



# ***GST DIGEST***

**(E-MAGAZINE)**



**HARITHA HAARAM**



**Issue 6**

**Period: June to July 2021**



# GST DIGEST

(e-Magazine)

**IssueNo.6**

**Period: June 2021 to July 2021**

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Telangana

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**MESSAGE**

The 5th edition of the e-Magazine, GST-DIGEST was released on 16-07-2021. We are acknowledging and thanking the officials of the department and other stakeholders for their suggestions and feedback.

The State of Telangana, under the dynamic leadership of Chief Secretary & Special Chief Secretary (Revenue) Sir, Sri. Somesh Kumar, IAS and Commissioner (CT) Madam Smt. Neetu Prasad, IAS, in spite of challenges posed due to corona pandemic and lockdown, has achieved excellent growth rate in first five (5) months of the current financial year and continue to be the one of the best performing states in GST collections in the country.

As the changes in GST laws are dynamic, the officials need to update themselves with the latest developments. We are now coming up with the 6th edition of our magazine GST DIGEST, which is meticulously prepared to ensure that the content is precise. The DIGEST is user friendly with hyperlinks to the documents. The 6<sup>th</sup> edition covers the latest developments in GST for the months of June and July 2021.

In this regard, we hope that this e-magazine will serve as a ready reference to all the officials of the department in tax administration and have a positive impact on tax collections.

Your feedback shall be highly regarded.

Thanking you all

**EDITORIAL COMMITTEE**

**Tax/Rate Notifications & Circulars**

S.No.	Reference & Subject	Brief Description																				
1	<p><a href="#">Central Tax Notification No.16/2021, dated 01-06-2021</a></p> <p>Subject: Effective date Notification - Amendment of Section 50 of CGST Act.</p>	<ul style="list-style-type: none"> <li>Section 112 of Finance Act 2021 pertains to amendment to Section 50 of CGST Act and came into effect with this notification.</li> <li>Section 50 of CGST Act deals with Interest on delayed payment of tax.</li> <li>With this notification, interest is payable on the liability which is discharged through “cash” only for delay in payment of return tax.</li> <li>It means liability discharged through Credit is not exigible to interest</li> <li>All the litigations in this regard are put to rest by making it effective with retrospective effect from 01-07-2017.</li> </ul>																				
2	<p><a href="#">Central Tax Notification No.17/2021, dated 01-06-2021</a></p> <p>Subject: Extension of due date for filing GSTR-1 COVID-19 relief measure.</p>	<ul style="list-style-type: none"> <li>Amendment to CT NN 83/2020 dated 10th Nov, 2020.</li> <li>The time limit for filing GSTR-1, for the tax period May, 2021, is extended till 26th June, 2021 from 11th June, 2021.</li> </ul>																				
3	<p><a href="#">Central Tax Notification No. 18/2021, dated 01-06-2021</a></p> <p>Subject: Lowering of interest rate for the months of March 2021 to May, 2021</p> <p>COVID-19 relief measure.</p> <p><a href="#">Integrated Tax Notification No. 02/2021, dated 01-06-2021</a></p>	<p>Amendment made to CT NN 13/2017 dated 28th June, 2017.</p> <table border="1"> <thead> <tr> <th>S. No.</th> <th>Aggregate Turnover in preceding FY</th> <th>Tax Period</th> <th>Interest Rate</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>&gt; Rs.5 Crores</td> <td>March 2021 to May 2021</td> <td>9 % for first 15 days from due date 18% thereafter</td> </tr> <tr> <td rowspan="3">2</td> <td rowspan="3">Up to Rs.5 Crores (Monthly return &amp; QRMP) (Note: Nil for the first (15) days from the due date)</td> <td>March 2021</td> <td>9 % for the next 45 days, and 18 % thereafter</td> </tr> <tr> <td>April 2021</td> <td>9 % for the next 30 days, and 18 % thereafter</td> </tr> <tr> <td>May 2021</td> <td>9 % for the next 15 days, and 18 % thereafter</td> </tr> <tr> <td>3</td> <td>Composition RPs (Quarterly statement in FORM CMP-08)</td> <td>Jan to Mar 2021</td> <td>Nil for the first 15 days from the due date, 9 % for the next 45 days, and 18 % thereafter</td> </tr> </tbody> </table>	S. No.	Aggregate Turnover in preceding FY	Tax Period	Interest Rate	1	> Rs.5 Crores	March 2021 to May 2021	9 % for first 15 days from due date 18% thereafter	2	Up to Rs.5 Crores (Monthly return & QRMP) (Note: Nil for the first (15) days from the due date)	March 2021	9 % for the next 45 days, and 18 % thereafter	April 2021	9 % for the next 30 days, and 18 % thereafter	May 2021	9 % for the next 15 days, and 18 % thereafter	3	Composition RPs (Quarterly statement in FORM CMP-08)	Jan to Mar 2021	Nil for the first 15 days from the due date, 9 % for the next 45 days, and 18 % thereafter
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4	<p><a href="#">Central Tax Notification No.19/2021 dated 01-06-2021</a></p> <p>Subject: Late fee Reduction – GSTR-3B</p> <p>COVID Relief measure – Rationalization based on AATO</p>	<ul style="list-style-type: none"> <li>Amendment to CTNN. 76/2018 dt 31-12-2018.</li> <li>Waiver of late fee, in case of delay in filing of GSTR-3B for specified taxpayers for specified tax periods.</li> </ul> <table border="1"> <thead> <tr> <th>S. No.</th> <th>Aggregate Turnover in preceding FY</th> <th>Tax Period</th> <th>Period of late fee waiver</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>&gt; Rs.5 Crores</td> <td>March, April &amp; May 2021</td> <td>15 days from due date of furnishing return</td> </tr> <tr> <td rowspan="3">2</td> <td rowspan="3">Up to Rs.5 Crores (Monthly return)</td> <td>March 2021</td> <td>60 days from due date of furnishing return</td> </tr> <tr> <td>April 2021</td> <td>45 days from due date of furnishing return</td> </tr> <tr> <td>May 2021</td> <td>30 days from due date of furnishing return</td> </tr> <tr> <td>3</td> <td>Up to Rs.5 Crores (Quarterly return)</td> <td>Jan to Mar 2021</td> <td>60 days from due date of furnishing return</td> </tr> </tbody> </table> <ul style="list-style-type: none"> <li>Reduction in maximum cap of late fee for delay in filing GSTR-3B from July, 2017 to April, 2021 and afterwards for specified RPs:</li> </ul> <table border="1"> <thead> <tr> <th>S. No.</th> <th>AATO in preceding FY</th> <th>Type</th> <th>Month/Quarter</th> <th>Maximum late fee lowered to</th> </tr> </thead> <tbody> <tr> <td rowspan="2">1</td> <td rowspan="2">Monthly/Quarterly</td> <td>3B</td> <td rowspan="2">July 2017 to April 2021 - if filed between 01-06-2021 and 31-08-2021</td> <td>500</td> </tr> <tr> <td>3B with NIL tax</td> <td>250</td> </tr> <tr> <td rowspan="3">2</td> <td rowspan="3">Monthly/Quarterly</td> <td>3B with NIL tax</td> <td rowspan="3">Tax period June 2021 onwards / quarter ending June 2021 onwards</td> <td>250</td> </tr> <tr> <td>&lt; 1.5 Cr AATO in PFY</td> <td>1000</td> </tr> <tr> <td>1.5 Cr to 5 Cr AATO in PFY</td> <td>2500</td> </tr> </tbody> </table> <p>(Note: The maximum cap of late fee of Rs 5000 under each Act for RPs whose AATO &gt; Rs 5 crores is not changed.)</p>	S. No.	Aggregate Turnover in preceding FY	Tax Period	Period of late fee waiver	1	> Rs.5 Crores	March, April & May 2021	15 days from due date of furnishing return	2	Up to Rs.5 Crores (Monthly return)	March 2021	60 days from due date of furnishing return	April 2021	45 days from due date of furnishing return	May 2021	30 days from due date of furnishing return	3	Up to Rs.5 Crores (Quarterly return)	Jan to Mar 2021	60 days from due date of furnishing return	S. No.	AATO in preceding FY	Type	Month/Quarter	Maximum late fee lowered to	1	Monthly/Quarterly	3B	July 2017 to April 2021 - if filed between 01-06-2021 and 31-08-2021	500	3B with NIL tax	250	2	Monthly/Quarterly	3B with NIL tax	Tax period June 2021 onwards / quarter ending June 2021 onwards	250	< 1.5 Cr AATO in PFY	1000	1.5 Cr to 5 Cr AATO in PFY	2500
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5	<p><a href="#">Central Tax Notification No.20/2021 dated 01-06-2021</a></p> <p>Subject: Rationalized late fee for delay in filing GSTR-1 – Reduction in maximum cap based on AATO.</p>	<ul style="list-style-type: none"> <li>Amendment to CTNN. 4/2018 dt 23-01-2018 - Added 5th proviso in the notification.</li> </ul> <table border="1"> <thead> <tr> <th>S. No.</th> <th>Type</th> <th>Tax Period</th> <th>Maximum cap of Late fee lowered to Rs.</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>GSTR-1 with Nil tax</td> <td>June 2021 onwards /</td> <td>250</td> </tr> <tr> <td rowspan="2">2</td> <td>&lt; 1.5 Cr</td> <td>quarter ending June,</td> <td>1000</td> </tr> <tr> <td>1.5 Cr to 5 Cr</td> <td>2021onwards</td> <td>2500</td> </tr> </tbody> </table> <p>(Note: The maximum cap of late fee of Rs 5000 under each Act for RPs whose AATO &gt; Rs 5 crores is not changed.)</p>	S. No.	Type	Tax Period	Maximum cap of Late fee lowered to Rs.	1	GSTR-1 with Nil tax	June 2021 onwards /	250	2	< 1.5 Cr	quarter ending June,	1000	1.5 Cr to 5 Cr	2021onwards	2500
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1	GSTR-1 with Nil tax	June 2021 onwards /	250														
2	< 1.5 Cr	quarter ending June,	1000														
	1.5 Cr to 5 Cr	2021onwards	2500														
6	<p><a href="#">Central Tax Notification No. 21/2021, dated 01-06-2021</a></p> <p>Subject: Reduction in maximum cap of late fee for delay in filing GSTR-4</p>	<ul style="list-style-type: none"> <li>Amendment to CTNN. 73/2017 dated 29th Dec, 2017 - Added 5th proviso in the notification.</li> </ul> <table border="1"> <thead> <tr> <th>S. No.</th> <th>Return Type</th> <th>Tax Period</th> <th>Maximum cap of Late fee lowered to Rs.</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>GSTR-4 with Nil tax</td> <td rowspan="2">For financial 2021-22 onwards</td> <td>250</td> </tr> <tr> <td>2</td> <td>GSTR-4 with tax liability</td> <td>1000</td> </tr> </tbody> </table>	S. No.	Return Type	Tax Period	Maximum cap of Late fee lowered to Rs.	1	GSTR-4 with Nil tax	For financial 2021-22 onwards	250	2	GSTR-4 with tax liability	1000				
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1	GSTR-4 with Nil tax	For financial 2021-22 onwards	250														
2	GSTR-4 with tax liability		1000														
7	<p><a href="#">Central Tax Notification No. 22/2021 dated 01-06-2021</a></p> <p>Subject: Reduction in maximum cap of late fee for delay in filing GSTR-7</p>	<ul style="list-style-type: none"> <li>For the tax period from June, 2021 onwards, the maximum cap of late fee is lowered to Rs.1000/- for GSTR-7.</li> </ul>															
8	<p><a href="#">Central Tax Notification No.23/2021, dated 01-06-2021</a></p> <p>Subject: Excluded govt authorities from issuing e-invoice.</p>	<ul style="list-style-type: none"> <li>Amendment to CTNN. 13/2020 Dated 21<sup>st</sup> March, 2020</li> <li>Government departments and local authorities are exempted from issuance of e-invoice</li> </ul>															

S.No.	Reference & Subject	Brief Description
9	<p><a href="#">Central Tax Notification No. 24/2021, dated 01-06-2021</a></p> <p>Subject: COVID Measures – Extension of due dates of compliance.</p>	<ul style="list-style-type: none"> <li>• Amendment to CT NN. 14/2021 dt 01-05-2021</li> </ul> <ol style="list-style-type: none"> <li>1. Any time limit for completion or compliance of any action, by any authority or by any person under the Act, which falls during the period from the 15th April 2021 to 29th June 2021, and where completion or compliance of such action has not been made within such time, then, the time limit for completion or compliance of such action, shall be extended up to the 30th June, 2021. (Earlier it was up to 31<sup>st</sup> May 2021, for the period from 15<sup>th</sup> April 2021 to 30<sup>th</sup> May 2021)</li> <li>2. Extension of time shall not be applicable for the compliances of certain provisions under Chapter IV, Sections 10(3), 25, 27, 31, 37, 47, 50, 69, 90, 122, 129, 68 and rules made thereunder</li> <li>3. If time limit for completion of any action regarding approval of registration falls between May 1<sup>st</sup> to June 30<sup>th</sup> of 2021 and compliance of such action has not been made, then the time limit for completion of such action extended till 15<sup>th</sup> July, 2021. (Earlier it was up to 15<sup>th</sup> June for the applications pending till 31<sup>st</sup> May 2021)</li> <li>4. If notice has been issued for rejection of refund claim and time limit for issuance of order falls during April 15<sup>th</sup>, 2021 to June 29<sup>th</sup>, 2021, the time limit for issuance of the said order shall be extended to 15 days after the receipt of reply to the notice or June 30<sup>th</sup>, 2021 whichever is later. (Earlier it was up to 31<sup>st</sup> May 2021 for the cases pending up to 30<sup>th</sup> May 2021)</li> </ol>
10	<p><a href="#">Central Tax Notification No.25/2021 dated 01-06-2021</a></p> <p>Subject: Extension of the due date for filing GSTR-4 for FY 2020-21.</p>	<ul style="list-style-type: none"> <li>• The due date for filing annual return in Form GSTR-4 by the Composition taxpayers for the FY 2020-21 was extended from 31<sup>st</sup> May, 2021 to 31<sup>st</sup> July, 2021.</li> </ul>
11	<p><a href="#">Central Tax Notification No.26/2021 dated 01-06-2021</a></p>	<ul style="list-style-type: none"> <li>• Amendment to CTNN. 11/2021 dt 01-05-2021</li> <li>• The time limit for furnishing FORM ITC-04</li> </ul>

S.No.	Reference & Subject	Brief Description
	Subject: Extension of the due date for filing ITC-04	(Details of goods/capital goods sent to job worker and received back) for the period Jan-Mar 2021 is extended to 30th, June, 2021. (Earlier it was up to 31st May 2021)
12	<a href="#">Central Tax Notification No. 27/2021, dated 01-06-2021</a>  Subject: Fifth amendment to CGST Rules	1) Fourth proviso to Rule 26(1) amended <ul style="list-style-type: none"> <li>• The proviso deals with Method of authentication by the Companies for furnishing GSTR 3B and GSTR1.</li> <li>• As a COVID relief measure, authentication by EVC is allowed along with DSC from 27<sup>th</sup> April 2021 to 31<sup>st</sup> May 2021.</li> <li>• With this notification, the facility is extended up to 31<sup>st</sup> August 2021.</li> </ul> 2) 2 <sup>nd</sup> proviso in Rule 36(4) substituted. <ul style="list-style-type: none"> <li>• Rule 36(4) deals with spike rule for availing ITC – restriction on availing ITC not more than 105% of GSTR-2A.</li> <li>• This amendment provides that condition (Availing ITC 5% above GSTR 2A) shall apply cumulatively for the periods April, May &amp; June 2021 and adjustment shall be made in the return of June 2021. (Earlier it was April&amp; May 2021 only)</li> </ul> 3) 2 <sup>nd</sup> Proviso inserted in rule 59(2) <ul style="list-style-type: none"> <li>• It provides that an RP may furnish the outward supply details, for the month of May, 2021, using IFF from the 1<sup>st</sup> day of June, 2021 till the 28<sup>th</sup> day of June, 2021.</li> </ul>
13	<a href="#">Central Tax Notification No. 28/2021, dated 30-06-2021</a>  Subject: Waiver of penalty for non-generation of QR code on B2C invoices	<ul style="list-style-type: none"> <li>• Supersession of CTNN. 89/2020 dated 29<sup>th</sup> Nov, 2020</li> <li>• Waiver of penalty for non-compliance of provisions of CTNN. 14/2020 dated 21<sup>st</sup> Mar, 2020, (generation of QR code on B2C invoices) between the period from the 1<sup>st</sup> day of December, 2020 to the 30<sup>th</sup> day of September, 2021. (Earlier it was waived up to 30<sup>th</sup> June)</li> </ul> <p><b>Background:</b> RPs whose AATO is above Rs 500 crores, other than those specified, shall generate dynamic QRC for B2C transactions under NN. 14/2020 dt 21<sup>st</sup> March,2020, which is effective from 1<sup>st</sup> October, 2020.</p>



S.No.	Reference & Subject	Brief Description
14	<p><a href="#">Central Tax Notification No. 29/2021, dated 30-07-2021</a></p> <p>Subject: Notified sections 110 and 111 of the Finance Act, 2021 w.e.f. 01.08.2021.</p>	<p><b>Background:</b></p> <ul style="list-style-type: none"> <li>• With this notification, amendments made to Sections 35(5) and 44 of CGST Act through Finance Act 2021 are made effective.</li> <li>• Section 110 of Finance Act 2021 deals with omission of sub-section (5) of section 35 of CGST Act 2017. <ul style="list-style-type: none"> <li>○ Section 35(5) states that a RP whose turnover exceeds the prescribed limit shall get his accounts audited by a CA and shall submit a copy of the audited annual accounts and the reconciliation statement.</li> <li>○ This provision is omitted now.</li> </ul> </li> <li>• Section 111 of the Finance Act 2021 substitutes for section 44 of CGST Act. <ul style="list-style-type: none"> <li>○ Section 44 deals with Annual return.</li> <li>○ In view of substitution, RP shall furnish an annual return which may include a self-certified reconciliation statement, and Commissioner is empowered to exempt any class of RPs from filing annual return.</li> <li>○ Government organizations subjected to audit (AG, local fund audit etc.) are exempted from filing annual return.</li> </ul> </li> </ul>
15	<p><a href="#">Central Tax Notification No. 30/2021, dated 30-07-2021</a></p> <p>Subject: 6<sup>th</sup> amendment to CGST rules 2021- amendment to Rule 80 to notify Form GSTR 9 and GSTR 9C for FY 2020-21.</p>	<ul style="list-style-type: none"> <li>• Rule 80 was substituted. <ul style="list-style-type: none"> <li>○ It deals with annual return.</li> <li>○ RP shall furnish annual return for every FY as specified in section 44 of the Act in FORM GSTR-9 on or before 31<sup>st</sup> December following the end of such FY.</li> <li>○ Composition Tax payer shall furnish annual return in FORM GSTR-9A.</li> <li>○ Electronic Commerce Operator, who is required to collect tax at source shall furnish annual statement in FORM GSTR-9B.</li> <li>○ RP whose AATO exceeds Rs.5Cr. shall furnish a self-certified reconciliation statement as specified in FORM GSTR-9C along with annual return.</li> </ul> </li> </ul>

S.No.	Reference & Subject	Brief Description
16	<p><a href="#">Central Tax Notification No. 31/2021, dated 30-07-2021</a></p> <p>Subject: Exempted certain RPs from filing annual return</p>	<ul style="list-style-type: none"> <li>• RPs whose AATO is up to Rs.2 crores are exempted from filing annual return for the financial year 2020-21.</li> </ul>
17	<p><a href="#">Central Tax (Rate) NN.01/2021, dated 02-06-2021</a></p> <p>Subject: Amendment to Rate NN. 1/2017 to prescribe change in tax rate of goods.</p> <p><a href="#">Integrated Tax (Rate) Notification No. 01/2021, dated 02-06-2021</a></p>	<p>Amendment to CRNN.1/2017, dt 28-06-2017</p> <ul style="list-style-type: none"> <li>• In schedule-I (5% slab rate), serial Number 259A related to “Toy balloons made of natural rubber latex” is restricted to the HSN 9503. <ul style="list-style-type: none"> <li>◦ Before amendment it was “4016 or 9503”.</li> <li>◦ HSN 4016 contains the goods made of Cellular/Vulcanized Rubber. It is hereby clarified this entry deals with the Toy balloons made of natural rubber latex only.</li> </ul> </li> <li>• Inserted “Diethylcarbamide” at entry No 231 in the List 1 for S.No 180 of the Schedule I, reducing the rate of tax from 12% to 5%.</li> </ul>
18	<p><a href="#">Central Tax (Rate) NN. 02/2021, dated 02-06-2021</a></p> <p>Subject: Amendment to CRNN. 11/2017 (Changes in tax rates for services)</p> <p><a href="#">Integrated Tax Notification No. 03/2021, dt 02-06-2021</a></p> <p><a href="#">Integrated Tax (Rate) Notification No. 02/2021, dated 02-06-2021</a></p>	<ul style="list-style-type: none"> <li>• In serial number 3 (construction services), in the ‘conditions’ column, clause (iii) is inserted, which says, <ul style="list-style-type: none"> <li>◦ The landowner-promoter shall be eligible to utilize the credit of tax charged to him by the developer promoter for payment of tax on apartments supplied by the landowner-promoter in such project.</li> </ul> </li> <li>• In serial number 25 of CR NN 11/2017, item (ib) is inserted, which says, “Maintenance, repair or overhaul services in respect of ships and other vessels, their engines and other components or parts, will be taxed at 5%”.</li> <li>• The Place of supply of services shall be the location of the recipient of service.</li> <li>• Tax on similar services related to aircraft were reduced to 5% vide CR NN 02/2020 dt 26-03-2021.</li> </ul>
19	<p><a href="#">Central Tax (Rate) NN. 03/2021, dated 02-06-2021</a></p>	<ul style="list-style-type: none"> <li>• Vide CRNN. 6/2019: The time of supply of construction service rendered by the developer-promoter to landowner promoter is “on the date of issuance of completion</li> </ul>

S.No.	Reference & Subject	Brief Description
	<p>Subject: Amendment to Rate NN.06/2019 dated 29<sup>th</sup> March, 2019.</p> <p><a href="#">Integrated Tax (Rate) Notification No. 03/2021, dated 02-06-2021</a></p>	<p>certificate, or on its first occupation, whichever is earlier”</p> <ul style="list-style-type: none"> <li>• However, the land owner may be required to pay GST in accordance with the provisions of Time of Supply earlier than issuance of completion certificate i.e., before the day on which developer-promoter would pay GST in respect of supply of construction service to land owner.</li> <li>• In such circumstances, the land owner will have to pay GST in cash at the time of supply and avail credit subsequently. It may result in permanent non-utilization of such input tax credit.</li> <li>• If land owner is doing only one project, he cannot use the ITC so received after extinguishing his liability. The same will be in his credit ledger, but not eligible to take refund also.</li> <li>• To address these difficulties amendment is made through this notification. The time of supply of construction service by the developer has now been changed to a tax period not later than the tax period in which the completion certificate is issued or the first occupation occurs, whichever is earlier.</li> <li>• This enables the Developer to declare the liability for construction service even before the land owner is to declare his liability, thereby making it possible for the land-owner to utilize the Input Tax Credit while discharging his liability.</li> </ul>
20	<p><a href="#">Central Tax (Rate) NN. 04/2021, dated 14-06-2021</a></p> <p>Subject: Amendment to NN.11/2017 (Change in tax rates for services)</p> <p><a href="#">Integrated Tax (Rate) Notification No. 04/2021, dated 14-06-2021</a></p>	<ul style="list-style-type: none"> <li>• Proviso inserted in serial Number 3 in item no. (iv) after clause (f), which relates to construction service, composite supply of works contract under 12% tax rate.</li> <li>• During the period 14th June, 2021 to 30th September, 2021, the tax on service of “a structure meant for funeral, burial or cremation of deceased”, be levied at the rate of 5 % instead of 12%.”</li> <li>• COVID Relief measure</li> </ul>

S.No.	Reference & Subject	Brief Description
21	<p><a href="#">Central Tax (Rate)</a> <a href="#">NN. 05/2021, dated 14-06-2021</a></p> <p>Subject: Concessional rate goods pertaining to Covid-19, till 30<sup>th</sup> September 2021</p> <p><a href="#">Integrated Tax (Rate)</a> <a href="#">Notification No. 05/2021, dated 14-06-2021</a></p>	<ol style="list-style-type: none"> <li>1. Tocilizumab &amp; Amphotericin are exempted from tax</li> <li>2. GST on Ambulance vehicle is reduced to 12%</li> <li>3. Further, GST on Fifteen (15) goods, is reduced to 5%, which includes Medical Grade Oxygen, Remdesvir, Covid testing kits, Pulse Oxymeter, Oxygen Concentrator, Ventilators, Hand Sanitizer.</li> </ol>
22	<p><a href="#">Circular No 149/05/2021 dated 17-06-2021</a></p> <p>Subject: Clarification regarding applicability of GST on supply of food in Anganwadis and Schools.</p>	<ol style="list-style-type: none"> <li>1. Entry 66 clause (b)(ii) CR NN. 12/2017 dated 28th June, 2017, exempts Services provided to an educational institution, by way of catering, including any mid-day meals scheme sponsored by the Central Government, State Government or Union territory. This entry applies to pre-school and schools.</li> <li>2. Any catering service provided to an educational institution is exempt from GST.</li> <li>3. Further, an Anganwadi inter-alia provides pre-school non formal education. Hence, anganwadi is covered by the definition of educational institution (as pre-school).</li> <li>4. It is clarified that services provided to an educational institution by way of serving of food (catering including mid-day meals) is exempt from levy of GST irrespective of its funding from government grants or corporate donations</li> </ol>
23	<p><a href="#">Circular No 150/06/2021 dated 17-06-2021</a></p> <p>Subject: Clarification regarding tax on construction of road where considerations are received in deferred payment (annuity).</p>	<ol style="list-style-type: none"> <li>1. Entries 23 and 23A of CR NN. 11/2017 exempt access to road or bridge, whether the consideration is in the form of toll or annuity [heading 9967].</li> <li>2. It is clarified that Entry 23A of NN. 12/2017-CT(R) does not exempt GST on the annuity (deferred payments) paid for construction of roads (falling under heading 9954).</li> </ol>
24	<p><a href="#">Circular No 151/07/2021 dated 17-06-2021</a></p>	<ol style="list-style-type: none"> <li>1. As per Explanation 3(iv) of the CRNN. 12/ 2017, “Central and State Educational Boards” are treated as Educational Institutions for the limited purpose of providing services by way of</li> </ol>

S.No.	Reference & Subject	Brief Description
	<p>Subject: Clarification regarding GST on supply of various services by Central and State Board (such as National Board of Examination)</p>	<p>conduct of examination to the students.</p> <p>2. Following services supplied by an educational institution are exempt from GST vide sl. No. 66 of the CRNN. 12/ 2017- CT dated 28.06.2017, Services provided –</p> <p>(a) by an educational institution to its students, faculty and staff;</p> <p>(aa) by an educational institution by way of conduct of entrance examination against consideration in the form of entrance fee.</p> <p>3. GST is <b>exempt</b> on services provided by Central or State Boards (including the boards such as NBE) by way of conduct of examination for the students, including conduct of entrance examination for admission to educational institution.</p> <p>4. GST is also exempt on services procured relating to admission, or conduct of examination, such as online testing service, result publication, printing, admit card and questions papers etc., when provided to such Boards [under S. No. 66 (b) (iv) of CRNN. 12/2017.</p> <p>5. GST at the rate of <b>18%</b> applies to other services provided by such Boards, namely- providing accreditation to an institution or to a professional (accreditation fee or registration fee such as fee for FMGE screening test) so as to authorize them to provide their respective services.</p>
25	<p><a href="#">Circular No 152/08/2021 dated 17-06-2021</a></p> <p>Subject: Clarification regarding rate of tax on construction services provided to a Government Entity, in relation to construction of a Ropeway on turnkey basis</p>	<p>1. Entry No 3 (vi) of CT (R) NN. 11/2017 dated 28.06.2017, does not apply to a works contract that is meant for the purposes of commerce, industry, business or profession, even if such service is provided to the Central Government, State Government, Union Territory, a local authority or a Governmental Authority or a Government Entity.</p> <p>2. Civil constructions, such as <b>rope way</b> for tourism development shall not be covered by said entry No 3(vi), not being a structure that is meant predominantly for purposes other than business.</p> <p>3. Works contract service provided by way of construction such as of rope way shall fall</p>

S.No.	Reference & Subject	Brief Description
		under entry at sl. No. 3(xii) of CRNN.11/2017 and attract GST at the rate of 18%.
26	<p><a href="#">Circular No 153/09/2021 dated 17-06-2021</a></p> <p>Subject: GST on milling of wheat into flour or paddy into rice for distribution by State Governments under PDS</p>	<ol style="list-style-type: none"> <li>Whether composite supply of service by way of milling of wheat into wheat flour, along with fortification, by any person to a State Government for distribution of such wheat flour under Public Distribution System is eligible for exemption under entry No. 3A of CRNN.12/2017 dated 28.06.2017, and also as regards the rate of GST on such milling, if it does not fall in said entry No. 3A.</li> <li>Entry No. 3A of CRNN.12/2017 (List of exempt services) would apply to composite supply of milling of wheat and fortification thereof by miller, or of paddy into rice provided that value of goods supplied in such composite supply (goods used for fortification, packing material etc.) does not exceed 25% of the value of composite supply.</li> <li>In case the supply of service by way of milling of wheat into flour or of paddy into rice, is not eligible for exemption under Sl. No. 3A of CRNN.12/2017 dated 28.06.2017 for the reason that value of goods supplied in such a composite supply exceeds 25%, then the applicable GST rate would be 5% if such composite supply is provided to a registered person.</li> <li>It is a matter of fact as to whether the value of goods in such composite supply is up to 25% and requires ascertainment on case-to-case basis.</li> </ol>
27	<p><a href="#">Circular No 154/10/2021 dated 17-06-2021</a></p> <p>Subject: GST exempted on loan guarantee by State Govt.</p>	Entry No. 34A of CRNN.12/2017 dated 28.06.2017 exempts guaranteeing of loans by Central or State Government for their undertaking or PSU.
28	<p><a href="#">Circular No 155/11/2021 dated 17-06-2021</a></p>	<ol style="list-style-type: none"> <li>The GST rate on Sprinklers or Drip Irrigation System along with their laterals/parts are governed by S.No. '195B' under Schedule II of CRNN. 1/2017, dated 28th June, 2017 which has been inserted vide CRNN. 6/2018, dated 25th January, 2018.</li> </ol>

S.No.	Reference & Subject	Brief Description
	Subject: Clarification regarding GST rate on laterals/parts of Sprinklers or Drip Irrigation System.	<ol style="list-style-type: none"> <li>2. Laterals/parts to be used solely or principally with sprinklers or drip irrigation system, which are classifiable under heading 8424, would attract GST of 12%, even if supplied separately.</li> <li>3. Any part of general use, which gets classified in a heading other than 8424, in terms of Section Note and Chapter Notes to HSN, shall attract GST as applicable to the respective heading.</li> </ol>
29	<p><a href="#">Circular No 156/12/2021 dated 21-06-2021</a></p> <p>Subject: Clarification in respect of applicability of Dynamic Quick Response (QR) Code on B2C invoices and compliance of notification 14/2020-Central Tax dated 21<sup>st</sup> March, 2020.</p>	<ol style="list-style-type: none"> <li>1. CTNN.14/2020-Central Tax, dated 21<sup>st</sup> March 2020 has been issued which requires Dynamic QR Code on B2C invoice issued by taxpayers having AATO more than 500 crore rupees, w.e.f. 01.10.2020.</li> <li>2. Further, CTNN.06/2021, dated 30<sup>th</sup> March 2021, penalty has been waived for non-compliance of the provisions of notification No.14/2020 – Central Tax for the period from 1<sup>st</sup> December, 2020 to 30<sup>th</sup> June, 2021, subject to the condition that the said person complies with the provisions of the said notification from 1<sup>st</sup> July, 2021.</li> <li>3. Various issues on Dynamic QR Code have been clarified vide Circular No. 146/2/2021-GST, dated 23.02.2021.</li> <li>4. The Circular No. 146/2/2021-GST, dated 23.02.2021 is modified to the extent of clarifications issued in the present Circular.</li> </ol>
30	<p><a href="#">Circular No 157/13/2021 dated 20-07-2021</a></p> <p>Subject: Clarification regarding extension of limitation under GST Law in terms of Hon'ble Supreme Court's Order dated 27.04.2021.</p>	<ul style="list-style-type: none"> <li>• CBIC has clarified that the extension of timelines granted by Hon'ble Supreme Court vide its Order dated 27.04.2021 is applicable in respect of             <ul style="list-style-type: none"> <li>○ Any appeal which is required to be filed before Joint/ Additional Commissioner (Appeals), Commissioner (Appeals), Appellate Authority for Advance Ruling, Tribunal and various courts against any quasi-judicial order or where proceeding for revision or rectification of any order is required to be undertaken,</li> <li>○ and is not applicable to any other proceedings under GST Laws</li> <li>○ Appeals which are filed and are pending, can continue to be heard and disposed off and the same will be governed by those extensions of time granted by the statutes or notifications, if any.</li> </ul> </li> </ul>

S.No.	Reference & Subject	Brief Description
		<ul style="list-style-type: none"> <li>Responsibilities of the officers like disposal of application for refund, application for revocation of cancellation of registration, adjudication proceedings of demand notices, etc. are to be carried out according to the statutes or notifications.</li> </ul>

- 1.AATO: Aggregate Annual Turn Over                      4.IFF: Invoice Furnishing Facility  
2.CRNN: Central Rate Notification Number            5.PFY: Previous Financial Year  
3.CTNN: Central Tax Notification Number            6.RP: Registered Person

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**GST BITS**GST Revenue for the month of **June 2021** (Rs in Crores)

ACT	CGST	IGST			Cess	SGST	IGST settlement	Total	Growth over same month of last year
		Imports	Domestic	Total					
All India	16424	25762	23317	49079	6949	20397	-	92849	2.00%
Collections from Telangana	662	-	850	850	460	873	-	2845	--
Contribution of Telangana (%)	4.03%	-	3.65%	-	6.62%	4.28%	-	3.06%	-
<b>GST accrued to Telangana</b>	-	-	-	-	-	<b>873</b>	<b>925</b>	<b>1798</b>	<b>9.25%</b>

GST collections for the month of **July 2021** (Rs in Crores)

ACT	CGST	IGST			Cess	SGST	IGST settlement	Total	Growth over same month of last year
		Imports	Domestic	Total					
All India	22197	27900	29964	57864	7790	28541	-	116392	33.00%
Collections from Telangana	856	-	1102	1102	501	1152	-	3610	26.51%
Contribution of Telangana (%)	3.86%	-	3.68%	-	6.43%	4.03%	-	3.10%	-
<b>GST accrued to Telangana</b>	-	-	-	-	-	<b>1152</b>	<b>1034</b>	<b>2186</b>	<b>16.59%</b>



**RULINGS BY AUTHORITY FOR ADVANCE RULING**

<b>S No</b>	<b>Details</b>	<b>Gist of the Ruling</b>
1	<p><b>Applicant:</b> M/s Vajra Infracorp India Private Limited, Telangana</p> <p><u><a href="#">Ruling No &amp; Date:</a></u> <u><a href="#">TSAAR/03/2021 dated 19.07.2021</a></u></p> <p><b>Q.</b> The applicant is a provider of taxable services of construction of residential complexes. They have entered into an agreement with land owner on 15.05.2017 duly fixing the total number of flats to be shared with the land owner. This was prior to the introduction of GST. They sought advance ruling to know the “Time of supply” with respect to flats allotted to land owner by the builder by way of the agreement made before GST regime whereas the construction completed during GST regime. The applicant also requested explanation for the term ‘Constructed complex’ referred to in the CRNN 4/2018 dt 25.01.2018.</p>	<ul style="list-style-type: none"> <li>• According to the CR NN 4/2018 Dated 25<sup>th</sup> Jan., 2018, the liability to pay GST on supply of development rights to a developer/builder shall arise at the time when the said builder/developer, transfers possession or the right in the constructed complex, building or civil structure to the person supplying development rights by entering into a conveyance deed or similar instrument (for example allotment letter).</li> <li>• A plain reading of the Notification makes it clear that <ul style="list-style-type: none"> <li>○ There shall be a constructed complex or a building or a civil structure in existence</li> <li>○ The possession or right in the above shall be transferred,</li> <li>○ Such transfer of possession or right shall be affected by way of a conveyance deed or a similar instrument like an allotment letter</li> </ul> </li> </ul> <p><b><u>Constructed Complex</u></b></p> <p>In light of catena of case laws declared by the Hon’ble Apex Court of India, the phrase ‘Constructed complex’ is understood in its natural, ordinary and popular sense to mean a building.</p> <p>It follows from the above that as per CRNN. 4/2018,</p> <ul style="list-style-type: none"> <li>• the time of supply to determine liability to pay tax on development rights by a land owner to a developer is the date on which the building or the rights in an existing building are handed over to the land owner by way of a conveyance deed or an allotment letter.</li> <li>• If the applicant has handed over the building after inception of GST, then the liability to pay tax will arise under GST.</li> </ul>

S No	Details	Gist of the Ruling
2	<p><b>Applicant:</b> M/s Jeevaka Industries Pvt Ltd, Telangana</p> <p><u><a href="#">Ruling No &amp; Date:</a></u> <u><a href="#">TSAAR/04/2021 dated 19.07.2021</a></u></p> <p>Q. The applicant is a manufacturer of taxable goods i.e., sponge iron using coal-based manufacturing process which involves controlled burning of coal. At the end of the process, certain portion of the coal remains half-burnt and comes along with the finished product i.e., Sponge Iron. This semi-burnt portion of coal, technically called “Cinder Half-burnt Coal”/ “Char-Dolachar” has negligible fuel content.</p> <p>They sought advance ruling on the following questions.</p> <p>1. HSN Code for the following goods: The wastes, namely,</p> <ul style="list-style-type: none"> <li>○ Cinder Half-burnt Coal / Char Dolachar and</li> <li>○ ESP / Bag Filter Dust generated during the process of manufacturing Sponge Iron under DRI process?</li> </ul> <p>Would the GST Compensation Cess @ Rs.400/- per tonne be applicable on sale of waste, i.e., Cinder Half-burnt coal, generated during the said process?</p>	<ul style="list-style-type: none"> <li>• The Hon’ble Apex Court of India in the case of Union of India v. Ahmedabad Electricity Co. Ltd [2003(158) E.L.T.3] held that unburnt or partly burnt pieces of coal have no capacity to produce flame because of reduced calorific value and therefore classified such coal/dust as Cinder.</li> <li>• Further, Hon’ble CESTAT in the case of Commissioner, Central Excise and Service Tax, Hyderabad II Vs Reactive Metals of India Pvt. Ltd reported in 2018 (8) GSTL 194 (Tri-Hyd) held that by-Product Char-Dolachar emerging during manufacture of Sponge Iron is classifiable under CETH 2619 00 90.</li> <li>• Similar stand has been taken by Hon’ble CESTAT in the case Bellary Steel &amp; Alloys Ltd vs CCE., [2006(199) ELT 808], w.r.t. ESP/ Bag filter dust. Hence, the Cinder Half-burnt Coal and ESP / Bag Filter Dust are classifiable under HSN 2619 00 90.</li> <li>• GST Compensation Cess is not applicable on sale of Cinder Half-burnt coal</li> </ul>
3	<p><b>Applicant:</b> M/s Udipi Nirmitti Kendra, Karnataka</p> <p><u><a href="#">Ruling No &amp; Date:</a></u> <u><a href="#">KAR/ADRG/30/2021 dated 08.06.2021</a></u></p>	<p>Tax invoice whether to be considered as a contract:</p> <ul style="list-style-type: none"> <li>• A contract means “any agreement which is enforceable by law” as defined under Section 2(h) of the Contract Act, 1872.</li> <li>• Contract can be written by using formal or informal terms, or could be</li> </ul>

S No	Details	Gist of the Ruling
	<p><b>Q.</b> The applicant is a trust involved in executing civil works contract and is liable to deduct TDS as per section 51 of CGST Act. They procure the material from their suppliers sometimes under a contract and sometimes without a contract for supply. They have sought advance ruling on interpretation of the term “a contract” for TDS applicability under section 51 of the CGST Act.</p> <p>In the absence of any contract, or contract of continuous supply, whether TDS provisions under section 51 is applicable for every supply of goods and services? Or whether the single tax invoice shall be considered as “a contract” or aggregate value of purchase from a vendor for the whole year be considered as a contract?</p>	<p>entirely verbal or spoken.</p> <ul style="list-style-type: none"> <li>• When both parties of the sale agree to an invoice, it then becomes a legal debt and an agreement.</li> <li>• Accordingly, each invoice shall constitute as an individual contract.</li> <li>• There is no precondition that the agreement to supply should always be in writing</li> </ul> <p>Liability of TDS in case continuous supply:</p> <ul style="list-style-type: none"> <li>• In case, the contract is for continuous supply of goods or services, then part supplies under the contract are covered in an invoice and in such cases.</li> <li>• The set of invoices issued for all the supplies made as a consequence of the contract of supply would summate to the contract and not the individual invoice.</li> <li>• If the total value of such supply under a contract exceeds Rs. 2.5 lakhs it would be liable for deduction of tax at source, subject to other conditions.</li> </ul>
4	<p><b>Applicant:</b> M/s Teretex Trading Private Limited, West Bengal</p> <p><u><a href="#">Ruling No &amp; Date:</a></u> <u><a href="#">03/WBAAR/2021-22 dated 28.06.2021</a></u></p> <p><b>Q.</b>The applicant is going to be engaged in supplying services by way of arranging sales of goods for various overseas manufacturers/traders. He is going to undertake supply of services at his own risk and cost without being appointed as an agent by the supplier or by the recipient of goods. He doesn't maintain any establishment outside India and receives payment as commission directly from the</p>	<ul style="list-style-type: none"> <li>• The applicant is located in India. The recipient of the service i.e., the overseas supplier of goods, to whom the applicant provides services, is located outside India.</li> <li>• The nature of activities going to be undertaken by the applicant towards arranging or facilitating supply of goods envisages the services closely akin to the services provided by an ‘intermediary’ as defined in clause (13) of section 2 of the IGST Act.</li> <li>• The applicant, being the supplier of services, is located in India and the recipient of services located outside the country.</li> <li>• The place of supply for an intermediary shall be determined under sub-section (8) of section 13 of IGST Act which shall be the location of the supplier of</li> </ul>

S No	Details	Gist of the Ruling
	<p>overseas seller to his bank account in India. The recipients of goods are located both inside India and outside India. The applicant is of the view that both the supplies fulfil all the conditions stipulated under clause (6) of sub-section (2) of the IGST Act so as to qualify as 'export of services' and the applicant, therefore, doesn't have any liability to pay tax on such supply of services.</p>	<p>services i.e., in West Bengal for the present case.</p> <p>Hence, the transaction in the hands of the applicant is not an export of services.</p>
5	<p><b>Applicant:</b> Senior General Manager, Ordnance Factory, Maharashtra</p> <p><u><a href="#">Ruling No &amp; Date:</a></u> <u><a href="#">ARA-58/2019-2020/B-28 dated 13.07.2021</a></u></p> <p><b>Q.</b>The applicant is a unit of Ordnance Factories Board functioning under the Department of Defence production and supply of Ministry of Defence. They have sought clarification on the following issues</p> <p>Whether availing of eligible Input Tax Credit on inputs &amp; input services relating to the main business activity of manufacturing is allowed against GST liability on renting of immovable property (which is an ancillary business activity)?</p> <p>Whether Input Tax Credit is allowable in respect of food and beverages consumed in industrial canteen?</p>	<p>Utilisation of ITC:</p> <ul style="list-style-type: none"> <li>• The intention of the law is to restrict the availability of input tax credit to only so much as is attributable to business of a person and not to non-business activities as per Section 17 of the Act.</li> <li>• The applicant is charging rent on their immovable property like shops which is given on lease basis.</li> <li>• As this is ancillary business of the applicant, ITC can be utilised.</li> <li>• But such services when provided by the Government to a registered person, GST has to be paid in Reverse charge by the recipient, according to the CRNN. 3/2018 dated 25<sup>th</sup> Jan., 2018.</li> <li>• As there are no taxes payable on this outward supply the question of utilising ITC does not arise.</li> </ul> <p><u>Eligibility of ITC on food &amp; beverages:</u></p> <ul style="list-style-type: none"> <li>• The industrial canteen inside the factory premises serves food and beverages to employees of the factory at nominal prices on no profit basis in order to cover the expenditure of the canteen.</li> <li>• Supply of such services by the central Govt is taxable only if it is provided to business entities. Hence, supply of food to employees of the factory attracts no tax vide entry (d) at S.No 6 of CRNN. 12/2017.</li> <li>• As the outward supply is exempted, the applicant is not eligible to claim ITC on such expenditure.</li> </ul>

**RECENT CASE LAWS ON GST**

S.No	Details	Gist of the Judgement
1	<p><a href="#"><u>M/s. Shree Udyog Vs Commissioner of State Tax Odisha</u></a></p> <p>W.P.(C) No.14887 of 2021</p> <p>Orissa High Court</p> <p>10/06/2021</p> <p><u>Topic:</u> Appeal under GST – Condonation of delay in submitting certified copy</p> <p><u>Facts of the Case:</u></p> <ul style="list-style-type: none"> <li>• Appellate Authority under the OGST Act, 2017, had rejected the appeal filed by the petitioner on reason that certified copy of the order is not submitted within time prescribed for filing of appeal (certified copy submitted after (3) months and (25) days of filing of appeal).</li> <li>• Under Rule 108 (3) of the OGST Rules, 2017, the appeal had to be accompanied by a certified copy of the order appealed against. This had to be submitted within seven days of the filing of the appeal. Under the proviso to Rule 108(3) if the certified copy is submitted within seven days of the filing of the appeal, then the date of filing of the appeal would be the date of the</li> </ul>	<p><u>Gist of the Judgment:</u></p> <ul style="list-style-type: none"> <li>• The difficulties generally faced by lawyers and litigants in applying for and obtaining certified copies of orders is generally known. Acknowledging this reality, the explanation offered for the delay in furnishing such certified copy ought to have been accepted by the Appellate Authority and the delay in that regard ought to have been condoned. <b>Also, the wording of Section 107 (4) is such that the authority is not precluded from condoning a delay of a longer period.</b></li> <li>• Considering that the explanation offered by the petitioner is a plausible and not an unreasonable one, especially in these Covid times, and further considering that a downloaded copy thereof was in fact submitted along with the appeal which was otherwise filed within time, this Court is of the view that the mere delay in enclosing a certified copy of order appealed against, along with the appeal should not come in the way of the Petitioner’s appeal for being considered on merits by the Appellate Authority.</li> <li>• This is a case of substantial compliance and <b>the interests of justice ought not to be constrained by a hyper technical view of the requirement</b> that a certified copy of the order appealed against should be submitted within one week of the filing of the appeal.</li> <li>• In these Covid times when there is a restricted functioning of Courts and Tribunals in general, a more liberal approach is warranted in matters of condonation of delay, which cannot be said to be extraordinary.</li> </ul>

S.No	Details	Gist of the Judgement
	<p>issue of the provisional acknowledgment. If it is filed after seven days, the date of filing of the appeal would be the date of submission of such certified copy.</p>	
2	<p><a href="#"><u>M/s Vimal Petrothin Private Limited. Vs Commissioner, CGST and others</u></a></p> <p>Uttarakhand High Court</p> <p>Writ Petition (M/S) No. 1128 of 2021</p> <p>24-06-2021</p> <p><u>Topic:</u> Blocking of ITC in Credit Ledger – Time limit</p>	<p><u>Facts of the case:</u></p> <ul style="list-style-type: none"> <li>Petitioner is a Private Limited Company, having its manufacturing unit at Haridwar. Petitioner's input tax credit available in its electronic credit ledger was provisionally blocked on the ground that petitioner had availed input tax credit, amounting to 1.5 crores, based on fake invoices issued by non-existing firms. The said blockage was made on 15.01.2020 under Rule 86(A)(1) of Rules, 2017.</li> </ul> <p><u>Gist of the Judgment:</u></p> <ul style="list-style-type: none"> <li>In view of express provision contained in Sub-Rule (3) of Rule 86(A), Respondent admitted that continuance of blockage of petitioner's credit ledger after 14.01.2021 is not supported by any law.</li> <li>In view of the above, <b>blockage of petitioner's electronic credit ledger cannot continue beyond one year</b>, the writ petition stands allowed.</li> </ul>
3	<p><a href="#"><u>ARS Steels &amp; Alloy International Pvt. Ltd. Vs State Tax Officer</u></a></p> <p>Madras High Court</p> <p>Appeal Number: W.P. Nos. 2885, 2888, 2890,3930, 3936 and 3933 of 2020 and WMP Nos. 3341, 3345, 3336, 4664, 4656 and 4661 of 2020</p>	<p><u>Facts of the case:</u></p> <ul style="list-style-type: none"> <li>The petitioners are engaged in the manufacture of MS Billets and Ingots. MS scrap is an input in the manufacture of MS Billets and the latter, in turn, constitutes an input for manufacture of TMT/CTD Bars. There is a loss of a small portion of the inputs, inherent to the manufacturing process.</li> <li>The impugned orders seek to reverse a portion of the ITC claimed by the petitioners, proportionate to the loss of the input, referring to the provisions of Section 17(5)(h) of the GST Act.</li> </ul>

S.No	Details	Gist of the Judgement
	<p>24/06/2021</p> <p><u>Topic</u>: ITC not available – Inputs lost during manufacture</p>	<p><u>Gist of the Judgment:</u></p> <ul style="list-style-type: none"> <li>• The impugned assessment orders reject a portion of ITC claimed, invoking Section 17(5)(h). This relates to goods lost, stolen, destroyed, written off or disposed by way of gift or free samples. <b>The loss that is occasioned by the process of manufacture cannot be equated to any of the instances set out in clause 17(5)(h) above.</b></li> <li>• The situations as set out above in clause (h) indicate loss of inputs that are quantifiable, and involve external factors or compulsions. A loss that is occasioned by consumption in the process of manufacture is one which is inherent to the process of manufacture itself.</li> <li>• Reversal of ITC involving Section 17(5)(h) by the revenue, in cases of loss by consumption of input which is inherent to manufacturing loss is misconceived, as such loss is not contemplated or covered by the situations adumbrated under Section 17(5)(h).</li> </ul>
4	<p><a href="#"><u>Greenwood Owners Association Vs Union of India</u></a></p> <p>Madras High Court</p> <p>WP No. 5518 &amp; 1555 of 2020</p> <p>01-07-2021</p> <p>Topic – Exemption of contributions made by members to resident welfare associations – Limit</p>	<p><u>Facts of the case:</u></p> <ul style="list-style-type: none"> <li>• The petitioners filed appeal against rulings of the AAR as well as the Circular (Circular No.109/28/2019-GST dated 22-07-2019) wherein it was concluded that if the contribution exceeded the sum of Rs.7,500/- per month per member, then the very entitlement of that Resident Welfare Association to exemption would stand defeated and the <b>entirety of the amount</b> collected would have to be brought to tax.</li> </ul> <p><u>Gist of the Judgment:</u></p> <ul style="list-style-type: none"> <li>• The plain words employed in Entry 77 (of Notification 12/2017 Central Tax (Rate) dated 28.06.2017) being, ‘upto’ an amount of Rs.7,500/- can thus only be interpreted to state that any contribution in excess of the same would be liable to tax.</li> <li>• The conclusion of the AAR as well as the Circular to the effect that any contribution</li> </ul>

S.No	Details	Gist of the Judgement
		above Rs.7,500/- would disentitle the RWA to exemption, is contrary to the express language of the Entry in question and both stand quashed. To clarify, it is only contributions to RWA in <b>excess of Rs.7,500/-</b> that would be taxable under GST Act.
5	<p><b><u>AVON UDHYOG Vs STATE OF RAJASTHAN AND OTHERS</u></b></p> <p>Rajasthan High Court S.B. Civil Writ Petition No. 7463/2021 05-07-2021</p> <p><u>Topic:</u> Suspension of registration – time limit for passing final orders</p>	<p><u>Facts of the case:</u></p> <ul style="list-style-type: none"> <li>The petitioner's registration was kept under suspension and a notice for cancellation was issued by respondents and requested to file reply within (7) days. The petitioner filed reply after more than a month.</li> <li>The respondents have not taken any decision related to the registration of the petitioner and are still under suspension. The petitioner appealed before court for revocation of suspension.</li> </ul> <p><u>Gist of the Judgment:</u></p> <ul style="list-style-type: none"> <li><b>The proceedings of cancellation of registration cannot be kept hanging fire on any pretext, including that assessee failed to file reply within the time allowed. Authority issuing the notice is statutorily bound to pass order in terms of Rule 22 (3), which mandate an order to be passed within 30 days of receipt of the reply.</b></li> </ul>
6	<p><b><u>F1 Auto Components Pvt ltd. Vs The State Tax officer</u></b></p> <p>Madras High Court W.P. No. 6631 of 2021 09-07-2021</p> <p><u>Topic:</u> Levy of interest</p>	<p><u>Facts of the case:</u></p> <ul style="list-style-type: none"> <li>The challenge is to order, levying interest under Section 50 of the Act, relating to both interest on cash remittances as well as remittances by way of adjustment of electronic credit register.</li> <li>On receipt of intimation of wrongful claim of ITC, petitioner accepted by error in claim and discharged to voluntary payment of tax in Form GST DRC-03 partly through credit and partly through cash.</li> </ul>



S.No	Details	Gist of the Judgement
		<p><u>Gist of the Judgment:</u></p> <ul style="list-style-type: none"> <li>• <b>The levy of interest on belated cash remittance is compensatory and mandatory</b> and the levy is upheld.</li> <li>• Levying interest relating to remittances by way of adjustment of electronic credit register is covered by the decision in case of Maansarovar Motors Private Limited V. The Assistant Commissioner, Poonamallee Division, Chennai (W.P.Nos.28437 of 2019 etc. batch, order dated 29.09.2020). In the light of the aforesaid decision, the levy to this extent is to be set aside.</li> </ul>

**Note:** Please note that though the above information is prepared with care, it is requested to go through the actual judgment and also verify whether any further appeals are pending.

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### **GST BITS**

#### **Restriction in usage of ITC:**

Rule 86B is introduced w.e.f. 1<sup>st</sup> Jan, 2021 to curb under valuation. It restricts the usage of ITC to 99% of the outward liability for the specified registered persons, where the value of taxable supply other than exempted and zero-rated supplies exceeds Rs.50 lakhs in the said month.

#### **Payment by Unregistered Person:**

An unregistered Person can make payment on GST Portal, a user ID is to be generated and then payment has to be made. It is to be noted that this functionality is only for applicants who are not liable to be registered under GST Act. This User ID is only for facilitating certain functionalities to unregistered persons at GST portal such as filing of advance ruling, appeal, etc.

**Gist of TVATAT Orders**

N. Srinivasulu, JC(ST), SR

S No	Details	Gist of the Order
1	<p><b>M/s Dr. Reddy's Laboratories Limited, Ameerpet, Hyderabad</b></p> <p><b><u>TA NO. 488/2010, Dated:31-01-2019</u></b></p> <p><b>Issue:</b> The toothpaste 'Cheerio' is taxable at 4% as falling under Entry 88 of the AP VAT Act or at 12.5% under 'Medicaments' as general goods in view of the Central Excise Act and the Tariff Heading No.3004 5090.</p> <p>The appellant contention was that the impugned product is manufactured under the Drug license and therefore to be classified under Entry 88 of Schedule IV to the AP VAT Act and the product is intended for curing fluorosis and prevention of caries.</p>	<ul style="list-style-type: none"> <li>The Hon'ble Tribunal upheld the orders of the lower authorities and held that the impugned product is essentially a tooth paste though capable of preventing fluorosis and caries, falls under the exclusion of Entry 88 in terms of clause (b) by relying on the judgment of the Tribunal in the case of <b>Indoco Remedies Limited vs. State of A.P., in T.A.No.27/2012, dated 5-3-2014</b> wherein it was held that though Drugs &amp; Medicines under Entry 88 as defined by Section 3(b) of the Drugs and Cosmetics Act would fall under Entry 88, but as per clause (b) of Entry 88, products capable of being used as cosmetics and toilet preparations including tooth paste etc., are excluded from the entry.</li> </ul>
2	<p><b>M/s. Transport Corporation of India Limited, Secunderabad</b></p> <p><b><u>TA No. 247/2010.Dated:12-04-2019.</u></b></p> <p><b>Issue:</b> Whether the levy of tax on the appellant, on the goods stolen, who hired the lorry to transport the goods on contract basis is justified?</p> <p>M/s. Transport Corporation of India Limited hired vehicle to transport goods on contract basis from Maharashtra to Chennai. While the goods were transporting, the Assistant Commercial Tax</p>	<ul style="list-style-type: none"> <li>The Hon'ble Tribunal upheld the orders of the lower authorities and held that the Registration of F.I.R against the owner-cum-driver itself would not raise a presumption that the goods were sold by him. Registration of F.I.R. is only initiation of an investigation by the Police. But, the law as prescribed u/S.47 of VAT Act and Rule 58 of VAT Rules, authorizes the authorities to raise a presumption to levy tax and penalty on the owner or person in charge of the vehicle and as per the explanation to Sec.47, the hirer of the vehicle who hired the vehicle for transportation of goods shall be deemed to be the owner against whom the presumption can be</li> </ul>

S No	Details	Gist of the Order
	<p>Officer, Bhainsa, issued a notice in Form VAT 610 to the person in charge of goods vehicle while detaining the vehicle at BP Bhainsa, Adilabad District, that the vehicle had not passed through the exit check post BV Palem and the driver had not handed over the Transit Pass. It was alleged that the driver-cum-owner of the goods vehicle sold away 517 cartons of Sun Flower Edible Oil worth Rs.6,44,630/- of Marico Limited, Jalgaon (Maharashtra State) consigned to Marico Limited, Chennai(branch) while transporting them on stock transfer. An FIR was filed against the driver of the goods vehicle by the MIDC Police Station, Jalgaon under Sec.407 of I.P.C. for selling away 517 cartons of Sun Flower Edible Oil valued at Rs.6,44,630/- on the complaint of M/s. Marico Limited.</p> <p>M/s. Transport Corporation of India Limited assessed by the Commercial Tax Officer, Begumpet Circle, Hyderabad, on a net turnover of Rs.6,44,630/- at 4% for a tax of Rs.25,785/- and levied penalty at 200% of the tax.</p> <p>The appellant contention is that, he was only a transporter and the goods stolen by the driver-cum-owner of the lorry did not belong to the appellant. He only hired the lorry to transport the goods from Jalgaon to Chennai on contract basis. An F.I.R was registered against lorry owner-cum-driver, it would imply that the goods were sold by him and the appellant was not liable to pay any tax on the lost goods.</p>	<p>raised. The authorities rightly levied tax on the appellant as per the provisions of law.</p>

S No	Details	Gist of the Order
3	<p><b>M/s. Srinivasa Edifice Pvt. Ltd., Secunderabad</b></p> <p><b><u><a href="#">T.A.No.216/2010, Dated:19-02-2019.</a></u></b></p> <p><b>Issue:</b> Whether the appellant is eligible to claim notional input tax credit on the outside the state purchases of second hand/used vehicles?</p> <p>The appellants claimed notional input tax credit on the sale value of Tippers &amp; Loaders for an amount of Rs.62,00,000/- purchased prior to the implementation of VAT Act, 2005 as per Rule 20(3)(a) of the APVAT Rules, 2005. The assessing authority rejected the claim and levied tax at 12.5% on the net sale value on the ground that those vehicles were purchased from outside the State and as such the provisions of the said rule were not applicable to the appellants.</p>	<ul style="list-style-type: none"> <li>The Hon'ble Tribunal upheld the orders of the lower authorities in denying the notional input tax credit to the appellant on the sale value of motor vehicles purchased from outside the State, by relying on the judgment of the Hon'ble High Court of Telangana and Andhra Pradesh in <b>Prathul Automobiles Private Limited, Hyderabad Vs. The Assistant Commissioner (CT)-II, Enforcement Wing, Hyderabad, (2016) 63 APSTJ 65.</b>, wherein it was held that registration within the State is mandatory for claiming notional input tax credit.</li> </ul>
4	<p><b>M/s Megha Engineering &amp; Infrastructures Ltd., Hyderabad</b></p> <p><b><u><a href="#">TA No. 787/2009, Dated. 18-12-2018.</a></u></b></p> <p><b>Issue:</b> Whether the levy of tax on outside the state purchases made by the works contractor under composition in pursuance to the contract is valid under section 4(7)(e) of the VAT ACT 2005?</p> <p>The assessing authority brought to tax the turnover of Rs.1,53,51,402/-at 12.5%, for the period 2005-06, and the turnover of Rs. 1,00,31,902/-at 12.5% for</p>	<ul style="list-style-type: none"> <li>The Hon'ble Tribunal upheld the orders of lower authorities and find that, the scheme of composition is optional. Once the contractor chooses to come under composition, then he cannot again claim exemption from part of the turnover. The appellant herein had voluntarily opted for composition under the AP VAT Act, 2005 in terms of Section 4(7)(b) by filing Form VAT 250. There was no compulsion for the appellant and it is wholly within the choice and pleasure of the contractor. Once the appellant dealer had opted for composition, then the full rigor of law as laid down in Section 4(7)(e) would apply in case of purchases from outside the State as held by the Hon'ble Supreme Court in the case of <b>State of Kerala and</b></li> </ul>

S No	Details	Gist of the Order
	<p>the period 1-4-2006 to 31-08-2006 and Rs. 6,79,73,792 taxed at 4% for the period 1-9-2006 to 31-12-2006 on the purchases made from other states by the appellant.</p> <p>The appellant contended that, in view of the non obstante clause employed in clause (g) of Section 4(7), has over riding effect on clauses (a) to (f) of Section 4(7). Thus, whatever is stipulated in clause (e) is subject to clause (g). That the goods which moved in pursuance of a contract comes under the acquired character of inter-State trade and falls under Section 3 of CST Act and therefore not liable for AP VAT Act, 2005.</p> <p>The appellant further submitted that though Section 4(7)(g) was introduced w.e.f., 1-9-2006, inter-State transactions were liable to be excluded from the purview of AP VAT Act by virtue of Section 5 which was there since the inception of the Act. Section 5 prohibits levy of tax on the sale or purchase of any goods where such sale or purchases takes place in the course of inter-State trade or Commerce, and introduction of section 4(7)(g) is only for the purpose of supplementing what was laid down in Section 5 and both provisions serve the same cause.</p>	<p><b><i>Another vs. Builders Association of India and Others (104 STC p.134).</i></b>, which was followed by the Karnataka High Court in the case of <b><i>T.H. Venkate Gowda vs. Commissioner of Commercial Taxes in Karnataka, Bangalore (5 VST p.553) (Ker).</i></b> And also held the purchases from outside the State would not be separately taxed from 1-9-2006 i.e., after the introduction of Clause (g) of 4(7) of the Act.</p>
5	<p><b>M/s Shri Roop chaya Colour Studio, Nizamabad</b></p> <p><b><u><a href="#">T.A.No.44/2016, Dated:20-01-2017.</a></u></b></p>	<ul style="list-style-type: none"> <li>The Hon'ble Tribunal upheld the orders of lower authorities by relying on the judgment Hon'ble Apex Court in the case of "<b><i>Bharath Sanchar Nigam Limited Vs. Union of India</i></b></li> </ul>

S No	Details	Gist of the Order
	<p><b>Issue:</b> Whether the work of developing, processing and printing of photographs out of either negative rolls or in the form of CDs or data storage cards can be taxed under Section 4(7) of VAT Act.?</p> <p>The assessing authority levied tax on the taxable turnover of Rs.27,77,081/- for the tax period 2011-12 under Section 4(7) of the VAT Act, 2005.</p>	<p><b>(2006) 145 STC 91 (SC)</b>” wherein it was held that, in deemed sales such as those enumerated under Article 366 (29A) the sale elements are separable and the states have the powers to impose tax on the transfer of goods involved in a works contract and that the dominant nature test is not applicable in such cases.</p> <ul style="list-style-type: none"> <li>• Further, The Hon’ble Tribunal find that the work of developing, processing and printing of photographs, there is an element of sale of certain goods which can be taxed under Section 4(7) of act upon relying the decisions of the Kerala High Court in <b>Johny Joseph Vs. State of Kerala (13 VST 64)</b> and <b>Telangana and Andhra Pradesh High Court in Dinakar Litho Printers Pvt. Ltd. Vs. Commissioner of Commercial Taxes, A.P. (85 VST 309)</b>.</li> </ul>
6	<p><b><u>M/s. Taj Banjara Hotel, Hyderabad,</u></b></p> <p><b><u>T.A.No.3/2015., Dated:24-11-2020.</u></b></p> <p><b>Issue:</b> The Revisional Authority levied tax on the hire charges received by the appellant on account of providing audio video services to the customer in the banquet hall under Section 4(8) of the AP VAT Act, 2005.</p> <p><b>Point(a):</b> Whether the revision confirmed by the subsequent Deputy Commissioner (CT)., without giving a fresh revision notice or opportunity of personal</p>	<p>The Hon’ble Tribunal held that –</p> <p><b>Point(a):</b> As the revisional authority considered all the objections raised by the dealer on merits by considering each and every point, the revision is sustainable by relying on the judgment of Hon’ble Apex Court in the case of <b>Chairman, Board of Mining Examination v. Ramjee, (AIR 1977 SC 965); Kumaon Mandal Vikas Nigam Ltd., Girija Shankar Pant, (AIR 2001 SC 24) and Bar Council of India v. High Court of Kerala, (AIR 2004 SC 2227)</b> wherein it was held that natural justice is not an unruly horse. The rules of natural justice are flexible and are not a straight-jacket formula. The Courts cannot insist that under all circumstances and under different</p>

S No	Details	Gist of the Order
	<p>hearing is sustainable?</p> <p>In this regard, the appellant contended that, the new Deputy Commissioner confirmed the proposed revision of the earlier Deputy Commissioner which was against the principles of natural justice of “one who decides must hear” and relied upon the judgment of the Hon’ble High Court of Andhra Pradesh in the case of <b><i>Dankuni Steels Limited, Rajam, Vizianagaram District vs. Deputy Commissioner (CT), Vizianagaram &amp; Another (57 APSTJ p.104)</i></b>.</p> <p><b>Point(b):</b> Whether providing audio video services to the customer in the banquet hall through outsourcing agency by the appellant for consideration amounts to transfer of right to use the goods exigible to tax under Section 4(8) of the AP VAT Act, 2005?</p>	<p>statutory provisions personal hearings have to be afforded to the persons concerned.</p> <p><b>Point (b):</b> The appellant failed to produce the agreement between them and the outsourcing agency to show that the latter deputed their men to operate the audio-visual equipment. In the absence of such evidence, the revisional authority confirming the revision basing on the findings given by the Hon’ble High Court of AP in the case of <b><i>Viceroy Hotels Limited, Hyderabad vs. The Commercial Tax Officer, General Bazar Circle, Hyderabad and Others (52 APSTJ p.147)</i></b> is considered valid and sustainable.</p>

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### GST BITS

#### **Proportionate reduction of ITC:**

Proportionate Reduction of ITC shall be made on capital goods in case of Switch over from Composition Scheme to Normal and in case exempted supply has become taxable supply, by five percentage points per quarter or part thereof from the date of the invoice [proviso to S.18(1)(c) read with Rule 40(1)(a)].

## **Recent Developments in GST Portal**

### **1) Complaints for misuse of PAN**

- A functionality is provided in GST portal to verify whether any GST registration is obtained for a given PAN.
- In case of any misuse of PAN, a functionality to register complaints on GST Portal has been introduced. Once complaint is registered, it will be sent to the concerned Jurisdictional authority, who will make enquiry on the complaint and take necessary action.

For details, please check the below link

<https://tutorial.gst.gov.in/downloads/news/misuseofPANdocument.pdf>

### **2) Negative Liability in GSTR-4**

- Quarterly returns in Form GST CMP-08 and annual return in GSTR-4 have to be filed by the Composition taxpayers.
- Tax paid through Form GST CMP-08 is auto-populated in table 5 of GSTR-4. Taxpayers have to declare the tax liability in Table 6 of GSTR-4. If the amount in Table 5 is more than that in Table 6, the difference will be available as Negative Liability, which can be adjusted for future tax payments.
- If the Taxpayer don't fill Table 6 by oversight, Negative liability will be created and it will not allow the taxpayer to make payment in cash while filing CMP-08 for the next tax period. In such case, a ticket may be raised to nullify the amount available in negative liability statement.

### **3) Display of exact Aggregate Annual Turnover (AATO) of taxpayers in GST login**

- The taxpayers can now see the exact AATO for the previous FY, instead of just the two slabs of "Above" or "upto" Rs. 5 Cr. AATO of the current FY is calculated based on the returns filed till date.
- If a taxpayer feels that the system calculated turnover displayed on their dashboard varies from the turnover as per their records, they can update the same. It can be amended twice within a period of one month from the date of roll out of this functionality. Thereafter, the figures will be sent for review of the Jurisdictional Tax Officer who then can amend the values furnished by the taxpayer.

### **4) In case of GST audit, the facility related to "Request for adjournment of Personal Hearing" is introduced in GST taxpayer login.**



Another facility named as “Request for extension of due date for replying to SCN” is also added for the convenience of taxpayers.

5) The following New functionalities are deployed on the GST Portal for taxpayers:

i) Returns

SNo	Form/ Functionality	Functionality made available for Taxpayers
1	Moving the records saved in IFF, to later months of same Quarter, by taxpayers under QRMP Scheme	<p>The taxpayers under QRMP Scheme have been provided with an optional Invoice Furnishing Facility (IFF), to furnish details of their B2B Invoices and amendments thereto, for first two months of a quarter. Following enhancements have been made in IFF:</p> <ul style="list-style-type: none"> <li>• Taxpayers can now MOVE the records saved in their IFF of first month of a quarter (if the time for filing it has expired) to IFF of second month of the quarter.</li> <li>• Taxpayers can also MOVE the records saved in IFF of first month &amp; second month of the quarter (if the time for filing it has expired) to their quarterly Form GSTR-1 (of the same quarter). Please note that the records can be moved only within a quarter.</li> <li>• While preparing IFF/GSTR-1 (of later months of same quarter) online, in case of saved records, taxpayers will get a pop-up prompting them to either MOVE the records by selecting YES or delete them by selecting NO.</li> </ul> <p>Note: Records under submitted (or filed) stage cannot be moved by above functionality.</p>
2	Auto population of GSTR-3B liability, for taxpayers under QRMP Scheme, from their IFF and GSTR 1	<p>A taxpayer under QRMP Scheme can declare their liability through optional IFF for Month 1 and Month 2 of a quarter &amp; Form GSTR-1 for Month 3 of the quarter. Declaration of liability in these forms, would now be auto-populated in their Form GSTR-3B (Quarterly) of that quarter, based on their filed Form GSTR-1 and IFF.</p>

## ii) Refunds

SNo	Form/ Functionality	Functionality made available for Taxpayers
1	Filing for refund of accumulated ITC by TPs, whose supplies are exempt, by selecting an option of not having an LUT number in the refund application	<ul style="list-style-type: none"> <li>A taxpayer is required to enter a valid LUT number, while applying for refund of accumulated ITC, on account of exports of goods and services without payment of tax and supplies made to SEZ without payment of tax.</li> <li><b>To enable a taxpayer, whose supplies are exempt, without LUT, to file a refund application</b> (as they don't have a valid LUT number to enter in the refund application), the Form RFD-01 has now been modified.</li> <li>At the time of refund filing, such taxpayers would now be asked to select one of the following options: <ul style="list-style-type: none"> <li>I have a valid LUT number.</li> <li>I don't have a valid LUT number, since I am making only exempt/ nil rated supplies.</li> </ul> </li> <li>Such taxpayers can now select the second option to proceed with filing of their refund applications. (Note: Exporter of exempted goods/services are entitled for refund of ITC as the definition of zero-rated supply does not confine to the export of taxable goods or services.)</li> </ul>

## iii) Ledgers

S.No.	Form/ Functionality	Functionality made available for Taxpayers
1	Facility to view ledger for 12 months and its download	Taxpayers have now been provided with a facility to view their ledgers (viz. Electronic Credit Ledger, Electronic Cash Ledger and Electronic Liability Register (Part-I & II)) on their dash board, for a period of 12 months, instead of 06 months earlier. The details can now also be downloaded in pdf and Excel formats.
2	Transfer of amount in cash ledger, between major/minor heads, by Temp ID holders and unregistered applicants	TempIDholdersandunregisteredapplicantshavealsowbeenprovidedwith the functionality, to transfer the amount within cash ledger from one major/minor head to another major/minor head, through Form GST PMT-09.
3	Negative liability Statement made	<ul style="list-style-type: none"> <li>In case of a negative liability in any tax period of a composition TP (and if no amount is required to be paid by the taxpayer (during that period)), the said negative</li> </ul>

	Available to composition taxpayers	liability will be maintained in Negative liability statement. This negative balance lying in the negative liability statement will be automatically adjusted against the liabilities of subsequent tax period(s). <ul style="list-style-type: none"> <li>• The statement would be accessible to them, post-login, by navigating to Services &gt; Ledgers &gt; Negative Liability Statement.</li> </ul>
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## 6) HSN details available for download

HSN Master has been updated on the GST Portal with product names commonly used in Trade. The document in excel form is made available for the taxpayers. For downloading the same, navigate to Services -> User Services -> Search HSN Code -> **Download HSN in Excel Format**

- 7) National Informatics Centre (NIC) has issued a list of GSTINs updated till July 15, 2021 generating IRN. (E-invoice). The same can be viewed at: <https://einvoice1.gst.gov.in/Documents/gstingenirn.xlsx>

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## **GST BITS**

### **Return defaulters can't raise e-way bills after 15 Aug:**

- The government has now decided to restore restrictions on return defaulters from raising e-way bills for goods transportation as the pandemic has subsided.
- As per advisory issued by GSTN, all the taxpayers who have failed to file GSTR 3B returns for two or more tax periods upto June 2021 and two or more Quarterly returns, will not be able to generate e-waybills after 15<sup>th</sup> August, 2021.

## [Amendments made through Finance Act - 2021](#)

Rupa Sowmya Kanchi  
DC, EIU

The following changes were made to CST Act, 1956, CGST Act, 2017 and IGST Act, 2017 through the Finance Act, 2021.

### Changes made to CST Act:

- Section 8(3)(b) of CST Act, 1956 was amended, however, no date was expressly provided for this section to become operational, hence this section will come into force with effect from date of assent of the President, i.e., 28-03-2021 (Sec 5 of General Clauses Act, 1897).
- Section 8(3)(b) enables selling dealer to claim concessional rate of tax of 2% when purchasing dealer purchases goods for the purposes of resale or for use by him in the manufacture or processing of goods for sale or in the telecommunications network or in mining or in the generation or distribution of electricity or any other form of power.
- With this amendment, the purposes of purchase namely, *in the telecommunications network or in mining or in the generation or distribution of electricity or any other form of power* are deleted.
- This implies that the selling dealers shall no longer be eligible to pay concessional rate of tax under CST Act, if the purchasing dealer uses the goods (*goods means: petroleum crude, high speed diesel, motor spirit, natural gas, ATF and alcoholic liquor for human consumption*) in
  - Mining or
  - Generation or distribution of electricity or any other form of power or
  - Telecommunications Network

(Note: The definition of **goods** under CST Act is amended w.e.f 01-07-2017 vide [Section 13 of Taxation Laws \(Amendment\) Act, 2017](#))

- The concessional rate of tax is available for the purposes namely, *intended for resale and use in manufacture in processing of goods for resale only.*

**Changes made to IGST Act:**

- The amendments made to the CGST/IGST Acts were recommended by the GST Council during its 39<sup>th</sup> Meeting held on 14<sup>th</sup> March, 2020.
- Section 16 of the IGST Act was amended; however, the date on which the amendment shall become operational is yet to be notified.
- Amendments in the Section:
  - Supply of goods or services to a Special Economic Zone developer or a Special Economic Zone unit was made zero rated only when the said supply is meant for authorized operations.
  - The zero-rated supply on payment of integrated tax has been restricted only to a notified class of taxpayers or notified supplies of goods or services;
    - this amendment was brought in with the intent of avoiding claim of IGST refunds, using fraudulent credits.
  - In case of refund of ITC on export of goods without payment of tax, the refund received shall be paid to the government along with interest within 30 days from the expiry of time limit prescribed under FEMA, 1999, if sale proceeds are not realized by the exporter within the time limit.
  - In general, FEMA At, 1999 prescribes a time limit of 9 months from the date of export of goods/services and a period of 15 months from the date of export of goods to a Warehouse established outside India with the permission of RBI for realization of export proceeds.
  - The said amendment is synchronous with Rule 96 B of CGST/TGST Rules, 2017.

**Changes made to CGST Act:**

- Fourteen (14) Sections and one (1) entry in the Schedule-II of the original Act were amended through the Finance Act, 2021.

S.No	Section Amended	Remarks
1	7/ Schedule-II - Scope of Supply	<ul style="list-style-type: none"> <li>• The scope of Supply was expanded to make the transactions by a person, other than by an individual, to its members (as in clubs and associations) as <b>supply</b> with retrospective effect from 01-07-2017.</li> <li>• Earlier such supply of goods was explicitly mentioned under Schedule-II Para-7. Now it is being deleted in the Schedule and included within the Scope of Supply itself.</li> <li>• Thereby the amendment removes any ambiguity on tax liability on supplies made by clubs/associations be it goods or services.</li> <li>• This amendment is also expected to avoid legal complications that may arise on the contention that when the transaction does not fall within the scope of supply, it cannot be taxed through the Schedule Route.</li> </ul>
2	16 - Eligibility and Conditions for availing Input Tax Credit	<ul style="list-style-type: none"> <li>• Section 16 of the CGST Act provides for conditions and restrictions subject to which the input tax shall be credited to the electronic credit ledger.</li> <li>• A new clause was inserted in the Section; thereby eligibility of credit is linked with credit available in GSTR-2A of the recipient.</li> <li>• It implies that furnishing of details of supply through GSTR-1 by the supplier is mandatory for the claim of ITC by the recipient.</li> </ul>
3	35/44 - Requirement to file audited annual reconciliation Statement.	<ul style="list-style-type: none"> <li>• Section 44(2) deals with the electronic filing of audited GSTR-9C. This is now omitted – Also, in section 35(5), the requirement to file the audited reconciliation statement is deleted.</li> <li>• Now along with the annual return (GSTR-9), a self-reconciliation statement in FORM GSTR-9C without certification is made applicable to the prescribed RPs.</li> <li>• Through the amendment in Rules and notifications issued, it can be understood that GSTR-9 is mandatory for RPs whose AATO is greater than Rs 2 Crores and GSTR-9C (Self Certification Statement) is mandatory for RPs whose AATO is greater than Rs 5 Crores.</li> </ul>

S.No	Section Amended	Remarks
		<ul style="list-style-type: none"> <li>Further, Central Government, State Government authorities whose books are audited by C&amp;AG are exempted from filing GSTR-9/GSTR-9C.</li> </ul>
4	50 - Interest for delayed payment of tax on Net Cash liability	<ul style="list-style-type: none"> <li>Earlier, this section was amended through Finance Act, 2019 to <i>levy</i> interest on net cash payment only in case of return taxes prospectively w.e.f 01-09-2020.</li> <li>Now, payment of interest on net cash liability is made effective retrospectively, i.e., from 01-07-2017, thereby closing all litigations in this regard.</li> <li>Also, the word “levied” is being replaced by “payable”</li> <li>The implication of this amendment is that recovery can be made under Section 79. Therefore, interest can be collected without resorting to the procedure prescribed under Section 73 or Section 74, as section 79 begins with the phrase where any amount payable is not paid, the proper officer can proceed to recover.</li> </ul>
5	74 - Explanation to conclusion of penal proceedings initiated for willful misstatement of facts.	<ul style="list-style-type: none"> <li>Section deals with determination of tax payable.</li> <li>Explanation deals with conclusion of penalty proceedings under sections 122, 125, 129 &amp; 130 upon payment of tax by the main person.</li> <li>Amendments are made in Sec 129 (Check of Vehicular Traffic) by imposing 200% penalty in place of 100% penalty + 100% Tax.</li> <li>Hence, this amendment delinks the conclusion of penalty proceedings (withdrawal) under Section 129 and Section 130 with the conclusion of proceedings under Sec 73 and 74.</li> </ul>
6	75 - Insertion of explanation on “Self-Assessed Tax”.	<ul style="list-style-type: none"> <li>In view of explanation, self-assessed tax, includes tax payable under Section 37 (GSTR1) but not included in the return under Section 39 (GSTR 3B).</li> <li>In case of Self assessed tax, recovery can be made under Section 79, i.e., without resorting to the procedure prescribed under Section 73 or Section 74.</li> </ul>
7	83 - Scope of Provisional Attachment.	<ul style="list-style-type: none"> <li>Section deals with Provisional attachment by the Commissioner.</li> <li>Provisional attachment is now made applicable to all the proceedings initiated under Chapter XII (Assessment), XIV (Inspection, Search, Seizure &amp; Arrest) &amp; XV (Demands and Recovery);</li> </ul>

S.No	Section Amended	Remarks
		<ul style="list-style-type: none"> <li>• Earlier, Provisional attachment was not applicable for many sections like Inspection of Goods in Movement, Self-Assessment, Provisional Assessment, Scrutiny of returns. Now it is made applicable to all such sections.</li> </ul>
8	107 - Deposit while filing an appeal.	<ul style="list-style-type: none"> <li>• According to Section 107(6)(b), 10% of the disputed tax has to be paid for filing appeal before an appellate authority after making complete payment of the admitted tax and penalty. But when an appeal is filed against penalty, there is no condition to pay a particular proportion of the disputed penalty.</li> <li>• In view of this amendment, in case of appeals on penalty levied under section 129 (Check of Vehicular Traffic cases.), payment of 25% of penalty is made mandatory for filing an appeal.</li> </ul>
9	129 - Payment of Penalty on detention, seizure of goods and conveyances.	<ul style="list-style-type: none"> <li>• Section deals with detention of goods in transit.</li> <li>• Presently, if the detained goods are to be released, one (1) time tax and one (1) time penalty, is to be paid by the owner of the goods;</li> <li>• Now as per the amended section, if the owner comes forward to pay two times penalty (200% tax payable on the goods), the goods can be released.</li> <li>• Time period for issuing a detention notice and order have been prescribed within the Act. Maximum period of 7 days for notice from the date of detention and another 7 days for passing the order from the date of service of notice.</li> <li>• Also, proceedings relating to detention, seizure and release of goods and conveyances in transit have been de-linked from the proceedings under section 130 relating to confiscation of goods or conveyances.</li> <li>• Implies in case the goods are detained and the owner/transporter fails to pay tax within 15 days of service of order – (Maximum time of 29 days since detention- earlier it was 14 days), the goods can be disposed or sold in the manner prescribed, without resorting to procedure prescribed under Section 130.</li> <li>• When the owner of the goods or the transporter do not come forward to pay penalty as prescribed under Section 129(3), the Transporter can get his conveyance released on payment of penalty or Rs 1 Lakh, whichever is less.</li> </ul>



S.No	Section Amended	Remarks
10	130 - Confiscation of Goods or conveyances.	<ul style="list-style-type: none"> <li>• Section deals with confiscation of goods or conveyances and levy of <b>penalty</b> when goods are supplied without registration or supplied/ received in contravention with the provisions of the Act or doesn't account for any good.</li> <li>• In view of amendments to Sec 129, Sub-section (2) and (3) of section 130 are amended. In lieu of confiscation, the officer shall give an option of paying <b>fine</b>.</li> <li>• Such aggregate of fine and penalty payable should not be less <i>than 100% tax payable on the goods</i>.</li> <li>• Requirement of tax payment is omitted in case of Confiscation.</li> </ul>
11	151 - Power to Collect Statistics	<ul style="list-style-type: none"> <li>• Presently Commissioner or any other authorized person is empowered to collect Statistics by way of notification in the prescribed form and manner.</li> <li>• In view of the amendment, an officer authorized by the Commissioner, by an order, can call for an information</li> <li>• Form and manner need not be prescribed; notification is also not required, in order to call for information.</li> </ul>
12	152 - Bar on disclosure of information.	<ul style="list-style-type: none"> <li>• Section relates to bar on disclosure of information obtained under Sec 150 or Sec 151.</li> <li>• Presently, information obtained under these sections cannot be used for prosecution.</li> <li>• To overcome this hurdle, amendment is made, with an opportunity of being heard, the obtained information can be published and be used for proceedings.</li> </ul>
13	168 - Power to issue Directions- Commissioner	<ul style="list-style-type: none"> <li>• Section pertains to specifying as to who the word Commissioner refers to.</li> <li>• Hence, in congruence with the changes made to Sec 44 and Sec 151(1), this section was also amended.</li> </ul>

**Note:** Amendment to Section 50 is notified vide Central Tax NN.16/2021, dated 01-06-2021 and amendments to Section 35(5) and Section 44 are notified vide Central Tax NN. 29/2021, dated 30-07-2021. Effective dates of the remaining amended sections are yet to be notified (as on 04-09-2021).

## [Ready Reference – GST Rates on Goods](#)

Goods and Services Act, 2017 replaced the erstwhile indirect taxation regime across the nation and brought in uniformity in rates on all goods and services. GST slab rates are 5%, 12%, 18%, 28%, 3% and 0.25% apart from exempt/nil.

Rate Notifications on supply of goods are issued in Rate Notifications No. 1/2017 to 10/2017. Both HSN code and description of the goods in the Notification shall be read combined to determine rate of GST for a given “good”.

The above rate notifications were amended many a time and so far, 106 rate notifications are issued under CGST/TGST Act as on 31<sup>st</sup> Aug, 2021 amending the basic notifications No.1/2017 to 10/2017.

In light of the above, as taxmen, there is a need to keep ourselves updated with the changes in slab rates, the consolidated/updated rate notifications updated up to 31-08-2021, in the form of hyperlink, are enumerated below for ready reference.

- 1) [Updated 5% slab rate schedule-I of Rate Notification-1 of 2017](#)
- 2) [Updated 12% slab rate schedule-II of Rate Notification-1 of 2017](#)
- 3) [Updated 18% slab rate schedule-III of Rate Notification-1 of 2017](#)
- 4) [Updated 28% slab rate schedule-IV of Rate Notification-1 of 2017](#)
- 5) [Updated 3% slab rate schedule-V of Rate Notification-1 of 2017](#)
- 6) [Updated 0.25% slab rate schedule-VI of Rate Notification-1 of 2017](#)
- 7) [Updated exempt / nil rated goods - Rate Notification-2 of 2017](#)
- 8) [Updated GST slab rate on all goods, HSN Chapter wise, as per the rate notifications 1/2017 & 2/2017](#)

Further, the above hyperlinks will be made available under heading “Ready Reference - GST Rates on Goods” at “Staff College” page in CTD Portal and will be updated periodically. The link to access the same is as under: [Ready Reference – GST rates on Goods](#)

Further the details of all Central/State rate notifications on goods and its amendments are enumerated below with hyperlinks to access the original notification.

Sl. No.	Rate Notification No.	Amended Rate Notifications Details	
		Central –Rate Notification No.	Corresponding State G.O. Ms No. & Date.
1A	<b>5% Slab Rate Notification:</b>  Central Rate NN. <a href="#">1/2017, dated. 28-06-2017</a> (Schedule – I)  &  Corresponding State G.O. Ms No. <a href="#">110 Rev (CT-II) Dept, dated. 29-06-2017.</a>  (Notification No.1/2017, Schedule-I)	<a href="#">18/2017, Dt. 30-06-2017</a>	<a href="#">175, Dt. 25-07-2017</a>
		<a href="#">27/2017, Dt.22-09-2017</a>	<a href="#">252, Dt. 22-11-2017</a>
		<a href="#">34/2017, Dt.13-10-2017</a>	<a href="#">253, Dt. 23-11-2017</a>
		<a href="#">41/2017, Dt.14-11-2017 (w.e.f 15-11-2017)</a>	<a href="#">250, Dt. 21-11-2017</a>
		<a href="#">6/2018, Dt.25-01-2018</a>	<a href="#">46, Dt. 28-02-2018</a>
		<a href="#">18/2018, Dt.26-07-2018 (w.e.f 27-07-2018)</a>	<a href="#">171, Dt. 20-08-2018</a>
		<a href="#">24/2018, Dt.31-12-2018 (w.e.f 01-01-2019)</a>	<a href="#">6, Dt. 29-01-2020</a>
		<a href="#">14/2019, Dt. 30-09-2019 (w.e.f. 01-10-2019)</a>	<a href="#">7, Dt. 29-01-2020</a>
		<a href="#">03/2020, Dt. 25-03-2020 (w.e.f. 01-04-2020)</a>	<a href="#">76, Dt. 10-07-2020</a>
		<a href="#">01/2021, Dt. 02-06-2021 w.e.f. 02-06-2021</a>	--
1B	<b>12% Slab Rate Notification:</b>  Central Rate NN. <a href="#">1/2017, dated. 28-06-2017</a> (Schedule – II)  &  Corresponding State G.O. Ms No. <a href="#">110 Rev (CT-II) Dept, dated. 29-06-2017</a>  (Notification No.1/2017, Schedule-II)	<a href="#">18/2017, Dt. 30-06-2017</a>	<a href="#">175, Dt. 25-07-2017</a>
		<a href="#">27/2017, Dt.22-09-2017</a>	<a href="#">252, Dt. 22-11-2017</a>
		<a href="#">34/2017, Dt.13-10-2017</a>	<a href="#">253, Dt. 23-11-2017</a>
		<a href="#">41/2017, Dt.14-11-2017 (w.e.f 15-11-2017)</a>	<a href="#">250, Dt. 21-11-2017</a>
		<a href="#">6/2018, Dt.25-01-2018</a>	<a href="#">46, Dt. 28-02-2018</a>
		<a href="#">18/2018, Dt. 26-07-2018 (w.e.f. 27-07-2018)</a>	<a href="#">171, Dt. 20-08-2018</a>
		<a href="#">24/2018, Dt.31-12-2018 (w.e.f 01-01-2019)</a>	<a href="#">6, Dt. 29-01-2020</a>
		<a href="#">14/2019, Dt. 30-09-2019 (w.e.f. 01-10-2019)</a>	<a href="#">7, Dt. 29-01-2020</a>
		<a href="#">27/2019, Dt. 30-12-2019 (w.e.f. 01-01-2020)</a>	<a href="#">52, Dt. 16-06-2020</a>

		<a href="#">01/2020, Dt. 21-02-2020 (w.e.f. 01-03-2020)</a>	<a href="#">73, Dt. 26-06-2020</a>
		<a href="#">03/2020, Dt. 25-03-2020 (w.e.f. 01-04-2020)</a>	<a href="#">76, Dt. 10-07-2020</a>
1C	<p><b>18% Slab Rate Notification:</b></p> <p>Central Rate NN. <a href="#">1/2017, dated. 28-06-2017</a> (Schedule – III)</p> <p><b>&amp;</b></p> <p>Corresponding State G.O. Ms No. <a href="#">110 Rev (CT-II) Dept, dated. 29-06-2017</a></p> <p>(Notification No.1/2017, Schedule-III)</p>	<a href="#">19/2017, Dt.18-08-2017</a>	<a href="#">227, Dt. 05-10-2017</a>
		<a href="#">27/2017, Dt.22-09-2017</a>	<a href="#">252, Dt. 22-11-2017</a>
		<a href="#">34/2017, Dt.13-10-2017</a>	<a href="#">253, Dt. 23-11-2017</a>
		<a href="#">41/2017, Dt.14-11-2017 (w.e.f 15-11-2017)</a>	<a href="#">250, Dt. 21-11-2017</a>
		<a href="#">6/2018, Dt.25-01-2018</a>	<a href="#">46, Dt. 28-02-2018</a>
		<a href="#">18/2018, Dt.26-07-2018 (w.e.f 27-07-2018)</a>	<a href="#">171, Dt. 20-08-2018</a>
		<a href="#">24/2018, Dt.31-12-2018 (w.e.f 01-01-2019)</a>	<a href="#">6, Dt. 29-01-2020</a>
		<a href="#">8/2019, Dt.29-03-2019 w.e.f 01-04-2019</a>	<a href="#">79, Dt. 16-07-2019</a>
		<a href="#">14/2019, Dt. 30-09-2019 w.e.f. 01-10-2019</a>	<a href="#">7, Dt. 29-01-2020</a>
		<a href="#">27/2019, Dt. 30-12-2019 (w.e.f. 01-01-2020)</a>	<a href="#">52, Dt. 16-06-2020</a>
		<a href="#">03/2020, Dt. 25-03-2020 w.e.f. 01-04-2020</a>	<a href="#">76, Dt. 10-07-2020</a>
1D	<p><b>28% Slab Rate Notification:</b></p> <p>Central Rate NN. <a href="#">1/2017, dated. 28-06-2017</a> (Schedule – IV)</p> <p><b>&amp;</b></p> <p>Corresponding State G.O. Ms No. <a href="#">110 Rev (CT-II) Dept, dated. 29-06-2017</a></p> <p>(Notification</p>	<a href="#">27/2017, Dt.22-09-2017</a>	<a href="#">252, Dt. 22-11-2017</a>
		<a href="#">34/2017, Dt.13-10-2017</a>	<a href="#">253, Dt. 23-11-2017</a>
		<a href="#">41/2017, Dt.14-11-2017 (w.e.f 15-11-2017)</a>	<a href="#">250, Dt. 21-11-2017</a>
		<a href="#">6/2018, Dt.25-01-2018</a>	<a href="#">46, Dt. 28-02-2018</a>
		<a href="#">18/2018, Dt. 26-07-2018 (w.e.f. 27-07-2018)</a>	<a href="#">171, Dt. 20-08-2018</a>
		<a href="#">24/2018, Dt.31-12-2018 (w.e.f 01-01-2019)</a>	<a href="#">6, Dt. 29-01-2020</a>
		<a href="#">14/2019, Dt. 30-09-2019 (w.e.f. 01-10-2019)</a>	<a href="#">7, Dt. 29-01-2020</a>

	No.1/2017, Schedule-IV)	<a href="#">01/2020, Dt. 21-02-2020 (w.e.f. 01-03-2020)</a>	<a href="#">73, Dt. 26-06-2020</a>
1E	<b>3% Slab Rate Notification:</b> Central Rate NN. <a href="#">1/2017, dated. 28-06-2017</a> (Schedule – V) & Corresponding State G.O. Ms No. <a href="#">110 Rev (CT-II) Dept, dated. 29-06-2017</a>  (Notification No.1/2017, Schedule-V)	<a href="#">27/2017, Dt.22-09-2017</a>	<a href="#">252, Dt. 22-11-2017</a>
		<a href="#">41/2017, Dt.14-11-2017 (w.e.f 15-11-2017)</a>	<a href="#">250, Dt. 21-11-2017</a>
		<a href="#">6/2018, Dt. 25-01-2018</a>	<a href="#">46, Dt. 28-02-2018</a>
		<a href="#">14/2019, Dt. 30-09-2019 (w.e.f. 01-10-2019)</a>	<a href="#">7, Dt. 29-01-2020</a>
1F	<b>0.25% Slab Rate Notification:</b> Central Rate NN. <a href="#">1/2017, dated. 28-06-2017</a> (Schedule – VI) & Corresponding State G.O. Ms No. <a href="#">110 Rev (CT-II) Dept, dated. 29-06-2017</a>  (Notification No.1/2017, Schedule-VI)	<a href="#">27/2017, Dt.22-09-2017</a>	<a href="#">252, Dt. 22-11-2017</a>
		<a href="#">6/2018, Dt.25-01-2018</a>	<a href="#">46, Dt. 28-02-2018</a>
		<a href="#">14/2019, Dt. 30-09-2019 (w.e.f. 01-10-2019)</a>	<a href="#">7, Dt. 29-01-2020</a>
2	<b>Exempt/Nil Slab Rate Notification:</b> Central Rate NN. <a href="#">2/2017, dated. 28-06-2017</a> & Corresponding State G.O. Ms No. <a href="#">110 Rev (CT-II) Dept, dated. 29-06-2017</a>  (Notification No.2/2017)	<a href="#">28/2017, Dt.22-09-2017</a>	<a href="#">252, Dt. 22-11-2017</a>
		<a href="#">35/2017, Dt.13-10-2017</a>	<a href="#">253, Dt. 23-11-2017</a>
		<a href="#">42/2017, Dt.14-11-2107 (w.e.f 15-11-2017)</a>	<a href="#">250, Dt. 21-11-2017</a>
		<a href="#">7/2018, Dt.25-01-2018</a>	<a href="#">46, Dt. 28-02-2018</a>
		<a href="#">19/2018, Dt. 26-07-2018 (w.e.f 27-07-2018)</a>	<a href="#">171, Dt. 20-08-2018</a>
		<a href="#">25/2018, Dt.31-12-2018 (w.e.f 01-01-2019)</a>	<a href="#">6, Dt. 29-01-2020</a>
		<a href="#">9/2019, Dt. 29-03-2019 (w.e.f. 01-04-2019)</a>	<a href="#">79, Dt. 16-07-2019</a>

		<a href="#">15/2019, Dt. 30-09-2019 (w.e.f. 01-10-2019)</a>	<a href="#">7, Dt. 29-01-2020</a>
		<a href="#">18/2019, Dt. 30-09-2019 (w.e.f. 01-10-2019)</a>	<a href="#">7, Dt. 29-01-2020</a>
<b>Concessional Rate Notifications</b>			
	<b>Central -Rate Notification No.</b>	<b>Corresponding State G.O. Ms No. &amp; Date.</b>	<b>Remarks</b>
3	<a href="#">3/2017, Dt. 28-06-2017 (as amended by <a href="#">16/2019, dt. 30-09-2019</a>)</a>	<a href="#">110 Rev (CT-II) Dept, dt. 29-06-2017 (NN.3/2017) (as amended by G.O Ms No. <a href="#">7, Dt. 29-01-2020</a>)</a>	5% GST for supplies to exploration and production to ONGC, OIL etc.
	<a href="#">37/2017, Dt.13-10-2017</a>	<a href="#">253, Dt. 23-11-2017</a>	GST rate on the leasing of used motor vehicles
	<a href="#">39/2017, Dt.18-10-2017</a>	<a href="#">253, Dt. 23-11-2017</a>	Reduce GST rate on food preparations for free distribution program to weaker sections under Govt. Prog.
	<a href="#">40/2017, Dt.23-10-2017</a>	<a href="#">253, Dt. 23-11-2017</a>	Conditions specified for availing the benefit of levying concessional rate @ 0.1% GST on the goods supplied to exporter.
	<a href="#">45/2017, Dt.14-11-2017</a>	<a href="#">250, Dt. 21-11-2017</a>	GST @ 5% on Scientific & Technical equipment
	<a href="#">8/2018, Dt.25-01-2018</a>	<a href="#">46, Dt. 28-02-2018</a>	Rate of tax and value of supply in case of old/used motor vehicles
	<a href="#">21/2018, Dt.26-07-2018 (w.e.f 27-07-2018)</a>	<a href="#">171, Dt. 20-08-2018</a>	GST on specified handicraft items
	<a href="#">26/2018, Dt.31-12-2018 (as amended by <a href="#">17/2019, dt. 30-09-2019</a>)</a>	<a href="#">6, Dt. 29-01-2020 (as amended by G.O Ms No. <a href="#">7, dt. 29-01-2020</a>)</a>	Exempt GST on supply of gold, silver, and platinum by nominated agencies to registered persons.

	<a href="#">2/2019,</a> <a href="#">Dt.07-03-2019</a>	<a href="#">44, Dt. 09-04-2019</a>	composition scheme for supplier of services with a tax rate of 6%.
	<a href="#">19/2019,</a> <a href="#">Dt.30-09-2019</a> <a href="#">(w.e.f. 01-10-2019)</a>	<a href="#">7, Dt. 29-01-2020</a>	Exempt supply of goods for specified projects under FAO
	<a href="#">05/2021,</a> <a href="#">Dt.14-06-2021</a>	<a href="#">69, Dt. 03-08-2021</a>	Covid-19 relief supplies, up to 30 <sup>th</sup> September 2021
<b>RCM on Goods u/S 9(3)</b>			
4	Central Rate No. <a href="#">4/2017,</a> <a href="#">Dt. 28-06-2017</a> <b>&amp;</b> Corresponding State G.O. Ms No. <a href="#">110 Rev (CT-II) Dept,</a> <a href="#">dt. 29-06-2017</a> (Notification No.4/2017)	<a href="#">36/2017, Dt.13-10-2017</a>	<a href="#">253, Dt. 23-11-2017</a>
		<a href="#">43/2017, Dt.14-11-2017</a> <a href="#">(w.e.f 15-11-2017)</a>	<a href="#">250, Dt. 21-11-2017</a>
		<a href="#">11/2018, Dt.28-05-2018</a>	<a href="#">123, Dt. 26-06-2018</a> (as amended by <a href="#">161, Dt. 10-08-2018</a> )
<b>No refund of unutilized ITC (Proviso to section 54(3))</b>			
5	Central Rate No. <a href="#">5/2017,</a> <a href="#">Dt. 28-06-2017</a> <b>&amp;</b> Corresponding State G.O. Ms No. <a href="#">110 Rev (CT-II) Dept,</a> <a href="#">dt. 29-06-2017</a> (Notification No.5/2017)	<a href="#">29/2017, Dt.22-09-2017</a>	<a href="#">252, Dt. 22-11-2017</a>
		<a href="#">44/2017, Dt.14-11-2017</a>	<a href="#">250, Dt. 21-11-2017</a>
		<a href="#">20/2018, Dt.26-07-2018</a>	<a href="#">171, Dt. 20-08-2018</a>
<b>Military Canteen Stores Department</b>			
6	Central Rate No. <a href="#">6/2017,</a> <a href="#">Dt.28-06-2017</a>	Corresponding State G.O. Ms No. <a href="#">110 Rev (CT-II) Dept, dt. 29-06-2017</a> (Notification No.6/2017)	Refund of 50% of GST u/S 55 to CSD
7	Central Rate No. <a href="#">7/2017,</a> <a href="#">Dt.28-06-2017</a>	Corresponding State G.O. Ms No. <a href="#">110 Rev (CT-II) Dept, dt. 29-06-2017</a> (Notification No.7/2017)	Exempting Supplies by CSD

<b>RCM on Class of Registered persons u/S 9(4) (Prior to Amendment i.e., dated 01-02-2019)</b>			
	<b>Rate Notification No.</b>	<b>Amended Rate Notifications Details</b>	
		<b>Central –Rate Notification No.</b>	<b>Corresponding State G.O. Ms No. &amp; Date.</b>
8	Central Rate Notification No. <a href="#">8/2017</a> , <a href="#">Dt.28-06-2017</a> & Corresponding State G.O. Ms. No. <a href="#">110 Rev (CT-II) Dept, dt. 29-06-2017</a> (Notification No.8/2017)	<a href="#">38/2017, Dt.13-10-2017</a>	<a href="#">253, Dt. 23-11-2017</a>
		<a href="#">10/2018, Dt.23-03-2018</a>	<a href="#">78, Dt. 18-04-2018</a>
		<a href="#">12/2018, Dt.29-06-2018</a>	<a href="#">142, Dt. 28-07-2018</a>
		<a href="#">22/2018, Dt.06-08-2018</a>	<a href="#">55, Dt. 01-05-2019</a>
		<a href="#">01/2019, Dt.29-01-2019</a>	<a href="#">26, Dt. 06-03-2019</a>
	<b>Central –Rate Notification No.</b>	<b>Corresponding State G.O. Ms No. &amp; Date.</b>	<b>Remarks</b>
9	Notification No. <a href="#">9/2017</a> , <a href="#">Dt.28-06-2017</a>	<a href="#">110, dt. 29-06-2017</a>	Exempting TDS Deductor from RCM
10	Notification No. <a href="#">10/2017</a> , <a href="#">Dt.28-06-2017</a>	<a href="#">110, dt. 29-06-2017</a>	Exempting Supplier of used goods

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