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 1265(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)

Notification No. 16/2019-Integrated Tax (Rate)

New Delhi, the 30th September, 2019

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 6 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No.3/2017-Integrated Tax (Rate), dated the 28th June, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 668(E) dated the 28th June, 2017, namely: -

In the said notification, -

(i) in the TABLE, against S. No. 1, in column (3), after item (5), the following item shall be inserted, namely: -

“(6) Petroleum operations or coal bed methane operations undertaken under specified contracts under the Hydrocarbon Exploration Licensing Policy (HELP) or Open Acreage Licensing Policy (OALP)”;

(ii) in the ANNEXURE, against Condition No. 1, in clause (e), the following proviso shall be inserted, namely: -

“**Provided** that where the said goods so supplied are sought to be disposed of in non-serviceable form, after mutilation, the recipient of outward supply or the transferee, as the case may be, may at his option, pay the tax at the rate of 18 per cent. on transaction value of such goods subject to the condition that the recipient of outward supply or the transferee, as the case may be, produces before the Deputy Commissioner of Central tax or the Assistant Commissioner of Central tax or the Deputy Commissioner of State tax or the Assistant Commissioner of State tax, as the case may be, having jurisdiction over the supplier of goods, a certificate from a duly authorised officer of the Directorate General of Hydro Carbons in the Ministry of Petroleum and Natural Gas, Government of India, to the effect that the said goods are non-serviceable and have been mutilated before disposal.”.

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

[F.No.354/131/2019-TRU]

(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)

Notification No. 17/2019-Integrated Tax (Rate)

New Delhi, the 30th September, 2019

G.S.R.- - - (E).- In exercise of the powers conferred by sub-section (1) of section 6 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.27/2018-Integrated Tax (Rate), dated the 31st December, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 1266 (E), dated the 31st December, 2018, namely:-

In the said notification, -

- (i) for the word “gold”, wherever it occurs, the words, “gold, silver or platinum”, shall be substituted;
 - (ii) in the opening paragraph, for the word and figures, “heading 7108”, the word and figures, “Chapter 71”, shall be substituted;
 - (iii) in the Explanation, for clause (d), the following clause shall be substituted, namely: —
“(d) “Chapter” means heading as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).”.
2. This notification shall come into force on the 1st day of October, 2019.

[F.No.354/131/2019-TRU]

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

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

**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)**

Notification No. 18 /2019-Integrated Tax (Rate)

New Delhi, the 30th September, 2019

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 6 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts, all the goods supplied to the Food and Agricultural Organisation of the United Nations (FAO) for execution of projects listed below in the Annexure, from whole of the Integrated tax leviable thereon under section 5 of the said Act, subject to the condition that an officer not below the rank of Deputy Secretary to the Government of India in the Ministry of Ministry of Agriculture and Farmers Welfare certifies, namely:-

- (i) the quantity and description of the goods; and
- (ii) that the said goods are intended for the purpose of use in execution of said projects.

ANNEXURE

- (1) Strengthening Capacities for Nutrition-sensitive Agriculture and Food systems,
 - (2) Green Ag: Transforming Indian Agriculture for Global Environment benefits and the conservation of Critical Biodiversity and Forest landscape.
2. This notification shall come into force on the 1st day of October, 2019.

[F.No.354/131/2019-TRU]

(Ruchi Bisht)
Under Secretary to the Government of India

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

Government of India
Ministry of Finance
(Department of Revenue)

Notification No. 19/2019- Integrated Tax (Rate)

New Delhi, the 30th September, 2019

G.S.R.....(E).- In exercise of the powers conferred by sub-sections (1), (3) and (4) of section 5, sub-section (1) of section 6 and clauses (iii), (iv) and (xxv) of section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), read with sub-section (5) of section 15, subsection (1) of section 16 and section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue) No. 8/2017- Integrated Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 683 (E), dated the 28th June, 2017, namely:-

In the said notification, -

(i) in the Table, -

(a) against serial number 7, for the entries relating thereto in column (3), (4) and (5), the following items and entries shall be substituted, namely, -

| (3) | (4) | (5) |
|--|-----|--|
| (i) Supply of 'hotel accommodation' having value of supply of a unit of accommodation above one thousand rupees but less than or equal to seven thousand five hundred rupees per unit per day or equivalent. | 12 | - |
| (ii) Supply of 'restaurant service' other than at 'specified premises' | 5 | Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to <i>Explanation</i> no. (iv)] |
| (iii) Supply of goods, being food or any other article for human consumption or any drink, by the Indian Railways or Indian Railways Catering and Tourism Corporation | 5 | Provided that credit of input tax charged on |

| | | |
|---|----|--|
| Ltd. or their licensees, whether in trains or at platforms. | | goods and services used in supplying the service has not been taken [Please refer to <i>Explanation</i> no. (iv)] |
| (iv) Supply of ‘outdoor catering’, at premises other than ‘specified premises’ provided by any person other than- (a) suppliers providing ‘hotel accommodation’ at ‘specified premises’, or (b) suppliers located in ‘specified premises’. | 5 | Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to <i>Explanation</i> (iv)] |
| (v) Composite supply of ‘outdoor catering’ together with renting of premises (including hotel, convention center, club, pandal, shamiana or any other place, specially arranged for organising a function) at premises other than ‘specified premises’ provided by any person other than- (a) suppliers providing ‘hotel accommodation’ at ‘specified premises’, or (b) suppliers located in ‘specified premises’. | 5 | Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to <i>Explanation</i> (iv)] |
| (vi) Accommodation, food and beverage services other than (i) to (v) above Explanation: (a) For the removal of doubt, it is hereby clarified that, supplies covered by items (ii), (iii), (iv) and (v) in column (3) shall attract integrated tax prescribed against them in column (4) subject to conditions specified against them in column (5), which is a mandatory rate and shall not be levied at the rate as specified under this entry. (b) This entry covers supply of ‘restaurant service’ at ‘specified premises’ (c) This entry covers supply of ‘hotel accommodation’ | 18 | -” |

| | | |
|--|--|--|
| <p>having value of supply of a unit of accommodation above seven thousand five hundred rupees per unit per day or equivalent.</p> <p>(d) This entry covers supply of ‘outdoor catering’, provided by suppliers providing ‘hotel accommodation’ at ‘specified premises’, or suppliers located in ‘specified premises’.</p> <p>(e) This entry covers composite supply of ‘outdoor catering’ together with renting of premises (including hotel, convention center, club, pandal, shamiana or any other place, specially arranged for organising a function) provided by suppliers providing ‘hotel accommodation’ at ‘specified premises’, or suppliers located in ‘specified premises’.</p> | | |
|--|--|--|

- (b) against serial number 10, in column (2), after the word “vehicles”, the words “with operators” shall be inserted;
- (c) against serial number 10, in column (3), in item (iii), the words “or without” shall be omitted;
- (d) against serial number 15, in column (3), item (iv) and the entries relating thereto in column (4) and (5) shall be omitted;
- (e) against serial number 15, in column (3), in item (vii), the brackets and words “, (iv)” shall be omitted;
- (f) against serial number 17, in column (2), the figures and words “, with or” shall be omitted;
- (g) against serial number 17, in column (3), item (v) and (vii) and the entries relating thereto in column (4) and (5) shall be omitted;
- (h) against serial number 17, in column (3), for item (viii), the following shall be substituted;

| |
|--|
| (3) |
| “(viii) Leasing or rental services, without operator, other than (i), (ii), (iii), (iv), (vi), and (vii) above.” |

- (i) against serial number 21, after item (i) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be inserted, namely: -

| (3) | (4) | (5) |
|---|-----|-----|
| “(ia) Other professional, technical and business services relating to exploration, mining or drilling of petroleum crude or natural gas or both | 12 | -”; |

- (j) against serial number 21, in column (3) in item (ii), for the brackets and words “(i) above” the brackets and words “(i) and (ia) above” shall be substituted;
- (k) against serial number 24, in column (2), after the numbers “9986”, the brackets, words and figures “(Support services to agriculture, hunting, forestry, fishing, mining and utilities)” shall be inserted;
- (l) against serial number 24, in column (3), in item (ii), for the words “Service of”, the words “Support services to” shall be substituted;

- (m) against serial number 26, in column (3), in item (i), in clause (c), after the words “products”, the figures and words “, other than diamonds,” shall be inserted;
- (n) against serial number 26, in column (3), after item (ia) and the entries relating thereto in columns (3), (4) and (5), the following shall be inserted, namely: -

| (3) | (4) | (5) |
|--|-----|-----|
| “(ib) Services by way of job work in relation to diamonds falling under chapter 71 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975); | 1.5 | - |
| (ic) Services by way of job work in relation to bus body building; | 18 | - |
| (id) Services by way of job work other than (i), (ia), (ib) and (ic) above; | 12 | -”; |

- (o) against serial number 26, in column (3), in item (iv), after the brackets, words and figures “(ia),”, the brackets, words and figures “(ib), (ic), (id),” shall be inserted;

(ii) in the paragraph 2A, the word “registered” shall be omitted;

(iii) in paragraph 4 relating to explanation, after clause (xxxix), the following clauses shall be inserted, namely: -

“(xxxii) ‘Restaurant service’ means supply, by way of or as part of any service, of goods, being food or any other article for human consumption or any drink, provided by a restaurant, eating joint including mess, canteen, whether for consumption on or away from the premises where such food or any other article for human consumption or drink is supplied.

(xxxiii) ‘Outdoor catering’ means supply, by way of or as part of any service, of goods, being food or any other article for human consumption or any drink, at Exhibition Halls, Events, Conferences, Marriage Halls and other outdoor or indoor functions that are event based and occasional in nature.

(xxxiv) ‘Hotel accommodation’ means supply, by way of accommodation in hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes including the supply of time share usage rights by way of accommodation.

(xxxv) ‘Declared tariff’ means charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit.

(xxxvi) ‘Specified premises’ means premises providing ‘hotel accommodation’ services having declared tariff of any unit of accommodation above seven thousand five hundred rupees per unit per day or equivalent.”.

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

[F. No.354/136/2019 -TRU]

(Ruchi Bisht)

Under Secretary to the Government of India

Note: - The principal notification No. 8/2017 - Integrated Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, *vide* number G.S.R. 683 (E), dated the 28th June, 2017 and was last amended by notification No. 9/2019-Integrated Tax (Rate), dated the 10th May, 2019, published *vide* number G.S.R. 355(E), dated the 10th May, 2019.

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

Government of India
Ministry of Finance
(Department of Revenue)

Notification No. 20 /2019- Integrated Tax (Rate)

New Delhi, the 30th September, 2019

G.S.R.....(E).- In exercise of the powers conferred by sub-section (1) of section 6 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue) No.9/2017- Integrated Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 684 (E), dated the 28th June, 2017, namely:-

In the said notification, -

(i) in the Table, -

- (a) against serial number 7, in the entry in column (3), for the words and brackets, “twenty lakh rupees (ten lakh rupees in case of a special category state) in the preceding financial year”, the following words, brackets and figures shall be substituted, namely, –

“such amount in the preceding financial year as makes it eligible for exemption from registration under the Central Goods and Services Tax Act, 2017 (12 of 2017)”;

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

| (1) | (2) | (3) | (4) | (5) |
|-------|------------|---|-----|---|
| “10AA | Chapter 99 | Services provided by and to Fédération Internationale de Football Association (FIFA) and its subsidiaries directly or indirectly related to any of the events under FIFA U-17 Women's World Cup 2020 to be hosted in India. | Nil | Provided that Director (Sports), Ministry of Youth Affairs and Sports certifies that the services are directly or indirectly related to any of the events under FIFA U-17 Women's World Cup 2020.”; |

(c) after serial number 12A and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

| (1) | (2) | (3) | (4) | (5) |
|-------|-----------------|--|-----|--|
| "12AA | Heading 9961 | Services provided by an intermediary when location of both supplier and recipient of goods is outside the taxable territory. | Nil | <p>Following documents shall be maintained for a minimum duration of five years:</p> <ol style="list-style-type: none"> 1) Copy of Bill of Lading 2) Copy of executed contract between Supplier/Seller and Receiver/Buyer of goods 3) Copy of commission debit note raised by an intermediary service provider in taxable territory from service recipient located in non-taxable territory 4) Copy of certificate of origin issued by service recipient located in non-taxable territory 5) Declaration letter from an intermediary service provider in taxable territory on company letter head confirming that commission debit note raised relates to contract when both supplier and receiver of goods are outside the taxable territory"; |

(d) against serial number 15, in the entry in column (3), after the word 'below', the words 'or equal to' shall be inserted;

(e) against serial number 20A, in the entry in column (5), for the figures “2019”, the figures “2020” shall be substituted;

(f) against serial number 20B, in the entry in column (5), for the figures “2019”, the figures “2020” shall be substituted;

(g) after serial number 25A and the entries relating thereto, the following serial number and entries relating thereto shall be inserted, namely: -

| (1) | (2) | (3) | (4) | (5) |
|------|------------------------------|---|-----|-------|
| “25B | Heading 9967 or Heading 9985 | Services by way of storage or warehousing of cereals, pulses, fruits, nuts and vegetables, spices, copra, sugarcane, jaggery, raw vegetable fibres such as cotton, flax, jute etc., indigo, unmanufactured tobacco, betel leaves, tendu leaves, coffee and tea. | Nil | Nil”; |

(h) after serial number 30A and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

| (1) | (2) | (3) | (4) | (5) |
|------|------------------------------|--|-----|-------|
| “30B | Heading 9971 or Heading 9991 | Services of life insurance provided or agreed to be provided by the Central Armed Police Forces (under Ministry of Home Affairs) Group Insurance Funds to their members under the Group Insurance Schemes of the concerned Central Armed Police Force. | Nil | Nil”; |

(i) against serial number 36, in the entry in column (3), after the entry (q), the entry “(r) Bangla Shasya Bima.” shall be inserted;

(j) against serial number 47, in the entries in column (3), for the words and brackets “twenty lakh rupees (ten lakh rupees in the case of special category states) in the preceding financial year”, wherever they occur, the following words, brackets and figures shall be substituted, namely, –

“such amount in the preceding financial year as makes it eligible for exemption from registration under the Central Goods and Services Tax Act, 2017 (12 of 2017)”;

(k) after serial number 85 and the entries relating thereto, the following shall be inserted, namely: -

| (1) | (2) | (3) | (4) | (5) |
|------|--------------|---|-----|-------|
| “85A | Heading 9996 | Services by way of right to admission to the events organised under FIFA U-17 Women's World Cup 2020. | Nil | Nil”. |

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

[F. No.354/136/2019 -TRU]

(Ruchi Bisht)

Under Secretary to the Government of India

Note: -The principal notification No. 9/2017 - Integrated Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, *vide* number G.S.R. 684 (E), dated the 28th June, 2017 and was last amended by notification No. 13/2019 – Integrated Tax (Rate), dated the 31st July, 2019 *vide* number G.S.R. 540(E), dated the 31st July, 2019.

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

Government of India
Ministry of Finance
(Department of Revenue)

Notification No. 21/2019- Integrated Tax (Rate)

New Delhi, the 30th September, 2019

GSR.....(E).- In exercise of the powers conferred by sub-section (3) of section 5 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No.10/2017- Integrated Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 685(E), dated the 28th June, 2017, namely:-

In the said notification, in the Table, -

- (i) for serial number 11 and the entries relating thereto, the following shall be substituted, namely: -

| (1) | (2) | (3) | (4) |
|-----|---|---|--|
| “11 | Supply of services by a music composer, photographer, artist or the like by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 relating to original dramatic, musical or artistic works to a music company, producer or the like. | Music composer, photographer, artist, or the like | Music company, producer or the like, located in the taxable territory.”; |

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

| (1) | (2) | (3) | (4) |
|------|--|--------|---|
| “11A | Supply of services by an author by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of | Author | Publisher located in the taxable territory: |

| | | |
|--|---|---|
| | <p>sub-section (1) of section 13 of the Copyright Act, 1957 relating to original literary works to a publisher.</p> | <p>Provided that nothing contained in this entry shall apply where, -</p> <p>(i) the author has taken registration under the Central Goods and Services Tax Act, 2017 (12 of 2017), and filed a declaration, in the form at Annexure I, within the time limit prescribed therein, with the jurisdictional CGST or SGST commissioner, as the case may be, that he exercises the option to pay integrated tax on the service specified in column (2), under forward charge in accordance with Section 5 (1) of the Integrated Goods and Service Tax Act, 2017 under forward charge, and to comply with all the provisions of Integrated Goods and Service Tax Act, 2017 (13 of 2017) as they apply to a person liable for paying the tax in relation to the supply of any goods or services or both and that he shall not withdraw the said option within a</p> |
|--|---|---|

| | | | |
|--|--|--|---|
| | | | <p>period of 1 year from the date of exercising such option;</p> <p>(ii) the author makes a declaration, as prescribed in Annexure II on the invoice issued by him in Form GST Inv-I to the publisher. ”;</p> |
|--|--|--|---|

- (iii) after serial number 16 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

| (1) | (2) | (3) | (4) |
|-----|--|--|--|
| “17 | Services provided by way of renting of a motor vehicle provided to a body corporate. | Any person other than a body corporate, paying integrated tax at the rate of 5% on renting of motor vehicles with input tax credit only of input service in the same line of business | Any body corporate located in the taxable territory. |
| 18 | Services of lending of securities under Securities Lending Scheme, 1997 (“Scheme”) of Securities and Exchange Board of India (“SEBI”), as amended. | Lender i.e. a person who deposits the securities registered in his name or in the name of any other person duly authorised on his behalf with an approved intermediary for the purpose of lending under the Scheme of SEBI | Borrower i.e. a person who borrows the securities under the Scheme through an approved intermediary of SEBI.”. |

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

**FORM
(11A of Table)**

(Declaration to be filed by an author for exercising the option to pay tax on the “supply of services by an author by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 relating to original literary works to a publisher” under forward charge on or before 31.10.2019 for the option to be effective from 1.11.2019 *or* before the commencement of any Financial Year for the option to be effective from the commencement of that Financial Year.)

Reference No. _____

Date _____

To

(To be addressed to the jurisdictional Commissioner)

1. Name of the author:
2. Address of the author:
3. GSTIN of the author:

Declaration

1. I have taken registration under the Central Goods and Services Tax Act, 2017 (12 of 2017), and I hereby exercise the option to pay integrated tax on the service specified against serial No. 11A in column (2) of the Table in the notification No. 10/2017-Integrated Tax (Rate) dated 28th June 2017, supplied by me, under forward charge in accordance with section 5 (1) of IGST Act, and to comply with all the provisions of IGST Act, 2017 (13 of 2017) as they apply to a person liable for paying the tax in relation to the supply of any goods or services or both;
2. I understand that this option, once exercised, shall not be allowed to be changed within a period of 1 year from the date of exercising the option and shall be valid, at least, till the end of Financial Year following the year in which it is made.

Signature _____
Name _____
GSTIN _____

Place _____

Date _____

Annexure II

(Declaration to be made in the invoice by the author exercising the option to pay tax on the “supply of service by an author by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 relating to original literary works to a publisher” under forward charge.)

Declaration (11A of Table)

I have exercised the option to pay integrated tax on the service specified against serial No. 11A in column (2) of the Table in the notification No. 10/2017-Integrated Tax (Rate) dated 28th June 2017 under forward charge.

[F. No.354/136/2019 -TRU]

(Ruchi Bisht)

Under Secretary to the Government of India

Note: -The principal notification No. 10/2017 - Integrated Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, vide number G.S.R. 685 (E), dated the 28th June, 2017 and was last amended by notification No. 5/2019 - Integrated Tax (Rate), dated the 29th March, 2019 vide number G.S.R. 258(E), dated the 29th March, 2019.

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

Government of India
Ministry of Finance
(Department of Revenue)

Notification No. 22/2019-Integrated Tax (Rate)

New Delhi, the 30th September, 2019

G.S.R.....(E).- In exercise of the powers conferred by section 20 of Integrated Goods and Services Tax Act, 2017 (13 of 2017) read with section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No.4/2018- Integrated Tax (Rate), dated the 25th January, 2018 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 72(E), dated the 25th January, 2018, namely:-

After paragraph, the following explanation shall be inserted, namely: -

“Explanation-

Nothing contained in this notification shall apply with respect to the development rights supplied on or after 1st April, 2019.”.

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

[F. No. 354/136/2019- TRU]

(Ruchi Bisht)
Under Secretary to the Government of India

Note: -The principal notification was published in the Gazette of India, Extraordinary, *vide* notification No. 4/2018 - Integrated Tax (Rate), dated the 25th January, 2018, *vide* number G.S.R. 72 (E), dated the 25th January, 2018.

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

Government of India
Ministry of Finance
(Department of Revenue)

Notification No. 23/2019- Integrated Tax (Rate)

New Delhi, the 30th September, 2019

G.S.R.....(E).- In exercise of the powers conferred by sub-section (4) of section 5 of the Integrated Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 07/2019-Integrated Tax (Rate), dated the 29th March, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 260 (E), dated the 29th March, 2019, namely:-

In the said notification, in the Table, against serial number 2, for the entry in column (2), the following entry shall be substituted, namely: -

“Cement falling in chapter heading 2523 in the first schedule to the Customs Tariff Act, 1975 (51 of 1975).”.

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

[F. No. 354/136/2019- TRU]

(Ruchi Bisht)

Under Secretary to the Government of India

Note: -The principal notification was published in the Gazette of India, Extraordinary, *vide* notification No. 7/2019 - Integrated Tax (Rate), dated the 29th March, 2019, *vide* number G.S.R. 260 (E), dated the 29th March, 2019.

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

Government of India
Ministry of Finance
(Department of Revenue)

Notification No. 24/2019-Integrated Tax (Rate)

New Delhi, the 30th September, 2019

G.S.R.....(E).- In exercise of the powers conferred by clause (i) of section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) read with sub-section (2) of section 7 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council hereby notifies that the following activities or transactions undertaken by the State Governments in which they are engaged as public authorities, shall be treated neither as a supply of goods nor a supply of service, namely:-

“Service by way of grant of alcoholic liquor licence, against consideration in the form of licence fee or application fee or by whatever name it is called.”

[F. No. 354/136/2019- TRU]

(Ruchi Bisht)

Under Secretary to the Government of India

Explanation: This notification is being issued to implement the recommendation of the 26th Goods and Services Tax council meeting held on the 10th March, 2018 that no GST shall be leviable on licence fee and application fee, by whatever name it is called, payable for alcoholic liquor for human consumption.

(VII) ADVANCE RULINGS

1. Classification of 'Works Contract' services as a sub-contractor to the Contractors

Legal name: S.P. Singla Constructions Pvt. Ltd

Order No. : AAR/GST/PB/010

Date of Judgement/Order: 06/09/2019

BRIEF FACTS OF THE CASE:

1. M/s S.P. Singla Constructions Pvt. Ltd. (Applicant) is engaged in the business of construction, erection, commissioning and completion of bridges. The Applicant is situated in the State of Punjab in Sangrur at its premises H No. 4408, Sunami Gate, Sangrur – 148001 and is registered under the Central Goods and Service Tax Act, 2017 (CGST Act) vide GSTIN No 03AAGCS5773B1ZK.
2. The Applicant is engaged as a sub-contractor to the main Contractors who have been awarded the construction contracts pertaining to construction/widening of roads by the Government/ Government Entities such as National Highway Authority of India (NHAI). In some cases, the Applicant is also appointed as the main Contractor for carrying out the activity of construction, erection, commissioning, installation of bridges by the Government/ Government Entities. However, vide the present application, the Applicant is seeking Advance Ruling on the classification of services supplied by it under the contracts for construction, erection, commissioning, installation of bridges wherein it has been engaged as a sub-contractor.
3. For the purpose of present Application, the Applicant has placed reliance on the contract awarded by the NHAI to M/s M.G. Contractors Pvt. Ltd. for four-laning of Kharar-Kurali section of NH-21 from KM 15.765 to Km 29.900 (existing chainages) (New NH – 205) in the State of Punjab on EPC mode vide Letter of Award (LOA) NHAI/K-K/PB/NH-21/2015/2367 dated 24.09.2015 on terms and conditions stated therein.
4. The contract awarded by the NHAI to M.G Contractors Pvt. Ltd. involved construction of road-over-bridge (ROB) which was sub-contracted by M.G Contractors Pvt. Ltd. to the Applicant vide work order dated 08.09.2017 (for construction of ROB at CH-26+880 crossing SHRIND – MORINDA – KURALI – NANGAL Railway line) on the terms and conditions specified therein.
5. In this background, the Applicant has sought advance ruling on the question as to what is the appropriate classification & applicable rate of GST to be discharged on supplies made by it as a sub-contractor to the main contractor who has been awarded the construction contracts pertaining to construction/widening of roads by the Government/ Government Entities such as NHAI.

RULING

Question: What is the classification of the 'Works Contract' services pertaining to construction, erection, commissioning and completion of 'Bridges' provided by the applicant as a sub-contractor to the Contractors who have been awarded the construction contract pertaining to construction / widening of roads by the Government Entities such as National Highway Authority of India.

Answer: The services pertaining to construction, erection, commissioning and completion of 'Bridges' provided by the applicant as a sub-contractor in respect of construction contract pertaining to construction / widening of roads by the National Highway Authority of India falls under the scope of Serial No. 3(iv) of Notification No. 11/2017- Central Tax (Rate) dated 28.06.2017 (as amended) and attracts GST @ 12% (CGST 6% + SGST 6%).

2. Parking services provided by the contractor appointed by the Market Committee, are not exempt under Notification No. 12/2017

Legal name: Pushpa Rani Pabbi
Order No. : AAR/GST/PB/011
Date of Judgement/Order: 06/09/2019

BRIEF FACTS OF THE CASE:

Pushpa Rani Pabbi (Applicant) is a registered Proprietorship concern registered under the CGST Act, 2017 and Punjab SGST Act, 2017 with GSTIN No. 03AGNPP9409P1ZN. The applicant has been appointed as a contractor for providing parking lot services at the place of the market committee at Jalandhar. The applicant is of the view that the Market Committee is a Government Authority as per the definition of Government Authority provided in the clause (zf) of the notes appended to Notification No. 12/2017 as it is established by the State Government and the services provided by the Governmental Authority by way of any activity in relation to any function entrusted to a municipality under Article 243W of the Constitution is NIL rated service notified under Notification No. 12/2017 – Central Tax (Rate) dated 28.06.2017 (as amended)

RULING

Question: Whether the parking lot services provided by the Contractor appointed by the Market Committee, which is a Government Authority is exempt under Notification No. 12 of 2017 as the parking lot activity is covered under Article 243 of the Constitution.

Answer: The parking services provided by the Contractor appointed by the Market Committee, are not exempt under Notification No. 12/2017 as the Market Committee is not a Government Authority. Marketing Committee (Mandi Board) does not qualify under the definition as provided in clause 2(zf) of the notes appended to Notification No. 12/2017. The activity / services of parking provided by the applicant falls under heading 9967 and attracts GST @ 18% (CGST 9 % + SGST 9 %).

3. Accommodation services to SEZ units can be treated as zero rated supplies

Case Name : **In re Carnation Hotels Private Limited (GST AAR Karnataka)**

Appeal Number : Advance Ruling No. KAR ADRG 37/2019

Date of Judgement/Order : 16/09/2019

a. Whether accommodation service proposed to be rendered by the applicant to SEZ units are liable to CGST and SGST or IGST?

The accommodation service proposed to be rendered by the applicant to SEZ units are covered under the IGST as it is an inter-State supply as per section 7(5)(b) of the **Integrated Goods and Services Act, 2017**.

b. If the accommodation service to SEZ are covered under IGST Act, can these be treated as zero rated supplies and the invoice be raised without charging Tax after executing LUT under section 16?

Since the accommodation service supplied to an SEZ are covered under IGST Act, the same can be treated as zero rated supplies and the invoice can be raised without charging Tax after executing LUT under section 16.

4. AAR cannot decide application if same issue in the case of applicant already decided by other AAR

Case Name : **In re Hindustan Coca-cola Beverages Pvt.Ltd. (GST AAR Karnataka)**

Appeal Number : Advance Ruling No. KAR ADRG 117/2019

Date of Judgement/Order : 30/09/2019

Whether “FANTA FRUITY ORANGE” product proposed to be manufactured is classified under Chapter Heading 2202 99 20 at Sl. No. 48 under Schedule II as “Fruit pulp or fruit juice based drinks”, or under Chapter 2202 99 90 at Sl.No. 24A under Schedule III as “Other Non-alcoholic beverages” or under 2202 10 at Sl.No.12 under Schedule IV as “all goods [including aerated waters], containing added sugar or other sweetening matter or flavoured” under Notification No.1/2017- Central Tax (Rate) dated 28.06.2017 (as amended)”.

In the instant case the applicant had already filed an application, on 27.11.2017, for advance ruling before the Gujarat Authority for Advance Ruling in respect of the same question i.e. classification of the product ‘Fanta Fruity Orange’ that has also been raised in the instant application. Hence it is clearly evident that the question raised by the applicant in the instant application, under the provisions of CGST Act 2017, has already been decided by the Gujarat Authority for Advance Ruling. Therefore, the instant application is liable for rejection.

(VIII) COURT ORDERS/ JUDGEMENTS

1. Writ filed challenging GST Portal Operation Mechanism for Annual Return filing

Case Name : **M/s P.P. Automative Pvt. Ltd. Versus UOI and others (Punjab and Haryana High Court)**

Appeal Number : CWP-24600-2019

Date of Judgement/Order : 05/09/2019

The Hon'ble High Court in the said petition was pleased to issue notice to the Respondents, and has also directed the Respondents to make correction of mechanism of operation of the Common Portal in consonance with **Notification no. 74/2018-Central Tax dated 31.12.2018** and Notification 14/GST-2 dated 11.01.2019 by which the Central Government/Governor of Haryana have notified the Form GSTR-9 i.e. an annual return, and also to accept the rectified copies of Form GSTR-3B as submitted by the Company.

2. Transitional credit can't be denied for mere non filing of form Tran 1 / Tran 2: HC

Case Name : **M/S Siddharth Enterprises Vs NODAL Officer (Gujarat High Court)**

Appeal Number : Special Civil Application No. 5758 of 2019

Date of Judgement/Order : 06/09/2019

Hon'ble High Court held that Transitional credit can't be denied only because form Tran 1/ Tran 2 couldn't not be filed. Requirement of filing of Trans 1 and Trans 2 returns is procedural in nature and not mandatory and therefore right of transitional credit cannot be denied to those taxpayers who could not file such returns. Procedure provided cannot overtake law.

3. HC allows Petitioner to file GST TRAN-1 manually & claim ITC

Case Name : **Krish Automotors Private Limited Vs Union of India & Ors. (Delhi High Court)**

Appeal Number : W.P.(C) 3736/2018

Date of Judgement/Order : 16/09/2019

The Petitioner states that in view of the maze of compliance due dates, with the time extended time for filing the **form GSTR-1** ending on 31 December, 2017, the accountant of the Petitioner is said to have missed noticing that the time for filing GST TRAN-1 was extended only till 27 December, 2017. The Petitioner was accordingly not able to file the GST TRAN-1 declaration online within time and claim the ITC of the eligible amounts.

Thereafter, in order to be permitted to manually file the GST TRAN-1, the Petitioner made two representations dated 8 March and 19 March, 2018 to the jurisdictional GST Authorities, as well as representations dated 20 March, 2018 and 21 March, 2018 to the Ministry of Finance, Union of India and the GST Council respectively. With no response having been received from any of the aforesaid authorities, the Petitioner filed the present petition claiming the above relief.

Aseem Mehrotra, learned counsel for the Petitioner placed reliance on a judgment dated 6 September, 2019 of the Gujarat High Court in Special Civil Application No.5758/2019 (**M/s. Siddharth Enterprises v. The Nodal Officer**) whereby in similar circumstances the High Court has permitted the Petitioners in those cases to file the declaration in GST TRAN-1 and GST TRAN-2 to enable them to claim ITC under Section 140 (3) of the CGST Act, notwithstanding that they were unable to do so within the extended time limit of 27 December, 2017.

The Court is satisfied in the present case that the Petitioner was unable to fill the TRAN-1 Form on account of bonafide difficulties and that, therefore, the Petitioner should be afforded one more opportunity to do so. Accordingly, a direction is issued to the Respondents to permit the Petitioner to either submit the TRAN-1 form electronically by opening the electronic portal for that purpose or allow the Petitioner to tender said form manually on or before 15 October, 2019 and thereafter, process the Petitioner's claim for ITC in accordance with law. The petition is disposed of in the above terms.

4. Appellate authority cannot reduce or waive 25% pre-deposit u/s 62(5) of Punjab VAT: SC

Case Name : **M/s Tecnimont Pvt. Ltd. Vs State of Punjab & Others (Supreme Court of India)**

Appeal Number : Civil Appeal No. 7358 of 2019

Date of Judgement/Order : 18/09/2019

In this case Supreme Court reversed the decision of Punjab and Haryana High Court in the case of PSPCL Ltd Vs state of Punjab wherein the HC had held that appellate authority can in appropriate cases reduce or waive 25% of pre-deposit u/s 62(5) of Punjab VAT Act, now after the decision of SC it is mandatory to deposit 25% of additional demand u/s 62(5) of Punjab VAT act before an appeal be heard on merits. It held that Any such exercise would make the provision itself unworkable and render the statutory intendment nugatory. Supreme Court observed that the Appellate Authority cannot override statutory requirement of pre-deposit when the statute mandates that no appeal can be entertained unless such requirement is satisfied.

5. HC allows petitioner to file TRAN-2, not filed due to technical glitches

Case Name : **M/S. Baril Marketing Pvt. Ltd. Vs Union of India and 5 Ors. (Gauhati High Court)**

Appeal Number : WP(C): 1738/2019

Date of Judgement/Order : 19/09/2019

This Court is of the view that if there is a provision made for filing returns electronically and if because of certain technical glitches uploading could not be done in time, on that ground the concerned individual or firm ought not to be put to a disadvantageous position.

It is not the case that the petitioner is not willing to file any return or seeking time for filing return on various grounds. The case of the petitioner is that though the petitioner was ready to file TRAN-2 electronically, the same could not be done as the portal was not working, because of which he had approached the authorities for allowing him to submit the form manually also, which in fact was considered by this Court as referred above and directed the authorities to allow the petitioner to file the form, either electronically or manually, as the case may be.

However, as regards this claim of the petitioner that he had made all the attempts to file electronically but because of computer glitches, the same could not be filed and as also been mentioned in the affidavit-in-opposition that the **GST Council** has been apprised of the same and as also agreed by the learned senior counsel for the petitioner, the GST Council respondent No. 5 therein will examine the said grievance of the petitioner and allow him to file the return either electronically or manually, as they may decide, so that the petitioner is not deprived of the ITC, which is due to him. The aforesaid exercise shall be undertaken within a period of three weeks from the date of receipt of a certified copy of this order.

6. HC allows Petitioner to rectify GST Returns (GSTR-1 & GSTR- 3B)

Case Name : **M/s Neelkamal Enterprises Pvt. Ltd. Vs. Union of India & others (Punjab & Haryana High Court)**

Appeal Number : CWP No. 2165 of 2019

Date of Judgement/Order : 19/09/2019

Petitioner-Assessee has to file his annual return for the Assessment Year 2017-18 by 31.8.2019 under the CGST and HGST. However, it is handicapped on account of inadvertent mistakes/errors having occurred while filing statutory forms **GSTR-1 and GSTR-3B**, which can be corrected in view of legal provisions, however, same are not being accepted by official portal of the department. The prayer is thus for either permitting the submission of annual return in the manual form or permitting the correction of original mistakes in the statutory forms concerned on the GST portal by granting permission.

The learned counsel for respondents state that last date for filing of return for the Assessment Year 2017 18 has been extended from 31.8.2019 to 30.11.2019. They state that in the meanwhile, petitioner can get its records examined with regard to alleged inadvertent mistakes/errors in filing of statutory forms GSTR-1 and GSTR-3B, so as to enable the filing of correct annual return.

It is conceded that on examination of record, the claim of the petitioner, as canvassed in the petition, has been found to be correct. The next step would be permitting the

correction of the **GST returns** already uploaded, based on the report submitted by respondent No.5, which has to be now permitted by respondent No.2. Counsel for respondent No.2 undertakes to take the necessary action before the next date of hearing. Adjourned to 23.10.2019.

7. Provisions of Section 62(2) of GST Act have to be construed strictly

Case Name : **M/s Bridge Hygiene Services Private Limited Vs The State Tax Officer (Kerala High Court)**

Appeal Number : WP(C).No.25066 of 2019(G)

Date of Judgement/Order : 23/09/2019

The statutory prescription of 30 days from the date of receipt of the assessment order passed under sub section (1) of Section 62 has to be strictly construed against an assessee and in favour of the revenue, since this is a provision in a taxing statute that enables an assessee to get an order passed against him on best judgement basis set aside. The provision must be interpreted in the same manner as an exemption provision in a taxing statute.

This Court may not be justified in granting an extension of the period contemplated under sub section (2) of Section 62, so as to enable the assessee to file a return beyond the said period for the purposes of getting the benefit of withdrawal of an assessment order passed on best judgement basis under Section 62(1) of the GST Act. Under such circumstances I find that the prayer sought for in the writ petition cannot be granted. The writ petition therefore fails, and is accordingly dismissed.

8. HC rejects Bail application in GST Evasion Case (ITC Fraud)

Case Name : **Himani Munjal Vs Union of India (Rajasthan High Court)**

Appeal Number : S.B. Criminal Misc. IV Bail Application No. 12077/2019

Date of Judgement/Order : 30/09/2019

Petitioner has filed this petition under Section 439 **Code of Criminal Procedure, 1973** seeking regular bail in Criminal Complaint No. 35/2018 pending before the Court of Chief Metropolitan Magistrate, (Economic Offences) Jaipur Mahanagar, for offences under Sections 132(1)(b),(c)(d),(f),(i) and (1) of **Central Goods and Services Tax Act 2017** punishable under Section 132 (1)(i) and (iv) of Central Goods and Services Tax Act 2017 read with Section 132(5) of Central Goods and Services Tax Act 2017.

Learned counsel for the petitioner has submitted that the petitioner is in custody since 03.08.2018. Petitioner has been falsely involved in this case. Learned Standing Counsel for G.S.T. has submitted that all the accused had created 35 fake firms and after making fake entries, had issued invoices involving tax amount of more than 66.81 crores. The firms were misused for evading **G.S.T. input taxes** by the accused. The fake firms were created in the State of Jammu and Kashmir, West Bengal, Gujarat, Assam, Telangana, Uttar Pradesh and Rajasthan.

Keeping in view the seriousness of allegations levelled against the petitioner, no ground for grant of bail to her is made. Dismissed.