

GST Update

Weekly Update
04.01.2020

- This Presentation covers the GST changes / observations/ press releases/ Tweet FAQs/ Sectoral FAQs released by CBEC since the last update on 28.12.2019. It supplements the earlier GST Updates.
- This presentation is based on CGST Act/Rules/ Notifications, except the provisions related solely to SGST provisions. Similar parallel provisions in State Laws may be referred to as required

Notifications/ Circulars



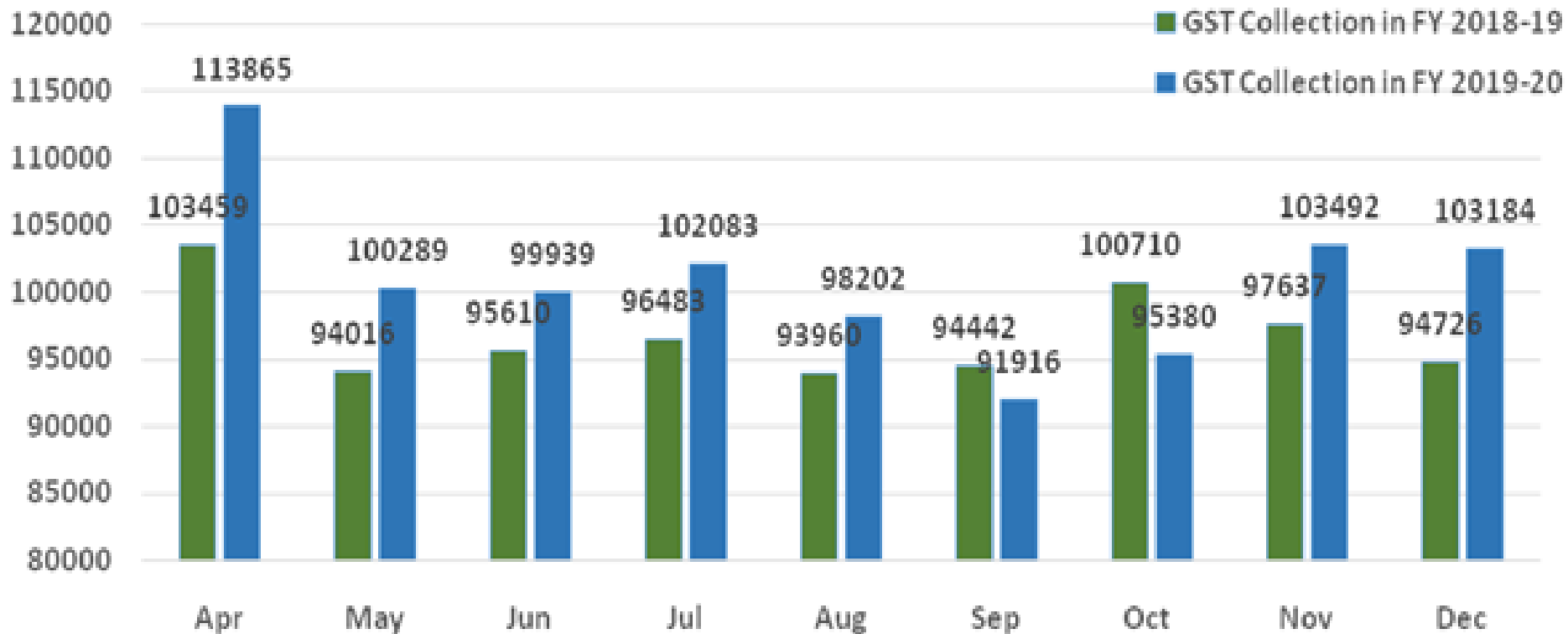
- Three Central Tax notifications issued
- Three Central Tax (Rate) Notifications issued
- One CBIC Central Tax Circular issued
- One PIB Press release on revenue collections issued

GST Revenue Collections

- <https://pib.gov.in/newsite/PrintRelease.aspx?relid=196229>
- The gross GST revenue collected in the month of December 2019 is ₹ 1,03,184 crore of which CGST is ₹ 19,962 crore, SGST is ₹ 26,792 crore, IGST is ₹ 48,099 crore (including ₹ 21,295 crore collected on imports) and Cess is ₹ 8,331 crore (including ₹ 847 crore collected on imports).
- The GST revenues during the month of December 2019 from domestic transactions have shown an growth of 16% over the revenue during the month of December 2018. If we consider IGST collected from imports, the total revenue during December 2019 has increased by 9% in comparison to the revenue during December, 2018.

- The total number of GSTR 3B Returns filed for the month of November 2019 up to 31st December 2019 is 81.21lakh.
- During this month, the IGST on import of goods has seen a negative growth of (-) 10% but is an improvement over (-) 13% last month and (-) 20% in the month of October.
- The government has settled ₹ 21,814crore to CGST and ₹ 15,366crore to SGST from IGST as regular settlement to states.

Trends in GST Collection in Rs. Crore



(Amount Rs. in Cr.)

	State	Dec-18	Dec-19	Growth
1	Jammu and Kashmir	293	409	40%
2	Himachal Pradesh	595	699	18%
3	Punjab	1,162	1,290	11%
4	Chandigarh	143	168	18%
5	Uttarakhand	1,055	1,213	15%
6	Haryana	4,646	5,365	15%
7	Delhi	3,146	3,698	18%
8	Rajasthan	2,456	2,713	10%
9	Uttar Pradesh	4,957	5,489	11%
10	Bihar	909	1,016	12%
11	Sikkim	150	214	43%
12	Arunachal Pradesh	26	58	124%
13	Nagaland	17	31	88%
14	Manipur	27	44	64%
15	Mizoram	13	21	60%
16	Tripura	48	59	24%
17	Meghalaya	108	123	14%
18	Assam	743	991	33%
19	West Bengal	3,230	3,748	16%
20	Jharkhand	1,995	1,943	-3%
21	Odisha	2,347	2,383	2%
22	Chhattisgarh	1,852	2,136	15%
23	Madhya Pradesh	2,094	2,434	16%
24	Gujrat	5,619	6,621	18%
25	Daman and Diu	77	94	22%
26	Dadra and Nagar Haveli	129	154	20%
27	Maharashtra	13,524	16,530	22%
29	Karnataka	6,209	6,886	11%
30	Goa	342	363	6%
31	Lakshadweep	4	1	-78%
32	Kerala	1,416	1,651	17%
33	Tamil Nadu	5,415	6,422	19%
34	Puducherry	152	165	9%
35	Andaman and Nicobar Island	22	30	36%
36	Telangana	3,014	3,420	13%
37	Andhra Pradesh	2,049	2,265	11%
	Grand Total	69,983	80,849	16%

- **Notification No. 29/2019-CT (Rate) dated 31.12.2019 and Circular F. No. 354/189/2019-TRU**
- Suppliers of service by way of renting of any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration charged from the service recipient have an option to pay GST either at 5% with limited ITC (of input services in the same line of business) or 12% with full ITC.
- Supply when provided by suppliers paying GST @ 5% to corporate entities was placed under RCM w.e.f 01.10.2019.

RCM on renting of motor vehicles (Contd)

Entry 15 of the notification No. 13/2017-CT (R) dated 28.6.17 prior to amendment--

Sl. No.	Category of Supply of Services	Supplier of service	Recipient of Service
(1)	(2)	(3)	(4)
15	Services provided by way of renting of a motor vehicle provided to a body corporate.	Any person other than a body corporate, paying central tax at the rate of 2.5% on renting of motor vehicles with input tax credit only of input service in the same line of business	Any body corporate located in the taxable territory.

RCM on renting of motor vehicles (Contd)

Entry 15 of the notification No. 13/2017-CT (R) dated 28.6.17 after amendment--

(1)	(2)	(3)	(4)
“15	Services provided by way of renting of any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration charged from the service recipient, provided to a body corporate.	Any person, other than a body corporate who supplies the service to a body corporate and does not issue an invoice charging central tax at the rate of 6 per cent. to the service recipient	Any body corporate located in the taxable territory.”.

Clarificatory amendment applicable w.e.f 01.10.2019

RCM on renting of motor vehicles (Contd)

- Thus, RCM shall be applicable on the service by way of renting of any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration charged from the service recipient only if the supplier fulfils all the following conditions:—
 - is other than a body-corporate;
 - does not issue an invoice charging GST @12% from the service recipient; and
 - supplies the service to a body corporate.

- **Notification No. 01/2020 – Central Tax dated 1st January, 2020**
- The provisions of sections 92 to 112(Amendments to CGST Act, 2017), except section 92(Pertaining to National Appellate authority for Advance Rulings), section 97(Pertaining to Section 39 of CGST Act), section 100(Pertaining to Section 50 of CGST Act- Interest payable on amount paid by debiting cash ledger) and sections 103 to 110(refund; Pertaining to National Appellate authority for Advance Rulings; National Appellate authority) of the Finance Act, 2019
- Shall come into force w.e.f 1st January, 2020

- **Notification No.28/2019-Central Tax (Rate) dated 30th December, 2019**
- Exemption to upfront amount payable for long term lease of industrial/ financial infrastructure plots by an entity having 20% or more ownership of Central or State Government. Earlier the exemption was available to an entity having 50% or more ownership of Central or State Government.
- Conditions imposed to ensure that the leased plots are used for the purpose for which they are allotted; to monitor the intended use and to recover the amount with interest in case of any violations

GST Rate Changes (Contd)

- **Notification No. 27 /2019- Central Tax (Rate) dated 30th Dec, 2019**
- Rate of GST rate on Woven and Non-Woven Bags and sacks of polyethylene or polypropylene strips or the like , whether or not laminated, of a kind used for packing of goods (HS code 3923/6305), and all such bags falling under HS 3923/6305 including Flexible Intermediate Bulk Containers (FIBC)
 - raised to a uniform rate of 18%(from 12%).
- Following entries inserted in Schedule III (18%) in Notification No.1/2017-Central Tax (Rate)
 - 163B- 3923 or 6305 -Woven and non-woven bags and sacks of polyethylene or polypropylene strips or the like, whether or not laminated, of a kind used for packing of goods
 - 163C- 6305 32 00 -Flexible intermediate bulk containers
- Entries of 12% viz 80AA and 171A omitted

- **Notification No. 02/2020 – Central Tax dated 01st January, 2020**
- In case of registered persons who could not submit the said declaration by the due date on account of technical difficulties on the common portal and in respect of whom the Council has made a recommendation for such extension
- Commissioner may, on the recommendations of the Council, extend the date for submitting the declaration electronically in FORM GST TRAN-1 by a further period **not beyond 31st March, 2020**
- Statement in Form GST TRAN 2, above cases, may be submitted by **30th April, 2020**

Amendment to CGST Rules, 2017 (Contd)

- **Form GSTR- 3A**

- Serial No. 2- You are, therefore, requested to furnish the said return within 15 days failing which the tax liability may be ~~will be~~ assessed u/s 62 of the Act, based on the relevant material available with this office. Please note that in addition to tax so assessed, you will also be liable to pay interest and penalty as per provisions of the Act.

- Serial number 5 inserted as under-

- 5. *This is a system generated notice and does not require signature.*

Transition plan for J & K

- **Notification No. 03/2020 – Central Tax dated 1st January, 2020**
- Taxpayer has an option to transfer the input tax credit (ITC) from the registered GSTIN, till the **31st December, 2019** ~~30th October, 2019~~ in the State of Jammu and Kashmir, to the new GSTIN in the Union territory of Jammu and Kashmir or in the Union territory of Ladakh from the ~~31st October, 2019~~ **1st January, 2020**
- The balance of State taxes in electronic credit ledger of the said class of persons, whose principal place of business lies in the Union territory of Ladakh from the ~~31st October, 2019~~ **1st January, 2020**, shall be transferred as balance of Union territory tax in the electronic credit ledger

GST - Jammu & Kashmir + Ladakh Transition plan

- <https://www.gst.gov.in/newsandupdates/read/344>
- CBIC has reallocated the New GSTIN to Taxpayers of Union Territory of Ladakh. New GSTINs are reallocated to active existing taxpayers registered under J & K State earlier with State code - 01, having Principal Place of Business in the jurisdiction of Union territory of Ladakh, now with UT code “38”
- For easy reference, the list contains new GSTINs along with old GSTINs.
- Taxpayers have been requested to use new GSTINs while generating the invoices and receiving of supplies etc. w.e.f. 1st Jan 2020.
- Earlier CBIC had notified Transition Plan under GST (GST) for J & K re-organisation vide Notification No.62/2019 CT (PI see GST Updates dated 31st October, 2019)

IT Grievance Nodal Officers

- http://www.cbic.gov.in/resources//htdocs-cbec/gst/Updated-list-IT-Grievance-Nodal-Officers_020120.pdf
- Updated list of IT Grievance Nodal Officers of all the 21 Central Tax zones along with e-mails and telephone numbers has been uploaded on the CBIC site at the above link.

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