

GST Update

Weekly Update
20.01.2018

- This Presentation covers the GST changes / observations/ press releases/ Tweet FAQs/ Sectoral FAQs released by CBEC since the last update on 13.01.2018. 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

- One Central Tax Notification, issued during the week. Similar notification issued under SGST/UTGST Acts also.
- Only one corrigendum to a clarificatory Circular issued during the week.
- 25th Meeting of GST Council held at New Delhi on 18.01.2018. The presentation incorporates decisions taken in the said meeting of GST Council

Clarifications regarding GST on Hostel Mess/Canteen

- <http://www.cbec.gov.in/resources//htdocs-cbec/gst/circularno-28-gst.pdf;jsessionid=4E7DC1BB023EC3DA9A2AEA627BB200BD>
- Earlier the Circular No.28/02/2018-GST dated 08.01.2018 stated:
- 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
- Now a corrigendum to above circular has been issued

Clarifications regarding GST on Hostel Mess/Canteen

- <http://www.cbec.gov.in/resources//htdocs-cbec/gst/corrigendum-circularno-28-gst.pdf>
- Corrigendum dated 18.1.2018 to Circular No.28/02/2018-GST dated 08.01.2018 issued.
- Para 2 of the circular amended to read as under
- “2.1 If the catering services is one of the services provided by an educational institution to its students, faculty and staff and the said educational institution is covered by the definition given under para 2(y) of notification No. 12/2017-Central Tax (Rate), then the same is exempt. [Sl. No. 66(a) of notification No. 12/2017-Central Tax (Rate) refers]

Clarifications regarding GST on Hostel Mess/Canteen (Contd.)

- 2.2 If the catering services, i.e., supply of food or drink in a mess or canteen, is provided by anyone other than the educational institution, then it is a supply of service at entry 7(i) of notification No. 11/2017-CT (Rate) [as amended vide notification No. 46/2017-CT (Rate) dated 14.11.2017] to the concerned educational institution and attracts GST of 5% provided that credit of input tax charged on goods and services used in supplying the service has not been taken, effective from 15.11.2017.”

Extension of the last date for filing FORM GSTR-3B for December, 2017 till 22.01.2018

- http://www.cbec.gov.in/resources//htdocs-cbec/gst/Notification-2-2018-central_tax-English.pdf
- Notification 02/2018-Central Tax dated 20.01.2018 issued.
- Last date for filing of GSTR-3B for the month of December 2017 extended till 22.01.2018

Decisions of 25th GST Council Meeting held on 18th January, 2018

Decisions relating to Services in the 25th meeting of GST Council held at New Delhi on 18.01.2018

- The following decisions relating to exemptions / changes in GST rates / ITC eligibility criteria, rationalization of rates / exemptions and clarification on levy of GST on services were taken by the Council in the meeting held at New Delhi on 18.01.2018.
- The decisions of the GST Council are being communicated for general information and will be given effect to through Gazette notifications / orders which shall have force of law

(A) Recommendations on Exemptions / Changes in GST Rates / ITC Eligibility Criteria

- GST exemption on Viability Gap Funding (VGF) extended for a period of 3 years from the date of commencement of RCS airport from the present period of one year.
- Supply of services by way of providing information under RTI Act, 2005 from GST to be exempted
- Legal services provided to Government, Local Authority, Governmental Authority and Government Entity to be exempted
- Reduction of GST rate on construction of metro and monorail projects (construction, erection, commissioning or installation of original works) from 18% to 12%.

(A) Recommendations on Exemptions / Changes in GST Rates / ITC Eligibility Criteria (Contd.)

- GST on the small housekeeping service providers, notified under section 9 (5) of GST Act, who provide housekeeping service through ECO, @ 5% without ITC.
- GST rate on tailoring service reduced from 18% to 5%.
- GST rate on services by way of admission to theme parks, water parks, joy rides, merry-go-rounds, go-carting and ballet, reduced from 28% to 18%.
- To exempt services provided by the Naval Insurance Group Fund by way of Life Insurance to personnel of Coast Guard under the Group Insurance Scheme of the Central Government retrospectively w.e.f. 1.7.2017.

(A) Recommendations on Exemptions / Changes in GST Rates / ITC Eligibility Criteria (Contd.)

- **International Transportation**
- To exempt service by way of transportation of goods from India to a place outside India by air;
- To exempt service by way of transportation of goods from India to a place outside India by sea and provide that value of such service may be excluded from the value of exempted services for the purpose of reversal of ITC.
- The above exemptions may be granted with a sunset clause up to 30th September, 2018.

(A) Recommendations on Exemptions / Changes in GST Rates / ITC Eligibility Criteria (Contd.)

- **GST on Temporary transfer or permitting the use or enjoyment of any intellectual property right, when its value already included in the Customs Value of imported goods**
- To exempt IGST payable under section 5(1) of the IGST Act, 2017 on supply of services covered by item 5(c) of Schedule II of the CGST Act, 2017 to the extent of aggregate of the duties and taxes leviable under section 3(7) of the Customs Tariff Act, 1975 read with sections 5 & 7 of IGST Act, 2017 on part of consideration declared under section 14(1) of the Customs Act, 1962 towards royalty and license fee includible in transaction value as specified under Rule 10 (c) of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007.

(A) Recommendations on Exemptions / Changes in GST Rates / ITC Eligibility Criteria (Contd.)

- To allow ITC of input services in the same line of business at the GST rate of 5% in case of tour operator service.
- **GST on Sub-contractor to main contractor:** To reduce GST rate (from 18% to 12%) on the Works Contract Services (WCS) provided by sub-contractor to the main contractor providing WCS to Central Government, State Government, Union territory, a local authority, a Governmental Authority or a Government Entity, which attract GST of 12%. Likewise, WCS attracting 5% GST, their sub-contractor would also be liable @ 5%.
- To enhance the exemption limit of Rs 5000/- per month per member to Rs 7500/- in respect of services provided by Resident Welfare Association (unincorporated or nonprofit entity) to its members against their individual contribution.

(A) Recommendations on Exemptions / Changes in GST Rates / ITC Eligibility Criteria (Contd.)

- To reduce GST rate on transportation of petroleum crude and petroleum products (MS, HSD, ATF) through pipe line from 18% to 5% without ITC and 12% with ITC.
- To exempt dollar denominated services provided by financial intermediaries located in IFSC SEZ, which have been deemed to be outside India under the various regulations by RBI, IRDAI, SEBI or any financial regulatory authority, to a person outside India

(A) Recommendations on Exemptions / Changes in GST Rates / ITC Eligibility Criteria (Contd.)

- To exempt (a) services by government or local authority to governmental authority or government entity, by way of lease of land, and (b) supply of land or undivided share of land by way of lease or sub lease where such supply is a part of specified composite supply of construction of flats etc. and to carry out suitable amendment in the provision relating to valuation of construction service involving transfer of land or undivided share of land, so as to ensure that buyers pay the same effective rate of GST on property built on leasehold and freehold land.
- To amend entry 3 of notification No. 12/2017-CT(R) so as to exempt pure services provided to Govt. entity.

(A) Recommendations on Exemptions / Changes in GST Rates / ITC Eligibility Criteria (Contd.)

- To expand pure services exemption under S. No. 3 of 12/2017-C.T. (Rate) so as to include composite supply involving predominantly supply of services i.e. up to 25% of supply of goods.
- To reduce job work services rate for manufacture of leather goods (Chapter 42) and footwear (Chapter 64) to 5%
- To exempt services relating to admission to, or conduct of examination provided to all educational institutions, as defined in the notification. To exempt services by educational institution by way of conduct of entrance examination against consideration in the form of entrance fee.

(A) Recommendations on Exemptions / Changes in GST Rates / ITC Eligibility Criteria (Contd.)

- To enhance the limit to Rs 2 lakh against Sl. No. 36 of exemption notification No. 12/2017-C.T. (Rate) which exempts services of life insurance business provided under life micro insurance product approved by IRDAI upto maximum amount of cover of Rs. 50,000.
- To exempt reinsurance services in respect of insurance schemes exempted under S. Nos. 35 and 36 of notification No. 12/2017-CT (Rate). [It is expected that the premium amount charged from the government/insured in respect of future insurance services is reduced.]
- To increase threshold limit for exemption under entry No. 80 of Notification No. 12/2017-C.T. (Rate) for all the theatrical performances like Music, Dance, Drama, Orchestra, Folk or Classical Arts and all other such activities in any Indian language in theatre GST from Rs.250 to 500 per person and to also extend the threshold exemption to services by way of admission to a planetarium

(A) Recommendations on Exemptions / Changes in GST Rates / ITC Eligibility Criteria (Contd.)

- To reduce GST on Common Effluent Treatment Plants services of treatment of effluents, from 18% to 12%.
- To exempt services by way of fumigation in a warehouse of agricultural produce.
- To reduce GST to 12% in respect of mining or exploration services of petroleum crude and natural gas and for drilling services in respect of the said goods.
- To exempt subscription of online educational journals/periodicals by educational institutions who provide degree recognized by any law from GST.
- To exempt the service provided by way of renting of transport vehicles provided to a person providing services of transportation of students, faculty and staff to an educational institution providing education upto higher secondary or equivalent.

(A) Recommendations on Exemptions / Changes in GST Rates / ITC Eligibility Criteria (Contd.)

- To extend the concessional rate of GST on houses constructed/ acquired under the Credit Linked Subsidy Scheme for Economically Weaker Section (EWS) / Lower Income Group (LIG) / Middle Income Group-1 (MIG-1) / Middle Income Group-2 (MIG-2) under the Housing for All (Urban) Mission/Pradhan Mantri Awas Yojana (Urban) and low-cost houses up to a carpet area of 60 square metres per house in a housing project which has been given infrastructure status, as proposed by Ministry of Housing & Urban Affairs, under the same concessional rate.
- To tax time charter services at GST rate of 5%, that is at the same rate as applicable to voyage charter or bare boat charter, with the same conditions.

(A) Recommendations on Exemptions / Changes in GST Rates / ITC Eligibility Criteria (Contd.)

- To levy concessional GST @12% on the services provided by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of building used for providing (for instance, centralized cooking or distributing) mid-day meal scheme by an entity registered under section 12AA of IT Act.
- To exempt services provided by and to Fédération Internationale de Football Association (FIFA) and its subsidiaries directly or indirectly related to any of the events under FIFA U-20 World Cup in case the said event is hosted by India.
- To exempt government's share of profit petroleum from GST and to clarify that cost petroleum is not taxable per se.

(B) Rationalization of certain exemption entries

- To provide in CGST rules that value of exempt supply under sub-section (2) of section 17, shall not include the value of deposits, loans or advances on which interest or discount is earned (This will not apply to a banking company and a financial institution including a non-banking financial company engaged in providing services by way of extending deposits, loans or advances).
- To defer the liability to pay GST in case of TDR against consideration in the form of construction service and on construction service against consideration in the form of TDR to the time when the possession or right in the property is transferred to the land owner by entering into a conveyance deed or similar instrument (eg. allotment letter). No deferment in point of taxation in respect of cash component.

(B) Rationalization of certain exemption entries (Contd.)

- To tax renting of immovable property by government or local authority to a registered person under reverse Charge while renting of immovable property by government or local authority to un-registered person shall continue under forward charge
- To define insurance agent in the reverse charge notification to have the same meaning as assigned to it in clause (10) of section 2 of the Insurance Act, 1938, so that corporate agents get excluded from reverse charge.
- To insert a provision in GST Rules under section 15 of GST Act that the value of lottery shall be 100/112 or 100/128 of the price of lottery ticket notified in the Gazette (the same is currently notified in the rate notification).

(B) Rationalization of certain exemption entries (Contd.)

- To add, in the GST rate schedule for goods at 28%, actionable claim in the form of chance to win in betting and gambling including horse racing.
- To insert in GST rules under section 15 of GST Act,- Notwithstanding anything contained in this chapter, value of supply of Betting & Gambling shall be 100 % of the face value of the bet or the amount paid into the totalizator.

(C) Clarifications

- To clarify that exemption of Rs 1000/- per day or equivalent (declared tariff) is available in respect of accommodation service in hostels.
- To clarify that fee paid by litigants in the Consumer Disputes Commissions and any penalty imposed by these Commissions, will not attract GST.
- To clarify that elephant/ camel joy rides are not classified as transportation services and attract GST @ 18% with threshold exemption to small services providers.
- To clarify that leasing or rental service, with or without operator, of goods, attracts same GST as supply of like goods involving transfer of title in the said goods. Therefore, the GST rate for the rental services of self-Propelled Access Equipment (Boom. Scissors/Telehandlers) is 28%.

(C) Clarifications (Contd.)

- 5) To clarify that,-
- 1) Services provided by senior doctors/consultants/technicians hired by the hospitals, whether employees or not, are healthcare services which is exempt.
 - 2) Hospitals also provide healthcare services. The entire amount charged by them from the patients including the retention money and the fee/payments made to the doctors etc., is towards the healthcare services provided by the hospitals to the patients and is exempt.
 - 3) Food supplied to the in-patients as advised by the doctor/nutritionists is a part of composite supply of healthcare and not separately taxable. Other supplies of food by a hospital to patients (not admitted) or their attendants or visitors is taxable

Recommendations made during the 25th meeting of the GST Council held in New Delhi on 18.1.2018

- **Policy Changes**
- The following recommendations have been made by the GST Council in its 25th meeting held at New Delhi:
- The late fee payable by any registered person for failure to furnish FORM GSTR-1 (supply details), FORM GSTR-5 (Non-resident taxable person) or FORM GSTR5A (OIDAR) is being reduced to fifty rupees per day and shall be twenty rupees per day for NIL filers. The late fee payable for failure to furnish FORM GSTR-6 (Input Service Distributor) shall be fifty rupees per day.

Recommendations made during the 25th meeting of the GST Council held in New Delhi on 18.1.2018

- Taxable persons who have obtained voluntary registration will now be permitted to apply for cancellation of registration even before the expiry of one year from the effective date of registration.
- For migrated taxpayers, the last date for filing FORM GST REG-29 for cancellation of registration is being extended by further three months till 31st March, 2018.
- The facility for generation, modification and cancellation of e-way bills is being provided on trial basis on the portal ewaybill.nic.in. Once fully operational, the e-way bill system will start functioning on the portal ewaybillgst.gov.in

(C) Clarifications

- Certain modifications are being made to the e-way bill rules which are to be notified nationwide for inter-State movement with effect from 01.02.2018 and for intra-State movement with effect from a date to be announced separately by each State but not later than 01.06.2018.
- The report and recommendations submitted by the Committee on Handicrafts were also accepted by the GST Council

Clarification (Contd)

- 6) To clarify that services by way of,- 1. admission to entertainment events or access to amusement facilities including casinos, race-course 2. ancillary services provided by casinos and race-course in relation to such admission. 3. services given by race-course by way of totalisator (if given through some other person or charged separately as fees for using totalisator for purpose of betting, are taxable at 28%. Services given by race-course by way of license to bookmaker which is not a service by way of betting and gambling, is taxable at 18%.

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)

RECOMMENDED CHANGES IN GST RATES OF GOODS

A. LIST OF GOODS ON WHICH GST RATE RECOMMENDED FOR REDUCTION FROM 28% TO 18%:

S.NO	Chapter/Heading/Subheading/Tariff item	Description
1	87	Old and used motor vehicles [medium and large cars and SUVs] on the margin of the supplier, subject to the condition that no input tax credit of central excise duty/value added tax or GST paid on such vehicles has been availed by him
2	8702	Buses, for use in public transport, which exclusively run on bio-fuels

RECOMMENDED CHANGES IN GST RATES OF GOODS

B. LIST OF GOODS ON WHICH GST RATE RECOMMENDED FOR REDUCTION FROM 28% TO 12%:

S.NO	Chapter/Heading/Subheading/Tariff item	Description
1	87	All types of old and used motors vehicles [other than medium and large cars and SUVs] on the margin of the supplier of subject to the conditions that no input tax credit of central excise duty /value added tax or GST paid on such vehicles has been availed by him.

RECOMMENDED CHANGES IN GST RATES OF GOODS

C. LIST OF GOODS ON WHICH GST RATE RECOMMENDED FOR REDUCTION FROM 18% TO 12%:

S.NO	Chapter/Heading/Subheading/Tariff item	Description
1	1704	Sugar boiled confectionary
2	2201	Drinking water packed in 20 liters bottles
3	2809	Fertilizer grade Phosphoric acid
4	29 or 38	Bio-Diesel

RECOMMENDED CHANGES IN GST RATES OF GOODS

C. LIST OF GOODS ON WHICH GST RATE RECOMMENDED FOR REDUCTION FROM 18% TO 12%:

S.NO	Chapter/Heading/Subheading/Tariff item	Description
5	38	<p>The following Bio-pesticides</p> <ol style="list-style-type: none"> 1 Bacillus thuringiensis var.israelensis 2 Bacillus thuringiensis var.kurstaki 3 Bacillus thuringiensis var.galleriae 4 Bacillus sphaericus 5 Trichoderma viride 6 Trichoderma harzianum 7 Pseudomonas fluorescens 8 Beauveria bassiana 9 NPV of Helicoverpa armigera 10 NPV of Spodopteralitura 11 Neem based pesticides 12 ...

RECOMMENDED CHANGES IN GST RATES OF GOODS

C. LIST OF GOODS ON WHICH GST RATE RECOMMENDED FOR REDUCTION FROM 18% TO 12%:

S.NO	Chapter/Heading/Subheading/Tariff item	Description
1	4418	Bamboo wood building joinery
2	8424	Drip irrigation system including laterals, sprinklers
3	8424	Mechanical Sprayer

RECOMMENDED CHANGES IN GST RATES OF GOODS

D. LIST OF GOODS ON WHICH GST RATE RECOMMENDED FOR REDUCTION FROM 18% TO 5%:

S.NO	Chapter/Heading/Subheading/Tariff item	Description
1	13	Tamarind Kernel Powder
2	1404/3305	Mehendi paste in cones
3	2711	LPG supplied for supply to household domestic consumers by private LPG distributors
4	88 or any other chapter	Scientific and technical instruments, apparatus, equipment, accessories, parts, components, spares, tools, mock ups and modules, raw material and consumables required for launch vehicles and satellites and payloads

RECOMMENDED CHANGES IN GST RATES OF GOODS

E. LIST OF GOODS ON WHICH GST RATE RECOMMENDED FOR REDUCTION FROM 12% TO 5%:

S.N O	Chapter/H eading/Sub heading/Ta riff Item	Description
1	4601, 4602	Articles of straw, of esparto or of other plaiting materials; basketware and wickerwork

RECOMMENDED CHANGES IN GST RATES OF GOODS

F. LIST OF GOODS ON WHICH GST RATE RECOMMENDED FOR INCREASE FROM 12% TO 18%:

S.N O	Chapter/H eading/Sub heading/Ta riff Item	Description
1	5601 22 00	Cigarette Filter Rods

RECOMMENDED CHANGES IN GST RATES OF GOODS

G. LIST OF GOODS ON WHICH GST RATE RECOMMENDED FOR REDUCTION FROM 12% TO 5% WITH NO REFUND OF UNUTILISED INPUT TAX CREDIT:

S.N O	Chapter/H eading/Sub heading/Ta riff Item	Description
1	5801 37 20	Velvet Fabric

RECOMMENDED CHANGES IN GST RATES OF GOODS

H. LIST OF GOODS ON WHICH GST RATE RECOMMENDED FOR REDUCTION FROM 3% TO 0.25%:

S.N O	Chapter/H eading/Sub heading/Ta riff Item	Description
1	7102	Diamonds and precious stones

RECOMMENDED CHANGES IN GST RATES OF GOODS

I. NIL GST RATE

- (i) Vibhuti
- (ii) Parts and accessories for manufacture of hearing aids.
- (iii) De-oiled rice bran

RECOMMENDED CHANGES IN GST RATES OF GOODS

J. LIST OF GOODS ON WHICH GST RATE RECOMMENDED FOR INCREASE FROM NIL TO 5%:

S.N O	Chapter/H eading/Sub heading/Ta riff Item	Description
1	2302	Rice bran (other than de-oiled rice bran)

RECOMMENDED CHANGES IN COMPENSATION CESS RATES OF GOODS

K. CHANGES IN COMPENSATION CESS ON CERTAIN GOODS:

S. NO	Chapter/Heading/Subheading/Tariff Item	Description	Present Compensation Cess Rate	Compensation Cess Rate Recommended
1	8702	Motor vehicles [falling under heading 8702, as it was in excise regime] cleared as ambulances, duly fitted with all 4 fitments, furniture and accessories necessary for an ambulance from the factory manufacturing such vehicles.10- 13 seater buses and ambulances, subject to specified conditions	15%	Nil

RECOMMENDED CHANGES IN COMPENSATION CESS RATES OF GOODS

K. CHANGES IN COMPENSATION CESS ON CERTAIN GOODS:

S. NO	Chapter/Heading/Subheading/Tariff Item	Description	Present Compensation Cess Rate	Compensation Cess Rate Recommended
2	87	Old and used motor vehicles [medium and large cars and SUVs], on the margin of the supplier, subject to the condition that no input tax credit of central excise duty/value added tax or GST paid on such vehicles has been availed by him	Applicable Rate	Nil

RECOMMENDED CHANGES IN COMPENSATION CESS RATES OF GOODS

K. CHANGES IN COMPENSATION CESS ON CERTAIN GOODS:

S. NO	Chapter/Heading/Subheading/Tariff Item	Description	Present Compensation Cess Rate	Compensation Cess Rate Recommended
3	87	All types of old and used motors vehicles [other than medium and large cars and SUVs] on the margin of the supplier of subject to the conditions that no input tax credit of central excise duty /value added tax or GST paid on such vehicles has been availed by him	Applicable Rate	Nil

RECOMMENDED CHANGES IN GST RATES OF GOODS

L. CHANGES IN IGST RATE RECOMMENDED ON CERTAIN GOODS:

S. NO	Chapter/Heading/Subheading/Tariff Item	Description	Present IGST Rate	IGST Rate Recommended
1	88 or any other chapter	Satellites and payloads and Scientific and technical instruments, apparatus, equipment, accessories, parts, components, spares, tools, mock ups and modules, raw material and consumables required for launch vehicles and satellites and payloads	18%	5%

RECOMMENDED CHANGES IN GST RATES OF GOODS

M. MODIFICATION IN DEFINITION/ CLARIFICATION IN RESPECT OF CHANGES IN GST/IGST RATES

S. NO	Chapter/Heading/Subheading/Tariff Item	Description	Present GST Rate	Modification/clarification Recommended
1	27	Poly Butylene Feed Stock & Liquefied Petroleum Gas	18%	The GST to apply only on the net quantity of Poly Butylene Feed Stock or Liquefied Petroleum Gases retained for the manufacture of Poly Iso Butylene or Propylene or di-butyl para cresol respectively, subject to specified conditions.

RECOMMENDED CHANGES IN GST RATES OF GOODS

M. MODIFICATION IN DEFINITION/ CLARIFICATION IN RESPECT OF CHANGES IN GST/IGST RATES ON GOODS:

S. NO	Chapter/Heading/Subheading/Tariff Item	Description	Present GST Rate	Modification/clarification Recommended
2	Any Chapter	Rail coach industry	Applicable GST rate	Only the goods falling under chapter 86 attract 5% GST rate with no refund of unutilised ITC. Goods falling in any other chapter will attract applicable GST rate under the respective chapters, even if supplied to the Indian railways

RECOMMENDED CHANGES IN GST RATES OF GOODS

M. MODIFICATION IN DEFINITION/ CLARIFICATION IN RESPECT OF CHANGES IN GST/IGST RATES

S. NO	Chapter/Heading/Subheading/Tariff Item	Description	Present GST Rate	Modification/clarification Recommended
3	2701	Coal rejects	5% + Rs. 400 PMT Compensation Cess	Coal rejects fall under heading 2701 and attract 5% GST and Rs. 400 PMT Compensation Cess.

It is proposed to issue notification giving effect to the recommendations of the Council on 25th January, 2018 to be effective from 00 HRS on 25th January, 2018



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	Registration	Form GST REG 16	Form GST REG 16, application for cancellation of registration by the newly registered taxpayers, has been made available on the GST portal.
2	Return	Form GSTR 4	GSTR 4 offline utility, for preparation and filing of Return by composition dealer, for the quarter October to December 17, is available in download section of the GST Portal

New Functionality

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

Sl. No	Module	Form/Heading	Form Components/Details
3	Return	Form GSTR-11	Offline utility for preparation and filing of statement of inward supplies in Form GSTR-11, by persons having Unique Identity Number (UIN), has been made available on the GST Portal..
4	ITC	Form ITC-01	Declaration for claim of input tax credit under sub-section (1) of section 18) is made available to the taxpayers

New Functionality

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

Sl. No	Module	Form/Heading	Form Components/Details
5	Grievance Reporting	-	<p>Taxpayer has been provided with a facility on GST Portal, to lodge grievance related to processes (application), ledgers etc. Refer link for the form</p> <p>(https://services.gst.gov.in/services/grievance).</p>

GST Tech – Twitter updates – SELF HELP PORTAL



Taxpayers can login onto new **Self Help Portal**,
<https://selfservice.gstsystem.in/> to report issues of GST.
This portal will be live from **22 January 2018**.

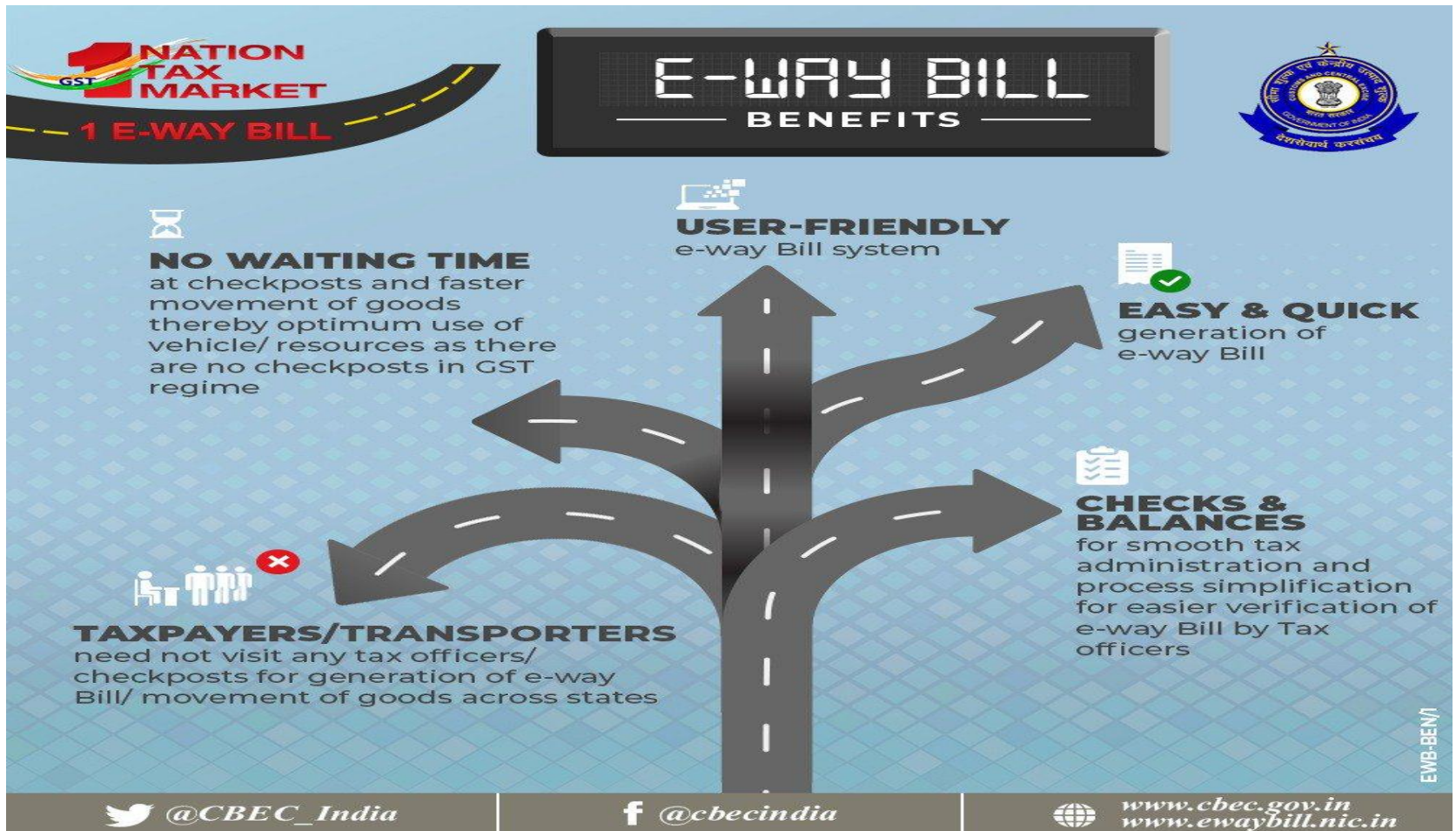
Email helpdesk@gst.gov.in will be discontinued.



Webinar on E Way Bill Overview

Language: Hindi

Date: 22 Jan. | Time: 2:30 PM



1 E-WAY BILL

E-WAY BILL BENEFITS

NO WAITING TIME
at checkpoints and faster movement of goods thereby optimum use of vehicle/ resources as there are no checkpoints in GST regime




USER-FRIENDLY
e-way Bill system

EASY & QUICK
generation of e-way Bill

CHECKS & BALANCES
for smooth tax administration and process simplification for easier verification of e-way Bill by Tax officers

TAXPAYERS/TRANSPORTERS
need not visit any tax officers/ checkpoints for generation of e-way Bill/ movement of goods across states

EMB-BEN/

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www.ewaybill.nic.in



GOODS AND SERVICES TAX NETWORK



ENROLMENT PROCEDURE ON E-WAY BILL

PORTAL FOR GST UNREGISTERED TRANSPORTERS/OTHERS

1. Enroll by providing PAN details on E-Way Bill Portal
2. Authentication is done with OTP sent through Aadhaar registered mobile number
3. User enters other business details in E-Way Bill Portal
4. User can create Username and password to use E-Way Bill Portal

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GOODS AND SERVICES TAX NETWORK



REGISTRATION PROCEDURE ON

E-WAY BILL PORTAL FOR GST REGISTERED USERS

1. Register by entering GSTIN on E-Way Bill portal
2. Authentication is done with an OTP sent on their registered mobile number
3. User can create Username and password to use E-Way Bill portal

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MODES TO GENERATE E-WAY BILL

1. Web – Online using browser on laptop or desktop or phone etc
2. Android based Mobile App on mobile phones
3. Via SMS through registered Mobile number
4. Via API (Application program interface) – i.e. integration of IT system of user with E-Way Bill system for generation of E-Way Bill
5. Tool based Bulk generation of E-Way Bills
6. Third party based system of Suvidha Provider

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GOODS AND SERVICES TAX NETWORK

FEATURES OF THE E-WAY BILL PORTAL

1. User can create master of Customers, Suppliers, and Products for ease of generation of E-Way Bill
2. User can monitor E-Way Bills generated on his/her account/behalf
3. Multiple modes for E-Way Bill generation for ease of use
4. User can create sub-users and Roles on portal for generation of E-Way Bill
5. Alerts are sent to users via mail and SMS on registered mail id/mobile number
6. Vehicle Number can be entered either by supplier/recipient of goods who generates E-Way Bill or transporter
7. QR code is printed on each E-Way Bill for ease of seeing details
8. Recipient of the consignment can accept or reject E-Way Bill, if it does not belongs to him within 72 hours of generation
9. The Generator of the E-Way Bill can cancel it within 24 hours
10. Consolidated E-Way Bill can be generated for vehicle carrying multiple E-Way Bill consignment

www.ewaybill.nic.in

 www.gstn.org

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Any ISSUES/ queries?



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

Any ISSUES/ queries?

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- For technology related issues
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THANK YOU