

GST Update

Weekly Update
29.09.2018

- This Presentation covers the GST changes / observations/ press releases/ Tweet FAQs/ Sectoral FAQs released by CBEC since the last update on 22.09.2018. 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 Circular clarifying GST on religious and charitable trust issued
- FAQs on TCS Provisions issued by Legal Committee, GST Council
- SOPs on TDS Provisions issued by Legal Committee, GST Council
- 2 Customs Notification issued for extending exemption to imports against AA/EPCG/EOU
- SEZ Rules amended by Ministry of Commerce; Made in sync with GST

GSTP Examination

- https://nacin.onlineregistrationform.org/NACIN/LoginAction_LoadIndex.action
- **Eligibility Criteria:** Only those GST Practitioners are eligible to login who qualify the criteria specified at clause (b) of sub-rule (1) of rule 83 of the CGST Rules 2017 and whose enrolment on GST portal in terms of sub-rule (2) has already been approved as on 24.09.2018.
- Online registration for exams begins on 25.09.2018

Commencement of on-line submission of application form	25/09/2018
Last Date of submitting the details Application form	10/10/2018
Hall Ticket / Admit Card can be downloaded (Tentative)	20/10/2018
Date of Computer Based Test	31/10/2018
Declaration of Result / Merit List	05/11/2018

Instructions for Appln Form



- Application form will appear on the screen after a candidate successfully logs in.
- Based on the GST enrolment number and PAN number provided by a candidate on the login page, the application form will auto-populate candidate's data already available with the GST Network such as name, address, mobile number, email address etc. This data is the same which was provided by the candidate in Form PCT-01 while applying for enrolment as GST Practitioner on the GST portal.

- In the online application form on this Examination registration portal, a candidate is required to fill in/provide only the following information/documents:
- three choices of test centres (stations) from the drop-down menu, (Candidate can choose from 33 Centres listed therein)
- softcopy of passport size photograph (File Type JPG, JPEG, PNG of Size 20 to 60 KB), and
- softcopy of signatures (File Type JPG, JPEG, PNG of Size 10 to 30 KB).

- Once a candidate submits completed application form on the registration portal, he will be prompted to pay the examination fee of Rs 500 online.
- On completion of online fee payment, the candidate will be guided to access 'Candidate's Dashboard' from where the submitted application as well as Admit Card can be downloaded. Score card and Examination Certificate will also be made available for download on the same Dashboard.

Help Desk for GSTP Exams

- **Technical Queries**
- Ph. 022-6250 7718 (Timing 10:00 AM to 05:00 PM Monday to Saturday)
- Email- nacinsep18@onlineregistrationform.org
- **Eligibility Queries**
- Ph. 0129-2504612 (Timing 10:00 AM to 05:00 PM Monday to Friday on working days and hours only)
- E Mail- gstp.nacin@gmail.com

GST on residential camps meant for advancement of Yoga/Spirituality

- <http://www.cbic.gov.in/resources//htdocs-cbec/gst/Circular-No-66.pdf;jsessionid=DB746304CDCC509768EB5C2F472C1949>
- Circular No. 66/40/2018-GST dated 26.09.2018 issued
- Clarifies GST on Residential programmes or camps meant for advancement of religion, spirituality or yoga by religious and charitable trusts.
- Reiterates the view given in Chapter 39 “GST on Charitable and Religious Trusts” of Compilation of 51 GST Flyers updated as on 01.01.2018

GST on residential camps meant for advancement of Yoga/Spirituality

- *“The services provided by entity registered under Section 12AA of the Income Tax Act, 1961 by way of advancement of religion, spirituality or yoga are exempt. Fee or consideration charged in any other form from the participants for participating in a religious, Yoga or meditation programme or camp meant for advancement of religion, spirituality or yoga shall be exempt. Residential programmes or camps where the fee charged includes cost of lodging and boarding shall also be exempt as long as the primary and predominant activity, objective and purpose of such residential programmes or camps is advancement of religion, spirituality or yoga. However, if charitable or religious trusts merely or primarily provide accommodation or serve food and drinks against consideration in any form including donation, such activities will be taxable. Similarly, activities such as holding of fitness camps or classes such as those in aerobics, dance, music etc. will be taxable*

FAQs on TCS

- [http://www.cbic.gov.in/resources//htdocs-cbec/gst/28092018-%20FAQs on TCS.pdf;jsessionid=8213F60F929EBC511411725CE686E359](http://www.cbic.gov.in/resources//htdocs-cbec/gst/28092018-%20FAQs%20on%20TCS.pdf;jsessionid=8213F60F929EBC511411725CE686E359)
- Law Committee, GST Council has released FAQs on “TCS under GST”.
- TCS being implemented w.e.f 1st October, 2018
- Some of the major ones are discussed herein

FAQs on TCS(Contd)

- Registration for TCS required in each State / UT as the obligation for collecting TCS would be there for every intra-State or inter-State supply. In order to facilitate the obtaining of registration in each State / UT, the e-commerce operator may declare the Head Office as its place of business for obtaining registration in that State / UT where it does not have physical presence.

FAQs on TCS(Contd)

- Where registered supplier is supplying goods or services through a foreign e-commerce operator to a customer in India, such foreign ecommerce operator would be liable to collect TCS on such supply and would be required to obtain registration in each State / UT. If the foreign e-commerce operator does not have physical presence in a particular State / UT, he may appoint an agent on his behalf.

- TCS is not required to be collected on exempt supplies.
- TCS is not required to be collected on supplies on which the recipient is required to pay tax on reverse charge basis
- As per section 10(2)(d) of the CGST Act, 2017, a composition taxpayer cannot make supplies through e-commerce operator. Thus, question of collecting TCS in respect of supplies made by the composition taxpayer does not arise
- TCS is not liable to be collected on import of goods or services.
- For multiple e- commerce operators, TCS is to be collected by that e-Commerce operator who is making payment to the supplier for the particular supply happening through it

SOPs on TDS Provisions

- [http://www.cbic.gov.in/resources//htdocs-cbec/gst/28092018 SOP ON TDS.pdf;jsessionid=FF26F714F6F76E62F559F31A86479C2B](http://www.cbic.gov.in/resources//htdocs-cbec/gst/28092018_SOP_ON_TDS.pdf;jsessionid=FF26F714F6F76E62F559F31A86479C2B)
- SOPs on TDS Provisions- A ready reckoner for DDOs/ other deductors in GST issued by Law Committee, GST Council
- TDS provision operative with effect from 01.10.2018
- Some of the provisions being discussed herein

- **No TDS deduction** in following cases:
 - Exempt supplies
 - Supplies on which no GST leviable
 - Where any amount was paid in advance prior to 01.10.2018 and the tax invoice has been issued on or after 01.10.18, to the extent of advance payment made before 01.10.2018.
 - Where the tax is to be paid on reverse charge by the recipient i.e. the deductee.
 - Where the payment is made to an unregistered supplier

Exemption to imports against AA/EPCG authorisation from Integrated tax and compensation cess

- <http://www.cbic.gov.in/resources//htdocs-cbec/customs/cs-act/notifications/notfns-2018/cs-tarr2018/cs66-2018.pdf;jsessionid=AD86017229CF36178B9327D7F1CA01EE>
- The exemption from Integrated Tax and Compensation Cess on goods imported against AA/EPCG authorizations
- Extended up to 31.03.2019

Exemption to imports against EOU authorisation from Integrated tax and compensation cess

- <http://www.cbic.gov.in/resources//htdocs-cbec/customs/cs-act/notifications/notfns-2018/cs-tarr2018/cs65-2018.pdf;jsessionid=C590D258683CB299B3CAA1733ACE5DFD>
- The exemption from Integrated Tax and Compensation Cess on goods imported by EOU
- Extended up to 31.03.2019

SEZ Rules, 2006 amended

- **SEZ (Amendment) Rules, 2018**
- SEZ Rules, 2006 have been synced with the GST Provisions
- The terms like Service Tax, Stamp Duty etc replaced with CGST/SGST/IGST/UTGST etc.
- GST registration certificate required instead of Sales tax registration earlier for establishment / setting up of SEZ unit(s)



GST PORTAL UPDATES

#	Module / Area	FORM/ Heading	FORM Components/Details
1	Return	Offline Utility of Form GSTR-10	<p>Offline utility of Form GSTR-10 (Final Return) is now available in the download section of GST portal. The excel based offline utility is designed to help taxpayers to prepare their Form GSTR-10 offline.</p> <p><i>(Form GSTR-10 is to be filed by the registered taxable persons once registration has been cancelled either on their own request or by suo-moto proceedings by the department. Refer section 45 of the CGST Act, 2017)</i></p>

#	Module / Area	FORM/ Heading	FORM Components/Details
2	Return	Form GSTR-7 and GSTR-7A	<p>Form GSTR-7, Return for Tax Deducted at Source, which is to be filed by the Tax Deductors and Form GSTR-7A (Tax Deduction at Source Certificate) has been made available on GST portal to the Taxpayers.</p> <p><i>(Refer Rule 66(1) and Rule 66(3) of CGST Rules, 2017)</i></p>

#	Module / Area	FORM/ Heading	FORM Components/Details
3	Return	Validation removal in Form GSTR-1 in Shipping Bill date & Invoice date	<ul style="list-style-type: none"> Till now , there was a check in the application that date of shipping bill should always be later than date of tax invoice. In case, date of shipping bill is filled prior to the date of invoice, system used to throw up error, due to the validation check. Since shipping bill can be filed even before issue of tax invoice, this validation check has now been removed from table 6A (Exports) and from amendment table 9A, in Form GSTR 1.

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