

GST Update

Weekly Update
04.08.2018

- This Presentation covers the GST changes / observations/ press releases/ Tweet FAQs/ Sectoral FAQs released by CBEC since the last update on 28.07.2018. 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

- 1 Central Tax Notification issued under CGST Act issued extending time limit to file GSTR 6.
- Two Circulars issued

Revised Draft GST Returns

- http://www.cbic.gov.in/resources//htdocs-cbec/draft-circ/GST>Returns_3007.pdf
- GST Council released a document containing
 - basic principles of GST return design
 - the key features of GST returns and
 - new format of the GST returns.
- Last date for submission of comments / suggestions is 31st August 2018.

Due date for filing ISD Return – GSTR 6 extended till 30.09.2018

<http://www.cbic.gov.in/resources//htdocs-cbec/gst/Notification-30-2018-central tax-English.pdf;jsessionid=A5D23EB388439257FF89E819B2F14E13>

- Notification No.30/2018-CT dated 30.07.2018 – supersedes Notn 25/2018-CT dated 31.05.2018
 - Time limit for furnishing the return by an Input Service Distributor in FORM GSTR-6 under Section 39(4) of the CGST Act read with rule 65 of the CGST Rules, 2017, for the months of July, 2017 to August, 2018 **till the 30th September, 2018**

Circular No. 50/24/2018-GST dated 31.07.2018 withdrawn

- http://www.cbic.gov.in/resources//htdocs-cbec/gst/Circular_No.50.pdf;jsessionid=8A8B21716C5FF8EFB4A2C1B33AEB987C
- Circular No. 50/24/2018-GST dated 31.07.2018. The circular withdraws the Circular No. 28/02/2018-GST dated 08.01.2018 as amended by corrigendum dated 18.01.2018.
- Circular No. 28/02/2018-GST, dated 08.01.2018 was issued to clarify GST rate applicable on catering services, i.e., supply of food or drink in a mess or canteen in an educational institute. The same has been incorporated in Sl. No. 7 (i) of the Notification No. 13/2018-Central Tax(Rate), dated 26.07.2018

Order No 02/2018-Central Tax dated 31.03.2018 withdrawn

- Order No 02/2018-Central Tax dated 31.03.2018, was issued to clarify GST rate on supply of food and/or drinks by the Indian Railways or Indian Railways Catering and Tourism Corporation Ltd or their licensees, in trains or at platforms (static units)
- The contents of the Order No 02/2018-Central Tax dated 31.03.2018 have been incorporated in Sl. No. 7(ia) of the Notification No. 13/2018-Central Tax(Rate), dated 26.07.2018 amending the Notification No. 11/2017-Central Tax (Rate) dated 28th June 2017

GST on Ambulance Services

- http://www.cbic.gov.in/resources//htdocs-cbec/gst/Circular_No.51.pdf;jsessionid=D9F983B3D4C55CD009B0B621E708B073
- Circular No.51/25/2018-GST dated 31.07.2018 issued.
- Clarifies that Ambulance services are an activity in relation to functions entrusted to Panchayats and Municipalities under Article 243G and 243W of the Constitution of India.
- Clarification given in service tax circular no.210/2/2018-Service Tax dated 30.05.2018 with regard to services provided by Govt and Pvt Service Providers (PSP) by way of transportation of patients in an ambulance is applicable for the purpose of GST also, as the said services are specifically exempt under Notn 12/2017-CT(Rate) dated 28.06.17 vide s.no.74.

- Circular No.51/25/2018-GST dated 31.07.2018 also clarifies
- As regards service provided by PSP's to the State Governments by way of transportation of patients on behalf of State Governments against consideration in the form of fees or otherwise charged, the same would be exempt as under
 - Under s.no.3 of notification 12/2017-CT (Rate) dated 28.06.2017, if it is a pure service and not a composite supply involving supply of any goods.
 - Under s.no.3A of notification 12/2017-CT (Rate) dated 28.06.2017, if it is a composite supply of goods and services in which the value of supply of goods constitutes not more than 25% of the value of the said composite supply.

- **GST Portal Updates**

Registration amendment- Form GST REG-14



- **Core Amendment of Registration for UN etc.**
- Facility has been provided to UN bodies, Embassies or Other Notified Person for applying for Amendment of Registration of Core fields on the GST Portal.
- *API for this functionality has also been released for CBIC and Model I States.*

Function as a GST Practitioner: Performing Activities on Taxpayer's Behalf

Q. What are the functions GST Practitioner can perform on the GST Portal on behalf of taxpayers?

A. GST Practitioner can perform functions like creating and saving the application for amendment of registration, creating and preparing GSTR-1 (including invoice upload), creating and preparing GSTR-4 (including invoice upload), create a Challan & make deposit (utilization can be done by taxpayer only) on the GST Portal on behalf of a taxpayer.

GST Practitioner **CANNOT** submit any application on taxpayer's behalf. GST Practitioner can only save the application. Filing of the application has to be done by the taxpayer **ONLY**.

Function as a GST Practitioner: Performing Activities on Taxpayer's Behalf

Q. I am not able to access certain functionalities on behalf of a taxpayer. Why?

A. As a GST Practitioner, you have access to only those functionalities, for which you have been authorized by the concerned taxpayer, while filing the authorization form in your name at GST Portal by the concerned taxpayer.

Function as a GST Practitioner: Performing Activities on Taxpayer's Behalf

Q. Can I file applications on behalf of a taxpayer?

A. No, you **CANNOT** submit any application on taxpayer's behalf. You can only prepare and save the application. To submit the application, taxpayer has to log in to the GST portal and file it using EVC or DSC as applicable.



GOODS AND SERVICES TAX NETWORK

Function as a GST Practitioner: Performing Activities on Taxpayer's Behalf

Q. How can I access functionality to perform functions on behalf of a taxpayer on GST Portal?

A. Navigate to **Services > User Services > List of Taxpayer >** select **Taxpayers' GSTIN / UIN** option. Alternatively, you can also click **List of Taxpayer/ CONTINUE TO DASHBOARD** button on your Dashboard.

Function as a GST Practitioner: Accepting/ Rejecting Taxpayer

Q. Whether a GSTP can engage any taxpayer?

A. No. Only taxpayer can send request to GSTP for engagement which can be accepted by GSTP.

Function as a GST Practitioner: Accepting/ Rejecting Taxpayer

Q. Can I disengage with a taxpayer after accepting the engagement request?

A. Yes. GST Practitioners can disengage with taxpayers at any point in time. Taxpayers too can choose to disengage from their end at any time, if they want.

Function as a GST Practitioner: Accepting/ Rejecting Taxpayer

Q. Can I be engaged with multiple taxpayers at a time?

A. Yes. A GST Practitioner can simultaneously be engaged by multiple taxpayers, but a Taxpayer can engage with only one GST Practitioner at a time.

Function as a GST Practitioner: Accepting/ Rejecting Taxpayer

Q. Can I be engaged by a taxpayer from a different state?

A. Yes, you can engaged by any taxpayer from a different state. At the time of enrolling as GST Practitioner, your enrollment application will be routed to the concerned State Tax Officer for processing. Once your enrollment gets approved, you can be engaged by the Taxpayers registered in any state or jurisdiction of India.



GOODS AND SERVICES TAX NETWORK

Function as a GST Practitioner: Viewing List of Taxpayers

Q. Can I be engaged by multiple taxpayers at a time?

A. Yes. A GST Practitioner can simultaneously be engaged by multiple taxpayers, but a Taxpayer can engage with only one GST Practitioner at a time.



GOODS AND SERVICES TAX NETWORK

Function as a GST Practitioner: Viewing List of Taxpayers

Q. What happens to my list of taxpayers in GST Portal when I reject a taxpayer's engagement request?

A. When a GST Practitioner rejects an engagement request, the Practitioner's client list remains unaffected.



GOODS AND SERVICES TAX NETWORK

Enrolling as a GST Practitioner

Q. Do I need to register separately as GSTP in each State and Union Territory?

A. Single Enrolment shall be sufficient for practicing on all India basis. No separate registrations are required for all other States or Centre. However, you are free to apply for another registration in other state if you have a Professional Address in that state.

Any ISSUES/ queries?

- <https://cbec-gst.gov.in/>
- [CBEC MITRA HELPDESK](#)
 - 1800 1200 232
 - cbecmitra.helpdesk@icegate.gov.in
- GSTN Help Desk
 - <https://selfservice.gstsystem.in/> - Grievance redressal portal
 - 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