

GST Update

Weekly Update
13.01.2018

- This Presentation covers the GST changes / observations/ press releases/ Tweet FAQs/ Sectoral FAQs released by CBEC since the last update on 06.01.2018. It supplements the earlier GST Updates.
- This presentation is based on CGST Act/Rules/ Notifications. Similar parallel provisions in State Laws may be referred to as required
- E-way Bill provisions are based on inputs from NIC which has prepared the software for E-way Bill Mechanism

- No CGST Notifications, Circular issued during the week.
- Only one clarificatory Circular issued during the week

Clarifications regarding GST on Hostel Mess/Canteen

- <http://www.cbec.gov.in/resources//htdocs-cbec/gst/circularno-28-gst.pdf;jsessionid=4E7DC1BB023EC3DA9A2AEA627BB200BD>
- Circular No.28/02/2018-GST dated 08.01.2018 issued
- Supply of food or drink provided by a mess or canteen is taxable at 5% without Input Tax Credit [Serial No. 7(i) of notification No. 11/2017-CT (Rate) as amended vide notification No. 46/2017-CT (Rate) dated 14.11.2017 refers]. It is immaterial whether the service is provided by the educational institution itself or the institution outsources the activity to an outside contractor

Nationwide E-Way Bill system for Inter-State movement of goods

- 1st of February, 2018, notified as the date of coming into force of E-Way Bill Rules vide Notification No. 74/2017-Central Tax dated 29.12.2017
- The E-Way Bill Rules 138 & 138A notified, vide Notfn No. 27/2017-Central Tax dated 30.08.2017, will now come into force with effect from 01.02.2018 (Notification No.74/2017-Central Tax dated 29.12.2017)

E-Way Bill Mechanism

- The rules for implementation of nationwide e-way Bill system for inter-State movement of goods on a compulsory basis notified with effect from 1st February, 2018. This will bring uniformity across the States for seamless inter-State movement of goods.

E-Way Bill Mechanism

- While the system for both inter-State and intra-State e-way Bill generation will be ready by 16th January, 2018, the States may choose their own timings for implementation of e-way Bill for intra-State movement of goods on any date before 1st June, 2018.
- In any case, uniform system of e-way Bill for inter-State as well as intra-State movement will be implemented across the country by 1st June, 2018.
- Four States- Karnataka, Uttarakhand, Rajasthan and Kerala have already introduced E-way Bill

- Common Portal for E-Way Bill is
- <http://ewaybill.nic.in>
- E-Way bill is complete only when Part-B is entered. Part-B is a must for the Eway bill for movement purpose. Otherwise printout of EWB says it is invalid for movement of goods
- The validity of the e-way bill starts when first entry is made in Part-B. That is, vehicle entry is made first time in case of road transportation or first transport document number entry in case of rail/air/ship transportation, whichever is the first entry. It may be noted that validity is not re-calculated for subsequent entries in Part-B.

Features of E-way Bill Mechanism

- One e-way bill can go through multiple modes of transportation before reaching the destination. As per the mode of transportation, the EWB can be updated with new mode of transportation by using 'Update Vehicle Number'.
- There is a chance that consignee or recipient may reject to take the delivery of consignment due to various reasons. Under such circumstance, the transporter can get one more e-way bill generated with the help of supplier or recipient by indicating supply as 'Sales Return' and with relevant document details and return the goods to supplier as per his agreement with him.

- “Bill to” and “Ship to” Cases
 - Two E-way Bills to be issued
- TRANSIN or Transporter ID?
 - TRANSIN is 15 digits unique number generated by EWB system for unregistered transporter once he enrolls on the system. TRANSIN is 15 digits number on similar lines with GSTIN and it is based on state code, PAN and Check digit. This can be shared by transporter to his clients to enter this number while generating e-waybills.

E-Way Bill Format

PART A

- GSTIN of Recipient - GSTIN or URP
- Place of Delivery - PIN Code of Place
- Invoice/Challan No - Number
- Invoice/Challan Date- Date
- Value of Goods -
- HSN Code - At least 2 digit of HSN Code
- Reason for Transport - Supply/Exp/Imp/Job Work/...
- Transporter Doc. No - Document No provided by trans.

PART B

- Vehicle Number - Vehicle Number

Modes of generation of E-way bill

Web – Online
based

SMS – Through
Mobile

Android –
Through Mobile
App

API – Site-to-Site
integration

Bulk generation–
Tool based

Suvidha Provider
– Third Party
based

Mobile App for EWB operations

- Mobile (Android and ios) based app is developed for e-way bill operations
- All the activities of e-way bill can be done on this app
- IMEI of the mobile number needs to be registered on the EWB system to use the app

SMS based E-way bill



Operations

- Generate the E-Way Bill
- Update the Vehicle details
- Cancel the E-Way Bill

Pre-requisite

- Registering the mobile number with the GSTIN on the EWB system

*EWBG TranType RecGSTIN DelPinCode InvNo InvDate TotalValue
HSNCode Vehicle*

Explanation of Parameters

- EWBG – E-WayBill Generate Key Word – It is fixed for generation
- TranType – Transaction Type – Refer to the Code list
- RecGSTIN – Recipient’s GSTIN. If it not there, then URP for ‘UnRegistered Person’
- DelPinCode- PIN Code of Place of Delivery of Goods
- InvNo – Invoice or Bill Number of the document of supplier of goods
- InvDate - Invoice or Bill Date of the document of supplier of goods
- TotalValue- Total Value of goods as per Invoice/Bill document in Rs.
- HSNCode – HSN Code of the first Commodity
- Vehicle - Vehicle Number in which the goods is being moved

Parameter	Description	Values/Codes
EWBG	E-Way Bill Generate	Fixed
TranType	Type of the Transaction.	<p>Codes for Transaction Types</p> <p>OSUP – Outward Supply, OEXP – Outward Export, OJOB – Outward Job Work, OSCD – Outward SKD/CKD, ORNK – Outward Recipient Not Known, OFOU – Outward For Own Use, OEOF – Outward Exhibitions & Fairs, OLNS – Outward Line Sales, OOTH – Outward Others</p> <p>ISUP – Inward Supply, IIMP – Inward Import, ISCD – Inward SKD/CKD, IJWR – Inward Job Work Returns, ISLR – Inward Sales Returns, IEOF – Inward Exhibitions & Fairs, IOTH – Inward Others</p>
RecGSTIN	Recipient’s GSTIN or URP for UnRegistered Person	15 digit GSTIN or URP
DelPinCode	PIN Code of the Place of Delivery	Fixed 6 digit
InvNo	Invoice or Bill Number	15 digit alphanumeric and / -
InvDate	Invoice or Bill Date	Date in DD/MM/YYYY format
TotalValue	Total Invoice / Bill Value	15 numeric value with 2 decimal value
HSNCode	HSN Code of the Goods	Atleast 2 digit of HSN Code
Vehicle	Vehicle Number	AR12AR1234 / AR12A1234 / AR121234 Format

SMS – Generating Ewb Examples

Ex #1	Message	EWBG OSUP 29AABCX0892K1ZK 560012 546 10/09/2017 75000.00 1001 KA12AB1234
	SMS to	97319 79899
	Explanation	This request is to generate the E-Way Bill for outward Supply of goods, with HSN 1001, to recipient with GSTIN 29AABCX0892K1ZK, carrying Invoice/Bill No 546 dtd: 10/09/2017 of value Rs 75000.00 to deliver at pin code 560012 through KA12AB1234
	Reply Message	Eway bill generated successfully. E-Way Bill No: 171000000144 and date is 12/09/2017
Ex #2	Message	EWBG OEXP URP 560012 A1246 16/09/2017 59000.00 1001 MH01XY1233
	SMS to	97319 79899
	Explanation	This request is to generate the E-Way Bill for export of goods, with HSN 1001, to recipient with GSTIN URP (UnRegistered Person), carrying Invoice/Bill No A1246 dtd: 16/09/2017 of value Rs 59000.00 to deliver at pin code 560012 through MH01XY1233
	Reply Message	Eway bill generated successfully. E-Way Bill No: 181000000234 and date is 16/09/2017

Message Format

EWBV EWB_NO Vehicle ReasCode

Explanation of Parameters

- EWBV – E-Way Bill Vehicle Updating Key Word – It is fixed for vehicle updation
- EWBNo - 12 digits E-Way Bill for which the new vehicle has to be added
- Vehicle - New Vehicle number for the movement of goods
- ReasCode- Reason Code to indicate why the vehicle number is being added.

Example

- EWBV 120023450123 KA12BA1234 BRK

SMS – Cancelling eWB

Message Format

EWBG EWB_NO

Explanation of Parameters

- EWBC – E-Way Bill Cancellation Key Word – It is fixed for Cancellation
- EWBNo- 12 digits E-Way Bill Number, which has to be cancelled

Example

- EWBC 120023450123

SMS Alerts to Tax Payers

Every day the following message is sent to all the tax payers who using EWB system

GSTIN: 29AAWPR3924N1ZM: Your E-waybill statistics for :
06/12/2017-GENERATED BY YOU as Outward: 7 (Value Rs. 3584882) ;Rejected by you:1 (Value Rs 28000) ;GENERATED BY OTHER PARTY as outward: 3 (Value Rs.1872500)

API based EWB Generation

This is site-to-site integration of Tax payer system with EWB system

All the activities of e-way bill can be done on the API system

This can be used by tax payers who generates more than 200-300 EWB/day

APIs are RESTful Web service based with JSON format

The pre-requisite is Tax Payer systems should have SSL and Static IP

Tax Payer should test on the sandbox before going for production

Same APIs can be used by Suvidha Provider, if the Tax Payer has authorised him.

Benefits of API Interface

No need of double or duplicate entry – one for Invoice generation and other for E-Way Bill

Mistakes are avoided

No need of one more print – Invoice can have EWB No

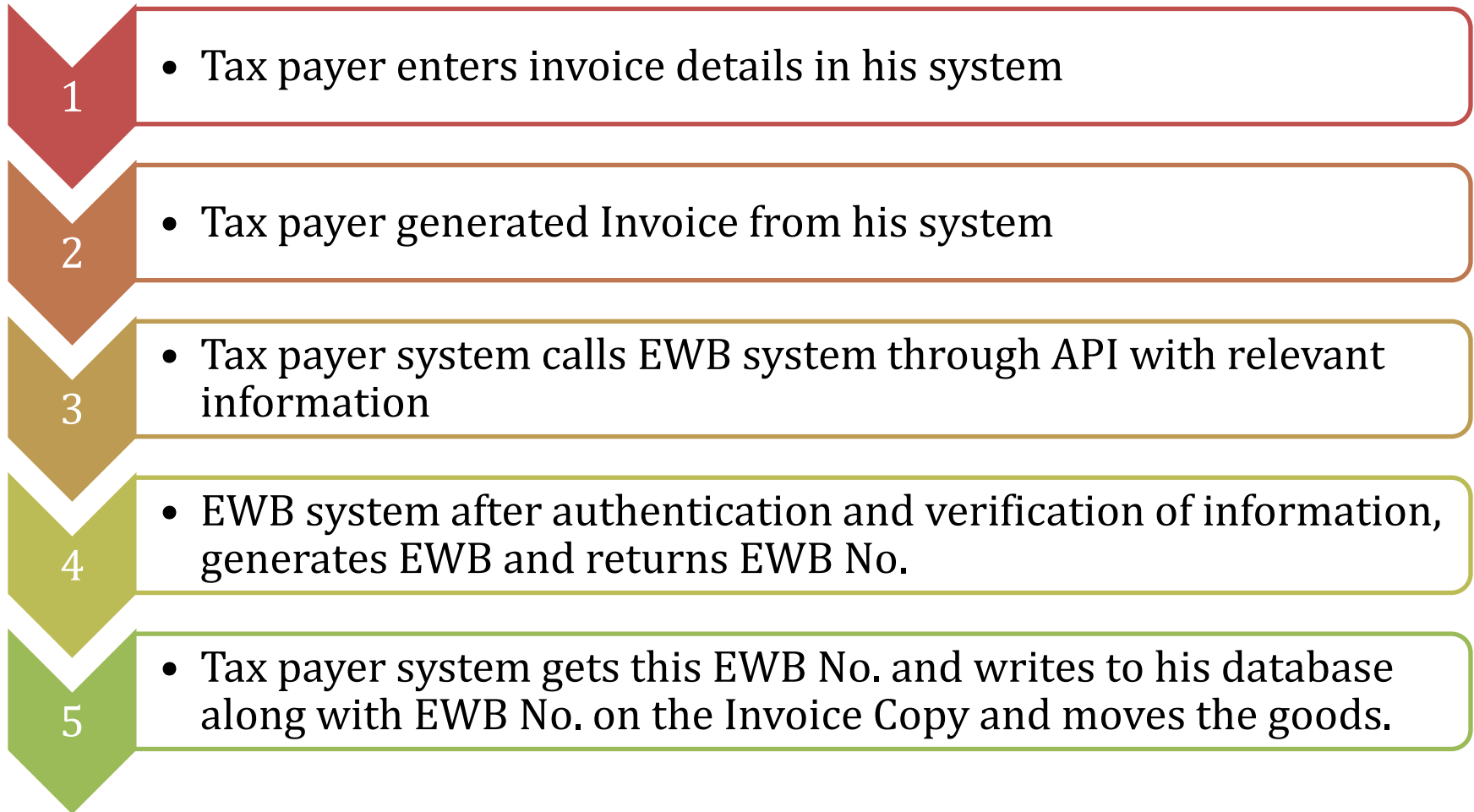
EWB No can be updated in Tax payer system with related invoice

E-way Bill data to GST System for GSTR-1

Readiness for Form INV - 1 (Invoice Reference Number)

Same API interface can be used in other states with requesting for those GSTIN

Example - API Interface for Tax Payer system



Example - API Interface for Transporter system

1

- On hourly basis , TRANS system pulls all the awaybills assigned to him from EWB system

2

- Before movement of goods, transporter enters vehicle no. for his LR and saves in his system

3

- Now, TRANS system calls EWB system with EWB No. and other details requesting to update Part B.

4

- EWB system after authentication and verification of details , updates vehicle details and gives ACK.

5

- TRANS system updates this ACK and prints the Tripsheet.
- Now, transporter moves the goods.

List of APIs

No	API Name	API Description	Applicable To
1	Authenticate	Autheticate with the credential to access the APIs	Tax Payer, Transporter, Suvidha Provider
2	Get e-Way Bill	Get the e-Way Bill details based on EWB Number	Tax Payer, Transporter, Suvidha Provider
3	Get Consolidated E-Way Bill	Get the Consolidated e-Way Bill details based on EWB Number	Transporter, Suvidha Provider
4	Get E-Way bill generated by others	Get the list of e-Way Bills generated by other party for my name based on generated date	Tax Payer, Suvidha Provider
5	Get assigned E-Way Bills of my state	Get the list of e-Way Bills assigned to me for transportation in my state	Transporter
6	Get assigned E-Way Bill by GSTIN	Get the list of e-Way Bills assigned to me for transportation by particular GSTIN	Transporter
7	Generate E-Way Bill	Generate e-Way Bill	Tax Payer, Transporter, Suvidha Provider
8	Update Vechile Number to E-Way Bill	Update new vehicle number for the e-way Bill	Tax Payer, Transporter, Suvidha Provider

List of APIs

10	Reject E-Way Bill	Reject the e-Way Bill	Tax Payer, Suvidha Provider
11	Generate Consolidate E-Way Bill	Generate Consolidated e-Way Bill	Tax Payer, Transporter, Suvidha Provider
12	Update Vehicle Number for Cons. EWB	Update new vehicle number for the Consolidated e-way Bill	Tax Payer, Transporter, Suvidha Provider
13	Get HSN Master Codes	Get the HSN master codes	Tax Payer, Transporter, Suvidha
14	Get State Master Codes	Get the State master codes	Tax Payer, Transporter, Suvidha
15	Get UQC Master Codes	Get the Unit Quantity master codes	Tax Payer, Transporter, Suvidha
16	Get Error Codes	Get the Error master codes	Tax Payer, Transporter, Suvidha
17	Get New latest version APIs	Get the list of latest API version and release date	Tax Payer, Transporter, Suvidha Provider
18	Get Alerts	Get alerts	Tax Payer, Transporter, Suvidha
19	Get GSTIN details	Get the GST tax payer details	Tax Payer, Transporter, Suvidha

Officer Activities



Verification
of EWB and
CEWB

Verification
through Web,
Android, SMS

Uploading of
Inspection
Report

Reports on
Current data

User Mgmt by
Nodal Officer

Data Exchange with GSTN and States

From GSTN

- GSTIN Masters – Critical data – GSTIN, Name, Trade Name, Reg. Date, Principal & Additional Business Places
- First time Full data (as per above) of that state
- Every day incremental – New, Amended and Cancelled
- On demand pull GSTIN details

To GSTN

- EWB details
- For GSTR1 preparation and Analytics
- Every day all EWBs

To States

- EWB details
- For Analytics
- Every day that state's EWBs



GST Portal Updates

New Functionality

This week following new functionality has been made available on GST Portal

Sl.No	Module	Form/Heading	Form Components/Details
1	ITC	Form GST ITC 01	Facility for declaration for claim of ITC under sub-section (1) of section 18, of the CGST Act, 2017, has been provided to taxpayers on GST Portal (refer Rule 40(1) of the CGST Rules, 2017).

New Functionality

This week following new functionality has been made available on GST Portal

Sl.No	Module	Form/Heading	Form Components/Details
1	Return	Form GSTR-5	Creation and submission of Form GSTR 5 by Non-resident taxable person is now available on GST Portal, for giving details of ITC taken, amendments, supplies made etc by them.



Registered persons whose exempt supply of goods and/or services become taxable can now file FORM ITC 01, to take credit of input tax in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock relatable to such exempt supply and on capital goods exclusively used for such exempted supply.

(Refer Section 18(4) of the CGST Act).



The composition dealers, who opt out of composition scheme and opt to pay tax as normal taxpayer can now file **FORM ITC 01**, to take credit of input tax in respect of inputs held in stock, inputs contained in semi-finished or finished goods held in stock or on capital goods on the day immediately preceding the date on which he becomes liable to pay tax under **Section 9**.

(Refer Section 18(3) of the CGST Act).




Taxpayers who have taken **registration on Voluntary Basis** can now file **FORM ITC 01**, to take credit of input tax in respect of inputs held in stock, and contained in semi-finished or finished goods **held in stock on the day immediately preceding the date of grant of registration.**


(Refer Section 18(2) of CGST Act)



Newly Registered Taxpayers can now file **FORM ITC 01**, to take credit of input tax in respect of inputs held in stock and inputs contained in semi-finished or finished goods **held in stock on the day immediately preceding the date** from which they become liable to pay tax under GST provisions.
(Refer Section 18(1) of CGST Act)



GOODS AND SERVICES TAX NETWORK







CANCELLATION OF REGISTRATION

Q. Under which circumstances can a registered Taxpayer file for cancellation of GST registration?

A. A registered Taxpayer can file for cancellation of GST registration on the occurrence of any of the following events:

1. Discontinuance of business or closure of business.
2. Taxable person ceases to be liable to pay tax.
3. Transfer of business on account of amalgamation, merger, de-merger, sale, leased or otherwise.
4. Change in constitution of business leading to change in PAN.
5. Registered voluntarily, but did not commence any business within specified time.
6. Taxable person no longer liable to be registered under GST Act.

11 Jan '18 <https://tutorial.gst.gov.in/userguide/registration/index.htm> 1/9

 www.gstn.org  [/gstsystemsindia](https://www.facebook.com/gstsystemsindia)  [@askGSTech](https://twitter.com/askGSTech)  [/Goods&ServicesTaxNetwork](https://www.youtube.com/Goods&ServicesTaxNetwork)

GST – Legal Updates

No new Cases Reported

No New Cases reported during the week

Any ISSUES/ queries?



- <https://cbec-gst.gov.in/>
- [CBEC MITRA HELPDESK](#)
 - 1800 1200 232
 - cbecmitra.helpdesk@icegate.gov.in
- GSTN Help Desk
 - helpdesk@gst.gov.in
 - Help Desk Number: 0120-4888999

Any ISSUES/ queries?

- Twitter Handles
- For General Questions
- https://twitter.com/askGST_GoI
- For technology related issues
- <https://twitter.com/askGSTech>
- NACIN twitter
- https://twitter.com/NACIN_OFFICIAL

THANK YOU