

23rd EDITION

November, 2022

Updated upto 01-11-2022



GOODS & SERVICES TAX

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Price : ₹ 250/-

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Published by :

KMS PUBLICATIONS

7th Floor, Devpath Complex, B/h. Lal Bungalow, Off C. G. Road, Ahmedabad - 380 006.

Tel. : 079 - 2646 1526, 6631 5450 / 51 / 52 / 53

Year 2021 - 2 Editions - 5,000 Copies
Year 2022 - 1st Edition - 2,500 Copies
2nd Edition - 5,000 Copies
3rd Edition - 3,000 Copies

Year 2020 - 1 Edition - 2,500 Copies
Year 2019 - 3 Editions - 4,500 Copies
Year 2018 - 3 Editions - 4,500 Copies
Year 2017 - 8 Editions - 13,000 Copies
Year 2016 - 3 Editions - 4,500 Copies

Designed by :

Pinakin M. Modi, Ahmedabad | +91 98790 67370

Printed by :

Jagdish Offset, Ahmedabad | +91 98253 26375

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Note from Publisher :

With multiple laws and complex compliance requirements, one has to keep referring to several publications and web sites. This book is an attempt to bring several areas of legal compliance at a single place in a very simple and easy manner.

We are sure our readers will benefit from this useful compilation.

We welcome your comments at amish@kmsindia.in | rashmin@kmsindia.in

Statistics of TAX Revenue in India (₹ in Crores)

Source : www.indiabudget.gov.in

| Revenue | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 (Estimated) |
|----------------------------------|------------------|------------------|------------------|------------------|------------------------|
| Corporation Tax | 6,63,572 | 5,56,876 | 4,57,719 | 6,35,000 | 7,20,000 |
| Income Tax | 4,73,056 | 4,92,673 | 4,87,156 | 6,15,000 | 7,00,000 |
| Customs | 1,17,812 | 1,09,283 | 1,34,750 | 1,89,000 | 2,13,000 |
| Central Excise | 2,30,993 | 2,40,615 | 3,91,748 | 3,94,000 | 3,35,000 |
| Service Tax | 7,893 | 6,029 | 1,615 | 1,000 | 2,000 |
| CGST+IGST+ UTGST+Cess | 5,84,338 | 6,04,585 | 5,54,114 | 6,82,059 | 7,87,820 |
| Gross Tax Revenue | 20,77,664 | 20,10,061 | 20,27,102 | 25,16,059 | 27,57,820 |

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Place, Value & Time of Supply

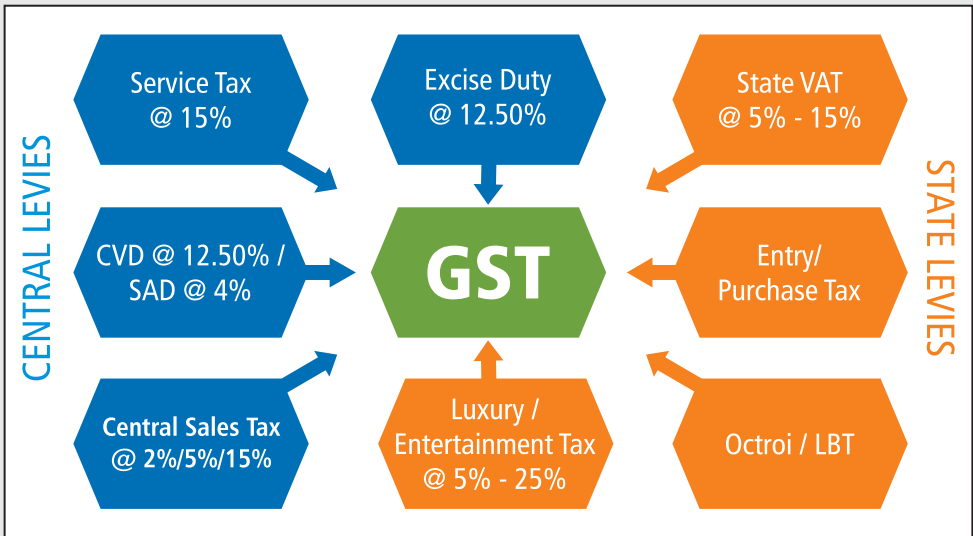
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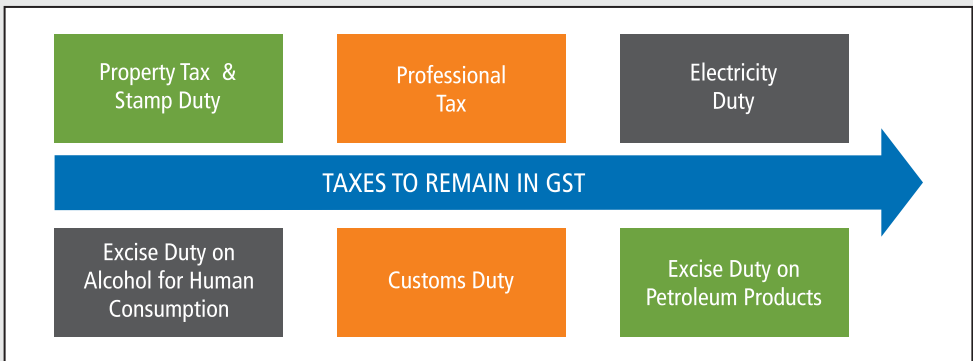
1

Subsuming Indirect Taxes



2

Taxes not subsumed in GST



3

Compulsory Aadhar Authentication (w.e.f. 01-01-2022)

W.e.f. 01-01-2022, Registered person shall undergo Aadhar Authentication process in order to become eligible for the purposes specified as under:

| No. | Particulars |
|-----|--|
| 1 | For filing of application for revocation of cancellation of registration in GST REG-21 under Rule 23 |
| 2 | For filing of refund application in RFD-01 under Rule 89 |
| 3 | For claiming refund under Rule 96 of the integrated tax paid on goods exported out of India |

Threshold Limit of Aggregate Turnover for Registration

| No. | States | 01-07-2017 to 31-01-2019 | 01-02-2019 to 31-03-2019 | 01-04-2019 Onwards |
|---|--|-----------------------------|-----------------------------|-----------------------|
| For Supplier Engaged Exclusively "Supply of Goods" | | | | |
| 1 | Manipur, Mizoram, Nagaland, Tripura | ₹ 10 Lakh | ₹ 10 Lakh | ₹ 20 Lakh |
| 2 | Uttarakhand, Meghalaya, Sikkim, Arunachal Pradesh | ₹ 10 Lakh | ₹ 20 Lakh | ₹ 20 Lakh |
| 3 | Himachal Pradesh, Assam | ₹ 10 Lakh | ₹ 20 Lakh | ₹ 40 Lakh |
| 4 | Puducherry, Telangana | ₹ 20 Lakh | ₹ 20 Lakh | ₹ 20 Lakh |
| 5 | Rest of India | ₹ 20 Lakh | ₹ 20 Lakh | ₹ 40 Lakh |
| For Supplier Engaged in Goods OR Services OR Both | | | | |
| 1 | Manipur, Mizoram, Nagaland, Tripura | ₹ 10 Lakh | ₹ 10 Lakh | ₹ 10 Lakh |
| 2 | Uttarakhand, Assam, Meghalaya, Sikkim, Arunachal Pradesh, Himachal Pradesh | ₹ 10 Lakh | ₹ 20 Lakh | ₹ 20 Lakh |
| 3 | Rest of India | ₹ 20 Lakh | ₹ 20 Lakh | ₹ 20 Lakh |

Other details with respect to Registration :

- Aggregate turnover is required to be calculated PAN India basis.
- State/Union Territory wise Registration is required to be obtained.
- A person having multiple places of business in a State may be granted a separate registration for each such place.
- Option of Voluntary registration is also available.
- Input Service Distributor (ISD) registered under an earlier law, shall be required to apply for fresh registration and should follow procedure as prescribed in transitional provisions.
- Payment through online mode. Over the counter payment upto ₹ 10,000 per challan.
- Validity of Registration Certificate for CTP / N RTP will be 90 days. It can be extended by further period of 90 days.
- Registration of a taxpayer can be suspended if there is a significant difference or anomaly between
 - Outward supplies in GSTR-1 and GSTR-3B
 - GSTR-2A and GSTR-3B
- Registration of a taxpayer can be cancelled if
 - He furnishes details of outward supplies in GSTR-1 for any tax period in excess of outward supplies declared in GSTR-3B
 - He violates provisions of Section 16 or Rule 86B
 - He fails to furnish return for 6 consecutive months / to consecutive tax period as the case may be.

Compulsory Registration Irrespective of Threshold Limit (Section 24)

| No. | Particulars |
|-----|---|
| 1 | Interstate taxable supply of goods |
| 2 | Supply by casual taxable person* |
| 3 | Person require to pay tax under Reverse Charge |
| 4 | E-commerce Operator specified u/s 9 (5) |
| 5 | Non resident Taxable Persons making taxable supply |
| 6 | Person who is require to deduct tax (TDS) |
| 7 | Person who make taxable supply on behalf of other taxable person |
| 8 | Input Service Distributor |
| 9 | Person who supply goods and/or services [Other than supplies specified u/s 9(5)] through such e-commerce operator who is required to collect tax at source u/s 52 |
| 10 | Every e-commerce operator (who is required to collect TCS u/s 52) |
| 11 | Person supplying OIDAR services from a place outside India to a person in India, other than a registered taxable person |
| 12 | Such other person or class of persons as may be notified by Central Govt. or a State Govt. |

* Except casual taxable person making taxable supply of handicraft goods and Job Worker as per Notification no. 07/2017-IGST on fulfilling certain conditions.

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Taxable Person

Liable to GST (Inclusion)

- Person who is registered or liable to be registered under section 22 or 24.
- A person who has obtained/required to be obtained more than one registration, whether in one or more state/UTs, shall in respect of each registration, to be treated as distinct person.
- An establishment of a person who has obtained/required to be obtain registration in a state, and any of his other establishment in another state/UTs shall be shall be treated as establishments of distinct person.

Not Liable to GST (Exclusion)

- An agriculturist, to the extent of supply of produce out of cultivation of land.
- Person exclusively supplying goods/services not liable to tax or wholly exempt from tax.
- Person who is engaged in making 100% of such supplies on which tax is to be paid by recipient of supply under reverse charge.
- Person having aggregate turnover in a Financial Year less than or equal to ₹ 20 or 40 or 10 Lakh as the case may be.
- Services provided by an employee to employer in course of his employment.
- Services by any Court of Tribunal established under any law.
- Functions performed by the Members of Parliament, Member of State Legislature, Members of Panchayats, Members of Municipalities and Members of other local authorities;
- Duties performed by any person as a Chairperson or a Member or a Director in a body established by the Central Government or a State Government or local authority and who is not deemed as an employee before the commencement of this clause.
- Services of Funeral, burial, crematorium or mortuary including transportation of the deceased.
- Sale of land and, subject to clause (b) of Para 5 of Schedule-II, Sale of Building.
- Actionable claims, other than lottery, betting and gambling.
- Individual Advocates including Senior Advocates.
- Individual Sponsorship Service providers including Players.

6

Type of Supplies

| No. | Type | Definition/Reference | Nature | Implications |
|-----|----------------------------------|--|--|---|
| 1 | Taxable Supply | Section 7 of CGST Act | Taxable | GST to be paid |
| 2 | Non-Taxable / Non-GST Supply | Exclusion in Section 9 of CGST Act | Not Taxable - Outside purview of charging section (2 categories viz. Petroleum products and Alcohol for Human Consumption) | No GST is required to be paid, unconditionally |
| 3 | Zero Rated Supply | Section 16 of IGST Act | Taxable | GST is payable if procedure of LuT / Bond is not followed |
| 4 | Exempt Supply / Nil Rated Supply | Section 2(47) of CGST Act | Taxable but exempt | GST is not required to be paid |
| 5 | No Supply | Schedule III & Sec 7(2)(b) of CGST Act | Outside purview of GST Law | NO GST |

SUPPLY INCLUDES

For Consideration & for business

Sale, Barter, Transfer, Exchange,
License, Rental, Lease, Disposal

For consideration whether or not for business

Importation of service for Consideration

Supply without Consideration

- * Permanent transfer/disposal of business assets only where ITC has been availed
- * Supply b/w related persons and distinct person as specified
- * Supply of goods by agent to principal and vice-versa
- * Importation of service from related person or any of his other establishment o/s India in course or furtherance of business

Supply by Club Etc.

Activities or transactions, by a person other than an individual, to its members or constituents or vice-versa, for cash, deferred payment or other valuable consideration.

Goods

“Goods” means every kind of movable property

Includes

- (1) actionable claim, (2) growing crops,
- (3) grass and things attached to or forming part of the land

Excludes

- (1) Money
- (2) Securities

Services

“Services” means anything other than goods

Includes

- (1) activity relating to the use of money or its conversion by cash or by any other mode, for which a separate consideration is charged

Excludes

- (1) Goods
- (2) Money
- (3) Securities

Mixed Supply

Sec. 2(74)

- Means two or more individual supplies of goods or services, or any combination thereof,
- for a single price where such supply does not constitute a composite supply

Composite Supply

Sec. 2(30)

- Means a supply of two or more taxable supplies of goods or services, or any combination thereof,
- which are naturally bundled &
- supplied in conjunction with each other in the ordinary course of business,
- one of which is a principal supply;

Principal Supply

Sec. 2(90)

- Means the supply of goods or services which constitutes the predominant element of a composite supply and
- to which any other supply forming part of that composite supply is ancillary

Illustration: A supply of a package consisting of canned foods, sweets, chocolates, cakes, dry fruits, aerated drink and fruit juices when supplied for a single price is a mixed supply. Each of these items can be supplied separately and is not dependent on any other.

Illustration : Where goods are packed and transported with insurance, the supply of goods, packing materials, transport and insurance is a composite supply and supply of goods is the principal supply.

9

Classification of Supply into Goods or Service (Schedule-II)

Goods

- Transfer of Right in goods without transfer in title thereof
- Transfer in title in goods
- Transfer of business assets except transfer made for the private use ~~with or without consideration*~~

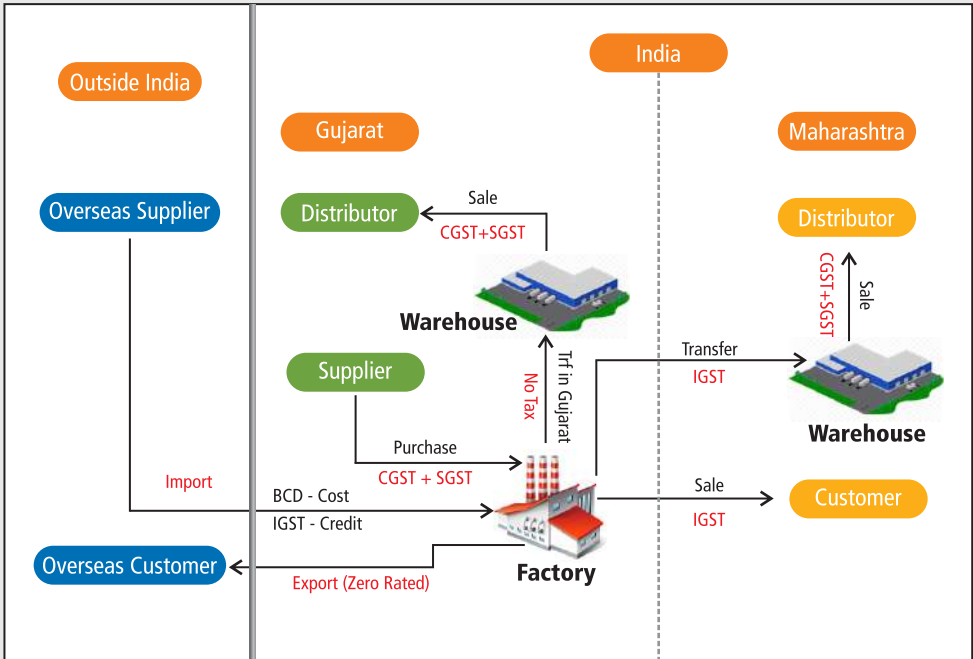
Services

- Transfer of Right in goods without transfer in title thereof
- Transfer of business assets for the private use ~~with or without consideration*~~
- Lease, tenancy, license to occupy land
- Lease or letting out of commercial or residential building
- Treatment or process which is applied to another person's goods
- Services like Renting of Immovable Property, Construction of Complex, Temporary use of Intellectual property rights, Information Technology Software Service, Agreeing to do or not to do an act, Supply of property without transfer of right to use
- Works Contract, Services of supply of food or drinks for human consumption. (Composite Supply)

* The effect of amendment has been made retrospectively. w.e.f. 01-07-2017

10

GST Supply Chain - Lay Out



11

GST Applicability in various scenarios

| Consigner | Consignee | GST |
|-----------|-----------|--|
| DTA | Export | Zero Rated Supply |
| DTA | SEZ | Zero Rated Supply |
| DTA | EOU | IGST OR CGST + SGST |
| Import | DTA | Custom Duty + Custom Cess + IGST |
| SEZ | DTA | Custom Duty + Custom Cess + IGST |
| EOU | DTA | Benefit of Custom duty taken on import. + IGST |
| Import | SEZ | Zero Rated |
| Import | EOU | IGST |
| EOU | Export | Zero Rated Supply |
| SEZ | Export | Zero Rated Supply |

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GST Rates for Goods

BEVERAGES INDUSTRY

| Item | Rate |
|---|------|
| Water | NIL |
| Coconut Water other than Pre-packaged and Labelled | NIL |
| Ice and Snow | 5% |
| Ethyl alcohol supplied to Oil Marketing Companies for blending with motor spirit (petrol) | 5% |
| Pre-packaged and Labelled Coconut Water, Soya Milk Drink and Beverages containing milk | 12% |
| Fruit & Vegetable Juices; Drinking water packed in 20 Ltr. bottles | 12% |
| Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured, Vinegar | 18% |
| Other non-alcoholic beverages [other than tender coconut water] | 18% |
| Aerated water with added sugar | 28% |
| Carbonated Beverages of Fruit Drink or Carbonated Beverages with Fruit Juice | 28% |

CHEMICAL INDUSTRY

| Item | Rate |
|--|------|
| Inorganic Chemicals | |
| Thorium Oxalate, Nuclear Fuel, Heavy Water, Compressed Air | 5% |
| Anaesthetics, Potassium Iodate, Iodine Micronutrient, Steam | 12% |
| Other products like Fluorine, Chlorine, Carbon, Hydrogen etc. | 18% |
| Organic Chemicals | |
| Fertilizer grade Phosphoric Acid | 5% |
| Gibberellic Acid | 12% |
| Other Products like Acyclic Hydrocarbons, Cyclic Hydrocarbons etc. | 18% |

CONSUMER GOODS

| Item | Rate |
|---|------|
| Broom and Brushes | NIL |
| Agarbatti, Dhoop Batti | 5% |
| Saree Fall | 5% |
| Walking Stick | 5% |
| Broomsticks | 5% |
| Mahendi paste in cones | 5% |
| Knitted cap/topi | 12% |
| All Type of Matches | 12% |
| Rubber Band | 12% |
| Fountain Pen Ink | 18% |
| Tooth Powder | 12% |
| Umbrella | 12% |
| Hair Pin, Comb | 12% |
| Spectacle Lense | 12% |
| Cheese | 12% |
| Computer Monitor upto 32 Inches | 18% |
| Aluminium Foil | 18% |
| Toothpaste, Hair Oil | 18% |
| Toilet paper | 18% |
| Hot Water Bottles | 18% |
| Whey Protines & Fitness Supplement | 18% |
| Dental Floss | 18% |
| Deodorants, Perfumes | 18% |
| Shoe Polish | 18% |
| Leather Bags, Traveling Bags | 18% |
| Storage Water Heater | 18% |
| Printer, Photocopier, Fax Machine | 18% |
| Wrist Watches, Goggles | 18% |
| Exercise Equipment | 18% |
| Refrigerators | 18% |
| Household or laundry-type washing machines | 18% |
| Shavers, hair clippers and hair-removing appliances | 18% |
| Television set (including LCD or LED television) of screen size not exceeding 32 inches | 18% |
| Air conditioners | 28% |
| Dish Washing Machine | 28% |

HOME APPLIANCES / KITCHEN WARE

| Item | Rate |
|---|------|
| LPG for Domestic Supply by IOCL, HPCL, BPCL | 5% |
| Utensils | 12% |
| Tables or Kitchen or other Household Articles of Copper | 12% |
| Copper Utensils | 12% |
| Iron / Steel / Ferrous Alloy Table or Kitchen or other Household Articles | 12% |
| Iron / Steel / Ferrous alloy – Kerosene Burners and Stoves | 12% |
| Stoves (other than Kerosene, LPG Stoves) | 18% |
| Electrical Hot Plates | 18% |

FOOD INDUSTRY

| Item | Rate |
|---|------|
| Prasad supplied by religious places | NIL |
| Cereals unbranded | NIL |
| Puffed Rice, Papad, Bread | NIL |
| Salt, Jaggery | NIL |
| Fresh Milk | NIL |
| Fresh Vegetables, Fresh Fruits | NIL |
| Frozen Vegetables, Frozen Fish | NIL |
| Soyabean, Groundnut, Sunflower Oil Seeds of Seed Quality | NIL |
| Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption | NIL |
| Sweets | 5% |
| Cashew in Nut | 5% |
| Walnut | 5% |
| Tamarind Dried, Tamrind Kernel Powder | 5% |
| Roasted Gram | 5% |
| Branded Paneer | 5% |
| Branded Cereals | 5% |
| Soyabean, Groundnut, Sunflower Oil Seeds of other than of Seed Quality | 5% |
| Coffee | 5% |
| Pizza Bread | 5% |
| Pre-Packaged & Labelled Specified Food Items | 5% |
| Namkin, Bhujia (except Pre-Packaged & Labelled) | 5% |
| Batters, including Idli/Dosa Batter | 5% |
| Roasted Cashew | 12% |
| Pre-Packaged & Labelled Namkin, Bhujia | 12% |
| Dry Fruits (Other than Cashew and Walnut) | 12% |
| Jams, Jellies, Pickle, Murraba, Ketchup | 12% |
| Frozen Meat | 12% |
| Condensed Milk, Diabetic food | 12% |
| Butter, Ghee | 12% |
| Sugar boiled confectionery | 12% |
| Soups, Ice Cream, Instant Food Mixes, Sharbat & Supari | 18% |
| All types of Biscuits | 18% |
| Custard Powder | 18% |
| Instant use preparations, Corn Flakes, Waffles, Pastries | 18% |
| Cocoa butter, Fat, Oil, Powder, Chocolates | 18% |
| Instant Coffee, Aroma Coffee | 18% |
| Coffee Concentrates | 18% |

JEWELLERY INDUSTRY

| Item | Rate |
|--|-------|
| Rough Diamond, Rough Precious and Semi Precious Stone | 0.25% |
| Cut & Polished Diamonds | 1.50% |
| Any other Precious/Semi Precious Stone/ Metal including Gold and Imitation Jewellery | 3% |

FURNITURE INDUSTRY

| Item | Rate |
|--|------|
| Kerosene Pressure Lantern and Parts Including Gas Mantles | 5% |
| Hurricane Lantern, Kerosene Lamp, Petromax, Glass Chimney, LED Lights and Lamps, | 12% |
| Medical, Surgical, Dental or Veterinary Furniture, Coir Mattresses, Cotton Pillows, Mattress and Quilts, Prefabricated Buildings | 18% |
| Seats, Lamps and Lighting Fittings etc | 18% |

LIFESTYLE AND HOME

| Item | Rate |
|---|------|
| Hand-woven tapestries | 5% |
| Spectacle Lens | 12% |
| Tableware & kitchenware of wood | 12% |
| Furniture of bamboo, rattan and cane | 12% |
| Tableware and kitchenware of clay and terracotta, other clay articles | 12% |
| Leather Bags, Wrist Watches | 18% |
| Cell Phone, its Parts & Accessories | 18% |
| Refrigerators | 18% |
| Yachts | 28% |
| Air Conditioners | 28% |
| Dish Washing Machines | 28% |
| Printer, Photocopier, Fax Machines | 18% |
| LED Lamp, Lights & Fixtures | 18% |
| Whey Proteins & Fitness Supplement | 18% |

BEAUTY AND PERSONAL CARE

| Item | Rate |
|------------------------------------|------|
| Kajal other than Pencil Stick | Nil |
| Kajal Pencil Stick | 18% |
| Manicure, Pedicure Sets, Perfumes | 18% |
| Beauty or Makeup Preparations | 18% |
| Skincare Items including Sunscreen | 18% |
| Shampoos, Hair Cream, Hair Dyes | 18% |
| Wigs, False Beards, Eyelashes | 18% |

EDUCATION PRODUCTS

| Item | Rate |
|--------------------------------|------|
| Children's Drawing Book | NIL |
| Mathematical Box, Geometry Box | 12% |
| Notebook, Graphbook | 12% |
| School Bags | 18% |
| Diaries, Letter pad | 18% |

OTHER

| Item | Rate |
|--|------|
| Bangles (Non Precious Metals) | NIL |
| Printed Books | NIL |
| Calcareous Stone | 5% |
| Renewable Energy Devices | 5% |
| Braille Typewriters | 5% |
| Animal or Human Blood Vaccines | 5% |
| Bio Diesel supplied to OMC for blending with HSD | 5% |
| Retroment fitment kits for vehicles used by disabled | 5% |
| Solar Water Heater | 12% |
| Fuel Cell Motor Vehicles | 12% |
| Bio diesel, Bio pesticides | 12% |
| Sewing Needles | 12% |
| Sprinklers, drip irrigation system | 12% |
| Plastic Products | 18% |
| Musical Instruments | 18% |
| Artificial Flowers | 18% |
| Calendars | 18% |
| Power Driven Water Pumps | 18% |
| Padlocks, Locks | 18% |
| Helmets | 18% |
| Lottery | 28% |
| Revolvers | 28% |

MEDICAL SUPPLIES

| Item | Rate |
|---|------|
| Human blood | NIL |
| Condoms and contraceptives | NIL |
| Ostomy & Orthpedic Appliances | 5% |
| Glands and other Organs for Organo-Therapeutic Uses | 12% |
| Ayurvedic, Unani, Homeopathic Siddha or Biochemic Systems Medicaments | 12% |
| Photographic Plates and Films for X-ray | 12% |

TOYS AND SPORTS INDUSTRY

| Item | Rate |
|--|------|
| Sports goods other than for General Physical Exercise | 12% |
| Electronics toys like Tricycles, Scooters, Pedal Cars etc. | 18% |
| Video Game Consoles and Machines | 18% |
| Festive, Carnival or other Entertainment Articles, Conjuring Tricks, Novelty Jokes | 18% |
| Articles and Equipments for General Physical Exercise, Gymnastics, Athletics, other Sports or Outdoor Games, Swimming Pools and Paddling Pools, Swings, Shooting Galleries | 18% |

CONSTRUCTION INDUSTRY

| Item | Rate |
|--|------|
| Fly ash bricks/fly ash aggregate/Fly ash blocks - Without ITC | 6% |
| - With ITC | 12% |
| Sand Lime Bricks | 12% |
| Wall paper, Plaster | 18% |
| Ceramics Tiles | 18% |
| Tempered Glass | 18% |
| Labour Charges | 18% |
| Putty | 18% |
| Wall or Ceiling Covering of Plastics | 18% |
| Resin Cements | 18% |
| Cements | 28% |

WOOD INDUSTRY

| Item | Rate |
|---|------|
| Fire Wood, Fuel Wood, Wood Charcoal | NIL |
| Particles, Wastes and Scrape of Wood | 5% |
| Other Products like Hoop Wood, wood Wool, Railway / Tramway Sleepers of woods, Packing Cases | 12% |
| Bamboo flooring, Table ware and kitchenware of woods | 12% |
| Wooden frames for paintings, photographs, mirrors or similar objects | 18% |
| Particle Board, Oriented Strand Board, Fibre board of Woods, Plywood, Vennered Panels, Densified wood | 18% |

FOOTWEAR INDUSTRY

| Item | Rate |
|----------------|------|
| Upto ₹ 1,000/- | 12% |
| Over ₹ 1,000/- | 18% |

PAPER INDUSTRY

| Item | Rate |
|---|------|
| Judicial / Non-Judicial Stamp Paper, Envelope, Post Card etc Sold by Government | NIL |
| Newsprint in Rolls or Sheets | 5% |
| Uncoated Paper, Aseptic Paper and Boxes, Pouches, Wallets, Writing Compendiums of Paper | 12% |
| Toilet or Facial Tissue Paper, Vegetable Parchment, Carbon Paper, Cigarette Paper, Envelopes, Letter Card, Plain Post Cards, Accounts Books, Registers, Cheques, Bobbins etc. | 18% |
| Wall Paper and Similar Wall Coverings | 18% |

RUBBER INDUSTRY

| Item | Rate |
|--|------|
| Natural Rubber, Balata, Toy Balloons, inner Tube Used in Bicycles, Rikshaw | 5% |
| Latex Rubber Thread, Surgical Rubber Gloves, Nipples of Feeding Bottles | 12% |
| Other Products like Synthetic Rubber, Reclaim Rubber, Compounded Rubber | |
| New Pneumatic Tyres Used in Motor Cars | 18% |
| Retreaded or Used Tyres & Flaps | 18% |

COLOUR INDUSTRY

| Item | Rate |
|---|------|
| Synthetic organic tanning, colouring matter of vegetables or animal origin, prepared, pigments, colour lakes etc. | 18% |
| Printing writing or drawing ink | 18% |
| Paints & varnishes | 18% |
| Paints of Artist/Students/Signboard painters, Glazier's putty etc. | 18% |

SALE OF GOODS AS SCRAP

| Item | Rate |
|---|------|
| Scrap of precious metal or of metal clad used for the recovery of precious Metal | 3% |
| Waste, parings, scrap of rubber, wood, glass, paper or paperboard ; E-Scrap | 5% |
| Pulps of fibers derived from recovered paper & paper board | 12% |
| Powder & Granules obtained from waste, parings or scraps of rubber | 18% |
| Waste of Ferrous, Copper, Nickle, Aluminum, Lead, zinc Tin, cermets, plastic; E-waste | 18% |
| Scrap of primary cells, primary batteries and electric accumulators, parts of machinery | 18% |

AGRICULTURE INDUSTRY

| Item | Rate |
|---|------|
| Agricultural Implements like Spade, Shovel | NIL |
| De-Oiled rice bran | NIL |
| Seeds, fruit & spores used for sowing | NIL |
| Fertilizers; Oil Cakes | 5% |
| Tractor < 1800CC | 12% |
| Tube-well turbine pumps, submersible pumps | 12% |
| Other Fertilizers (Clearly not to be used as fertilizers) | 18% |
| Tractor Parts | 18% |
| Tractor > 1800CC | 28% |

SECOND HAND/USED VEHICLES

| Item | Rate |
|--|------|
| Vehicles Other than below | 12% |
| Petrol, LPG & CNG Vehicles having more than 1200 C.C. engine capacity & 4000 M.M. length | 18% |
| Diesel Vehicles having more than 1500 C.C. engine capacity & 4000 M.M. length | 18% |
| SUV Vehicles having more than 1500 C.C. engine capacity | 18% |

Vide notification no. 8/2018 CTR, Dated 25-01-2018, the supplier of second hand vehicles can pay tax on margine value; if supplier is not avail input tax credit on said motor vehicles.

TOBACCO PRODUCTS

| Item | Rate |
|---------------------------------------|------|
| Tobacco Leaves (Under Reverse Charge) | 5% |
| Other Tobacco Products including Bidi | 28% |
| Nicotine or Nicotine substitutes | 28% |

METAL AND MINERALS INDUSTRY

| Item | Rate |
|--|------|
| Peat | 5% |
| Kerosene PDS | 5% |
| Tar distilled from coal, lignite, peat | 5% |
| Coal | 5% |
| Lignite | 5% |
| Bio Gas | 5% |
| All Ores and Concentrates | 18% |
| Petroleum Coke, Petroleum Bitumen | 18% |
| Copper Bars, Rods, Wires | 18% |
| Copper Screws, Nuts, Bolts | 18% |
| Nickel Bars, Rods, Wires | 18% |
| Nickel screw, nuts, bolts | 18% |
| Nickel Tubes, Pipes, Netting | 18% |
| Aluminium bars, Rods, Wires | 18% |
| Lead Plates, Sheets, Strips | 18% |
| Zinc Goods | 18% |
| Tin Bars, Rods | 18% |

ENTERTAINMENT INDUSTRY

| Item | Rate |
|------------------------------|------|
| Cinema Tickets up to ₹ 100/- | 12% |
| Cinema Tickets over ₹ 100/- | 18% |

TEXTILES INDUSTRY

| Item | Rate |
|--|------|
| Raw Silk, Jute and Khadi | NIL |
| Cotton and natural Fibre | 5% |
| All categories of Natural Yarn | 5% |
| Textile & Fabrics Jobwork | 5% |
| Fabric | 5% |
| Apparels sale value below ₹ 1000/- | 5% |
| Apparels sale value above ₹ 1000/- | 12% |
| Synthetic or Artificial filament yarn | 12% |
| Sewing thread of manmade staple fibres | 12% |

13**List of goods NOT included under GST and their respective rates**

| No. | Description of Goods | HSN | Excise | VAT |
|-----|---|---------------|--------|-----|
| 1 | Crude Petroleum | 27090000 | - | 5% |
| 2 | Natural Gas | 27111100/2100 | 14% | 15% |
| 3 | High speed Diesel (HSD) | 27101930 | 14% | 24% |
| 4 | Motor spirit (Petrol) | 27101219 | 14% | 26% |
| 5 | Aviation Turbine Fuel (Duty paid) (ATF) | 27101920 | 14% | 30% |
| 6 | Aviation Turbine Fuel (Bonded) (ATF) | 27101920 | 14% | 38% |
| 7 | Alcoholic liquor for Human consumption | 2208 | 12.5% | 65% |

14 GST Rates for Services

TRANSPORTATION OF GOODS

| No. | Particulars | From 01-07-17 | From 22-08-17 | From 13-10-17 | From 25-01-18 | From 27-07-18 | From 18-07-22 |
|-----|--|---------------|---------------|---------------|---------------|---------------|---------------|
| 1 | By Rail & Vessel* | 5% | 5% | 5% | 5% | 5% | 5% |
| 2 | Time charter of vessels* | 18% | 18% | 18% | 5% | 5% | 5% |
| 3 | By Ropeways | 18% | 18% | 18% | 18% | 18% | 5% |
| 4 | Natural Gas through pipeline | 18% | 18% | 5% or 12% | 5% or 12% | 5% or 12% | 5% or 12% |
| 5 | Petroleum crude, petrol, HSD, ATF through pipeline | 18% | 18% | 18% | 5% or 12% | 5% or 12% | 5% or 12% |
| 6 | By GTA | 5% | 5% or 12% | 5% or 12% | 5% or 12% | 5% or 12% | 5% or 12% |
| 7 | By GTA to unregistered person other than specified persons | 5% | 5% or 12% | Exempt | Exempt | Exempt | Exempt |
| 8 | By Rail other than Indian Railway | 12% | 12% | 12% | 12% | 12% | 12% |
| 10 | Multimodal transportation of goods | 18% | 18% | 18% | 18% | 12% | 12% |

* Input Tax Credit (ITC) of Ships, Vessels (Including bulk carriers & Tankers) will be available.

TRANSPORTATION OF PASSENGERS

| No. | Particulars | From 01-07-17 | From 22-08-17 | From 01-01-19 | From 18-07-22 |
|-----|---|---------------|---------------|---------------|---------------|
| 1 | By Rail (Other than Sleeper Class) | 5% | 5% | 5% | 5% |
| 2 | By Ropeways | 18% | 18% | 18% | 5% |
| 3 | By A.C. Stage / Contract Carriage (other than motor cab)* | 5% | 5% | 5% | 5% |
| 4 | By Radio Taxi* | 5% | 5% | 5% | 5% |
| 5 | By Any Motor Vehicle* (If Cost of Fuel is included in Price)* | 5% | 5% | 5% | 5% |
| | | NA | 12% | 12% | 12% |
| 6 | By Any Motor Vehicle* (If Cost of Fuel is not included in Price)* | 18% | 18% | 18% | 18% |
| 7 | By Air in Economy Class (Except to/From NE States or Bagdogara) | 5% | 5% | 5% | 5% |
| 8 | By Air (under Regional Connectivity Airport Scheme i.e. UDAAN) | 5% | 5% | 5% | 5% |
| 9 | By Air (in respect of religious pilgrimage facilitated by the Government) | 18% | 18% | 5% | 5% |
| 10 | By Air in Other than Economy Class (To/From any where in India) | 12% | 12% | 12% | 12% |

* Input Tax Credit (ITC) of Input Service in the same line of business will be available.

Before 13-10-17 it was for Motor Cab Only i.e. transportation by any motor vehicle other than motor cab was taxed at 18%

All ITC available to provide this service

No ITC available to provide this service

ITC of input services available to provide this service

JOB WORK SERVICE

| No. | Particulars | Rate Changes from time to time | | | | | | | | | |
|--|---|--------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-----|--|
| | | From 01-07-17 | From 22-08-17 | From 13-10-17 | From 15-11-17 | From 25-01-18 | From 01-10-19 | From 01-10-21 | From 18-07-22 | | |
| 1 | Textile and Textile Products (Other than Sr. No. 16 below) | 18% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | |
| 2 | Tailoring service | 18% | 18% | 18% | 18% | 18% | 18% | 18% | 18% | 18% | |
| 3 | Diamonds, falling under Chapter 71 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | |
| 4 | All goods falling under chapter 48 or 49 having GST rate of 5% or Nil | 18% | 18% | 18% | 18% | 18% | 18% | 18% | 18% | 18% | |
| 5 | All goods falling under chapter 48 or 49 having GST rate of 12% | 18% | 18% | 18% | 18% | 18% | 18% | 18% | 18% | 18% | |
| 6 | Processing of leather, hides & skins | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | |
| 7 | All food products and waste of food products except dog & cat food | 18% | 18% | 18% | 18% | 18% | 18% | 18% | 18% | 18% | |
| 8 | Manufacture of clay bricks | 18% | 18% | 18% | 18% | 18% | 18% | 18% | 18% | 18% | |
| 9 | Manufacture of leather goods & footwear | 18% | 18% | 18% | 18% | 18% | 18% | 18% | 18% | 18% | |
| 10 | Manufacture of Umbrella | 18% | 18% | 18% | 18% | 18% | 18% | 18% | 18% | 18% | |
| 11 | Machine Job work service related to engineering industries | 18% | 18% | 18% | 18% | 18% | 18% | 18% | 18% | 18% | |
| 12 | Manufacture of alcoholic liquor for human consumption | 18% | 18% | 18% | 18% | 18% | 18% | 18% | 18% | 18% | |
| 13 | Manufacture of Handicraft goods | 18% | 18% | 18% | 18% | 18% | 18% | 18% | 18% | 18% | |
| 14 | Other Job work Services provided to Registered Person | 18% | 18% | 18% | 18% | 18% | 18% | 18% | 18% | 18% | |
| Rate unchanged since 01-07-2017 | | | | | | | | | | | |
| 15 | Printing of Newspapers | | | | | | | | | 5% | |
| 16 | Textile yarns (other than of man-made fibres) and textile fabrics | | | | | | | | | 5% | |
| 17 | Printing of books (including braille books) journals and periodicals | | | | | | | | | 5% | |
| 18 | All products falling under Chapter 71 (other than diamonds) | | | | | | | | | 5% | |
| 19 | Job work in relation to Bus Body Building | | | | | | | | | 18% | |
| 20 | Other Job work Services provided to Unregistered Person | | | | | | | | | 18% | |

All ITC available to provide this service **No ITC available to provide this service** **ITC of input services available to provide this service**

From 01-07-17 to 14-11-17

RESTAURANT SERVICE

| No. | Particulars | From 01-07-17 |
|-----|---|---------------|
| 1 | Restaurants without AC and Liquor License | 12% |
| 2 | Restaurant with AC Facility | 18% |
| 3 | Restaurant with Liquor License | 18% |
| 4 | Supply of Food by Indian Railways, IRCTC or their icensees, whether in trains or at platforms | 18% |

W.e.f. 15-11-2017

| No. | Particulars | From 15-11-17 | From 27-07-18 |
|-----|---|---------------|---------------|
| 1 | Restaurant Service (Including Take away/ Eating Joint/ Mess/ Canteen) | 5% | 5% |
| 2 | Restaurant in Hotel having declared tariff of "any" room per day is upto ₹ 7,500/- | 5% | 5% |
| 3 | Restaurant in Hotel having declared tariff of "any" room per day is more than ₹ 7,500/- | 18% | 18% |
| 4 | Supply of Food by Indian Railways, IRCTC or their icensees, whether in trains or at platforms | 18% | 5% |

From 01-07-17 to 30-09-19

OUTDOOR CATERING SERVICE

| No. | Particulars | Rate |
|-----|--------------------------|------|
| 1 | Outdoor Catering Service | 18% |

w.e.f. 01-10-19

| No. | Particulars | Rate |
|-----|--|------|
| 1 | To/By premises (Hotel) having declared tariff more than ₹ 7,500 per room per day | 18% |
| 2 | By suppliers located in premises (Hotel) having declared tariff more than ₹ 7,500 per room per day | 18% |
| 3 | Outdoor catering service/Mandap keeper service other than specified above | 5% |

TOUR OPERATOR SERVICE

| Description of Service | Service Recipient | From 01-07-2017 | From 18-07-22 |
|---|-------------------|-----------------|---------------|
| Tour operator services performed wholly in India | Indian Tourist | 5% | 5% |
| Tour operator services performed wholly outside India | Indian Tourist | 5% | 5% |
| Tour operator services partly performed in India & partly outside India | Indian Tourist | 5% | 5% |
| Tour operator services performed wholly in India | Foreign Tourist | 5% | 5% |
| Tour operator services performed wholly outside India | Foreign Tourist | Exempt | Exempt |
| Tour operator services partly performed in India & partly outside India | Foreign Tourist | Exempt | Exempt |
| Proportionate value of Service in India | Foreign Tourist | 5% | 5% |
| - Proportionate value of Service outside India | Foreign Tourist | 5% | Exempt |

Note : Input Tax Credit of Input (ITC) Service in the same line of business will be available

SERVICES BY DEPARTMENT OF POST

| Service Description | Service Recipient | Consideration | Taxability | | FCM/RCM | |
|---|---|---------------|--------------------|--------------------|--------------------|--------------------|
| | | | Upto 17-07-2022 | From 18-07-2022 | Upto 17-07-2022 | From 18-07-2022 |
| - Speed Post - Express Parcel Post - Life insurance - Agency service | Any Person | Any | Taxable @18% | Taxable @18% | FCM | FCM |
| - Post Card - Inland Letter - Book Post - Ordinary Post (Envelopes weighing less than 10 gms) | Any Person | Any | Exempt | Exempt | - | - |
| Services provided by Dept. of Post other than above | Business Entity having aggregate T/o less than Reg. Limit Govt. or Local Authority Other than above | Any | Exempt | Taxable @18% | - | FCM |
| | | Any | Exempt | Taxable @18% | - | FCM |
| | | ≤ ₹ 5000 | Exempt | Taxable @18% | - | FCM |
| | | > ₹ 5000 | Taxable @18% | Taxable @18% | RCM | FCM |

CONSTRUCTION SERVICE

| No. | Particulars | Construction Type | From 01-07-17 | From 22-08-17 | From 01-04-19 |
|-----|--|----------------------|------------------|------------------|------------------|
| 1 | Real Estate Projects (REP) (REP includes construction of Commercial and Residential Apartments with more than 15% commercial carpet area) | Affordable | 12% | 8% | 1% |
| | | Non-Affordable | 12% | 12% | 5% |
| 2 | Residential Real Estate Projects (RREP) (RREP shall mean a REP in which Carpet area of the commercial apartments is upto 15% of total carpet area) | Commercial | 12% | 12% | 12% |
| | | Affordable | 12% | 8% | 1% |
| | | Non-Affordable | 12% | 12% | 5% |
| | | Commercial | 12% | 12% | 5% |

Note :

- For payment of GST at 5% & 1% in REP & RREP projects, No ITC can be utilised and GST is to be paid in CASH ONLY.
- No ITC will be available when output GST is 1% or 5% for Affordable and Non-Affordable Residential Projects.
- Rate given is after deducting deemed value of land i.e. 1/3rd of total consideration.

WORKS CONTRACT SERVICE

| No. | Service Description | Service Recipient | From 1-7-2017 | From 22-8-2017 | From 21-9-2017 | From 13-10-2017 | From 25-1-2018 | From 1-4-2019 | From 1-1-2022 | From 18-7-2022 |
|-----|---|---|---------------|----------------|----------------|-----------------|----------------|---------------|---------------|----------------|
| 1 | Composite supply of works contract by way of construction, repairs, maintenance, etc. of: a) Historical Monument b) Canal, dam, etc. c) Pipeline, conduit, plant for water supply; water/sewage treatment | Government* or Local Authority | 18% | 12% | 12% | 12% | 12% | 12% | 12% | 18% |
| | | Governmental Authority | 18% | 12% | 12% | 12% | 12% | 12% | 18% | 18% |
| | | Govt. Entity | 18% | 18% | 18% | 12% | 12% | 12% | 18% | 18% |
| 2 | Composite supply of works contract by way of construction, repairs, maintenance, etc. of: a) Works meant predominantly for non-commercial use b) Educational, Hospital or any art and cultural establishment c) Residential complex meant for self-use of Government employees | Government* or Local Authority | 18% | 18% | 12% | 12% | 12% | 12% | 12% | 18% |
| | | Governmental Authority | 18% | 18% | 12% | 12% | 12% | 12% | 18% | 18% |
| | | Govt. Entity | 18% | 18% | 18% | 12% | 12% | 12% | 18% | 18% |
| 3 | Composite supply of works contract provided by a sub-contractor to the main contractor where the main contractor is providing services as specified above (Sr. 1 & 2 above) | Government* or Local Authority | 18% | 18% | 18% | 18% | 12% | 12% | 12% | 18% |
| | | Governmental Authority / Govt. Entity** | 18% | 18% | 18% | 18% | 12% | 12% | 18% | 18% |
| 4 | Composite supply of works contract involving predominantly earth work (more than 75% of total contract value) | Government* or Local Authority | 18% | 18% | 18% | 5% | 5% | 5% | 5% | 12% |
| | | Governmental Authority / Govt. Entity** | 18% | 18% | 18% | 5% | 5% | 5% | 18% | 18% |

* Government includes Central Government, State Government or Union territory ** Governmental Authority like GIDC, MIDC etc. ** Government Entity like SSSNL, BSNL etc.

All ITC available to provide this service

No ITC available to provide this service

ITC of input services available to provide this service

| No. | Service Description | Service Recipient | From 1-7-2017 | From 22-8-2017 | From 21-9-2017 | From 13-10-2017 | From 25-1-2018 | From 1-4-2019 | From 1-1-2022 | From 18-7-2022 |
|-----|--|--|---------------|----------------|----------------|-----------------|----------------|---------------|---------------|----------------|
| 5 | Composite supply of works contract provided by a sub-contractor to the main contractor where the main contractor is providing services as specified above (Sr. 4 above) | "Government* or "Local Authority" Governmental Authority/ Govt. Entity** | 18% | 18% | 18% | 18% | 5% | 5% | 5% | 12% |
| 6 | Composite supply of works contract by way of construction, repairs, maintenance, etc. of a) a road, bridge, tunnel, or terminal for road transportation for use by general public b) an original works pertaining to Jawaharlal Nehru National Urban Renewal Mission or Rajiv Awaas Yojana c) an original works pertaining to the In-situ redevelopment d) an original works pertaining to the "Beneficiary led individual house construction / enhancement" e) an original works pertaining to the Economically Weaker Section (EWS) houses f) an original works pertaining to the houses constructed or acquired under the Credit Linked Subsidy Scheme for EWS/LIG/MIG-1/MIG-2 g) a pollution control or effluent treatment plant, except located as a part of a factory h) a structure meant for funeral burial* i) Building owned by a trust which is used for carrying out the activities of providing centralized cooking/distribution for mid-day meals under the mid-day meal scheme | | 18% | 12% | 12% | 12% | 12% | 12% | 12% | 18% |
| 7 | Composite supply of works contract by way of construction, etc. of original works pertaining to a) railways, including monorail and metro. b) a single residential unit otherwise than as a part of a residential complex | | 18% | 12% | 12% | 12% | 12% | 12% | 12% | 18% |

| No. | Service Description | From 1-7-2017 | From 22-8-2017 | From 21-9-2017 | From 13-10-2017 | From 25-1-2018 | From 1-4-2019 | From 1-1-2022 | From 18-7-2022 |
|-----|---|---------------|----------------|----------------|-----------------|----------------|---------------|---------------|----------------|
| | c) low-cost houses up to a carpet area of 60 sq mtr per house in a housing project approved by competent authority empowered under the 'Scheme of Affordable Housing in Partnership' | 18% | 12% | 12% | 12% | 12% | 12% | 12% | 18% |
| | d) to low-cost houses up to a carpet area of 60 sq mtr per house in a housing project approved by the competent authority under- (1) the "Affordable Housing in Partnership" component of the Housing for All (Urban) Mission / Pradhan Mantri Awas Yojana; | 18% | 12% | 12% | 12% | 12% | 12% | 12% | 18% |
| | (2) any housing scheme of a State Government | 18% | 18% | 18% | 18% | 12% | 12% | 12% | 18% |
| | e) to low-cost houses up to a carpet area of 60 sq mtr per house in an affordable housing project which has been given infrastructure status | 18% | 12% | 12% | 12% | 12% | 12% | 12% | 18% |
| | f) post-harvest storage infrastructure for agricultural produce including a cold storage for such purposes | 18% | 12% | 12% | 12% | 12% | 12% | 12% | 18% |
| | g) mechanized food grain handling system, machinery or equipment for units processing agricultural produce as food stuff excluding alcoholic beverages | 18% | 12% | 12% | 12% | 12% | 12% | 12% | 18% |
| 8 | Sub-contractor providing Works Contract Services to a Developer engaged in construction of affordable residential apartments, in a project commences on or after 01-04-2019, or in an ongoing project. | 18% | 18% | 18% | 18% | 18% | 12% | 12% | 18% |
| 9 | Construction of an apartment in an ongoing project under the specified schemes for affordable housing project as referred in point no 5 & 6 above. | 18% | 18% | 18% | 18% | 18% | 12% | 12% | 18% |
| 10 | Composite supply of works contract and associated services, in respect of offshore works contract relating to oil and gas exploration and production (E&P) in the offshore area beyond 12 nautical miles from the nearest point of the appropriate base line. | 18% | 18% | 18% | 12% | 12% | 12% | 12% | 12% |

\$ for the period 14-06-21 to 30-09-21, GST shall be applicable @ 5%

RENTING OF MOTOR VEHICLE SERVICE

| Mode | Type of Vehicle | Cost of Fuel incl. in Consideration | From 01-07-17 | From 22-08-17 | From 13-10-17 | From 01-10-19 | From 18-07-22 |
|------------------|----------------------------------|-------------------------------------|---------------|---------------|---------------|---|---------------|
| With operator | Passenger Transport [#] | Yes | 5% | 5% or 12% | 5%* or 12% | 5%* or 12% | 5%* or 12% |
| | | No | 18% | 18% | 18% | 18% | 18% |
| | Goods Carriage | Yes | 18% | 18% | 18% | 18% | 12% |
| Without operator | | No | 18% | 18% | 18% | 18% | 18% |
| | Passenger Transport [#] | Yes | 5% | 5% or 12% | 5%* or 12% | Same rate of tax as applicable on supply of like goods involving transfer of title in goods | |
| | | No | 18% | 18% | 18% | | |
| Goods Carriage | Yes/No | 18% | 18% | 18% | | | |

Before 13-10-17 it was for Motor Cab Only i.e. transportation by any motor vehicle other than motor cab was taxed at 18%

* Input Tax Credit of Input (ITC) Service in the same line of business will be available

AMUSEMENT PARK, CASINO, ETC.

From 01-07-17 to 30-09-21

| No. | Particulars | From 01-07-17 | From 25-01-18 |
|-----|--|---------------|---------------|
| 1 | Services by way of admission to amusement parks including theme parks, water parks, joy rides, merry-go rounds, go-carting and ballet | 28% | 18% |
| 2 | Services by way of admission to entertainment events or access to amusement facilities including exhibition of cinematograph films, casinos, raceclub, any sporting event such as IPL and the like | 28% | 28% |

W.e.f. 01-10-2021

| No. | Particulars | From 01-10-21 |
|-----|--|---------------|
| 1 | Admission to (a) theme parks, water parks or any other place having joy rides, merry-go rounds, go carting or (b) ballet (except at places covered in below entry) | 18% |
| 2 | Admission to (a) casinos or race clubs or any place having casinos or race club or (b) sporting events like IPL | 28% |

All ITC available to provide this service

No ITC available to provide this service

ITC of input services available to provide this service

GST RATES FOR OTHER SERVICES

| No. | Particulars | From 01-07-17 | From 13-10-17 | From 25-01-18 | From 01-01-19 | From 01-10-19 | From 01-04-20 | From 02-06-21 | From 01-10-21 | From 18-07-22 |
|---------------------------------------|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Rate Changes from time to time | | | | | | | | | | |
| 1 | Granting National Permit to a Goods Carriage to operate throughout India | 18% | 18% | 18% | 18% | 18% | 18% | 18% | Exempt | Exempt |
| 2 | Leasing of Aircrafts by Airlines for scheduled operations by way of transaction covered under Para 5(f) of Schedule II | 5% | 5% | 5% | 5% | 18% | 18% | 18% | 18% | 18% |
| 3 | Maintenance, repair or overhaul services in respect of aircrafts, aircraft engines and other parts | 18% | 18% | 18% | 18% | 18% | 5% | 5% | 5% | 5% |
| 4 | Maintenance, repair or overhaul services in respect of ships and vessels, their engines and other parts | 18% | 18% | 18% | 18% | 18% | 18% | 5% | 5% | 5% |
| 5 | Services by way of treatment of effluents by a Common Effluent Treatment Plant | 18% | 18% | 12% | 12% | 12% | 12% | 12% | 12% | 12% |
| 6 | Admission to exhibition of cinematograph films where ticket price is ≤ Rs. 100 | 18% | 18% | 18% | 12% | 12% | 12% | 12% | 12% | 12% |
| 7 | Admission to exhibition of cinematograph films where ticket price is > Rs. 100 | 28% | 28% | 28% | 18% | 18% | 18% | 18% | 18% | 18% |
| 8 | Temporary or permanent transfer / permitting use / enjoyment of Intellectual Property Right in respect of goods other than Information Technology software. | 12% | 12% | 12% | 12% | 12% | 12% | 12% | 18% | 18% |
| 9 | Services by way of printing of all goods falling under Chapter 48/49 where only content is supplied by the publisher and the physical inputs including paper used for printing belong to the printer ⁱⁱ | 18% | 12% | 12% | 12% | 12% | 12% | 12% | 18% | 18% |
| 10 | Support Service to exploration, mining or drilling of petroleum crude or natural gas or both | 18% | 18% | 12% | 12% | 12% | 12% | 12% | 12% | 12% |

| No. | Particulars | From 01-07-17 | From 13-10-17 | From 25-01-18 | From 01-01-19 | From 01-10-19 | From 01-04-20 | From 02-06-21 | From 01-10-21 | From 18-07-22 | |
|--|---|---------------|---------------|---------------|--------------------------------------|---------------|---------------|---------------|---------------|---------------|------------------|
| 11 | Third party insurance of "goods carriage" | 18% | 18% | 18% | 12% | 12% | 12% | 12% | 12% | 12% | |
| 12 | Services provided by foreman of chit fund in relation to chit | 12% | 12% | 12% | 12% | 12% | 12% | 12% | 12% | 18% | |
| 13 | Leasing or renting of goods | 18% | 18% | 18% | Equivalent rate of GST on such Goods | | | | | | |
| 14 | Services of leasing of assets (rolling stock assets including wagons, coaches, locos) by the IRFC to Indian Railways. | Exempt | | | | | | | | | 18% |
| 15 | Room rent (excluding ICU) exceeding ₹ 5,000 per day charged by hospital | Exempt | | | | | | | | | 5% |
| 16 | Services by GTA for consideration less than ₹ 750 / 1500 | Exempt | | | | | | | | | 5% or 12% |
| 17 | Services by way of treatment of disposal of biomedical waste | Exempt | | | | | | | | | 12% |
| 18 | Storage or warehousing of nuts, spices, copra, sugarcane, jaggery, raw vegetable fibres like cotton, flax, jute, etc., indigo, rice, coffee, tea, unmanufactured tobacco, betel leaves & tendu leaves | Exempt | | | | | | | | | 18% |
| 19 | Fumigation in Warehouse of Agri. Produce | Exempt | | | | | | | | | 18% |
| 20 | Services by RBI, IRDA, SEBI, FSSAI, GSTN | Exempt | | | | | | | | | 18% |
| 21 | Renting of Residential Dwelling for residence to Registered Person | Exempt | | | | | | | | | 18% |
| 22 | Slaughtering of Animals | Exempt | | | | | | | | | 18% |
| Rate unchanged since 01-07-2017 | | | | | | | | | | | |
| 23 | Storage or warehousing of cereals, pulses, fruits and vegetables | Exempt | | | | | | | | | |
| 24 | Margin/Commission payable to Fair Price Shops Dealers by Central/State Govt. | 18% | | | | | | | | | |
| 25 | Selling of space for advertisement in print media | 5% | | | | | | | | | |
| 26 | Temporary or permanent transfer / permitting use / enjoyment of Intellectual Property Right in respect of Information Technology software | 18% | | | | | | | | | |

| No. | Particulars | From 01-07-17 | From 13-10-17 | From 25-01-18 | From 01-01-19 | From 01-10-19 | From 01-04-20 | From 02-06-21 | From 01-10-21 | From 18-07-22 |
|-----|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 27 | Admission to / access of circus, indian classical dance incl. folk dance, theatrical performance, drama, planetarium | | | | 18% | | | | | |
| 28 | Other publishing, printing and reproduction services; material recovery services | | | | 18% | | | | | |
| 29 | Services provided by race club by way of totalisator/a licensed bookmaker in club | | | | 28% | | | | | |
| 30 | Gambling | | | | 28% | | | | | |
| 31 | Leasing of motor vehicles purchased and leased prior to 1st July 2017 ⁶ | | | | 18% | | | | | |

\$ For the period 13-10-17 to 01-07-20, the rate applicable was 65% of the rate of GST as applicable on supply of like goods involving transfer of title in goods.

For the period 22-08-17 to 31-10-17 it was read as "Services by way of printing of newspapers, books (including Braille books), journals and periodicals, where only content is supplied by the publisher and the physical inputs including paper used for printing belong to the printer."

ACCOMODATION SERVICE

| No. | Particulars | From 01-07-17 | From 01-10-19 | From 18-07-22 |
|-----|--|---------------|---------------|---------------|
| 1 | Room Rent per day is upto ₹ 1,000/- and less | Exempt | Exempt | 12% |
| 2 | Room Rent per day is From ₹ 1,001/- to ₹ 2,500/- | 12% | 12% | 12% |
| 3 | Room Rent per day is From ₹ 2,501/- to ₹ 7,500/- | 18% | 12% | 12% |
| 4 | Room Rent per day is more than ₹ 7,500/- | 28% | 18% | 18% |

Note : From 27-07-18, value of supply shall be considered instead of declared tariff

All ITC available to provide this service

No ITC available to provide this service

ITC of input services available to provide this service

| No. | Description of Service | Recipient of Service | RCM w.e.f. |
|-----|--|---|------------|
| 1 | Taxable Service Provided by person located in Non-Taxable Territory | Person Located in Taxable Territory other than Non-Taxable online recipient | 01-07-2017 |
| 2 | GTA Service (If GTA does not exercise option to pay tax) | Factory/Society/Registered Person/Company/ Partnership Firm/Casual Taxable Person | 01-07-2017 |
| 3 | Legal Consultancy Service | Business Entity | 01-07-2017 |
| 4 | Arbitral Tribunal Service | Business Entity | 01-07-2017 |
| 5 | Sponsorship Service | Body Corporate / Partnership firm | 01-07-2017 |
| 6 | Director Service | Company / Body Corporate | 01-07-2017 |
| 7 | Insurance Agent Service | Any person carrying insurance business | 01-07-2017 |
| 8 | Recovery Agent Service | Banking Co. / NBFC / Financial Institution | 01-07-2017 |
| 9 | Transport of Goods in Vessel from Outside India up to custom station in India | Importer | 01-07-2017 |
| 10 | Transfer or use or enjoyment of Copyright Service | Publisher / Music Company / Producer* | 01-07-2017 |
| 11 | Services provided by Government/Local Authority excluding a) Renting of Immovable Property b) Services of Department of Post c) service w.r.t. an aircraft/vessel, inside/outside precincts of port/Airport d) Transport of goods or passenger | Business Entity | 01-07-2017 |
| 12 | Services Provided by Overseeing committee Members to RBI | RBI | 13-10-2017 |
| 13 | Renting of Immovable Property Service Provided by Government to Registered Person. | Registered Person | 25-01-2018 |
| 14 | Services by individual Direct Selling Agent (DSA) to a banking co. | A banking company located in the taxable territory | 27-07-2018 |
| 15 | Services provided by business facilitator (BF) to a banking company | A banking company located in the taxable territory | 01-01-2019 |
| 16 | Services provided an agent of business correspondent(BC) to BC | A BC located in the taxable territory | 01-01-2019 |
| 17 | Security services provided by Non-body corporate to registered person | A registered person located in the taxable territory | 01-01-2019 |
| 18 | Services by any person by way of TDR/FSI/Long Term Lease for commercial construction | Promoter | 01-04-2019 |
| 19 | Renting of Motor Vehicle | Body Corporate located in Taxable territory | 01-10-2019 |
| 20 | Services of Lending of Securities under Securities Lending Scheme | Borrower | 01-10-2019 |
| 21 | Renting of Residential dwelling for Residence | Registered Person | 18-07-2022 |

* w. e. f. 01-10-2019 registered author will have an option to pay GST under forward charge basis

| No | Description of Goods | Supplier of Goods | Receiver of Goods | RCM w.e.f. |
|----|--|---------------------------|--------------------------------------|------------|
| 1 | Cashew nuts in shell | Agriculturist | Any Registered Person | 01-07-2017 |
| 2 | Bidi Wrapper Leaves (Tendu); Tobacco Leaves | | | 01-07-2017 |
| 3 | Raw Cotton | | | 15-11-2017 |
| 4 | Silk Yarn | Manufacturer of Silk Yarn | Any Registered Person | 01-07-2017 |
| 5 | Supply of Lottery | Government | Lottery Distributor or Selling Agent | 01-07-2017 |
| 6 | Used vehicles, seized & confiscated goods, old & used goods, waste & scrap | Government | Any Registered Person | 13-10-2017 |
| 7 | Priority Sector Landing Certificate | Any Registered Person | Any Registered Person | 28-05-2018 |
| 8 | Mentha Oil | Unregistered Person | Any Registered Person | 01-10-2021 |

U/s 9(5) : Services Supplied through ECO

| No | Description of Services Provided through E-Commerce Operators | RCM w.e.f. |
|----|--|------------|
| 1. | Transportation of passengers by a radio-taxi, motor cab, maxi cab and motorcycle | 01/07/2017 |
| 2. | Providing accommodation in hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes | 01/07/2017 |
| 3 | Services by way of house- keeping, such as plumbing, carpentering etc. | 22/08/2017 |
| 4 | Transport of passengers, by any type of motor vehicles | 01/01/2022 |
| 5 | Restaurant service other than the services supplied by restaurant, eating joints etc. located at specified premises | 01/01/2022 |

U/s 9(4) : Supply received from URD

| Date | Goods or Services acquired from Unregistered Person (URD Purchase) | Person Liable to pay tax |
|-------------------------------|---|--------------------------|
| From 01-07-2017 to 12-10-2017 | More than Rs. 5000/- per day | Any Registered Person |
| From 01-04-2019 | Cement received by promoter from unregistered person | Promoter |
| | Capital Goods received by promoter from unregistered person | Promoter |
| | Goods/Services(Except TDR/FSI) which constitute shortfall from the minimum value (i.e. 80%) of Goods/Services required to be purchased by a promoter from Registered Person | Promoter |
| From 01-10-2021 | Mentha Oil | Any Registered Person |

Note : Promoter shall have the same meaning as assigned to it in clause (zk) of section 2 of the RERA Act, 2016

16

Composition Scheme

| Section | Supplier | Turnover Limit | Rate of GST | Limit of Service Portion |
|---|--|--|---|--|
| 10(1) & 10(2) (Regular Composition Scheme) | Manufacturers | ₹ 1.50 [#] Crore In Current FY & Previous FY | 1% of Aggregate Turnover (w.e.f. 01-01-2018)* | <ul style="list-style-type: none"> • 10% of turnover of Previous Financial Year OR • ₹ 5 Lakhs Whichever is Higher (w.e.f. 01-02-2019) |
| | Restaurant Service | | 5% of Aggregate Turnover (w.e.f. 01-07-2017) | |
| | Traders | | 1% of Taxable Supplies (w.e.f. 01-07-2017) | |
| 10(2A) (Mixed Composition Scheme) | Tax payers not eligible for above composition scheme (w.e.f. 01-04-2019) | ₹ 50 Lakhs In Current FY & Previous FY | 6% of the Aggregate Turnover of goods and services (w.e.f. 01-04-2019) | ₹ 50 Lakhs (w.e.f. 01-04-2019) |

* Before 01-01-2018 it was 2%

For Special Category States limit is ₹ 75 Lakhs

Conditions for Eligibility under Composition Scheme

- (1) He is not engaged in supply of service (other than restaurant services) more than the limit specified above.
- (2) He is not engaged in making supply of goods and services which are not leviable to tax.
- (3) He is not engaged in making inter-state outward supplies of goods and services.
- (4) He is not engaged in making supply of goods and services through an electronic commerce operator who is required to collect tax at source under section 52
- (5) He is not a manufacturer of Tobacco, Pan masala, Aerated water & Ice-creame.
- (6) He is not a Casual Taxable Person or Non Resident Taxable Person.
- (7) Composition scheme option is available on Permanent Account Number (PAN) basis. So, the firm who has opted for composition scheme in one state has to opt for composition scheme in other states compulsorily.
- (8) Value of deposits, loans & advances shall not be considered for computing Aggregate Turnover for determining eligibility of this scheme, to determine tax payable under this scheme & for determining value of turnover in state/UT for the purpose of second proviso to section 10(1).
- (9) Value of supplies made from 1st April of FY upto the date when such person becomes liable for registration under this Act for computing Aggregate Turnover for determining eligibility under this scheme. However, it will not be considered to determine tax payable u/s 10.

17 Returns

| Form | Particulars | Taxpayer | Due Date |
|---------|--------------------------|-----------------------------|---|
| GSTR-1 | Outward Supplies | Regular | 11th of next month |
| | | QRMP | 13th of next month from end of quarter |
| GSTR-3B | Return | Regular | 20th of next month |
| | | QRMP | 22nd/24th of next month from end of quarter |
| GSTR-4 | Annual Return | Composition Taxpayer | 30th April of Next FY |
| GSTR-5 | Return | NRTP | 13th of next month |
| GSTR-5A | Return | OIDAR | 20th of next month |
| GSTR-6 | Return | Input Service Distributor | 13th of next month |
| GSTR-7 | Return | Person liable to deduct TDS | 20th of next month |
| GSTR-8 | Return | E-Commerce Operator | 20th of next month |
| GSTR-9 | Annual Return | Regular | 31st Dec of Next FY |
| GSTR-9C | Reconciliation Statement | Regular | 31st Dec of Next FY |
| GSTR-10 | Final Return | Registered Person | 3 months from the date of cancellation or cancellation order w.e.l. |
| CMP-08 | Quarterly Return | Composition Taxpayer | 18th of next month |

Particulars with respect to Return:

- (1) Registered person shall not be allowed to file GSTR-1 / GSTR-3B for current month if last GSTR-1 or GSTR-3B is not filed.
- (2) In case of any error or omission, it can be rectified :-
- Up to the date of filing of the periodic return for the month of September following the end of the financial year to which such details pertain; or
 - Filing of the relevant annual return, whichever is earlier.

18 Year End Activities

Critical points to take care for the year 2021-22

| Particulars | Specified date (A) | Filing of Annual return (B) | Last Date for Adjustment |
|--|----------------------|-----------------------------|--------------------------|
| Claiming Input Tax Credit (ITC) for F.Y. 2021-22 | 30th November, 2022* | 31st December, 2022 | Earliest of (A) & (B) |
| Reversal of Input Tax Credit (ITC) for F.Y. 2021-22 | | | (A) |
| Issuing credit note for the supply made in F.Y. 2021-22 | | | Earliest of (A) & (B) |
| Amendments/rectification for supply made in F.Y. 2021-22 | | | Earliest of (A) & (B) |

*Amended vide Finance Act, 2022. Notified w.e.f. 01-10-2022

19 Interest on Delayed Payment

| Particulars | Interest Rate (p.a.) |
|----------------------------------|----------------------|
| Undue or Excess claim of ITC | 18% |
| Delayed Payment of Tax | 18% |
| ITC wrongly availed and utilised | 18% |

HSN Code Requirement

| Particulars | Upto 31-03-21 | w.e.f. 01-04-21 |
|------------------------|---------------|-----------------|
| T/o upto 1.50 Cr. | Not Required | 4 Digits* |
| T/o 1.50 to 5 Cr. | 2 Digits | 4 Digits* |
| T/o above 5 Cr. | 4 Digits | 6 Digits |
| Import/Export of goods | 8 Digits | 8 Digits |
| 49 Specified goods | - | 8 Digits |

* No HSN Required for B2C Supply

20 Manner of Calculation of Interest w.e.f. 01-07-2017 [Sec. 50(1)]

| Case | Tax payable | Mode of payment | Delay | Interest Calculation | Interest |
|--|-------------|--|---------|---|------------|
| Tax paid before notice u/s 73 or 74 | ₹ 30,00,000 | Credit: ₹ 20,00,000 Cash: ₹ 10,00,000 | 73 days | $10,00,000 \times 18\% \times \frac{73}{365}$ | ₹ 36,000 |
| Tax paid after notice u/s 73 or 74 | ₹ 30,00,000 | Credit: ₹ 20,00,000 Cash: ₹ 10,00,000 | 73 days | $30,00,000 \times 18\% \times \frac{73}{365}$ | ₹ 1,08,000 |

21 Interest Calculation in case of ineligible ITC w.e.f. 01-07-2017 [Sec. 50(3)]

| Month of availment | Month of reversal | Amount | Utilized or not | Interest Applicability |
|--------------------|-------------------|-------------|-----------------|--|
| Apr'18 | Aug'21 | Rs. 5 Crore | No | No Interest applicable |
| | | | Yes | Applicable at 18% for the period Apr' 18 to Aug'21 |

22 Due Dates for GSTR-9 & 9C

| Aggregate Turnover of Company | 2017-18 | | 2018-19 & 2019-20 | | 2020-21 | | 2021-22 | |
|-------------------------------|-------------------------|---------|-------------------------|---------|--------------------|---------|--------------------|---------|
| | GSTR-9 | GSTR-9C | GSTR-9 | GSTR-9C | GSTR-9 | GSTR-9C | GSTR-9 | GSTR-9C |
| Upto 2 Cr. | No | NA | No | NA | No | NA | No | NA |
| 2 Cr. to 5 Cr. | Yes | Yes | Yes | No | Yes | No | Yes | No |
| More than 5 Cr. | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| Certification of GSTR-9C | CA/CWA Certification | | CA/CWA Certification | | Self Certification | | Self Certification | |
| Due date of filing | 05-02-2020 / 07-02-2020 | | 31-12-2020 & 31-03-2021 | | 28-02-2022 | | 31-12-2022 | |

| Y E A R | Month | GSTR-1 | | GSTR-3B | | Composition Taxpayer | | GSTR-5/5A | GSTR-6 | GSTR-7 | GSTR-8 | GSTR-9/9C | |
|------------------|-----------|-------------|------------|-----------|-----------------------------|-----------------------|------------|------------|------------|--------|--------|-----------|--|
| | | (Quarterly) | (Monthly) | TO ≤ 5Cr. | TO > 5Cr. | CMP-08 | GSTR-4 | | | | | | |
| 2017 | July | | | | 25-08-2017 | NOT APPLICABLE | 24-12-2017 | | | | | | |
| | August | 31-10-2018 | | | 20-09-2017 | | | 31-01-2018 | | | | | |
| | September | | | | 20-10-2017 | | | | | | | | |
| | October | | | | 20-11-2017 | | | | | | | | |
| 2018 | November | 31-10-2018 | | | 20-12-2017 | | 18-01-2018 | | | | | | |
| | December | | | | 22-01-2018 | | | | | | | | |
| | January | | 31-10-2018 | | 20-02-2018 | | 18-04-2018 | 20-02-2018 | 30-09-2018 | | | | |
| | February | 31-10-2018 | | | 20-03-2018 | | | 20-03-2018 | | | | | |
| 2019 | March | | | | 20-04-2018 | | | 20-04-2018 | | | | | |
| | April | 31-10-2018 | | | 22-05-2018 | | 18-07-2018 | 20-05-2018 | | | | | |
| | May | | | | 20-06-2018 | | | 20-06-2018 | | | | | |
| | June | | | | 20-07-2018 | | | 20-07-2018 | | | | | |
| 2020 | July | 31-10-2018 | | | 24-08-2018 | | 18-10-2018 | 20-08-2018 | | | | | |
| | August | | | | 20-09-2018 | | | 20-09-2018 | | | | | |
| | September | | | | 25-10-2018 | | | 20-10-2018 | 13-10-2018 | | | | |
| | October | | 11-11-2018 | | 20-11-2018 | | | 20-11-2018 | 13-11-2018 | | | | |
| 2021 | November | 31-01-2019 | | | 20-12-2018 | | 18-01-2019 | 20-12-2018 | 13-12-2018 | | | | |
| | December | | | | 20-01-2019 | | | 20-01-2019 | 13-01-2019 | | | | |
| | January | | | | 22-02-2019 | | | 20-02-2019 | 13-02-2019 | | | | |
| | February | 30-04-2019 | | | 20-03-2019 | | 18-04-2019 | 20-03-2019 | 13-03-2019 | | | | |
| 2022 | March | | 13-04-2019 | | 23-04-2019 | | | 20-04-2019 | 13-04-2019 | | | | |
| | April | | | | 20-05-2019 | | | 20-05-2019 | 13-05-2019 | | | | |
| | May | 31-07-2019 | | | 20-06-2019 | | | 20-06-2019 | 13-06-2019 | | | | |
| | June | | | | 20-07-2019 | | | 20-07-2019 | 13-07-2019 | | | | |
| 2023 | July | | | | 22-08-2019 | | | 20-08-2019 | 13-08-2019 | | | | |
| | August | 31-10-2019 | | | 20-09-2019 | | | 20-09-2019 | 13-09-2019 | | | | |
| | September | | | | 20-10-2019 | | | 20-10-2019 | 13-10-2019 | | | | |
| | October | | | | 20-11-2019 | | | 20-11-2019 | 13-11-2019 | | | | |
| 2024 | November | 31-01-2020 | | | 23-12-2019 | | | 20-12-2019 | 13-12-2019 | | | | |
| | December | | | | 20-01-2020 | | | 20-01-2020 | 13-01-2020 | | | | |
| | January | | | | 20-02-2020 | | | 20-02-2020 | 13-02-2020 | | | | |
| | February | 17-07-2020 | | | 30-06-2020 | | | 31-08-2020 | 13-08-2020 | | | | |
| 2025 | March | | | | 03*05 [#] -07-2020 | | | 31-08-2020 | 13-08-2020 | | | | |
| | April | | | | 05-05-2020 | | | 31-08-2020 | 13-08-2020 | | | | |
| | May | | | | | | | 31-08-2020 | 13-08-2020 | | | | |
| | June | | | | | | | 31-08-2020 | 13-08-2020 | | | | |

| | | *List-1 States | | | | | | | | | | #List-2 States | | | | | | | | | |
|------------------|-----------|---|---|---|---|----------------------|------------|------------|------------|--|---|--|---|------------|------------|------------|--|--|--|--|--|
| | | (1) Chhattisgarh (2) Madhya Pradesh (3) Gujarat (4) Maharashtra (5) Karnataka | (6) Goa (7) Kerala (8) Tamil Nadu (9) Telangana (10) Andhra Pradesh | (11) Daman and Diu and Dadra and Nagar Haveli (12) Puducherry (13) Andaman and Nicobar Islands (14) Lakshadweep | | | | | | (1) Punjab (2) Uttarakhand (3) Haryana (4) Rajasthan (5) Uttar Pradesh | (6) Bihar (7) Sikkim (8) Arunachal Pradesh (9) Himachal Pradesh (10) Nagaland | (11) Manipur (12) Mizoram (13) Tripura (14) Meghalaya (15) Assam | (16) West Bengal (17) Jharkhand (18) Chandigarh (19) Odisha (21) J & K (20) Ladakh (22) Delhi | | | | | | | | |
| Y E A R | Month | GSTR-1 | | GSTR-3B | | Composition Taxpayer | | GSTR-5/5A | | GSTR-6 | | GSTR-7 | | GSTR-8 | | GSTR-9/9C | | | | | |
| | | (QRMP) | (Regular) | (QRMP) | (Regular) | CMP-08 | GSTR-4 | GSTR-5/5A | GSTR-6 | GSTR-7 | GSTR-8 | GSTR-9/9C | | | | | | | | | |
| 20 | April | 03-08-2020 | 24-07-2020 | 06* /09** -07-2020 | 04-06-2020 | 18-07-2020 | 31-07-2021 | 31-08-2020 | 31-08-2020 | 31-08-2020 | 31-08-2020 | 31-08-2020 | 31-08-2020 | 31-08-2020 | 31-08-2020 | 28-02-2022 | | | | | |
| 2 | May | | 28-07-2020 | 12* /15** -09-2020 | 27-06-2020 | | | 31-08-2020 | 31-08-2020 | 31-08-2020 | 31-08-2020 | 31-08-2020 | 31-08-2020 | 31-08-2020 | 31-08-2020 | | | | | | |
| 0 | June | | 05-08-2020 | 23* /25** -09-2020 | 20-07-2020 | | | 31-08-2020 | 31-08-2020 | 31-08-2020 | 31-08-2020 | 31-08-2020 | 31-08-2020 | 31-08-2020 | 31-08-2020 | | | | | | |
| 2 | July | | 11-08-2020 | 27* /29** -09-2020 | 20-08-2020 | 18-10-2020 | | 31-08-2020 | 31-08-2020 | 31-08-2020 | 31-08-2020 | 31-08-2020 | 31-08-2020 | 31-08-2020 | 31-08-2020 | | | | | | |
| 0 | August | 31-10-2020 | 11-09-2020 | 01* /03** -10-2020 | 20-09-2020 | | | 20-09-2020 | 20-09-2020 | 20-09-2020 | 20-09-2020 | 20-09-2020 | 20-09-2020 | 20-09-2020 | 20-09-2020 | | | | | | |
| | September | | 11-10-2020 | 22* /24** -10-2020 | 20-10-2020 | | | 20-10-2020 | 20-10-2020 | 20-10-2020 | 20-10-2020 | 20-10-2020 | 20-10-2020 | 20-10-2020 | 20-10-2020 | | | | | | |
| | October | | 11-11-2020 | 22* /24** -11-2020 | 20-11-2020 | | | 20-11-2020 | 20-11-2020 | 20-11-2020 | 20-11-2020 | 20-11-2020 | 20-11-2020 | 20-11-2020 | 20-11-2020 | | | | | | |
| | November | 13-01-2021 | 11-12-2020 | 22* /24** -12-2020 | 20-12-2020 | 18-01-2021 | | 20-12-2020 | 20-12-2020 | 20-12-2020 | 20-12-2020 | 20-12-2020 | 20-12-2020 | 20-12-2020 | 20-12-2020 | | | | | | |
| | December | | 11-01-2021 | 22* /24** -01-2021 | 20-01-2021 | | | 20-01-2021 | 20-01-2021 | 20-01-2021 | 20-01-2021 | 20-01-2021 | 20-01-2021 | 20-01-2021 | 20-01-2021 | | | | | | |
| 2 | January | | 11-02-2021 | 07-05-2021* / 09-05-2021* | 20-02-2021 20-03-2021 05-05-2021* | 03-05-2021 | 31-07-2021 | 20-02-2021 | 20-02-2021 | 20-02-2021 | 20-02-2021 | 20-02-2021 | 20-02-2021 | 20-02-2021 | 20-02-2021 | 28-02-2022 | | | | | |
| 0 | February | 13-04-2021 | 11-03-2021 | | | | | 31-07-2021 | 31-07-2021 | 31-07-2021 | 31-07-2021 | 31-07-2021 | 31-07-2021 | 31-07-2021 | 31-07-2021 | | | | | | |
| | March | | 11-04-2021 | | | | | 31-07-2021 | 31-07-2021 | 31-07-2021 | 31-07-2021 | 31-07-2021 | 31-07-2021 | 31-07-2021 | 31-07-2021 | | | | | | |
| 2 | April | 13-07-2021 | 26-05-2021 | 22-07-2021* / 24-07-2021* | 04-06-2021* 05-07-2021* | 18-07-2021 | 28-07-2022 | 30-06-2021 | 30-06-2021 | 30-06-2021 | 30-06-2021 | 30-06-2021 | 30-06-2021 | 30-06-2021 | 30-06-2021 | 31-12-2022 | | | | | |
| 0 | May | | 11-07-2021 | | | | | 30-06-2021 | 30-06-2021 | 30-06-2021 | 30-06-2021 | 30-06-2021 | 30-06-2021 | 30-06-2021 | 30-06-2021 | | | | | | |
| 2 | June | | 11-08-2021 | 22-10-2021* / 24-10-2021* | 20-08-2021 20-09-2021 | 18-10-2021 | | 20-07-2021 | 20-07-2021 | 20-07-2021 | 20-07-2021 | 20-07-2021 | 20-07-2021 | 20-07-2021 | 20-07-2021 | | | | | | |
| 1 | July | 31-10-2021 | 11-09-2021 | | | | | 20-08-2021 | 20-08-2021 | 20-08-2021 | 20-08-2021 | 20-08-2021 | 20-08-2021 | 20-08-2021 | 20-08-2021 | | | | | | |
| | August | | 11-10-2021 | | | | | 20-09-2021 | 20-09-2021 | 20-09-2021 | 20-09-2021 | 20-09-2021 | 20-09-2021 | 20-09-2021 | 20-09-2021 | | | | | | |
| | September | | 11-11-2021 | 22-01-2022* / 24-01-2022* | 20-10-2021 20-11-2021 | 18-01-2022 | | 20-10-2021 | 20-10-2021 | 20-10-2021 | 20-10-2021 | 20-10-2021 | 20-10-2021 | 20-10-2021 | 20-10-2021 | | | | | | |
| | October | 13-01-2022 | 11-12-2021 | | | | | 20-11-2021 | 20-11-2021 | 20-11-2021 | 20-11-2021 | 20-11-2021 | 20-11-2021 | 20-11-2021 | 20-11-2021 | | | | | | |
| | November | | 11-01-2022 | | | | | 20-12-2021 | 20-12-2021 | 20-12-2021 | 20-12-2021 | 20-12-2021 | 20-12-2021 | 20-12-2021 | 20-12-2021 | | | | | | |
| | December | | 11-02-2022 | 22-04-2022* / 24-04-2022* | 20-02-2022 20-03-2022 | 18-04-2022 | | 20-01-2022 | 20-01-2022 | 20-01-2022 | 20-01-2022 | 20-01-2022 | 20-01-2022 | 20-01-2022 | 20-01-2022 | | | | | | |
| 2 | January | 13-04-2022 | 11-02-2022 | | | | | 20-02-2022 | 20-02-2022 | 20-02-2022 | 20-02-2022 | 20-02-2022 | 20-02-2022 | 20-02-2022 | 20-02-2022 | | | | | | |
| | February | | 11-03-2022 | | | | | 20-03-2022 | 20-03-2022 | 20-03-2022 | 20-03-2022 | 20-03-2022 | 20-03-2022 | 20-03-2022 | 20-03-2022 | | | | | | |
| | March | | 11-04-2022 | | | | | 20-04-2022 | 20-04-2022 | 20-04-2022 | 20-04-2022 | 20-04-2022 | 20-04-2022 | 20-04-2022 | 20-04-2022 | | | | | | |
| 2 | April | 13-07-2022 | 11-05-2022 | 22-07-2022* / 24-07-2022* | 24-05-2022 20-06-2022 | 31-07-2022 | 30-04-2023 | 20-05-2022 | 20-05-2022 | 20-05-2022 | 20-05-2022 | 20-05-2022 | 20-05-2022 | 20-05-2022 | 20-05-2022 | | | | | | |
| 0 | May | | 11-06-2022 | | | | | 20-06-2022 | 20-06-2022 | 20-06-2022 | 20-06-2022 | 20-06-2022 | 20-06-2022 | 20-06-2022 | 20-06-2022 | | | | | | |
| 2 | June | | 11-07-2022 | | | | | 20-07-2022 | 20-07-2022 | 20-07-2022 | 20-07-2022 | 20-07-2022 | 20-07-2022 | 20-07-2022 | 20-07-2022 | | | | | | |
| 2 | July | 13-10-2022 | 11-08-2022 | 22-10-2022* / 24-10-2022* | 20-08-2022 20-09-2022 | 18-10-2022 | | 20-08-2022 | 20-08-2022 | 20-08-2022 | 20-08-2022 | 20-08-2022 | 20-08-2022 | 20-08-2022 | 20-08-2022 | | | | | | |
| 2 | August | | 11-09-2022 | | | | | 20-09-2022 | 20-09-2022 | 20-09-2022 | 20-09-2022 | 20-09-2022 | 20-09-2022 | 20-09-2022 | 20-09-2022 | | | | | | |
| | September | | 11-10-2022 | | | | | 20-10-2022 | 20-10-2022 | 20-10-2022 | 20-10-2022 | 20-10-2022 | 20-10-2022 | 20-10-2022 | 20-10-2022 | | | | | | |
| | October | 13-01-2023 | 11-11-2022 | 22-01-2023* / 24-01-2023* | 20-11-2022 20-12-2022 | 18-01-2023 | | 20-11-2022 | 20-11-2022 | 20-11-2022 | 20-11-2022 | 20-11-2022 | 20-11-2022 | 20-11-2022 | 20-11-2022 | | | | | | |
| | November | | 11-12-2022 | | | | | 20-12-2022 | 20-12-2022 | 20-12-2022 | 20-12-2022 | 20-12-2022 | 20-12-2022 | 20-12-2022 | 20-12-2022 | | | | | | |
| | December | | 11-01-2023 | | | | | 20-01-2023 | 20-01-2023 | 20-01-2023 | 20-01-2023 | 20-01-2023 | 20-01-2023 | 20-01-2023 | 20-01-2023 | | | | | | |

\$ Due Date For Taxpayers having Aggregate Turnover of Rs. 5 Cr. or more during previous year is 20th of next month. *w.e.f. 01-10-2022 due date for GSTR-5 is 13th of next month.

Relaxation In Interest

| Aggregate Turnover | Month | Due Date | No Interest Upto | Interest @ 9% Upto | Interest @ 18% |
|-----------------------------------|-----------------|-------------|------------------|--------------------|---------------------|
| More than ₹ 5 Crore | Feb-20 | 20-03-2020 | 04-04-2020 | 24-06-2020 | 25-06-20 onwards |
| | Mar-20 | 20-04-2020 | 05-05-2020 | 24-06-2020 | 25-06-20 onwards |
| | Apr-20 | 20-05-2020 | 04-06-2020 | 24-06-2020 | 25-06-20 onwards |
| | Mar-21 | 20-04-2021 | 20-04-2021 | 05-05-2021 | 06-05-21 onwards |
| | Apr-21 | 20-05-2021 | 20-05-2021 | 04-06-2021 | 05-06-21 onwards |
| | May-21 | 20-06-2021 | 20-06-2021 | 05-07-2021 | 06-07-21 onwards |
| Upto ₹ 5 Crore (Normal Taxpayers) | Feb-20 | 22/24-03-20 | 30-06-2020 | 30-09-2020 | 30-09-20 onwards |
| | Mar-20 | 22/24-04-20 | 03/05-07-20 | | |
| | Apr-20 | 22/24-05-20 | 06/09-07-20 | | |
| | May-20 | 22/24-06-20 | 12/15-09-20 | | |
| | Jun-20 | 22/24-07-20 | 23/05-09-20 | | |
| | Jul-20 | 22/24-08-20 | 27/29-09-20 | | |
| | Mar-21 | 20-04-2021 | 05-05-2021 | 19-06-2021 | 20-06-21 onwards |
| | Apr-21 | 20-05-2021 | 04-06-2021 | 04-07-2021 | 05-07-21 onwards |
| May-21 | 20-06-2021 | 05-07-2021 | 20-07-2021 | 21-07-21 onwards | |
| Upto ₹ 5 Crore (QRMP Taxpayers) | Mar-21 | 22/24-04-21 | 07/09-05-21 | 21/23-06-21 | 22/24-06-21 onwards |
| | Apr-21 | 25-05-2021 | 09-06-2021 | 09-07-2021 | 10-07-21 onwards |
| | May-21 | 25-06-2021 | 10-07-2021 | 25-07-2021 | 26-07-21 onwards |
| Composition Taxpayers | Jan'21 - Mar'21 | 18-04-2021 | 03-05-2021 | 17-06-2021 | 18-06-21 onwards |

Relaxation In Late Fees

| Aggregate Turnover | Month | Due Date | No Late Fees Upto |
|-----------------------------------|------------------|-----------------|-------------------|
| More than ₹ 5 Crore | Feb'20 | 20-03-2020 | 04-04-2020 |
| | Mar'20 | 20-04-2020 | 05-05-2020 |
| | Apr'20 | 20-05-2020 | 04-06-2020 |
| | Mar'21 | 20-04-2021 | 05-05-2021 |
| | Apr'21 | 20-05-2021 | 04-06-2021 |
| | May'21 | 20-06-2021 | 05-07-2021 |
| Upto ₹ 5 Crore (Normal Taxpayers) | Feb'20 | 22/24-03-2020 | 30-06-2020 |
| | Mar'20 | 22/24-04-2020 | 03/05-07-2020 |
| | Apr'20 | 22/24-05-2020 | 06/09-07-2020 |
| | Feb'21 | 22/24-06-2020 | 12/15-09-2020 |
| | Mar'21 | 22/24-07-2020 | 23/05-09-2020 |
| | Apr'21 | 22/24-08-2020 | 27/29-09-2020 |
| | Mar'21 | 20-04-2021 | 19-06-2021 |
| | Apr'21 | 20-05-2021 | 04-07-2021 |
| May'21 | 20-06-2021 | 20-07-2021 | |
| Upto ₹ 5 Crore (QRMP Taxpayers) | Jan'21 to Mar'21 | *22/#24-04-2021 | *21/#23-06-2021 |

Relaxations for following ITC restriction specified in Rule 36(4)

| Month | Restriction |
|-------------------|---|
| Feb'20 to Aug'20 | Take ITC in GSTR-3B without following ITC restriction given in Rule 36(4) |
| September'20 | Give cumulative adjustment of ITC for the months Feb'20 to Sept'20 while filing GSTR-3B |
| April'21 & May'21 | Take ITC in GSTR-3B without following ITC restriction given in Rule 36(4) |
| June'21 | Give cumulative adjustment of ITC for the months April'21 to June'21 while filing GSTR-3B |

Relaxation for Composition Tax Payers

| Relaxation for Composition Dealers | Forms | Original Due Date | Extended Due Date |
|---|--------|-------------------|-------------------|
| Due Date for opting Composition Scheme | CMP-02 | 31-03-2020 | 30-06-2020 |
| Due Date for Payment of GST for Q4 of 2019-20 | CMP-08 | 18-04-2020 | 07-07-2020 |
| Due Date for Filing of Annual return for the year 2019-20 | GSTR-4 | 30-04-2020 | 31-10-2020 |
| Due Date for Filing of Annual return for the year 2020-21 | GSTR-4 | 30-04-2021 | 31-07-2021 |
| Due Date for furnishing statement for ITC opting | ITC-03 | 30-05-2020 | 31-07-2020 |

Manner of Calculation of Interest

| Return Period | Date of Filing of GSTR-3B | No. of Days of Delay | No Interest | 9% Interest | 18% Interest |
|---------------|---------------------------|----------------------|-------------|-------------|--------------|
| Mar'20 | 02-05-2020 | 12 | 12 Days | - | - |
| Mar'20 | 20-06-2020 | 61 | 15 Days | 46 Days | - |
| Mar'20 | 30-06-2020 | 71 | 15 Days | 50 Days | 6 Days |

Extension for filing Refund Application

| Return Period | Due Date | Return Period | Due Date | Return Period | Due Date |
|---------------|------------|---------------|------------|------------------------|------------|
| Aug' 2018 | 20-09-2022 | Mar' 2019 | 23-04-2023 | Oct' 2019 | 20-11-2023 |
| Sep' 2018 | 25-10-2022 | Apr' 2019 | 20-05-2023 | Nov' 2019 | 23-12-2023 |
| Oct' 2018 | 20-11-2022 | May 2019 | 20-06-2023 | Dec' 2019 | 20-01-2024 |
| Nov' 2018 | 20-12-2022 | June 2019 | 20-07-2023 | Jan' 2020 | 20-02-2024 |
| Dec' 2018 | 20-01-2023 | July 2019 | 22-08-2023 | Feb' 2020 to Jan' 2022 | 28-02-2024 |
| Jan' 2019 | 22-02-2023 | Aug' 2019 | 20-09-2023 | Feb' 2022 | 20-03-2024 |
| Feb' 2019 | 20-03-2023 | Sep' 2019 | 20-10-2023 | | |

Note : For computation of 2 years period for filing refund application period starting from 01-03-2020 to 28-02-2022 shall be excluded.

Extension in other compliances

| No. | Particulars | Time limit expiring between | Extended due Date |
|-----|--|-----------------------------|--|
| 1 | - Issue of Notice, Intimation, Notification, Sanction, Approval Order, Sanction Order by any Authority, Commission or Tribunal - Reply to Notices, filing of appeal by taxpayer - Furnishing of any return, statements, applications, reports or any other documents by taxpayer | 20-03-2020 to 30-08-2020 | 31-08-2020 |
| | | 15-04-2021 to 30-05-2021 | 31-05-2021 |
| 2 | E-way bill validity | 20-03-2020 to 29-06-2020 | 30-06-2020 |
| 3 | Application for obtaining Letter of Undertaking (LuT) for export without payment of IGST* | 20-03-2020 to 30-08-2020 | 31-08-2020 |
| 4 | Time limit of 1 year or 3 years as the case may be, for receiving goods back by principal from Job worker's place. | 20-03-2020 to 30-08-2020 | 31-08-2020 |
| 5 | Any action by any person w.r.t. goods sent or taken out of India on approval for sale or return | 20-03-2020 to 30-10-2020 | 31-10-2020 |
| 6 | Completion or compliance of any action prescribed u/s 171 by any authority. | 20-03-2020 to 30-03-2021 | 31-03-2021 |
| 7 | Issuance of order in terms of provisions of sec. 54(5) & 54(7) | 20-03-2020 to 30-08-2021 | 31-08-2021 |
| 8 | Issuance of Order after serving Notice for Rejection of Refund | 15-04-2021 to 30-05-2021 | 15 days from reply or 31-05-2021 w.e.i. |
| 9 | Filing of application for Revocation of cancellation of Registration in cases where Registration has been cancelled under clause (b) / (c) of section 29(2) of CGST Act. | 01-03-2020 to 31-08-2021 | 30-09-2021 |

* Till the extended time LuT is obtained, exporter can export without payment of Tax with LuT number of previous year.
w.e.i. = whichever is later

25 Late Fee

| Return | Return Period | Whether Nil return ? | Turnover of P.Y. | Date of Filing of Return | Minimum Late Fee (C + S) | Maximum Late Fee (C + S) | |
|--------------|-----------------------|----------------------|------------------|--------------------------|--------------------------|--------------------------|-------------|
| GSTR-3B | July '17 to Sept'18 | Yes/No | Any | 22.12.2018 to 31.03.2019 | Nil | | |
| | July '17 to July '20 | Yes | | 01.07.2020 to 30.09.2020 | Nil | | |
| | | No | | Other than above | 10 + 10 | 5000 + 5000 | |
| | | | | 01.07.2020 to 30.09.2020 | 25 + 25 | 250 + 250 | |
| | July '17 to April '21 | Yes | | Other than above | 25 + 25 | 5000 + 5000 | |
| | | | | 01.06.2021 to 30.11.2021 | 10 + 10 | 250 + 250 | |
| | | No | | Other than above | 10 + 10 | 5000 + 5000 | |
| | May '21 | Yes | | 01.06.2021 to 30.11.2021 | 25 + 25 | 500 + 500 | |
| | | No | | Other than above | 25 + 25 | 5000 + 5000 | |
| | June '21 Onwards | Yes | | No | Any | 10 + 10 | 5000 + 5000 |
| | | No | | | | 25 + 25 | 5000 + 5000 |
| | | | | | | ≤ 1.5 Cr. | 10 + 10 |
| 1.5 to 5 Cr. | | | 25 + 25 | | | 1000 + 1000 | |
| > 5 Cr. | 25 + 25 | 2500 + 2500 | | | | | |
| GSTR-1 | July '17 to Sept '18 | Yes/No | Any | 22.12.2018 to 31.03.2019 | Nil | | |
| | July '17 to Nov '19 | Yes/No | | 19.12.2019 to 10.01.2020 | Nil | | |
| | July '17 onwards | Yes | | Other than above | 10 + 10 | 5000 + 5000 | |
| | | No | | | 25 + 25 | 5000 + 5000 | |
| GSTR-4 | July '17 to Sept'18 | Yes/No | Any | 22.12.2018 to 31.03.2019 | Nil | | |
| | July'17 to March'19 | Yes | | 22.09.2020 to 31.10.2020 | 10 + 10 | 250 + 250 | |
| | July '17 to May '21 | Yes | | Other than above | 10 + 10 | 5000 + 5000 | |
| | | No | | | 25 + 25 | 5000 + 5000 | |
| | June '21 Onwards | Yes | | Any | 10 + 10 | 250 + 250 | |
| | | No | | | 25 + 25 | 1000 + 1000 | |
| GSTR-5/5A | July '17 onwards | Yes | Any | 10 + 10 | 5000 + 5000 | | |
| GSTR-5/5A/6 | | No | | 25 + 25 | 5000 + 5000 | | |
| GSTR-7 | July '17 to May '21 | Yes/No | Any | Any | 100 + 100 | 5000 + 5000 | |
| | June '21 Onwards | Yes/No | | Any | 50 + 50 | 1000 + 1000 | |
| GSTR-8 | Any | Yes/No | Any | 100 + 100 | 5000 + 5000 | | |
| GSTR-9 | Any | Yes/No | Any | 100 + 100 | 0.5% of Aggregate T/o | | |
| GSTR-10 | July '17 to Sept '20 | Yes/No | Any | 22.09.2020 to 31.12.2020 | 100 + 100 | 250 + 250 | |
| | July '17 onwards | Yes/No | | Other than above | 100 + 100 | 5000 + 5000 | |

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Inter-head cash balance transfer via PMT-09

Facility has been provided to transfer balance in Electronic Cash Ledger (from one head to another head of the taxpayer) via Form PMT 09 which can be accessed under the tab **Services > Ledgers > Electronic Cash Ledger > File GST PMT 09**.

Possible Scenarios

| Head | Transfer from \ Transfer to | Major | | | | Minor | | | |
|-------|-----------------------------|-------|------|------|------|----------|-----------|---------|--------|
| | | IGST | CGST | SGST | Cess | Interest | Late Fees | Penalty | Others |
| Major | IGST | NA | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| | CGST | ✓ | NA | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| | SGST | ✓ | ✓ | NA | ✓ | ✓ | ✓ | ✓ | ✓ |
| | Cess | ✓ | ✓ | ✓ | NA | ✓ | ✓ | ✓ | ✓ |
| Minor | Interest | ✓ | ✓ | ✓ | ✓ | NA | ✓ | ✓ | ✓ |
| | Late Fees | ✓ | ✓ | ✓ | ✓ | ✓ | NA | ✓ | ✓ |
| | Penalty | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | NA | ✓ |
| | Others | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | NA |

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Transfer of cash balance of between two GSTIN with same PAN

Entity having same PAN registered in Maharashtra (Incl. Major & Minor Head)

| Entity having same PAN registered in Gujarat (Incl. Major & Minor Head) | Transfer from \ Transfer to | MH – IGST | MH - CGST | MH - SGST |
|---|-----------------------------|-----------|-----------|-----------|
| | | GJ - IGST | ✓ | X |
| GJ -CGST | X | ✓ | X | |
| GJ -SGST | X | X | X | |

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15 Digit GSTIN Format

| State Code | 10 Digit Permanent Account Number (PAN) | Entity number of same PAN holder in a state | Alphabet 'Z' by default | Check sum digit |
|------------|---|---|-------------------------|-----------------|
| 24 | AAAAA0000A | 1 | Z | 5 |

| | |
|---|---|
| Eligibility under the scheme | <ul style="list-style-type: none"> Aggregate Annual Turnover should be up to ₹ 5 Cr. in preceding Financial Year. Registered person must have furnished the last return as on date of exercising such option. During any quarter Aggregate Turnover of the Taxpayer exceeds ₹ 5 Crore, the registered person shall not be eligible for the Scheme from the next quarter The option to avail the QRMP Scheme is GSTIN wise, therefore different GSTINs on same PAN have the option to avail the QRMP Scheme for one or more GSTINs. Opt out facility is available. If Registered person wants to opt out for July-Sept. quarter then he can opt out during 1st May to 31st July. |
| Invoice Furnishing Facility | <ul style="list-style-type: none"> For First two months of quarter, registered person will have facility to furnish the details of outwards supply to a registered person. However this Facility is optional. Such details can be furnished from 1st of succeeding month till 13th of succeeding month. However, The said details of outward supplies shall not exceed ₹ 50 Lacs in each month. The details which are already uploaded using IFF need not to be furnished at the time of filing of GSTR-1 of the said quarter. |
| Special Procedure for Payment of Tax | <ul style="list-style-type: none"> Options for Payment of Tax <ol style="list-style-type: none"> Fixed sum Method Self Assessment Method Amount required to be deposited under Fixed Sum Method <ol style="list-style-type: none"> If Last return Filed was Monthly return Tax paid by debiting electronic cash ledger while filing last return If Last return Filed was Quarterly return 35% of Tax paid by debiting cash ledger while filing last return Due Date for deposit amount is 25th of next month Taxpayer is not required to deposit any amount if he has adequate balance in Electronic Cash Ledger or Electronic Credit Ledger for the tax liability of 1st two months Taxpayer is not eligible for this scheme if he has not furnished return for any earlier tax periods. No late fees are applicable for late depositing amount as mentioned above |

Example for Fixed Sum Method

Monthly Return Filing for last period

Cash payment for March, 2021- ₹ 1000/-

| Tax Period | Actual Liability | Cash to be deposited |
|------------|------------------|---------------------------------------|
| April'21 | 900 | 1000 |
| May'21 | 1200 | 1000 |
| June'21 | 1500 | 1600 |
| | | [(900 + 1200 + 1500) - (1000 + 1000)] |

Quarterly Return Filing for last period

Cash payment for Jan-March, 2021- ₹ 10000/-

| Tax Period | Actual Liability | Cash to be deposited |
|------------|------------------|--|
| April'21 | 3000 | 3500 |
| May'21 | 5000 | 3500 |
| June'21 | 2000 | 3000 |
| | | [(3000 + 5000 + 2000) - (3500 + 3500)] |

Example for Self Assessment Method

| Tax Period | Actual Liability | Cash deposited | Due date of Deposit | Date of deposit | Interest |
|------------|------------------|----------------------|----------------------------------|-----------------|-------------------------------------|
| April'21 | 900 | 700 | 25-05-2021 | 25-05-2021 | 6 (200×18%×56 [#] /365) |
| May'21 | 1200 | 1200 | 25-06-2021 | 30-06-2021 | 3 (1200×18%×5/365) |
| June'21 | 1500 | 1700 (1500 + 200) | 20-07-2021 (GSTR-3B Due date) | 20-07-2021 | - |

25-05-2021 to 20-07-2021 = 56 days

- * For Inter-state movement of goods, E-way bill is compulsory from 01-04-2018 if the consignment value exceeds ₹ 50,000/-
- * The delivery of Goods Transported through Railway will be given only upon presenting E-way Bill
- * If Individual consignment value does not exceed ₹ 50,000/- then E-way Bill need not to be generated even if Total Consignment value exceeds ₹ 50,000/-
- * when the person-in-charge of the conveyance is exempted from carrying the E-Way Bill, he will be required to carry the documents such as Tax invoice, delivery challan, bill of supply or bill of entry, as the case may be.
- * E-way Bill is not required to be generated for transportation of goods within same city.

The above provision is stated in below table:

| Goods moved from | Goods moved to | Value of goods | E-way bill applicability From effective date |
|-----------------------|--------------------------|----------------|---|
| Gujarat | Maharashtra | ₹ 60,000/- | Yes |
| Gujarat | Maharashtra | ₹ 20,000/- | No |
| Ahmedabad | Surat | ₹ 70,000/- | Yes |
| Ahmedabad | Surat | ₹ 40,000/- | No |
| C.G. Road (A'bad) | Maninagar (A'bad) | ₹ 1,00,000/- | No |
| C.G. Road (A'bad) | Maninagar (A'bad) | ₹ 30,000/- | No |
| Mundra SEZ (Guj) | Ahmedabad | ₹ 1,00,000/- | Yes |
| Ahmedabad (Principal) | Surat (Job worker) | ₹ 60,000/- | Yes |
| Gujarat (Principal) | Maharashtra (Job worker) | ₹ 70,000/- | Yes |
| Gujarat (Principal) | Maharashtra (Job worker) | ₹ 30,000/- | Yes |

In case of 'Bill-To' - 'Ship-To' case, E-way bill will be generated as under:

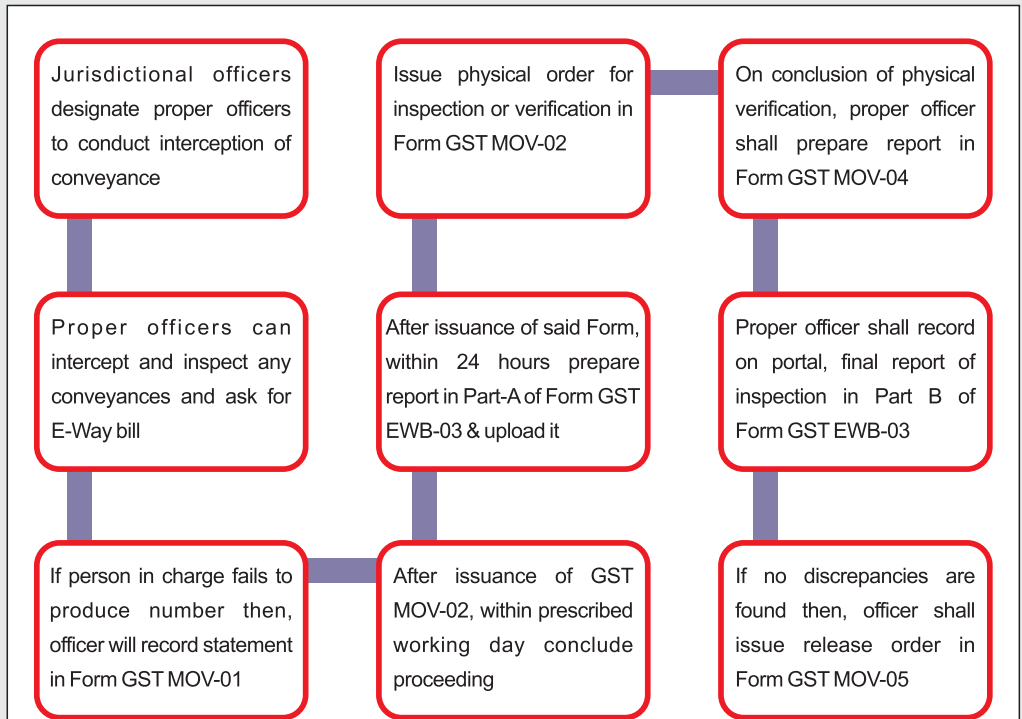
| Location of supplier | Location of recipient | Location of buyer | Good movement | Value of goods | E-way bill applicability |
|----------------------|-----------------------|-------------------|---------------|----------------|--------------------------|
| Gujarat (A'bad) | Gujarat (Surat) | Maharashtra | Intra-state | ₹ 60,000/- | Yes |
| Gujarat (A'bad) | Maharashtra | Gujarat (Surat) | Inter-state | ₹ 40,000/- | No |
| Gujarat (A'bad) | Maharashtra | Gujarat (Surat) | Inter-state | ₹ 70,000/- | Yes |
| Gujarat (A'bad) | Gujarat (A'bad) | Maharashtra | Intra-city | ₹ 80,000/- | No |
| Gujarat (A'bad) | Gujarat (A'bad) | Maharashtra | Intra-city | ₹ 60,000/- | No |

E-Way Bill Applicability in Gujarat is explained as under :

| Particulars | Description of goods | Consignment value | E-way bill is required or not |
|---|--------------------------------------|----------------------|-------------------------------|
| Intra-city movement | All goods | Any value | No |
| Intra-state movement of goods for the purpose of job work | Hank, Yarn, Fabric and Garments | Any value | No |
| Intra-state movement of goods for the purpose of job work | All goods other than specified above | ₹ 50,001/- and above | Yes |
| Intra-state movement of goods for the purpose of job work | All goods other than specified above | Upto ₹ 50,000/- | No |
| Intra-state movement of goods other than job work purpose | All goods | ₹ 50,001/- and above | Yes |
| Intra-state movement of goods other than job work purpose | All goods | Upto ₹ 50,000/- | No |

Note : w.e.f. 21-11-2019, if any taxpayer has not filed return in Form GSTR-3B for the last two Successive months in GST Common portal, then that GSTIN will be blocked for generation of E-way bill either as consignor or consignee.

Procedure to be followed in case of interception of conveyances for inspection of goods in movement:



Summary of Various MOV Forms:

| Form Type | Description of Form |
|------------|--|
| GST MOV-01 | Statement of owner or person in charge of goods and conveyance |
| GST MOV-02 | Order for physical verification of goods and conveyance |
| GST MOV-03 | Order of extension of time limit beyond 3 working days |
| GST MOV-04 | Physical verification report |
| GST MOV-05 | Release report |
| GST MOV-06 | Order for detention of goods |
| GST MOV-07 | Notice specifying the Tax and Penalty payable by owner of goods |
| GST MOV-08 | Bond for provisional release of goods and conveyance |
| GST MOV-09 | Order of demand of Tax and Penalty |
| GST MOV-10 | Notice for confiscation of goods and conveyance |
| GST MOV-11 | Order for confiscation of goods specifying Tax and Penalty payable |

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GST Applicability in 'Bill to' - 'Ship to' Model

| No. | Supplier of Goods | Ship to (Receiver of Goods) | Billed to (Place of Supply) | Applicable GST |
|-----|---------------------|-----------------------------|-----------------------------|----------------|
| 1 | Ahmedabad (Gujarat) | Tamilnadu | Baroda (Gujarat) | CGST + SGST |
| 2 | Ahmedabad (Gujarat) | Baroda (Gujarat) | Mumbai (Maharashtra) | IGST |
| 3 | Ahmedabad (Gujarat) | Tamilnadu | Delhi | IGST |
| 4 | Ahmedabad (Gujarat) | Tamilnadu | Tamilnadu | IGST |
| 5 | Ahmedabad (Gujarat) | Baroda (Gujarat) | Baroda (Gujarat) | CGST + SGST |

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Prescribed Documents List

| No. | Transaction | Prescribed Document |
|-----|---|---|
| 1 | Advance Payment from Customer | Receipt Voucher |
| 2 | On return of Advance | Refund Voucher |
| 3 | Supply of Taxable Goods or Service | Tax Invoice |
| 4 | Branch Transfer | Tax Invoice |
| 5 | Exempt Supply(incl. Export) | Bill of Supply |
| 6 | Composite Supply | Bill of Supply |
| 7 | Sales return/Downward Revision in Sales Price | Credit Note |
| 8 | Upward Revision in Sales Price | Debit Note |
| 9 | Job work | Delivery Challan |
| 10 | Any movement of goods above threshold limit | E-way Bill |
| 11 | Distribution of Credit by ISD | ISD Invoice |
| 12 | Import of Goods | Bill of Entry |
| 13 | Purchase from Unregistered Supplier | Invoice |
| 14 | Payment to Unregistered Supplier | Payment Voucher |
| 15 | Purchase of Goods/Service under RCM | Invoice |
| 16 | Payment to Supplier of RCM | Payment Voucher |
| 17 | Goods Transporter (RCM) | Transporter Invoice with GSTIN of Recipient |
| 18 | Tax Payable on Demand u/s 74/129/130 | Invoice marked "ITC not Available" |

33

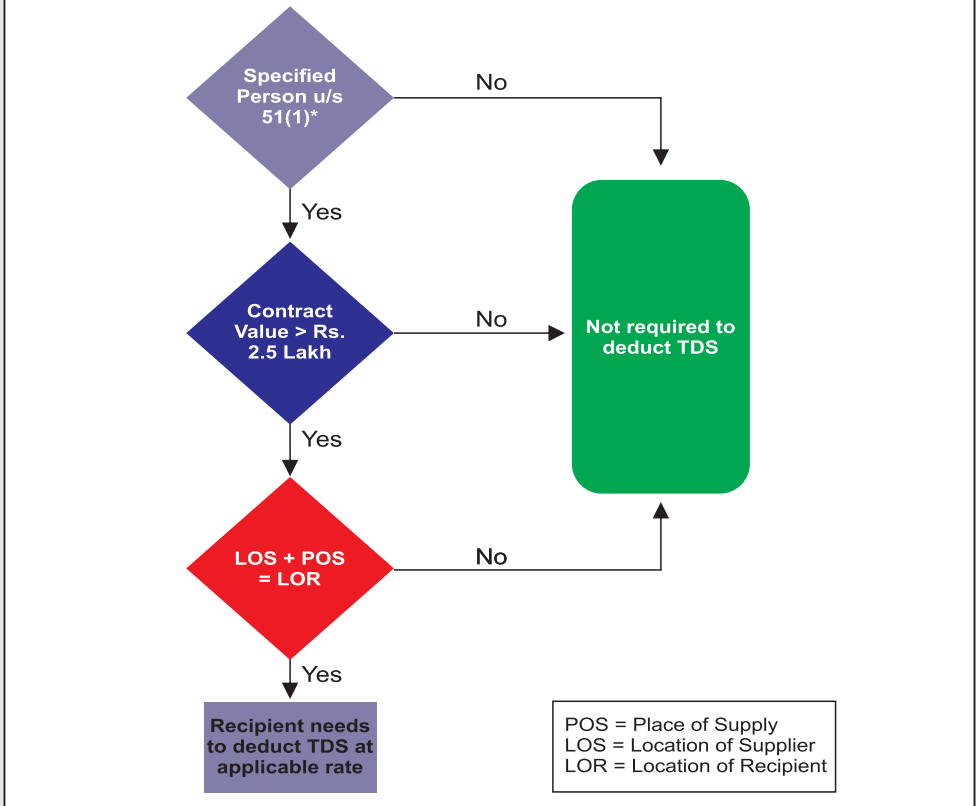
Tax Deduction at Source (TDS)

| Person liable to deduct TDS | Rate of Deduction | Payment date | Issuance of TDS certificate | Late fee for non issuance of TDS certificate |
|--|---|---|---|--|
| 1. Department or establishment of Central or State Government; or 2. Local Authority; or 3. Governmental Agencies; or 4. Person or class of persons as notified vide notification no. 33/2017-Central Tax | 2% from the payment made or credited to the supplier, where the total value of taxable supply under a contract, exceed ₹ 2.50 Lacs. | Within 10 days after the end of month in which such deduction is made | Within 5 days of payment of TDS by the deductor | ₹ 200 per day subject to maximum of ₹ 10,000/- |

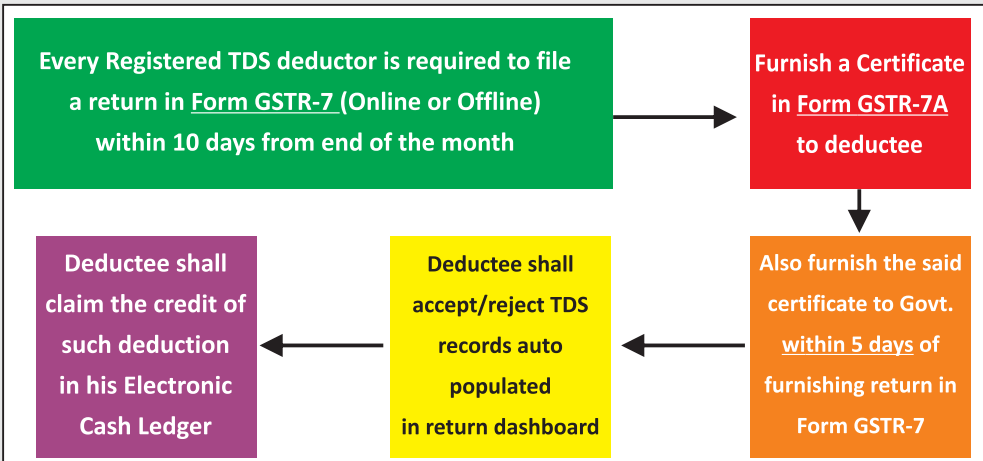
(*Provisions of TDS will be applicable only in cases where the total value of supply under a contract exceed ₹ 2.5 Lacs & Credit of such TDS would be available to the deductee in his electronic cash ledger)

Provision of TDS are made effective from 1st October, 2018

34 Requirement of TDS



35 TDS Return



| Location of Supplier | Place of Supply | Location of Recipient | Type of Supply | TDS applicable | GST |
|----------------------|-----------------|-----------------------|----------------|----------------|-----------|
| Gujarat | Gujarat | Gujarat | Intra State | Yes | CGST+SGST |
| Gujarat | Maharashtra | Gujarat | Inter State | Yes | IGST |
| Delhi | Punjab | Punjab | Inter State | Yes | IGST |
| Maharashtra | Maharashtra | Maharashtra | Intra State | Yes | CGST+SGST |
| Maharashtra | Gujarat | Gujarat | Inter State | Yes | IGST |
| Maharashtra | Gujarat | Maharashtra | Inter State | Yes | IGST |
| Gujarat | Rajasthan | Maharashtra | Inter State | Yes | IGST |
| Maharashtra | Maharashtra | Gujarat | Intra-State | No | - |
| Gujarat | Gujarat | Maharashtra | Intra-State | No | - |

| Special Procedure | <ul style="list-style-type: none"> A registered taxable person (principal) may send any inputs/capital goods to a job worker for job-work and from there to another job-worker without payment of tax. But, he must bring back <ul style="list-style-type: none"> inputs within 1 year of their being sent out. capital goods (other than moulds & dies, jigs & fixtures or tools) within 3 years of their being sent out. He can supply such inputs/capital goods within time limit specified above directly from the place of job-worker on payment of tax only if principal declares place of job worker as additional place of business. However if job-worker is registered then no need to declare his place as additional place of business. | | | | | | | | | | | | |
|--|--|--------------------------|-----------------------------------|--------------------------|-------------------|----|--------------|-----------|--------|----|-------------------|-----------|-------------|
| Responsibility for payment of Tax | Responsibility for payment of Tax w.r.t. inputs and / or Capital Goods sell lie with the Principal | | | | | | | | | | | | |
| Deemed supply by Principal to the Job worker | <p>For Inputs: If inputs sent to job-worker, after completion of process is not received back in 1 Year from the date of being sent out. (In case inputs are directly sent to job-worker, the date shall be counted from the date of receipt of inputs by job worker)</p> <p>For Capital goods: Capital goods sent to a job-worker if the said capital goods, after completion of job-work are not received back in 3 years from the date of being sent out. (In case the capital goods are sent directly to the job-worker, the date shall be counted from the date of receipt of capital goods by job-worker)</p> | | | | | | | | | | | | |
| Waste and Scrap generated | Any waste and scrap generated during the job work may be supplied by the job worker directly from his place of business on payment of tax if such job worker is registered, or by the principal, if the job worker is not registered. | | | | | | | | | | | | |
| Frequency of Filing ITC-04 | <p>Due date for filing ITC-04 is 25th of the next month from end of specified period</p> <table border="1"> <thead> <tr> <th>Sr.</th> <th>Annual Aggregate Turnover of P.Y.</th> <th>01-07-2017 to 30-09-2021</th> <th>w.e.f. 01-10-2021</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td>Upto ₹ 5 Cr.</td> <td>Quarterly</td> <td>Yearly</td> </tr> <tr> <td>2.</td> <td>More than ₹ 5 Cr.</td> <td>Quarterly</td> <td>Half Yearly</td> </tr> </tbody> </table> | Sr. | Annual Aggregate Turnover of P.Y. | 01-07-2017 to 30-09-2021 | w.e.f. 01-10-2021 | 1. | Upto ₹ 5 Cr. | Quarterly | Yearly | 2. | More than ₹ 5 Cr. | Quarterly | Half Yearly |
| Sr. | Annual Aggregate Turnover of P.Y. | 01-07-2017 to 30-09-2021 | w.e.f. 01-10-2021 | | | | | | | | | | |
| 1. | Upto ₹ 5 Cr. | Quarterly | Yearly | | | | | | | | | | |
| 2. | More than ₹ 5 Cr. | Quarterly | Half Yearly | | | | | | | | | | |

● Introduction of E- Invoicing

- Registered person whose aggregate turnover in a financial year exceeds **Specified Limit** will have to generate E-Invoice in respect of supply of goods or services, or both **made to a registered person**.
- Timeline for applicability of E-Invoicing for B2B transactions as follows:

| With Effect From | Applicability | Turnover |
|------------------|---------------|-------------|
| 01-01-2020 | Voluntary | - |
| 01-10-2020 | Mandatory | > ₹ 500 Cr. |
| 01-01-2021 | Mandatory | > ₹ 100 Cr. |
| 01-04-2021 | Mandatory | > ₹ 50 Cr. |
| 01-04-2022 | Mandatory | > ₹ 20 Cr. |
| 01-10-2022 | Mandatory | > ₹ 10 Cr. |

- Practical scenarios on E-invoice applicability:

| No. | Aggregate Turnover of Supplier | Status of Supplier | Aggregate Turnover of Buyer | Status of Buyer | E-invoicing applicability |
|-----|--------------------------------|--------------------|-----------------------------|-----------------|---------------------------|
| 1 | ₹ 21 Crore | Registered | ₹ 200 Crore | Registered | Yes |
| 2 | ₹ 10 Crore | Registered | ₹ 550 Crore | Registered | No |
| 3 | ₹ 21 Crore | Registered | ₹ 21 Crore | Registered | Yes |
| 4 | ₹ 21 Crore | Registered | ₹ 1 Lacs | Unregistered | No |
| 5 | ₹ 1 Lacs | Unregistered | ₹ 550 Crore | Registered | No |
| 6 | ₹ 10 Lacs | Registered | ₹ 1 Lacs | Registered | No |
| 7 | ₹ 21 Crore | Unregistered | ₹ 200 Crore | Unregistered | No |

- Exemption from applicability of E-invoicing provided to:
 - Insurer, Banking Company, Financial Institution and Non-Banking Financial Institution
 - Goods Transport Agency
 - Supplier of Passenger Transportation Service
 - Person supplying services by way of admission to exhibition of cinematograph films in multiplex screen
 - SEZ unit
 - Government Department & Local Authority

[Note : These taxpayers needs to give declaration about non-applicability of E-Invoice provision as required by Rule-46 (s)]

- Applicability of E-Invoice

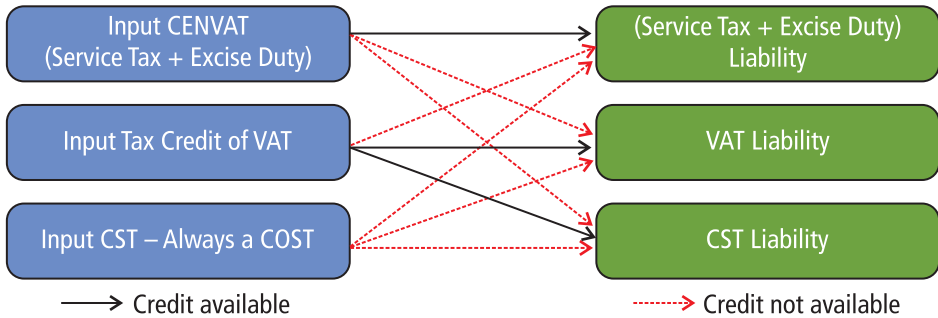
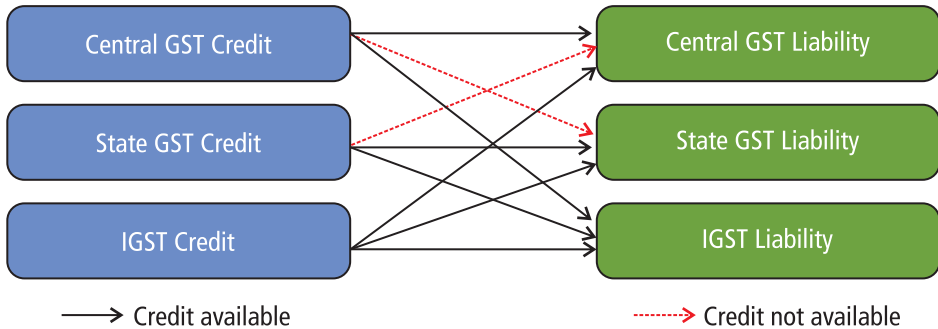
| Applicable | Not Applicable |
|------------------------------|------------------------------|
| • Tax Invoice for B2B supply | • Tax Invoice for B2C supply |
| • Export | • Receipt Voucher |
| • Debit note | • Payment Voucher |
| • Credit note | • Refund Voucher |
| | • Bill of Supply |

● Introduction of Quick Response (QR) Code:

- Registered person whose aggregate turnover in a financial year exceeds **₹ 500 Crore** shall issue invoice containing Quick Response (QR) Code in case of supply **made to unregistered person**.
- Practical scenarios on QR code applicability:

| No. | Aggregate Turnover of Supplier | Status of Supplier | Aggregate Turnover of Buyer | Status of Buyer | QR Code applicability |
|-----|--------------------------------|--------------------|-----------------------------|-----------------|-----------------------|
| 1 | ₹ 550 Crore | Registered | ₹ 10 Lacs | Unregistered | Yes |
| 2 | ₹ 400 Crore | Registered | ₹ 400 Crore | Registered | No |
| 3 | ₹ 10 Lacs | Unregistered | ₹ 550 Crore | Registered | No |
| 4 | ₹ 10 Lacs | Unregistered | ₹ 10 Lacs | Unregistered | No |

- Exemption from applicability of QR Code provided to:
 - Insurer, Banking Company, Financial Institution and Non-Banking Financial Institution
 - Goods Transport Agency
 - Supplier of Passenger Transportation Service
 - Person supplying services by way of admission to exhibition of cinematograph films in multiplex screen

CENVAT Credit Structure - Pre-GST Regime**Availability of Input Tax Credit - GST Regime****Method of Utilization from 01-07-2017 to 31-03-2019**

| To be Setoff in the same order | Credit of IGST | Credit of CGST | Credit of SGST |
|--------------------------------|----------------|----------------|----------------|
| 1 | IGST Liability | CGST Liability | SGST Liability |
| 2 | CGST Liability | IGST Liability | IGST Liability |
| 3 | SGST Liability | × | × |

Method of Utilization w.e.f. 01-04-2019

| To be Setoff in the same order | Credit of IGST * | Credit of CGST | Credit of SGST |
|--------------------------------|---------------------------------|----------------|----------------|
| 1 | IGST Liability | CGST Liability | SGST Liability |
| 2 | CGST/SGST Liability (Any Order) | IGST Liability | IGST Liability |
| 3 | | × | × |

* ITC of CGST & SGST can be utilized only if ITC of IGST is **FULLY UTILIZED FIRST**.
(w.e.f. 01-04-2019)

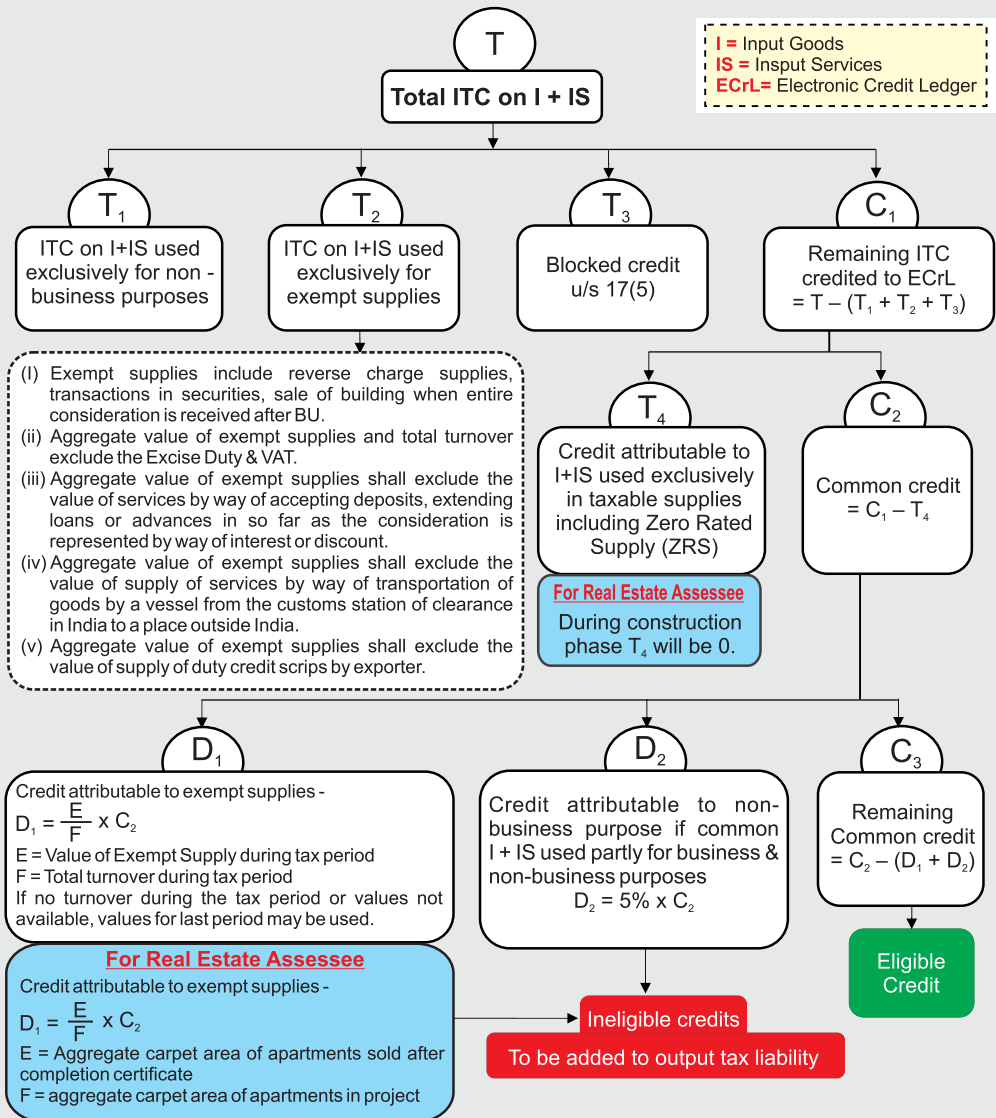
| | | |
|---|---|---|
| Definition | <ul style="list-style-type: none"> • "Input Tax Credit" means credit of 'input tax' as defined in section 2(63) • Input tax in relation to a registered person, means the central tax, state tax, integrated tax or union territory tax charged on any supply of goods or services or both made to him and includes <ol style="list-style-type: none"> (a) The integrated goods and services tax charged on import of goods, (b) The tax payable under provisions of sub-section (3) and (4) of section 9, (c) The tax payable under the provisions of sub-section (3) and (4) section 5 of the IGST Act, (d) The tax payable under the provisions of sub-section (3) and (4) section 9 of respective State Goods and Services Tax Act, (e) The tax payable under the provisions of sub-section (3) and (4) section 7 of the Union Territory Goods and Services Tax Act, • But does not include the tax paid under the composition levy. | |
| Time limit | <ul style="list-style-type: none"> • Credit in respect of any invoice pertaining to a financial year cannot be taken after: <ul style="list-style-type: none"> • Filing of return for the month of September following the end of financial year to which such invoice pertains, or: • Filing of the relevant annual return, • Whichever is earlier | |
| Pre requirement for taking Input Tax Credit | <ul style="list-style-type: none"> • Possession of a tax invoice, or other tax-paying document issued by a supplier; • Details of invoice has been furnished by supplier in his GSTR-1 & such invoice gets reflected in GSTR-2A / GSTR-2B of recipient • Received the goods/services • Tax charged in respect of said supplies has been actually paid to the credit of the appropriate Government • Return is furnished as per section 34 • Credit for goods against an invoice, which are received in lots or installments, can be taken only upon receipt of the last lot or installment. | |
| Capital Goods | <ul style="list-style-type: none"> • Credit not admissible on such tax component of the cost of capital goods, for which depreciation has been claimed under the Income Tax Act, 1961. • In case of supply of capital goods on which input tax credit has been taken, payment is required to be made • for an amount equal to input tax credit reduced by percentage as may be specified, or; • tax on the transaction value of such capital goods, whichever is higher | |
| Exclusions In ITC | <ul style="list-style-type: none"> • Motor Vehicle for transportation of persons having approved seating capacity of not more than 13 persons (including the driver) • Services of General insurance, servicing, repair and maintenance of such motor vehicles. • Food & Beverages, Outdoor Catering, Beauty Treatment, Health Services, Cosmetic and Plastic Surgery.** • Rent-a-cab, life insurance, health insurance for employees except when such services are notified as obligatory upon employer** | <ul style="list-style-type: none"> • Travel benefit extended to employees on vacation** • Works Contract Service supplied for construction of immovable property • Goods/Service for construction of immovable property on his own account • Tax paid under Composition Scheme • Personal Consumption • Goods lost, stolen, disposed by way of gift or free samples. • Tax paid pursuant to notice issued u/s. 74, 129 and 130 |

**When it is not similar line of business and it is not obligatory for employer to provided to its employee

| | | | | |
|--|---|--|--|---------------------------|
| Entitlement of Credit of Input tax in respect of input held in stock and Inputs contained in Semi Finished or Finished Goods | Person Eligible | | Point in Time | |
| | <ul style="list-style-type: none"> Person who has applied for registration within 30 days from the date he become liable and has been granted certificate of registration | | <ul style="list-style-type: none"> On the day immediately preceding the date from which he becomes liable to pay tax | |
| | <ul style="list-style-type: none"> Person who has taken Voluntary Registration u/s 25(3) of GST Act Registered Taxable person ceases to pay tax u/s 10 i.e. Composition Levy (switch over to normal levy) | | <ul style="list-style-type: none"> On the day Immediately preceding the date of registration On the day immediately preceding the date from which he becomes liable to pay tax under section 9 | |
| Banking company or a financial institution or a NBFC | <ul style="list-style-type: none"> An amount equal to 50% of the eligible ITC on inputs, capital goods, input services can be avail in that month & rest shall lapse. | | | |
| Reversal of Input Tax Credit | ITC on Goods / Services | | | |
| | Situations | | Consequences | |
| | <ul style="list-style-type: none"> Partly used for Business Partly used for other purpose | | <ul style="list-style-type: none"> ITC attributable to business purposes will be eligible | |
| | <ul style="list-style-type: none"> Partly used for taxable supply* Partly used for non-taxable supply | | <ul style="list-style-type: none"> ITC attributable to taxable supply will be eligible | |
| <p>* Taxable supply shall include zero rated supply but exclude exempted supply</p> <ul style="list-style-type: none"> Where recipient fails to pay to the supplier the amount of value of supply along with tax payable thereon within a period of 180 days from the date of issue of invoice by the supplier, the said amount shall be added to his output tax liability along with interest. | | | | |
| Restrictions to avail / utilise ITC | Rule 36(4) : ITC as per Books - ₹ 50,000/-Eligible ITC as per GSTR-2A/GSTR-2B - ₹ 35,000/- | | | |
| | Time Period | | Restriction (%) | ITC Available (₹) |
| | From 01-07-2017 to 09-10-2019 | | NA | 50,000/- |
| | From 10-10-2019 to 31-12-2019 | | 120% of 2A/2B | 42,000/- (120% of 35,000) |
| | From 01-01-2020 to 31-12-2020 | | 110% of 2A/2B | 38,500/- (110% of 35,000) |
| | From 01-01-2021 to 31-12-2021 | | 105% of 2A/2B | 36,750/- (105% of 35,000) |
| | From 01-01-2022 Onwards | | 100% of 2B | 35,000/- (100% of 35,000) |
| <p>Rule 86B : Registered persons (other than specifically excluded) having value of taxable supply more than ₹ 50 Lakhs (other than exempt supply & zero-rated supply) in a month will not be allowed to utilise ITC more than 99% Output Tax liability of that month. However, Rule 86B will not be applicable in following cases:</p> <ul style="list-style-type: none"> Tax payer have paid more than ₹ 1 Lakh of Income tax in each of last two F.Y. Where taxpayer have received refund of unutilized ITC of ₹ 1 Lakh in previous F.Y. on account of export of goods/services or supplies to SEZ under LUT or inverted duty structure. Tax payer has discharged his tax liability through electronic cash ledger which is more than 1% of total tax liability applied cumulatively upto current month. Tax payer is Government Department, Public Sector Undertaking, Local Authority or Statutory Body | | | | |

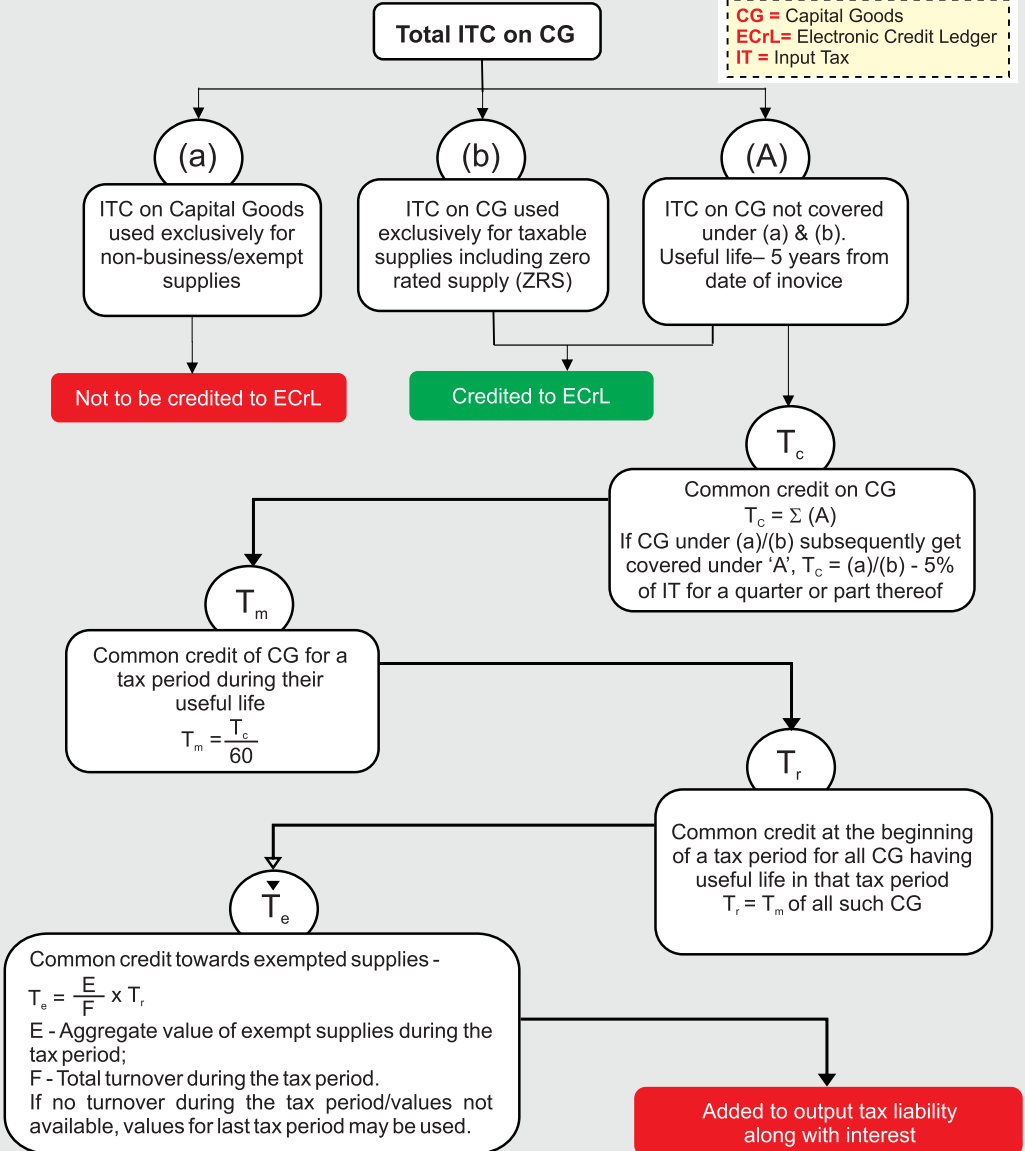
| No. | Type of ITC | Conditions/Situations for ITC Eligibility | Credit Eligibility |
|-----|--|---|--------------------|
| 1 | Motor Vehicle for Transportation of Person having seating capacity more than 13 person & Related Services* | Any purpose | Yes |
| 2 | Motor Vehicle for Transportation of Person having seating capacity upto 13 person & Related Services* | a) Used for further supply of motor vehicle | Yes |
| | | b) Used to provide passenger transportation service | |
| | | c) Used for Training on driving | |
| | | d) Other than above | No |
| 3 | Motor Vehicle for Transportation of Goods & Related Services* | Used for Transportation of Goods | Yes |
| 4 | Vessels, Aircrafts & Related Services* | a) Used for further supply of vessel/aircraft | Yes |
| | | b) Used for transportation of passengers | |
| | | c) Used for training on navigating/flying | |
| | | d) Used for transportation of Goods | |
| | | e) Other than above | No |
| 5 | Related Services* as per Point 2(d) and 4(e) above | a) Received by manufacturer of such vehicle | Yes |
| | | b) Received by supplier of general insurance service of such vehicle | |
| 6 | leasing, renting or hiring of motor vehicles, vessels/aircraft as per point 2(d) and 4(e) above | a) For making an outward taxable supply of similar line of business or as an element of a taxable composite or mixed supply | Yes |
| | | b) Taxpayer engaged in other Line of Business | No |
| 7 | Food and Beverages, Outdoor catering, Beauty treatment, Health services, Cosmetic and Plastic surgery, Life Insurance and Health Insurance | a) For making an outward taxable supply of similar line of business or as an element of a taxable composite or mixed supply | Yes |
| | | b) Taxpayer engaged in other Line of Business | No |
| 8 | Membership of club, health and fitness center | — | No |
| 9 | Travel Benefits extended to employees | a) On vacation | No |
| | | b) For Business trip | Yes |
| 10 | ITC of Point no. 7(b), 8, 9(a) as above | If it is obligatory for Employer to provide to its Employees | Yes |
| 11 | Works Contract Service(WCS) for construction of immovable property | a) Used for further supply of WCS (Whether Capitalized or not) | Yes |
| | | b) Used to construct Plant & Machinery (Whether Capitalized or not) | |
| | | c) Other than above if capitalized in books of accounts | No |
| 12 | Goods or services for construction of immovable property on his own account (including used in the course or furtherance of business) | a) Used to construct Plant & Machinery (Whether Capitalized or not) | Yes |
| | | b) Other than above if capitalized in books of accounts | No |
| 13 | Goods or Services or both received by NRTP | a) Goods Imported | Yes |
| | | b) Other Goods and Services | No |
| 14 | Goods or services or both on which tax has been paid u/s 10 | — | No |
| 15 | Goods or services or both used for personal consumption | — | No |
| 16 | Goods lost, stolen, destroyed, written off or disposed of by way of gift or free samples | — | No |
| 17 | Any tax paid u/s 74, 129, 130 | — | No |

* Related service includes (1) General Insurance Service, (2) Repair & Maintenance, (3) Leasing, (4) Renting and (5) Hiring.

**Note:**

- "For Real Estate Assessee" part is applicable only to builders who commences New project after 01.04.2019 **AND** in case of Ongoing Projects who has opted for Old Rates in which completion Certificate is received on or after 01-04-2019.
- C₃ will be computed separately for ITC of CGST, SGST/ UTGST and IGST.
- D₁ & D₂ will be computed for the whole financial year, by taking exempted turnover and aggregate turnover for the whole financial year. If this amount is more than the amount already added to output tax liability every month, the differential amount will be added to the output tax liability in any of the month till September of succeeding year along with interest @ 18% from 1st April of succeeding year till the date of payment.
- If this amount is less than the amount added to output tax liability every month, the additional amount paid has to be claimed back as credit in GSTR-3B or any month till September of the succeeding year.

CG = Capital Goods
ECrL = Electronic Credit Ledger
IT = Input Tax

**Note:**

- T_e will be computed separately for ITC of CGST, SGST/UTGST and IGST.
- Exempt supplies include reverse charge supplies, transactions in securities, sale of land and sale of building when entire consideration is received after completion certificate.
- Aggregate value of exempt supplies and total turnover excludes the Excise duty & VAT.
- Aggregate value of exempt supplies shall exclude the value of services by way of accepting deposits, extending loans or advances in so far as the consideration is represented by way of interest or discount.
- Aggregate value of exempt supplies shall exclude the value of supply of services by way of transportation of goods by a vessel from the customs station of clearance in India to a place outside India.
- Aggregate value of exempt supplies shall exclude the value of supply of duty credit scrips by exporter.

| No. | Types of Inward Supply | Types of Property | Use of the Property for | Type of Expenditure | Credit Eligibility |
|--------------------|-------------------------|--|--|---------------------|--------------------|
| 1 | Works Contract Services | Immovable Property | Own use | Capital | No |
| | | | Further supply of works Contract Service | Revenue | Yes |
| | | | | Capital | Yes |
| | | | Further supply of other service (e.g. Renting, etc.) | Revenue | Yes |
| | | Capital | | No | |
| | | Plant & Machinery# | Any Business use | Capital or Revenue | Yes |
| 2 | Goods or Services | | Immovable Property | Own use | Capital |
| | | Revenue | | Yes | |
| | | Further supply of works Contract Service | Capital | No | |
| | | | Revenue | Yes | |
| Plant & Machinery# | Any Business use | Capital or Revenue | Yes | | |

The expression "Plant and machinery" means apparatus, equipment, and machinery fixed to earth by foundation or structural support that are use for making outward supply of goods or services or both and includes such foundation and structural support but excludes - (I) Building or any other civil structures; (II) Telecommunication towers; and (III) Pipelines laid outside the factory premises.

Refund claim available in case of

Export

Accumulated credit due to inverted duty structure

Deemed Export

Excess Balance of cash ledger

| Particulars | Time Period |
|--------------------------------|--|
| Refund claim of Tax & Interest | Within 2 years* from relevant date except payment of Tax under protest |
| Issue of Refund Order | Within 60 days from the date of receipt of complete application |
| Interest on Delayed Refunds | Not refunded within 60 days from the date of receipt of application |

Note:

- No. refund shall be paid if the amount is less than ₹ 1,000/-
- 90% refund can be claimed provisionally and balance 10% after verification
- Refund of ITC in the course of inverted duty structure is restricted to the extent of ITC reflected in GSTR-2A in relation to inward supply of inputs only.
- Restriction on spreading of month/quarter in different F.Y.'s removed via Circular No. 13/05/2020-GST.
- Relevant Date :

| Refund Type | Relevant Date | |
|--|--|---|
| Export of Goods | Export by Sea or Air | Ship or Aircraft leaves India |
| | Export by Land | Goods passes Customs frontier |
| | Export by Post | Date of dispatch by post office outside India |
| Deemed Export | Date of furnishing of Return related to goods under deemed export | |
| Export of Service | Receipt of foreign exchange, where supply is completed prior to receipt of payment | |
| | Issue of invoice, in case advance payment is received | |
| Refund due to Judgement, Decree, Order or Direction of Tribunal or Court | Communication of such Judgement, Decree, Order or Direction | |
| Refund of Unutilized ITC under Inverted Duty Structure | Due date of furnishing return for the period in which such claim arises | |
| Refund of provisional Tax paid | Adjustment of tax after final assessment | |
| Refund claimed by person other than supplier | Receipt of goods or service by such person | |
| Refund in respect of supplies made to SEZ | Due date for filing GSTR-3B in respect of such supplies | |
| Other cases | Payment of Tax | |

* Taxpayer can claim refund in Form GST RFD-01 within 2 years from the relevant date. In case of any deficiency found in refund application, proper officer shall issue deficiency memo in Form GST RFD-03. In such case, taxpayer is required to file fresh refund application after fulfilling requirement stated in such deficiency memo.

| Documents | Refund | |
|---|---|---|
| | Unutilized ITC on account of exports w/o payment of tax | Tax paid on export of services made with payment of tax |
| Declaration/Statement/Undertaking/Certificates | | |
| Declaration under rule 89(2) | | |
| Declaration under section 54(3)(ii) | | |
| Declaration under second and third proviso to section 54(3) | √ | √ |
| Statement 1 under rule 89(5) | | |
| Statement 1A under rule 89(2)(h) | | |
| Statement 2 under rule 89(2)(c) | | √ |
| Statement 3 under rule 89(2)(b) and rule 89(2)(c) | √ | |
| Statement 3A under rule 89(4) | √ | |
| Statement 4 under rule 89(2)(d) and rule 89(2)(e) | | |
| Statement 5 under rule 89(2)(d) and rule 89(2)(e) | | |
| Statement 5(B) under rule 89(2)(g) | | |
| Statement 5A under rule 89(4) | | |
| Statement 7 under rule 89(2)(k) | | |
| Undertaking in relation to sections 16(2)(c) and section 42(2) | √ | √ |
| CA certification under rule 89(2)(m) otherwise if amount claimed exceeds 2 lakh rupees* | × | × |
| Self-declaration under rule 89(2)(l) if amount claimed does not exceed 2 lakh rupees | | |
| Supporting Documents | | |
| Copy of GSTR-2A of the relevant period | √ | √ |
| Statement of invoices (Annexure-B) | √ | √ |
| BRC/FIRC in case of export of services and shipping bill (only in case of exports made through non-EDI ports) in case of goods | √ | √ |
| Self-declaration regarding non-prosecution under sub-rule (1) of rule 91 of the CGST Rules for availing provisional refund | | √ |
| Endorsement(s) from the specified officer of the SEZ regarding receipt of goods/services for authorized operations under second proviso to rule 89(1) | | |
| Documents required under Notification No. 49/2017-Central Tax dated 18.10.17 and Circular No. 14/14/2017-GST dated 06.11.17 | | |

* As per rule 89(2)(m), a Certificate in Annexure 2 of FORM GST RFD-01 issued by a chartered accountant or a cost accountant to the effect that the incidence of tax, interest or any other amount claimed as refund has not been passed on to any other person, in a case where the amount of refund claimed exceeds two lakh rupees: Provided that a certificate is not required to be furnished in respect of following cases :

- refund of tax paid on zero-rated supplies of goods or services or both or on inputs or input services used in making such zero-rated supplies;
- refund of unutilised input tax credit under sub-section (3) of section 54;

Application in various scenarios

Application for

| Unutilized ITC on account of Supplies made to SEZ w/o payment of tax | Tax paid on supplies made to SEZ with payment of tax | Unutilized ITC on account of Inverted Duty Structure | Tax paid on Deemed Export Supplies | Excess payment of Tax |
|--|--|--|------------------------------------|-----------------------|
| √ | √ | | √ | |
| | | √ | | |
| √ | √ | √ | | |
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| x | x | x | x | x |
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| √ | √ | | | |
| | | | √ | |

- (c) refund of tax paid on a supply which is not provided, either wholly or partially, and for which invoice has not been issued, or where a refund voucher has been issued;
- (d) refund of tax in pursuance of section 77;
- (e) the tax or interest borne by such other class of applicants as the Government may, on the recommendations of the Council, by notification, specify

47 Process of filing of Refund claim

| Category of Refund | Process of filing of refund claim |
|--|---|
| Export of goods with payment of IGST | Details will be mentioned in Table 6A of GSTR-1 . No separate manual submission required as shipping bill itself will be treated as application of refund. |
| Export of services with payment of IGST | File Form GST RFD -01 on the Common Portal along with all supporting documents submitted electronically. |
| Supply of goods and /or services made to SEZ/SEZ developers with payment of IGST | |
| Zero rated supplies of Goods or services made without payment of IGST (Refund of Accumulated ITC) | File Form GST RFD -01 on the Common Portal along with all supporting documents submitted electronically & Electronic credit ledger will be debited. |
| Refund of duties in case of inverted duty structure | |
| Duty paid in case of supplies covered under Deemed Export | File Form GST RFD -01 on the Common Portal along with all supporting documents as required under Notification No. 49/2017-CT dated 18.10.2017 & procedure specified in Circular No. 14/14/2017-GST dated 06.11.2017 submitted electronically. |
| Refund of Excess payment of tax | File Form GST RFD -01 on the Common Portal along with all supporting documents submitted electronically & Electronic cash ledger will be debited. |
| Refund of tax paid on intra-state supply which is subsequently held to be an inter-state supply and vice versa | File Form GST RFD -01 on the Common Portal along with all supporting documents submitted electronically. |
| Refund on account of assessment/ provisional assessment/appeal/ any other order | File Form GST RFD -01 on the Common Portal along with all supporting documents submitted electronically with proof of payment of pre-deposit made earlier for which refund is being claimed. |
| Refund on account of any other ground or Reason. | File Form GST RFD -01 on the Common Portal along with all supporting documents submitted electronically. |

48 Treatment in Case of Cancellation of Supply

| Nature of Supply | Original Event | Document issued | Subsequent Event | Treatment Suggested in Circular |
|------------------|------------------|-----------------|---|---|
| Services | Advance Received | Tax Invoice | Contract cancelled before supply of service | (a) Credit note to be issued u/s 34 for reduction of tax liability (upto September of next financial year) (b) Adjust tax against output tax and where there is no output tax, refund can be claimed under 'Excess payment of tax' |
| Services | Advance Received | Receipt Voucher | Contract cancelled before supply of service | (a) Refund voucher to be issued at the time of cancellation of supply (b) Adjust tax against output tax and where there is no output tax, refund can be claimed under 'Excess payment of tax' |
| Goods | Supply of Goods | Tax Invoice | Goods Returned | (a) Credit note to be issued u/s 34 for reduction of tax liability (upto September of next financial year) (b) Adjust tax against output tax and where there is no output tax, refund can be claimed under 'Excess payment of tax' |

Vide Notification no. 48/2017 – Central Tax dated 18.10.2017, CBEC publishes the list of transactions relating to supply of goods which shall be treated as deemed export as under.

| | |
|----|--|
| 1. | Supply of goods by a registered person against Advance Authorization [AA] |
| 2. | Supply of capital goods by a registered person against Export Promotion Capital Goods Authorization [EPCG] |
| 3. | Supply of goods by a registered person to Export Oriented Unit [EOUs] |
| 4. | Supply of gold by a bank or Public Sector Undertaking specified in the notification no. 50/2017- Customs, dated the 30 th June, 2017 (as amended) against Advance Authorization |

Deemed Export Procedure (for EOU, EHTP, STP, BTP only):

| | |
|----|--|
| 1. | The specified unit needs to give prior intimation in 'Form - A' before such deemed export supplies are made. The said intimation shall be given to – a. the registered supplier; b. the jurisdictional GST officer in charge of such registered supplier; and c. Jurisdictional GST officer of such specified unit. |
| 2. | The registered supplier thereafter will supply goods under tax invoice to the recipient specified unit. |
| 3. | On receipt of such supplies, the specified unit shall endorse the tax invoice and send a copy of the endorsed tax invoice to – a. the registered supplier; b. the jurisdictional GST officer in charge of such registered supplier; and c. Jurisdictional GST officer of such specified unit. |
| 4. | The endorsed tax invoice will be considered as proof of deemed export supplies by the registered person to specified unit. |
| 5. | The recipient specified unit shall maintain records of such deemed export supplies in digital form, based upon data elements contained in "Form-B". |
| 6. | Both the Forms are appended to Circular No. 14/14/2017 - GST, dated 06-11-2017 |

| Particulars | Location of Supplier AND Recipient is in India |
|--|--|
| Movement of Goods | Place where movement of goods terminates for delivery to the recipient |
| Supply on direction of Third Person | Principal place of business of such third person |
| Supply without movement | Location of goods at the time of delivery to recipient |
| Supply of goods assembled or installed at site | Place where such assembly or installation took place |
| Supply on Board Conveyance | Location at which goods are taken on board |
| Others | As per law of Parliament based on Council's suggestion |
| Particulars | Location of Supplier OR Recipient is Outside India |
| Import of Goods in India | Location of Importer |
| Export of Goods Outside India | Location outside India |

| Particulars | Location of Supplier AND Recipient is in India | Location of Supplier OR Location of Recipient is Outside India |
|--|---|--|
| General Provision | <ul style="list-style-type: none"> Supply to Registered Person - Location of such person Supply to Unregistered Person - Location of recipient where the address is on record; and in other cases location of supplier of service | <ul style="list-style-type: none"> Location of recipient If Location of recipient is not available - location of supplier of service |
| Immovable property incl. Hotel, inn, etc. | <ul style="list-style-type: none"> Location of such property Property o/s India - Location of recipient | <ul style="list-style-type: none"> Location of such property |
| Restaurant, personal grooming, fitness | <ul style="list-style-type: none"> Location where the services are performed | <ul style="list-style-type: none"> Place of Performance This rule shall not apply to any Goods which are temporarily imported for repairs or any treatment or process & are re-exported without any use. |
| Training & Performance Appraisal Service | <ul style="list-style-type: none"> Supply to Registered Person - Location of such person Supply to Unregistered Person - Location where services are performed | <ul style="list-style-type: none"> Place where event is actually held |
| Admission to a cultural, sporting event/amusement facility etc. | <ul style="list-style-type: none"> Place where event is actually held or where the park or such other place is located | <ul style="list-style-type: none"> Place where event is actually held |
| Organization of a cultural, sporting event, fair, exhibition etc | <ul style="list-style-type: none"> Supply to Registered Person - Location of such person Supply to any other person - Location where event is held If event is held o/s India - Location of recipient | <ul style="list-style-type: none"> Place where event is actually held |
| Goods Transportation Service including mail & courier | <ul style="list-style-type: none"> Supply to Registered Person - Location of such person Supply to any other person - Location where goods are handed over for their transportation Transportation of Goods is outside India - Place of Destination of Goods | <ul style="list-style-type: none"> Place of Destination of Goods |
| Passenger Transportation Service | <ul style="list-style-type: none"> Supplied to Registered Person - Location of such person Supply to any other person - Location from where the passenger embarks on the conveyance for a continuous journey | <ul style="list-style-type: none"> Location from where the passenger embarks on the conveyance for a continuous journey |
| Services provided on board a conveyance | <ul style="list-style-type: none"> Location of first scheduled point of departure of that conveyance | <ul style="list-style-type: none"> Location of first scheduled point of departure of that conveyance |
| Banking & other financial services | <ul style="list-style-type: none"> Location of recipient as per record of supplier If record is not available - Location of supplier of service | <ul style="list-style-type: none"> Location of supplier of service |
| Insurance Services | <ul style="list-style-type: none"> Supplied to Registered Person - Location of such person Supply to any other person - Location of recipient of services on record of supplier | <ul style="list-style-type: none"> Location of recipient of service |
| Online information and database access or retrieval services | <ul style="list-style-type: none"> As per General Provisions | <ul style="list-style-type: none"> Location of recipient of service |
| Intermediary Services | <ul style="list-style-type: none"> As per General Provisions | <ul style="list-style-type: none"> Location of supplier of service |
| Hiring of means of transport for less than a month (incl. Yachts but excludes Aircrafts and Vessels) | <ul style="list-style-type: none"> As per General Provisions | <ul style="list-style-type: none"> Location of supplier of service |

Value of supply

=

Transaction Value, subject to

- Unrelated Parties
- Price is sole consideration

Transaction Value

Shall Include

- Taxes, duties, cesses, fees other than GST
- Amount paid by recipient instead of supplier and not included in price
- Incidental costs/ expenses (such as commission, packing, royalties etc.)
- Interest or late fee or penalty for delayed payment of any consideration
- Subsidies directly linked to the price except for Central / State Government subsidies

Shall not Include

- Any discount allowed before or at the time of supply as recorded in invoice
- Post Supply Discount provided
 - Discount is as per agreement entered into / before supply
 - Discount is specifically linked to relevant invoices
 - Input Tax Credit is reversed by recipient as is attributable to the discount

Valuation Rules

| Rule | Particulars | Value |
|------|--|---|
| 1 | Value of supply in money where consideration is not wholly in money | (a) Open market value of supply, (b) If open market value is not available, sum of consideration in money and equivalent value of consideration not in money if such amount known at the time of supply, (c) If not determinable under (a) or (b) above, value of supply of like kind and quality, (d) If not determinable under (a), (b) or (c) above, sum of consideration in money and equivalent value of consideration not in money as determined under rule 4 or 5 |
| 2 | Value of supply of goods/services between distinct or related persons other than through agent | (a) Open market value of supply, (b) If not determinable under (a) above, value of supply of like kind and quality, (c) If not determinable under (a) or (b), value as determined under rule 4 or 5 |
| 3 | Value of supply of goods made or received through an agent | (a) Open market value of goods; or (b) 90% of value charged for like kind and quality of goods supplied by recipient to the customers not being a related party (c) As per Rule 4 or rule 5 if value cannot be derived as per (a) or (b) above. |
| 4 | Value of supply of goods or services or both based on cost | 110% of the cost of production / manufacture / cost of acquisition of goods or cost of provision of service (if value is not determined by any of the preceding rules) |
| 5 | Residual Method | Value consistent with the principles and general provisions of section 15 and these rules |

Valuation in Special Cases

| No. | Nature of Services | Value of Service for GST | | | | | | | | | | | | |
|-----|--|--|--|---|----------------------------|---|---|---|---|--|---|---|------------------------------|---|
| 1 | Sale or Purchase of Foreign Currency including money changing | Option-1 | | | | | | | | | | | | |
| | | <table border="1"> <thead> <tr> <th>No.</th> <th>Particulars</th> <th>Value of Supply of Service</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Currency exchanged to or from INR (eg. USD ↔ INR)</td> <td>- Difference between Buying/selling rate and RBI Reference rate - If RBI reference rate is not available 1% of Gross amount of INR exchanged</td> </tr> <tr> <td>2</td> <td>Neither of the currency exchanged is INR (eg. USD ↔ GBP)</td> <td>1% of lesser of the following – - Amount received by converting USD into INR - Amount received by converting GBP into INR</td> </tr> </tbody> </table> | No. | Particulars | Value of Supply of Service | 1 | Currency exchanged to or from INR (eg. USD ↔ INR) | - Difference between Buying/selling rate and RBI Reference rate - If RBI reference rate is not available 1% of Gross amount of INR exchanged | 2 | Neither of the currency exchanged is INR (eg. USD ↔ GBP) | 1% of lesser of the following – - Amount received by converting USD into INR - Amount received by converting GBP into INR | | | |
| | | No. | Particulars | Value of Supply of Service | | | | | | | | | | |
| | | 1 | Currency exchanged to or from INR (eg. USD ↔ INR) | - Difference between Buying/selling rate and RBI Reference rate - If RBI reference rate is not available 1% of Gross amount of INR exchanged | | | | | | | | | | |
| | | 2 | Neither of the currency exchanged is INR (eg. USD ↔ GBP) | 1% of lesser of the following – - Amount received by converting USD into INR - Amount received by converting GBP into INR | | | | | | | | | | |
| | | Option-2 | | | | | | | | | | | | |
| | | <table border="1"> <thead> <tr> <th>No.</th> <th>Gross Amount of currency exchanged</th> <th>Value of Supply of Service</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Upto ₹ 1,00,000</td> <td>1% of amount exchanged subject to ₹ 250</td> </tr> <tr> <td>2</td> <td>Amount exceeding ₹ 1,00,000 and upto ₹ 10,00,000</td> <td>₹ 1,000 + 0.5% of amount exchanged exceeding ₹ 1,00,000</td> </tr> <tr> <td>3</td> <td>Amount exceeding ₹ 10,00,000</td> <td>₹ 5,500 + 0.1% of amount exchanged subject to maximum of ₹ 60,000</td> </tr> </tbody> </table> | No. | Gross Amount of currency exchanged | Value of Supply of Service | 1 | Upto ₹ 1,00,000 | 1% of amount exchanged subject to ₹ 250 | 2 | Amount exceeding ₹ 1,00,000 and upto ₹ 10,00,000 | ₹ 1,000 + 0.5% of amount exchanged exceeding ₹ 1,00,000 | 3 | Amount exceeding ₹ 10,00,000 | ₹ 5,500 + 0.1% of amount exchanged subject to maximum of ₹ 60,000 |
| | | No. | Gross Amount of currency exchanged | Value of Supply of Service | | | | | | | | | | |
| | | 1 | Upto ₹ 1,00,000 | 1% of amount exchanged subject to ₹ 250 | | | | | | | | | | |
| | | 2 | Amount exceeding ₹ 1,00,000 and upto ₹ 10,00,000 | ₹ 1,000 + 0.5% of amount exchanged exceeding ₹ 1,00,000 | | | | | | | | | | |
| 3 | Amount exceeding ₹ 10,00,000 | ₹ 5,500 + 0.1% of amount exchanged subject to maximum of ₹ 60,000 | | | | | | | | | | | | |
| 2 | Air Travel Agent | <ul style="list-style-type: none"> • Domestic booking – 5% of Basic Fare • International Booking – 10% of Basic Fare | | | | | | | | | | | | |
| 3 | Life Insurance Business (not applicable where entire premium paid is only towards risk cover in life insurance) | <ul style="list-style-type: none"> • 10% of single premium charged in case of single premium annuity policy • 25% of gross amount of premium charged from policy holder in first year • 12.5% of gross amount of premium charged from policy holder in subsequent years | | | | | | | | | | | | |
| 4 | Person dealing in Second hand goods where no ITC is availed | <ul style="list-style-type: none"> • Selling Price - Purchase Price • Value to be ignored if the above difference is negative | | | | | | | | | | | | |
| 5 | Supply of Token, Voucher, Coupon or Stamp (other than postage stamp) | Money value of goods or services or both redeemable against redemption | | | | | | | | | | | | |
| 6 | Taxable service provided between distinct person without consideration | Value shall be NIL for such class of service provider as may be notified by Government on recommendations of Council other than those where ITC is not available under section 17(5) | | | | | | | | | | | | |

Normal/
Continuous
Supply

Earliest of :

- Date of issue of invoice or last date of invoice required to issue
- Invoice shall issue on date of removal of goods or date on which goods made available to recipient
- ~~Date on which supplier receives payment.~~

Notification - 66/2017 - CT, 15-11-2017Reverse
Charge

Earliest of :

- Date of receipt of goods
- Date of payment - earlier of entered in books or debited in bank
- Date immediately following thirty days from the date of issue of invoice by the supplier

If not possible to determine from above - date of entry in books of recipient

Other Cases

- In case of supply of vouchers, supply shall be
- date of issue of voucher, if supply is identifiable at that point or
- the date of redemption of voucher, in all other cases
- If time of supply is not determinable
- in a case where a periodical return has to be filed, be the date on which such return is to be filed, or
- in any other case, be the date on which the CGST/SGST is paid

Normal/
Continuous
Supply

Earliest of :

- Date of issue of invoice or last date of invoice required to issue
- Invoice shall issue before or after the provision of service but within period prescribed
- Date on which supplier receives payment

Reverse
Charge

Earliest of :

- Date of payment - earlier of entered in books or debited in bank
- Date immediately following Sixty days from the date of issue of invoice by the supplier

If not possible to determine from above - date of entry in books of recipient

Other Cases

- In case of supply of vouchers, supply shall be
- date of issue of voucher, if supply is identifiable at that point or
- the date of redemption of voucher, in all other cases
- If time of supply is not determinable
- in a case where a periodical return has to be filed, be the date on which such return is to be filed, or
- in any other case, be the date on which the CGST/SGST is paid

55**Liability on Advance Received for Goods**

| Particulars | From 01-07-17 to 12-10-17 | From 13-10-17 to 14-11-17 | From 15-11-17 Onwards |
|------------------------------|---------------------------|---------------------------|-----------------------|
| Any amount | Yes | Yes | No |
| Turnover upto Rs. 1.50 Crore | Yes | No | No |

56**Liability on Advance Received for Service**

| Particulars | From 01-07-17 to 12-10-17 | From 13-10-17 to 14-11-17 | From 15-11-17 Onwards |
|------------------------------|---------------------------|---------------------------|-----------------------|
| Any amount | Yes | Yes | Yes |
| Turnover upto Rs. 1.50 Crore | Yes | Yes | Yes |

57**Rate Applicable for Supply of Goods & Services when Tax Rate Changes****Supply of Goods or Services before change in Rate of Tax**

| No. | Invoice Issued on | Payment Received on | Point of Taxation |
|-----|-----------------------|-----------------------|----------------------|
| 1 | After change of rate | After change of rate | Whichever is earlier |
| 2 | Before change of rate | After change of rate | Invoice date |
| 3 | After change of rate | Before change of rate | Payment date |

Supply of Goods or Services after change in Rate of Tax

| No. | Invoice Issued on | Payment Received on | Point of Taxation |
|-----|-----------------------|-----------------------|----------------------|
| 1 | Before change of rate | After change of rate | Payment Date |
| 2 | Before change of rate | Before change of rate | Whichever is earlier |
| 3 | After change of rate | Before change of rate | Invoice date |

| Type of Assessment | Provisions |
|---|--|
| Audit | Every registered person whose aggregate Turnover during Financial Year exceeds Rs. 2.00 Cr. shall get his accounts audited by CA or CMA & have to prepare Reconciliation Statement in form 9C w.e.f. of 01-08-2021 section 35(5) have been omitted i.e. from F.Y. 2020-21 taxpayers will not be required get his account audited from CA/CWA. Instead of it they are required to provide self-certified reconciliation statment (GSTR-9C) along with Annual Return (GSTR-9). |
| Self Assessment | A registered taxable person shall undertake self assessment of the tax payable and furnish a return for each tax period. |
| Provisional Assessment | Where taxable person is unable to determine :- (i) The value of goods and/or services or (ii) The rate of tax applicable, may request the proper officer for payment of tax on a provisional basis, Proper officer shall by passing an order allow payment of tax at such rate or on such value as may be prescribed. |
| Scrutiny of Returns | The proper officer may scrutinize the return and shall inform the taxable person of the discrepancies noticed. |
| Assessment of non filers of return | <ul style="list-style-type: none"> The proper officer may after allowing 15 days time to furnish the return, assess the tax liability to the best of his judgment and issue an assessment order. In case of a valid return has been furnished within 30 days of passing of the order, the proper officer may withdraw the said assessment order. |
| Assessment of Unregistered Persons | Where taxable person fails obtain registration even though liable to do so, proper office may proceed to assess best judgment assessment for relevant tax periods and issue assessment order within 5 years from the due date for filing the annual return |
| Summary Assessment in Certain Special Cases | The proper officer may, in case of sufficient grounds to believe that delay in assessment will adversely affect the interest of revenue, may proceed to assess the tax liability. |
| Audit by Tax Authorities | <ul style="list-style-type: none"> The Commissioner of CGST/ SGST or any officer authorized by him, at the place of business of the taxable person, may undertake audit of the business transactions. The audit shall be completed within a period of 3 months or under certain conditions extend such period by a period not exceeding 6 months. On conclusion of audit, the officer shall notify findings to taxable person where the audit results in tax not paid or tax short paid or tax erroneously refunded or input tax credit erroneously availed, the proper officer may initiate action under Section 73 or 74. |
| Special Audit | <ul style="list-style-type: none"> The officer not below the rank of [DC/AC] with the prior approval of Commissioner direct taxable person to get his records examined and audited by a CA/CMA in case the value has not been correctly declared or the credit availed is not proper. The audit report shall be submitted within a period of 90 days which may further be extend by another 90 days. This Audit is applicable irrespective of the fact that accounts have been audited under any other law. |

| Sub-section | Nature of Offence | Punishment |
|-------------|--|--------------------------------------|
| 132(1)(i) | Tax evasion of more than 5 Cr. | Imprisonment upto 5 years with fine |
| 132(2) | In case of repetitive offence | Imprisonment upto 5 years with fine |
| 132(1)(ii) | Tax evasion between 2 Cr. to 5 Cr. | Imprisonment upto 3 years with fine |
| 132(1)(iii) | Tax evasion between 1 Cr. to 2 Cr. | Imprisonment upto 1 years with fine |
| 132(1)(iv) | Commits or abets the commission of an offence specified under Section 132(1) clause, (f) False records (g) Obstructing officer (j) Tamper records | Imprisonment upto 6 months with fine |

As per section 69 read with Section 132 of CGST Act, 2017, cognizable and non-bailable arrest can be done by Commissioner where the tax liability exceeds Rs. 5 Crore and offences can be any one from below:

- Supply of goods or services without invoice
- Issue of invoice without supply of goods or services
- Avails input tax credit using invoice referred in (2) above
- Collects any amount as tax but fails to pay within 3 months from date on which such payment becomes due

| Particulars | Tax not paid / short paid / erroneously refunded on account of | |
|--|--|--|
| | Other than fraud/ willful misstatement / suppression of facts | Fraud/ willful misstatement/ suppression of facts |
| Time period for issue of notice | 3 Months prior to issuance of order | 6 Months prior to issuance of order |
| Time period for issue of order | Three years from Due date of filing of Annual Return In case of Refund, three years from the date of refund | Five years from Due date of filing of Annual Return In case of Refund, five years from the date of refund |
| Levy of Penalty before service of Notice | No penalty, if Tax + Interest is paid | Penalty @ 15%, if Tax + Interest is Paid |
| Levy of Penalty after issue/ communication of Notice | No penalty, if Tax + Interest is paid within 30 days of issue of notice | Penalty @ 25%, if Tax + Interest is paid within 30 days of communication of notice |
| Levy of Penalty in the order | 10% of the tax or ₹ 10,000/- whichever is higher | Penalty @ 50% of Tax, if Tax + interest is paid within 30 days of communication of order else 100% of Tax |

Monetary Limit for filing appeals by Department under Service Tax & Central Excise Act

| Appellate Forum | Monetary Limit |
|------------------------|----------------|
| Commissioner (Appeals) | ₹ 2.50 Lacs |
| Tribunal | ₹ 50 Lacs |
| High Court | ₹ 1 Crore |
| Supreme Court | ₹ 2 Crore |

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Pre-deposit payment in an Appeal

| Appeal to be made before | Time Limit | % of pre-deposit |
|--------------------------|---|--|
| Appellate Authority | 3 months from date of communication of the impugned order (Condonation upto 1 month is allowed) | Full amount of tax, interest, fine, fee and penalty of admitted liability Sum equal to 10% of the disputed tax or ₹ 25 Cr. whichever is less* |
| Appellate Tribunal | 3 months from date of communication of the order under Appeal (Condonation upto 3 months is allowed) | Full amount of tax, interest, fine, fee and penalty of admitted liability Sum equal to 20% of the disputed tax, in addition to the amount deposited before the AA or ₹ 50 Cr. whichever is less |

* W.e.f. 01-01-22, sum equal to 25% of the penalty is required to be deposited before filing appeal against order u/s. 129(3)

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Advance Ruling

Matters for which we can file an application for Advance Ruling

| No. | Matter |
|-----|---|
| 1 | Classification of any goods or services or both |
| 2 | Applicability of a notification issued under provisions of the GST Act(s) |
| 3 | Determination of time and value of supply of goods or services or both |
| 4 | Admissibility of input tax credit of tax paid or deemed to have been paid |
| 5 | Determination of the liability to pay tax on any goods or services under the GST Act(s) |
| 6 | Whether applicant is required to be registered under the Act |
| 7 | Whether any particular thing done by the applicant with respect to any goods or services amounts to or results in a supply of goods or services, within the meaning of that term. |

Fees

| No. | Form | Description | Rule | Fee | |
|-----|------------|---|--------|------------|------------|
| | | | | CGST | SGST |
| 1 | GST ARA-01 | Application Form for Advance Ruling (AAR) | 104(1) | ₹ 5,000/- | ₹ 5,000/- |
| 2 | GST ARA-02 | Appeal to AAAR by Taxpayer | 106(1) | ₹ 10,000/- | ₹ 10,000/- |
| 3 | GST ARA-03 | Appeal to AAAR by Assessing Officer | 106(2) | NIL | NIL |

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Jurisdiction of Central Tax Officer to Issue SCN for order u/s 73 or 74

| Central Tax Officer | Monetary Limit |
|----------------------------------|------------------------|
| Superintendent | Upto ₹ 20 Lacs |
| Deputy or Assistant Commissioner | ₹ 20 Lacs to ₹ 2 Crore |
| Additional or Joint Commissioner | More than ₹ 2 Crore |

| Type of Trade | Package Weight | Sold To | GST Taxability |
|---|-----------------------|--------------------------------------|----------------|
| Retail | Up to 25 kg | Consumer | Yes |
| Retail | More than 25 kg | Consumer | No |
| Wholesale | Up to 25 kg | Any intermediary | Yes |
| Wholesale | More than 25 kg | Any intermediary | No |
| Retail/Wholesale | Any weight | Industrial/Institutional Consumer | No |
| Retail/ Wholesale (Agricultural form produce) | Up to 25 kg | Any person | Yes |
| Retail/ Wholesale (Agricultural form produce) | More than 50 kg | Any person | No |
| Retail/Wholesale by Restaurant, Hotels and like | Any Fast-food package | Any person | No |
| Retail/ Wholesale | Less than 10g/ 10ml | Any person | No |
| Retail/ Wholesale | Loose Package | Any person | No |

Sec. 16 read with Sec. 38 : Additional restrictions imposed on availment of ITC [w.e.f. 01-10-22]

Section 16(2)(ba) of CGST Act is proposed to be inserted to provide that input tax credit can be availed only if such credit is not restricted under **Section 38**.

Section 38(1) of CGST Act discusses about GSTR-2A / 2B. Moreover, Section 38(2) specifies certain scenario where recipient of goods or services cannot avail ITC although such details are auto-populated in GSTR-2A/2B of recipient of goods or services. Such scenario are listed as under:

| Sr | Cases where ITC of recipient of goods or services is restricted u/s 38 (2) (b) |
|-------|---|
| (i) | Supply declared by Newly registered supplier within prescribed period from taking registration |
| (ii) | Supplier has defaulted in tax payment for continuous period as may be prescribed |
| (iii) | Tax payable on outward supplies reported by supplier in GSTR-1 exceeds Tax paid in GSTR-3B during such period by such limit as may be prescribed |
| (iv) | Supplier has availed ITC which exceeds the ITC that can be available by him in accordance with GSTR-2B during such period by such limit as may be prescribed |
| (v) | Supplier has defaulted in discharging Tax liability as prescribed in newly inserted Sec. 49(12) |
| (vi) | Other class of person as may be prescribed |

Sec. 29 : Changes in Cancellation or Suspension of Registration [w.e.f. 01-10-22]

Section 29(2)(b) and (c) of the CGST Act are proposed to be amended to grant power to proper officer to cancel registration of a registered person. Relevant amendment has been explained as under:

| Section | Particulars | Before Amendment | After Amendment |
|----------|---|--|--|
| 29(2)(b) | Proper officer can cancel the registration of Composite Taxpayers | If the taxpayer fails to furnish returns for 3 consecutive tax periods | If the taxpayer fails to furnish his return for a financial year within 3 months after due date |
| 29(2)(c) | Proper officer can cancel the registration of Normal Taxpayers | If taxpayer fails to furnish returns for continuous 6 consecutive tax periods | If the taxpayer fails to furnish returns for such continuous tax period as may be prescribed. |

Sec. 37 & 39 : Restriction on filing of GSTR-1 & GSTR-3B due to default [w.e.f. 01-10-22]

It is proposed to insert Section 37(4) and amend Section 39(10) to restrict the filing of GSTR-1 & GSTR-3B in case registered person defaults in filing of previous return.

Example:

| Scenario | April'22 | | May'22 | |
|----------|-----------|---|---|---|
| | GSTR-1 | GSTR-3B | GSTR-1 | GSTR-3B |
| 1 | Not Filed | Cannot be filed – Section 39(10) | Cannot be filed –Section 37(4) | Cannot be filed –Section 39(10) |
| 2 | Filed | Not Filed | Not Allowed to be filed – Rule 59(6) | Not Allowed to be filed – Section 39(10) |
| 3 | Filed | Filed | Not Filed | Not Allowed to be filed – Section 39(10) |
| 4 | Filed | Filed | Filed | Not Filed* |

*If GSTR-3B of May'2022 is not filed, portal will not allow to file GSTR-1 or GSTR-3B of subsequent month.

Change in different time limits under GST Act [w.e.f. 01-10-22]

The summary of the amendments in various time limits are as under:

| Relevant Section | Purpose for which time limit is specified | Effective Last Date (existing) | Effective Last Date (proposed) |
|------------------|--|--------------------------------|--------------------------------|
| Sec: 16(4) | Availment of ITC in respect of invoice or debit note | 20 th October | 30 th November |
| Sec: 34(2) | Disclosure of any credit note in the Return | 20 th October | 30 th November |
| Sec: 37(3) | Rectification to be carried out in GSTR-1 | 11 th October | 30 th November |
| Sec: 39(9) | Rectification to be carried out in GSTR-3B | 20 th October | 30 th November |
| Sec: 52(6) | Rectification to be carried out in GSTR-8 | 10 th October | 30 th November |

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