



**THE INSTITUTE OF
Company Secretaries of India**

भारतीय कम्पनी सचिव संस्थान

IN PURSUIT OF PROFESSIONAL EXCELLENCE

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(Under the jurisdiction of Ministry of Corporate Affairs)

PROFESSIONAL PROGRAMME

SUPPLEMENT FOR ADVANCED TAX LAWS & PRACTICE (OLD SYLLABUS)

(PART B – CUSTOMS, GOODS AND SERVICES TAX)

**(Relevant for Students appearing in June, 2020 Examination)
MODULE 3-PAPER 7**

Disclaimer-

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Students appearing in June, 2020 Examination shall note the following:

- 1. For Direct taxes, Finance Act, 2019 is applicable.*
- 2. Applicable Assessment year is 2020-21 (Previous Year 2019-20).*
- 3. For Indirect Taxes:*
 - i) Goods and Services Tax 'GST' is applicable for Executive Programme (Old Syllabus)*
 - ii) Goods and Services Tax 'GST' & Customs Law is applicable for Executive Programme (New Syllabus)*
 - iii) Goods and Services Tax 'GST' & Customs Law is applicable for Professional Programme (Old Syllabus)*
 - iv) Goods and Services Tax 'GST' & Customs Law is applicable for Professional Programme (New Syllabus)*
- 4. Students are also required to update themselves on all the relevant Rules, Notifications, Circulars, Clarifications, etc. issued by the CBDT, CBIC & Central Government, on or before six months prior to the date of the examination.*

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GOODS & SERVICES TAX (GST)

CENTRAL GOODS & SERVICES TAX ACT, 2017 AND CGST RULES, 2017 NOTIFICATIONS

| Sr. No. | Updates | Lesson No. |
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| 1. | <p>Notification No. 50/2018 – Central Tax, dated 13th September, 2018:</p> <p>Seeks to bring section 51 of the CGST Act (provisions related to TDS) into force w.e.f 01.10.2018</p> <p>Central Government hereby the 1st day of October, 2018, as the date on which the provisions of TDS as given in section 51 of the CGST Act shall come into force with respect to persons specified under clauses (a), (b) and (c) of sub-section (1) of section 51 of the CGST Act and the persons specified below under clause (d) of sub-section (1) of section 51, namely:-</p> <p>(a) an authority or a board or any other body, -</p> <p style="padding-left: 40px;">(i) set up by an Act of Parliament or a State Legislature; or</p> <p style="padding-left: 40px;">(ii) established by any Government,</p> <p>with fifty-one per cent. or more participation by way of equity or control, to carry out any function;</p> <p>(b) Society established by the Central Government or the State Government or a Local Authority under the Societies Registration Act, 1860 (21 of 1860);</p> <p>(c) public sector undertakings.</p> <p>Provided that with respect to persons specified under clause (a) of sub-section (1) of section 51 of the Act, nothing in this notification shall apply to the authorities under the Ministry of Defence, other than the authorities specified in the Annexure-A and their offices, with effect from the 1st day of October, 2018. <i>(Inserted vide Notification No. 57/2018 – Central Tax, dated 23rd October, 2018)</i></p> <p>Provided further that nothing in this notification shall apply to the supply of goods or services or both from a public sector undertaking to another public sector undertaking, whether or not a distinct person, with effect from the 1st day of October, 2018. <i>(Inserted vide Notification No. 61/2018 – Central Tax, dated 5th November, 2018)</i></p> | <p>11</p> <p>Central Goods & Services Tax Law</p> <p>“CGST”</p> |
| 2. | <p>Notification No. 51/2018 – Central Tax, dated 13th September, 2018:</p> | <p>11</p> <p>Central Goods &</p> |

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| | <p>Seeks to bring section 52 of the CGST Act (provisions related to TCS) into force w.e.f 01.10.2018</p> <p>Central Government appoints the 1st day of October, 2018, as the date on which the provisions related to TDS as given in section 52 of the CGST Act shall come into force.</p> | <p>Services Tax Law “CGST”</p> |
| 3. | <p>Notification No. 02/2019 – Central Tax, dated 29th January, 2019:</p> <p>Seeks to bring into force the CGST (Amendment) Act, 2018</p> <p>The Central Government hereby appoints the 1st day of February, 2019, as the date on which the provisions of the Central Goods and Services Tax (Amendment) Act, 2018 (31 of 2018), except clause (b) of section 8, section 17, section 18, clause (a) of section 20, sub-clause (i) of clause (b) and sub-clause (i) of clause (c) of section 28, shall come into force.</p> | <p>11 Central Goods & Services Tax Law “CGST”</p> |
| 4. | <p>Notification No. 03/2019 – Central Tax, dated 29th January, 2019:</p> <p>Seeks to amend the CGST Rules, 2017</p> <p>The Central Government hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely:-</p> <p>1. (1) These rules may be called the Central Goods and Services Tax (Amendment) Rules, 2019. (2) Save as otherwise provided in these rules, they shall come into force on the first day of February, 2019.</p> <p>2. In the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in Chapter-II, in the heading, for the words “Composition Rules”, the words, “Composition Levy” shall be substituted. 3. In the said rules, in rule 7, in the Table, against serial number (3), in column (3), for the word “goods”, the words, “goods and services” shall be substituted.</p> <p>4. In the said rules, in rule 8, in sub rule (1),– (a) the first proviso shall be omitted; (b) in the second proviso, for the words “Provided further”, the word “Provided” shall be substituted.</p> <p>5. In the said rules, for rule 11, the following rule shall be substituted, namely:- “11 Separate registration for multiple places of business within a State or a Union territory.- (1) Any person having multiple places of business within a State or a Union territory, requiring a separate registration for any such place of business under sub-section (2) of section 25 shall be granted separate registration in respect of each such place of business subject to the following conditions, namely:- (a) such person has more than one place of business as defined in clause (85) of section 2; (b) such person shall not pay tax under section 10 for any of his places of business if he is paying tax under section 9 for any other place of business; (c) all separately registered places of business of such person shall pay tax under the Act on supply of goods or services or both made to another registered place of business of such person and issue a tax invoice or a bill of supply, as the case may be, for such supply.</p> <p>For more details please visit : http://cbic.gov.in/resources/htdocs-cbec/gst/notfctn-03-central-tax-english-2019.pdf</p> <p>Corrigendum to Notification No. 3/2019 – Central Tax</p> | <p>11 Central Goods & Services Tax Law “CGST”</p> |

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| | <p>(i) at page 15, in line 1, for “in instruction 12, for the words “business verticals” at both the places where they occur, the words “places of business”” read “in instruction 12, for the words “business verticals” at both the places where they occur, the words “places of business” and for the word “vertical”, the words “place of business””.</p> <p>(ii) at page 15, in line 6, for “Note: - Your registration stands suspended with effect from ----- (date).” read “Note: - Suspension of registration stands revoked with effect from.....(date).”</p> <p>(iii) at page 18, in para 28, in line 8, for “pre-deposit of 20% of the disputed admitted tax” read “pre-deposit of 20% of the disputed tax”.</p> | |
| 5. | <p>Notification No. 04/2019 – Central Tax, dated 29th January, 2019:</p> <p>Seeks to amend notification No. 2/2017-Central Tax dated 19.06.2017 so as to define jurisdiction of Joint Commissioner (Appeals)</p> <p>The Central Board of Indirect Taxes and Customs, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No.2/2017- Central Tax, dated the 19th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i), vide number G.S.R. 609(E), dated the 19th June, 2017, namely: -</p> <p>In the said notification, -</p> <p>(i) in the opening paragraph, after serial number (k) and the entries relating thereto, the following serial number and entries shall be inserted, namely: - “(l) Joint Commissioner of Central Tax (Appeals),”;</p> <p>(ii) in paragraph 2, in serial number (c), after the words, “Additional Commissioners”, the words “or Joint Commissioners” shall be inserted;</p> <p>(iii) in paragraph 4, for the words and brackets “Additional Commissioners of Central Tax (Appeals)”, the words and brackets “any officer not below the rank of Joint Commissioner (Appeals)” shall be substituted;</p> <p>(iv) in Table I and Table III, after the words, “Additional Commissioner”, wherever they appear, the words “or Joint Commissioner” shall be inserted.</p> <p>2. This notification shall come into force with effect from the 1st day of February, 2019.</p> | <p>11</p> <p>Central Goods & Services Tax Law</p> <p>“CGST”</p> |
| 6. | <p>Notification No. 05/2019 – Central Tax, dated 29th January, 2019:</p> <p>Seeks to amend notification No. 8/2017-Central Tax dated 27.06.2017 so as to align the rates for Composition Scheme with CGST Rules, 2017</p> <p>The Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No.8/2017 - Central Tax, dated the 27th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 648 (E), dated the 27th June, 2017, namely:-</p> <p>In the said notification, for the portion beginning with the words “an amount calculated at the rate of” and ending with the words “half per cent. of the turnover of taxable supplies of goods in State in case of other suppliers”, the</p> | <p>11</p> <p>Central Goods & Services Tax Law</p> <p>“CGST”</p> |

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| | <p>words and figures, “an amount of tax calculated at the rate specified in rule 7 of the Central Goods and Services Tax Rules, 2017:” shall be substituted.</p> <p>2. This notification shall come into force with effect from the 1st day of February, 2019.</p> | |
| 7. | <p>Notification No. 06/2019 – Central Tax, dated 29th January, 2019:</p> <p>Seeks to amend notification No. 65/2017-Central Tax dated 15.11.2017 in view of bringing into effect the amendments (to align Special Category States with the explanation in section 22 of CGST Act, 2017) in the GST Acts</p> <p>The Central Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 65/2017-Central Tax, dated the 15th November, 2017, published in the Gazette of India, Extraordinary, vide number G.S.R. 1421 (E), dated the 15th November, 2017, namely: -</p> <p>In the said notification, in the proviso, for the words, brackets, letters and figures “sub-clause (g) of clause (4) of article 279A of the Constitution, other than the State of Jammu and Kashmir”, words, brackets and figures “the first proviso to sub-section (1) of section 22 of the said Act, read with clause (iii) of the Explanation to the said section” shall be substituted.</p> <p>2. This notification shall come into force with effect from the 1st day of February, 2019.</p> | <p>11 Central Goods & Services Tax Law “CGST”</p> |
| 8. | <p>Notification No. 10/2019 – Central Tax, dated 7th March, 2019:</p> <p>To give exemption from registration for any person engaged in exclusive supply of goods and whose aggregate turnover in the financial year does not exceed Rs 40 lakhs.</p> <p>The Central Government, on the recommendations of the Council, hereby specifies the following category of persons, as the category of persons exempt from obtaining registration under the said Act, namely,-</p> <p>Any person, who is engaged in exclusive supply of goods and whose aggregate turnover in the financial year does not exceed forty lakh rupees, except, -</p> <p>(a) persons required to take compulsory registration under section 24 of the said Act;</p> <p>(b) persons engaged in making supplies of the goods, the description of which is specified in column (3) of the Table below and falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Table;</p> <p>(iii) persons engaged in making intra-State supplies in the States of Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Puducherry, Sikkim, Telangana, Tripura, Uttarakhand; and</p> <p>(iv) persons exercising option under the provisions of sub-section (3) of section 25, or such registered persons who intend to continue with their registration under the said Act.</p> | <p>13 Registration, Accounts and Record, Payment, Refunds, Returns, Tax Invoice, Credit and Debit Note, E way Bill</p> |

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| | <p>For more details please visit : http://cbic.gov.in/resources/htdocs-cbec/gst/notfctn-10-central-tax-english-2019.pdf</p> <p>Corrigendum to Notification No. 10/2019 – Central Tax</p> <p>In the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No.10/2019-Central Tax, dated the 7 th March, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 190(E), dated the 7 th March, 2019, at page 07,- (a) in line 17, for “(iii)” read “(c)”; and (b) in line 19, for “(iv)” read “(d)”.</p> | |
| 9. | <p>Notification No. 14/2019 – Central Tax, dated 7th March, 2019:</p> <p>Seeks to supersede notification No. 08/2017 - Central Tax dated 27.06.2017 in order to extend the limit of threshold of aggregate turnover for availing Composition Scheme u/s 10 of the CGST Act, 2017 to Rs. 1.5 crores.</p> <p>The Central Government, on the recommendations of the Council, hereby specifies that an eligible registered person, whose aggregate turnover in the preceding financial year did not exceed one crore and fifty lakh rupees, may opt to pay, in lieu of the tax payable by him under sub-section (1) of section 9 of the said Act, an amount of tax as prescribed under rule 7 of the Central Goods and Services Tax Rules, 2017:</p> <p>Provided that the said aggregate turnover in the preceding financial year shall be seventy-five lakh rupees in the case of an eligible registered person, registered under section 25 of the said Act, in any of the following States, namely: –</p> <p>(i) Arunachal Pradesh, (ii) Manipur, (iii) Meghalaya, (iv) Mizoram, (v) Nagaland, (vi) Sikkim, (vii) Tripura, (viii) Uttarakhand:</p> <p>Provided further that the registered person shall not be eligible to opt for composition levy under sub-section (1) of section 10 of the said Act if such person is a manufacturer of the goods, the description of which is specified in column (3) of the Table below and falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Table, namely:-</p> <p>For more details please visit : http://cbic.gov.in/resources/htdocs-cbec/gst/notfctn-14-central-tax-english-2019.pdf</p> | <p>11 Central Goods & Services Tax Law “CGST”</p> |
| 10. | <p>Notification No. 16/2019 – Central Tax, dated 29th March, 2019:</p> <p>Seeks to make Second Amendment (2019) to CGST Rules.</p> | <p>11 Central Goods & Services Tax Law “CGST”</p> |

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| | <p>The Central Government hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely:-</p> <p>1. (1) These rules may be called the Central Goods and Services Tax (Second Amendment) Rules, 2019.</p> <p>(2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the official gazette.</p> <p>2. In the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 41, in sub-rule (1), after the proviso, the following explanation shall be inserted, namely: - “Explanation: - For the purpose of this sub-rule, it is hereby clarified that the “value of assets” means the value of the entire assets of the business, whether or not input tax credit has been availed thereon.”.</p> <p>3. With effect from 1st April, 2019, in Rule 42 of the said rules,- (a) in sub rule (1),- a. in clause (f), the following Explanation shall be inserted, namely:- “Explanation: For the purpose of this clause, it is hereby clarified that in case of supply of services covered by clause (b) of paragraph 5 of Schedule II of the said Act, value of T4 shall be zero during the construction phase because inputs and input services will be commonly used for construction of apartments booked on or before the date of issuance of completion certificate or first occupation of the project, whichever is earlier, and those which are not booked by the said date.”</p> <p>For more details please visit : http://cbic.gov.in/resources/htdocs-cbec/gst/notfctn-16-central-tax-english-2019.pdf</p> | |
| 11. | <p>Notification No. 20/2019 – Central Tax, dated 23rd April, 2019:</p> <p>Seeks to make Third amendment, 2019 to the CGST Rules.</p> <p>The Central Government hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely:-</p> <p>1. (1) These rules may be called the Central Goods and Services Tax (Third Amendment) Rules, 2019.</p> <p>(2) They shall come into force on the date of their publication in the Official Gazette.</p> <p>2. In the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 23, in sub-rule (1), after the first proviso, the following provisos shall be inserted, namely:- “Provided further that all returns due for the period from the date of the order of cancellation of registration till the date of the order of revocation of cancellation of registration shall be furnished by the said person within a period of thirty days from the date of order of revocation of cancellation of registration:</p> <p>Provided also that where the registration has been cancelled with retrospective effect, the registered person shall furnish all returns relating to period from the effective date of cancellation of registration till the date of order of revocation of cancellation of registration within a period of thirty days from the date of order of revocation of cancellation of registration.”.</p> <p>For more details please visit : http://cbic.gov.in/resources/htdocs-cbec/gst/notfctn-20-central-tax-english-2019.pdf</p> | <p>11</p> <p>Central Goods & Services Tax Law</p> <p>“CGST”</p> |

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| 12. | <p>Notification No. 21/2019 – Central Tax, dated 23rd April, 2019:</p> <p>Seeks to notify procedure for quarterly tax payment and annual filing of return for taxpayers availing the benefit of Notification No. 02/2019– Central Tax (Rate), dated the 7th March, 2019</p> <p>The Central Government, on the recommendations of the Council, hereby notifies the registered persons paying tax under the provisions of section 10 of the said Act or by availing the benefit of notification of the Government of India, Ministry of Finance, Department of Revenue No. 02/2019– Central Tax (Rate), dated the 7th March, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i) vide number G.S.R. 189 , dated the 7th March, 2019, (hereinafter referred to as —the said notification) as the class of registered persons who shall follow the special procedure as mentioned below for furnishing of return and payment of tax.</p> <p>2. The said persons shall furnish a statement, every quarter or, as the case may be, part thereof containing the details of payment of self-assessed tax in FORM GST CMP-08 of the Central Goods and Services Tax Rules, 2017, till the 18th day of the month succeeding such quarter.</p> <p>3. The said persons shall furnish a return for every financial year or, as the case may be, part thereof in FORM GSTR-4 of the Central Goods and Services Tax Rules, 2017, on or before the 30th day of April following the end of such financial year.</p> <p>4. The registered persons paying tax by availing the benefit of the said notification, in respect of the period for which he has availed the said benefit, shall be deemed to have complied with the provisions of section 37 and section 39 of the said Act if they have furnished FORM GST CMP-08 and FORM GSTR-4 as provided in para 2 and para 3 above.</p> | 11 Central Goods & Services Tax Law “CGST” |
| 13. | <p>Notification No. 22/2019 – Central Tax, dated 23rd April, 2019:</p> <p>Seeks to notify the provisions of rule 138E of the CGST Rules w.e.f 21st June, 2019.</p> <p>The Central Government hereby appoints the 21st day of June, 2019, as the date from which the provisions of the Central Goods and Services Tax (Fourteenth) Amendment Rules, 2018 rule 12 of [notification No. 74/2018–Central Tax, dated the 31st December, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1251(E), dated the 31st December, 2018], shall come into force.</p> | 11 Central Goods & Services Tax Law “CGST” |
| 14. | <p>Notification No. 30/2019 – Central Tax, dated 28th June, 2019:</p> <p><i>Seeks to provide exemption from furnishing of Annual Return / Reconciliation Statement for suppliers of Online Information Database Access and Retrieval Services (“OIDAR services”)</i></p> <p>Central Government, on the recommendations of the Council, hereby notifies the persons registered under section 24 of the said Act read with rule 14 of the Central Goods and Services Tax Rules, 2017,</p> | 11 Central Goods & Services Tax Law “CGST” |

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| | <p>supplying online information and data base access or retrieval services from a place outside India to a person in India, other than a registered person as the class of registered persons who shall follow the special procedure as mentioned below.</p> <p>2. The said persons shall not be required to furnish an annual return in FORM GSTR-9 under sub-section (1) of section 44 of the said Act read with sub-rule (1) of rule 80 of the said rules.</p> <p>3. The said persons shall not be required to furnish reconciliation statement in FORM GSTR-9C under sub-section (2) of section 44 of the said Act read with sub-rule (3) of rule 80 of the said rules.</p> | |
| 15. | <p>Notification No. 31/2019 – Central Tax, dated 28th June, 2019:</p> <p><i>Seeks to carry out changes in the CGST Rules, 2017</i></p> <p>Central Government hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely:-</p> <p>1. (1) These rules may be called the Central Goods and Services Tax (Fourth Amendment) Rules, 2019. (2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the official gazette.</p> <p>2. In the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), after rule 10, the following rule shall be inserted, namely: -</p> <p>“10A. Furnishing of Bank Account Details.-After a certificate of registration in FORM GST REG-06 has been made available on the common portal and a Goods and Services Tax Identification Number has been assigned, the registered person, except those who have been granted registration under rule 12 or, as the case may be rule 16, shall as soon as may be, but not later than forty five days from the date of grant of registration or the date on which the return required under section 39 is due to be furnished, whichever is earlier, furnish information with respect to details of bank account, or any other information, as may be required on the common portal in order to comply with any other provision.”</p> <p><i>For more details please visit http://cbic.gov.in/resources/htdocs-cbec/gst/notfctn-31-central-tax-english-2019.pdf</i></p> | <p>11</p> <p>Central Goods & Services Tax Law</p> <p>“CGST”</p> |
| 16. | <p>Notification No. 47/2019 – Central Tax, dated 9th October, 2019:</p> <p><i>Seeks to make filing of annual return under section 44 (1) of CGST Act for F.Y. 2017-18 and 2018-19 optional for small taxpayers whose aggregate turnover is less than Rs 2 crores and who have not filed the said return before the due date.</i></p> <p>Central Government, on the recommendations of the Council, hereby notifies those registered persons whose aggregate turnover in a financial year does not exceed two crore rupees and who have not furnished the annual return under sub-section (1) of section 44 of the said Act read</p> | <p>11</p> <p>Central Goods & Services Tax Law</p> <p>“CGST”</p> |

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| | <p>with sub-rule (1) of rule 80 of the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules) before the due date, as the class of registered persons who shall, in respect of financial years 2017-18 and 2018-19, follow the special procedure such that the said persons shall have the option to furnish the annual return under sub-section (1) of section 44 of the said Act read with sub-rule (1) of rule 80 of the said rules:</p> <p>Provided that the said return shall be deemed to be furnished on the due date if it has not been furnished before the due date.</p> | |
| 17. | <p>Notification No. 48/2019 – Central Tax, dated 9th October, 2019:</p> <p><i>Seeks to amend notification No. 41/2019 – Central Tax, dated the 31st August, 2019.</i></p> <p>Central Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance, Department of Revenue No. 41/2019-Central Tax, dated the 31st August, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i) vide number G.S.R. 618(E), dated the 31st August, 2019, namely:–</p> <p>In the said notification, in the opening paragraph–</p> <p>(a) in clause (ii), for the figures, letters and word “20th September”, the figures, letters and word “11th October” shall be inserted;</p> <p>(b) after the clause (iv), the following clauses shall be inserted, namely:–</p> <p>–</p> <p>“(v) the registered persons whose principal place of business is in the State of Jammu and Kashmir, having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or the current financial year, who have furnished, electronically through the common portal, details of outward supplies in FORM GSTR-1 of the Central Goods and Services Tax Rules, 2017 (hereafter referred to as the said rules), for the month of August, 2019, on or before the 11th October, 2019, for failure to furnish the said FORM GSTR-1 by the due date;</p> <p>(vi) the registered persons whose principal place of business is in the State of Jammu and Kashmir, required to deduct tax at source under the provisions of section 51 of the said Act, who have furnished electronically through the common portal, return in FORM GSTR-7 of the said rules under sub-section (3) of section 39 of the said Act read with rule 66 of the said rules, for the month of July, 2019, on or before the 10 th October, 2019, for failure to furnish the said FORM GSTR-7 by the due date;</p> <p>(vii) the registered persons whose principal place of business is in the State of Jammu and Kashmir, required to deduct tax at source under the provisions of section 51 of the said Act, who have furnished electronically through the common portal, return in FORM GSTR-7 of the said rules under sub-section (3) of section 39 of the said Act read with rule 66 of the said rules, for the month of August, 2019, on or</p> | <p>11</p> <p>Central Goods & Services Tax Law</p> <p>“CGST”</p> |

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| | <p>before the 10 th October, 2019, for failure to furnish the said FORM GSTR-7 by the due date;</p> <p>(viii) the registered persons whose principal place of business is in the State of Jammu and Kashmir, who have furnished, electronically through the common portal, return in FORM GSTR-3B of the said rules, for the month of July, 2019, on or before the 20th October, 2019, for failure to furnish the said FORM GSTR-3B by the due date;</p> <p>(ix) the registered persons whose principal place of business is in the State of Jammu and Kashmir, who have furnished, electronically through the common portal, return in FORM GSTR-3B of the said rules, for the month of August, 2019, on or before the 20th October, 2019, for failure to furnish the said FORM GSTR-3B by the due date.”</p> | |
| 18. | <p>Notification No. 49/2019 – Central Tax, dated 9th October, 2019:</p> <p><i>Seeks to carry out changes in the CGST Rules, 2017.</i></p> <p>Central Government hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely:-</p> <p>1. (1) These rules may be called the Central Goods and Services Tax (Sixth Amendment) Rules, 2019.</p> <p>(2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the Official Gazette.</p> <p>2. In the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 21A,-</p> <p>(a) in sub-rule (3), the following explanation shall be inserted, namely:- “Explanation.-For the purposes of this sub-rule, the expression “shall not make any taxable supply” shall mean that the registered person shall not issue a tax invoice and, accordingly, not charge tax on supplies made by him during the period of suspension.”;</p> <p>(b) after sub-rule (4), the following sub-rule shall be inserted, namely:- “(5) Where any order having the effect of revocation of suspension of registration has been passed, the provisions of clause (a) of sub-section (3) of section 31 and section 40 in respect of the supplies made during the period of suspension and the procedure specified therein shall apply.”.</p> <p>3. In the said rules, in rule 36, after sub-rule (3), the following sub-rule shall be inserted, namely:- “(4) Input tax credit to be availed by a registered person in respect of invoices or debit notes, the details of which have not been uploaded by the suppliers under sub-section (1) of section 37, shall not exceed 20 per cent. of the eligible credit available in respect of invoices or debit notes the details of which have been uploaded by the suppliers under sub-section (1) of section 37.”.</p> <p><i>For more details please visit http://cbic.gov.in/resources/htdocs-cbec/gst/notfctn-49-central-tax-english-2019.pdf</i></p> | <p>11</p> <p>Central Goods & Services Tax Law</p> <p>“CGST”</p> |

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| 19. | <p>Notification No. 51/2019 – Central Tax, dated 31st October, 2019:</p> <p><i>Seeks to amend notification no. 2/2017- Central Tax in order to notify jurisdiction of Jammu Commissionerate over UT of J&K and UT of Ladakh</i></p> <p>In exercise of the powers under section 3 read with section 5 of the Central Goods and Services Tax Act, 2017 (12 of 2017) and section 3 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Government hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 02/2017- Central Tax, dated the 19th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 609(E), dated the 19th June, 2017, namely:–</p> <p>In the said notification, in Table II, in column (3), in serial number 51, for the words “State of Jammu and Kashmir”, the words “Union territory of Jammu and Kashmir and Union territory of Ladakh” shall be substituted.</p> | <p>16</p> <p>The Union Territory Goods and Services Act, 2017</p> |
| 20. | <p>Notification No. 56/2019 – Central Tax, dated 14th November, 2019:</p> <p><i>Seeks to carry out Seventh amendment (2019) in the CGST Rules, 2017. [Primarily related to Simplification of the Annual Return / Reconciliation Statement]</i></p> <p>In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely:–</p> <p>1. (1) These rules may be called the Central Goods and Services Tax (Seventh Amendment) Rules, 2019.</p> <p>(2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the Official Gazette.</p> <p>For more details please visit http://cbic.gov.in/resources/htdocs-cbec/gst/notfctn-56-central-tax-english-2019.pdf;jsessionid=66B8DD24C24A9E2E166447116F219FA3</p> | <p>11</p> <p>Central Goods & Services Tax Law “CGST”</p> |
| 21. | <p>Notification No. 62/2019 – Central Tax, dated 26th November, 2019:</p> <p><i>Seeks to notify the transition plan with respect to J&K reorganization w.e.f. 31.10.2019</i></p> <p>Government, on the recommendations of the Council, hereby notifies those persons whose principal place of business or place of business lies in the erstwhile State of Jammu and Kashmir till the 30th day of October, 2019; and lies in the Union territory of Jammu and Kashmir or in the Union territory of Ladakh from the 31st day of October, 2019 onwards, as the class of persons who shall follow the following special procedure</p> | <p>16</p> <p>The Union Territory Goods and Services Act, 2017</p> |

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| | <p>till the 31st day of December, 2019 (hereinafter referred to as the transition date), as mentioned below.</p> <p>2. The said class of persons shall:—</p> <p>(i) ascertain the tax period as per sub-clause (106) of section 2 of the said Act for the purposes of any of the provisions of the said Act for the month of October, 2019 and November, 2019 as below: (a) October, 2019: 1 st October, 2019 to 30th October, 2019; (b) November, 2019: 31st October, 2019 to 30th November, 2019;</p> <p>(ii) irrespective of the particulars of tax charged in the invoices, or in other like documents, raised from 31st October, 2019 till the transition date, pay the appropriate applicable tax in the return under section 39 of the said Act;</p> <p>(iii) have an option to transfer the input tax credit (ITC) from the registered Goods and Services Tax Identification Number (GSTIN), till the 30th day of 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 day of October by following the procedure as below:</p> <p>(a) the said class of persons shall intimate the jurisdictional tax officer of the transferor and the transferee regarding the transfer of ITC, within one month of obtaining new registration;</p> <p>(b) the ITC shall be transferred on the basis of ratio of turnover of the place of business in the Union territory of Jammu and Kashmir and in the Union territory of Ladakh;</p> <p>(c) the transfer of ITC shall be carried out through the return under section 39 of the said Act for any tax period before the transition date and the transferor GSTIN would be debiting the said ITC from its electronic credit ledger in Table 4 (B) (2) of FORM GSTR-3B and the transferee GSTIN would be crediting the equal amount of ITC in its electronic credit ledger in Table 4 (A) (5) of FORM GSTR-3B.</p> <p>3. 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 day of October, 2019, shall be transferred as balance of Union territory tax in the electronic credit ledger.</p> <p>4. The provisions of clause (i) of section 24 of the said Act shall not apply on the said class of persons making inter-State supplies between the Union territories of Jammu and Kashmir and Ladakh from the 31st day of October, 2019 till the transition date.</p> | |
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CENTRAL GOODS & SERVICES TAX ACT, 2017 AND CGST RULES, 2017

CIRCULARS/ORDERS

| <i>Sr. No.</i> | <i>Updates</i> | <i>Lesson No.</i> | | | | | | | | | | | | |
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| 1. | <p>CIRCULAR No. 71/2018 – CGST, dated 26th October, 2018</p> <p>Clarification on issues pertaining to registration as a casual taxable person & recovery of excess Input Tax Credit distributed by an Input Service distributor</p> <p>Representations have been received seeking clarification on certain issues under the GST laws. The same have been examined and the clarifications on the same are as below:</p> <table border="1"> <thead> <tr> <th>S. No.</th><th>Issue</th><th>Clarification</th></tr> </thead> <tbody> <tr> <td>1</td><td>Whether the amount required to be deposited as advance tax while taking registration as a casual taxable person (CTP) should be 100% of the estimated gross tax liability or the estimated tax liability payable in cash should be calculated after deducting the due eligible ITC which might be available to CTP ?</td><td> <p>1. It has been noted that while applying for registration as a casual taxable person, the FORM GST REG-1 (S. No. 11) seeks information regarding the “estimated net tax liability” only and not the gross tax liability.</p> <p>2. It is accordingly clarified that the amount of advance tax which a casual taxable person is required to deposit while obtaining registration should be calculated after considering the due eligible ITC which might be available to such taxable person.</p> </td></tr> <tr> <td>2</td><td>As per section 27 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as the said Act), period of operation by casual taxable person is ninety days with provision for extension of same by the proper officer for a further period not exceeding ninety days. Various representations have been received for further extension of the said period beyond the period of 180 days, as mandated in law.</td><td> <p>1. It is clarified that in case of long running exhibitions (for a period more than 180 days), the taxable person cannot be treated as a CTP and thus such person would be required to obtain registration as a normal taxable person.</p> <p>2. While applying for normal registration the said person should upload a copy of the allotment letter granting him permission to use the premises for the exhibition and the allotment letter/consent letter shall be treated as the proper document as a proof for his place of business.</p> <p>3. In such cases he would not be required to pay advance tax for the purpose of registration.</p> <p>4. He can surrender such registration once the exhibition is over.</p> </td></tr> <tr> <td>3</td><td>Representations have been received regarding the manner of recovery of excess credit distributed by an Input Service Distributor (ISD) in contravention of the provisions contained in section 20 of the CGST Act.</td><td>1. According to Section 21 of the CGST Act where the ISD distributes the credit in contravention of the provisions contained in section 20 of the CGST Act resulting in excess distribution of credit to one or more recipients of credit, the excess credit so distributed shall be recovered from</td></tr> </tbody> </table> | S. No. | Issue | Clarification | 1 | Whether the amount required to be deposited as advance tax while taking registration as a casual taxable person (CTP) should be 100% of the estimated gross tax liability or the estimated tax liability payable in cash should be calculated after deducting the due eligible ITC which might be available to CTP ? | <p>1. It has been noted that while applying for registration as a casual taxable person, the FORM GST REG-1 (S. No. 11) seeks information regarding the “estimated net tax liability” only and not the gross tax liability.</p> <p>2. It is accordingly clarified that the amount of advance tax which a casual taxable person is required to deposit while obtaining registration should be calculated after considering the due eligible ITC which might be available to such taxable person.</p> | 2 | As per section 27 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as the said Act), period of operation by casual taxable person is ninety days with provision for extension of same by the proper officer for a further period not exceeding ninety days. Various representations have been received for further extension of the said period beyond the period of 180 days, as mandated in law. | <p>1. It is clarified that in case of long running exhibitions (for a period more than 180 days), the taxable person cannot be treated as a CTP and thus such person would be required to obtain registration as a normal taxable person.</p> <p>2. While applying for normal registration the said person should upload a copy of the allotment letter granting him permission to use the premises for the exhibition and the allotment letter/consent letter shall be treated as the proper document as a proof for his place of business.</p> <p>3. In such cases he would not be required to pay advance tax for the purpose of registration.</p> <p>4. He can surrender such registration once the exhibition is over.</p> | 3 | Representations have been received regarding the manner of recovery of excess credit distributed by an Input Service Distributor (ISD) in contravention of the provisions contained in section 20 of the CGST Act. | 1. According to Section 21 of the CGST Act where the ISD distributes the credit in contravention of the provisions contained in section 20 of the CGST Act resulting in excess distribution of credit to one or more recipients of credit, the excess credit so distributed shall be recovered from | <p>12</p> <p>Input Tax Credit, Job Work and Input Service Distributor</p> |
| S. No. | Issue | Clarification | | | | | | | | | | | | |
| 1 | Whether the amount required to be deposited as advance tax while taking registration as a casual taxable person (CTP) should be 100% of the estimated gross tax liability or the estimated tax liability payable in cash should be calculated after deducting the due eligible ITC which might be available to CTP ? | <p>1. It has been noted that while applying for registration as a casual taxable person, the FORM GST REG-1 (S. No. 11) seeks information regarding the “estimated net tax liability” only and not the gross tax liability.</p> <p>2. It is accordingly clarified that the amount of advance tax which a casual taxable person is required to deposit while obtaining registration should be calculated after considering the due eligible ITC which might be available to such taxable person.</p> | | | | | | | | | | | | |
| 2 | As per section 27 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as the said Act), period of operation by casual taxable person is ninety days with provision for extension of same by the proper officer for a further period not exceeding ninety days. Various representations have been received for further extension of the said period beyond the period of 180 days, as mandated in law. | <p>1. It is clarified that in case of long running exhibitions (for a period more than 180 days), the taxable person cannot be treated as a CTP and thus such person would be required to obtain registration as a normal taxable person.</p> <p>2. While applying for normal registration the said person should upload a copy of the allotment letter granting him permission to use the premises for the exhibition and the allotment letter/consent letter shall be treated as the proper document as a proof for his place of business.</p> <p>3. In such cases he would not be required to pay advance tax for the purpose of registration.</p> <p>4. He can surrender such registration once the exhibition is over.</p> | | | | | | | | | | | | |
| 3 | Representations have been received regarding the manner of recovery of excess credit distributed by an Input Service Distributor (ISD) in contravention of the provisions contained in section 20 of the CGST Act. | 1. According to Section 21 of the CGST Act where the ISD distributes the credit in contravention of the provisions contained in section 20 of the CGST Act resulting in excess distribution of credit to one or more recipients of credit, the excess credit so distributed shall be recovered from | | | | | | | | | | | | |

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| | | <p>such recipients along with interest and penalty if any.</p> <p>2. The recipient unit(s) who have received excess credit from ISD may deposit the said excess amount voluntarily along with interest if any by using FORM GST DRC-03.</p> <p>3. If the said recipient unit(s) does not come forward voluntarily, necessary proceedings may be initiated against the said unit(s) under the provisions of section 73 or 74 of the CGST Act as the case may be. FORM GST DRC-07 can be used by the tax authorities in such cases.</p> <p>4. It is further clarified that the ISD would also be liable to a general penalty under the provisions contained in section 122(1)(ix) of the CGST Act.</p> | |
| 2. | <p><i>CIRCULAR No. 92/2019 – CGST, dated 7th March, 2019</i></p> <p>Clarification on various doubts related to treatment of sales promotion schemes under GST - Reg.</p> <p>Various representations have been received seeking clarification on issues raised with respect to tax treatment of sales promotion schemes under GST. To ensure uniformity in the implementation of the law across the field formations, the Board, in exercise of its powers conferred under section 168(1) of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as “the said Act”) hereby clarifies the issues in succeeding paragraphs.</p> <p>2. It has been noticed that there are several promotional schemes which are offered by taxable persons to increase sales volume and to attract new customers for their products. Some of these schemes have been examined and clarification on the aspects of taxability, valuation, availability or otherwise of Input Tax Credit in the hands of the supplier (hereinafter referred to as the “ITC”) in relation to the said schemes are detailed hereunder:</p> <p>A. Free samples and gifts:</p> <p>i. It is a common practice among certain sections of trade and industry, such as, pharmaceutical companies which often provide drug samples to their stockists, dealers, medical practitioners, etc. without charging any consideration. As per subclause (a) of sub-section (1) of section 7 of the said Act, the expression “supply” includes all forms of supply of goods or services or both such as sale, transfer, barter, exchange, licence, rental, lease or disposal made or agreed to be made for a consideration by a person in the course or furtherance of business. Therefore, the goods or services or both which are supplied free of cost (without any consideration) shall not be treated as „supply” under GST (except in case of activities mentioned in Schedule I of the said Act). Accordingly, it is clarified that samples which are supplied free of cost, without any consideration, do not qualify as ‘supply’ under GST, except where the activity falls within the ambit of Schedule I of the said Act.</p> <p>For more details please visit : http://cbic.gov.in/resources//htdocs-cbec/gst/circular-cgst-92.pdf</p> | | <p>12</p> <p>Input Tax Credit, Job Work and Input Service Distributor</p> |

| <p>3.</p> | <p><i>CIRCULAR No. 98/2019 – CGST, dated 23rd April, 2019</i></p> <p>Seeks to clarify the manner of utilization of input tax credit post insertion of the rule 88A of the CGST Rules.</p> <p>Section 49 was amended and Section 49A and Section 49B were inserted vide Central Goods and Services Tax (Amendment) Act, 2018 [hereinafter referred to as the CGST (Amendment) Act]. The amended provisions came into effect from 1st February 2019.</p> <p>2. Various representations have been received from the trade and industry regarding challenges being faced by taxpayers due to bringing into force of section 49A of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as the CGST Act). The issue has arisen on account of order of utilization of input tax credit of integrated tax in a particular order, resulting in accumulation of input tax credit for one kind of tax (say State tax) in electronic credit ledger and discharge of liability for the other kind of tax (say Central tax) through electronic cash ledger in certain scenarios. Accordingly, rule 88A was inserted in the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the CGST Rules) in exercise of the powers under Section 49B of the CGST Act vide notification No. 16/2019- Central Tax, dated 29th March, 2019. In order to ensure uniformity in the implementation of the provisions of the law, the Board, in exercise of its powers conferred by section 168 (1) of the CGST Act, hereby clarifies the issues raised as below.</p> <p>For more details please visit http://cbic.gov.in/resources/htdocs-cbec/gst/Circular-98-17-2019-GST.pdf</p> | <p>12</p> <p>Input Tax Credit, Job Work and Input Service Distributor</p> | | | | | | |
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| <p>4.</p> | <p><i>CIRCULAR No. 103/2019 – CGST, dated 28th June, 2019</i></p> <p><i>Clarification regarding determination of place of supply in certain cases – reg.</i></p> <p>Various representations have been received from trade and industry seeking clarification in respect of determination of place of supply in following cases: -</p> <p>(I) Services provided by Ports - place of supply in respect of various cargo handling services provided by ports to clients;</p> <p>(II) Services rendered on goods temporarily imported in India - place of supply in case of services rendered on unpolished diamonds received from abroad, which are exported after cutting, polishing etc.</p> <p>2. The provisions relating to determination of place of supply as contained in the Integrated Goods & Services Tax Act, 2017 (hereinafter referred to as “the IGST Act”) have been examined. In order to ensure uniformity in the implementation of the provisions of the law, the Board, in exercise of its powers conferred by sub-section (1) of section 168 of the Central Goods & Services Tax Act, 2017 (hereinafter referred to as “the CGST Act”) clarifies the same as below: -</p> <table border="1" data-bbox="261 1975 1228 2126"> <thead> <tr> <th>S. No.</th><th>Issue</th><th>Clarification</th></tr> </thead> <tbody> <tr> <td>1</td><td>Various services are being provided by the port</td><td>It is hereby clarified that such services are ancillary to or related to</td></tr> </tbody> </table> | S. No. | Issue | Clarification | 1 | Various services are being provided by the port | It is hereby clarified that such services are ancillary to or related to | <p>11</p> <p>Central Goods & Services Tax Law “CGST”</p> |
| S. No. | Issue | Clarification | | | | | | |
| 1 | Various services are being provided by the port | It is hereby clarified that such services are ancillary to or related to | | | | | | |

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| | | <p>authorities to its clients in relation to cargo handling. Some of such services are in respect of arrival of wagons at port, haulage of wagons inside port area up-to place of unloading, siding of wagons inside the port, unloading of wagons, movement of unloaded cargo to plot and staking hereof, movement of unloaded cargo to berth, shipment/loading on vessel etc. Doubts have been raised about determination of place of supply for such services i.e. whether the same would be determined in terms of the provisions contained in sub-section (2) of Section 12 or sub-section (2) of Section 13 of the IGST Act, as the case may be or the same shall be determined in terms of the provisions contained in sub-section (3) of Section 12 of the IGST Act.</p> | <p>cargo handling services and are not related to immovable property. Accordingly, the place of supply of such services will be determined as per the provisions contained in sub-section (2) of Section 12 or sub-section (2) of Section 13 of the IGST Act, as the case may be, depending upon the terms of the contract between the supplier and recipient of such services.</p> | |
| | 2 | <p>Doubts have been raised about the place of supply in case of supply of various services on unpolished diamonds such as cutting and polishing activity which have been temporarily imported into India and are not put to any use in India?</p> | <p>Place of supply in case of performance based services is to be determined as per the provisions contained in clause (a) of sub-section (3) of Section 13 of the IGST Act and generally the place of services is where the services are actually performed. But an exception has been carved out in case of services supplied in respect of goods which are temporarily imported into India for repairs or for any other treatment or process and are exported after such repairs or treatment or process without being put to any use in India, other than that which is required for such repairs or treatment or process. In case of cutting and polishing activity on unpolished diamonds which are temporarily imported into India are not put to any use in India, the place</p> | |

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| | | | of supply would be determined as per the provisions contained in sub-section (2) of Section 13 of the IGST Act. | |
| 5. | <i>CIRCULAR No. 104/2019 – CGST, dated 28th June, 2019</i> <i>Processing of refund applications in FORM GST RFD-01A submitted by taxpayers wrongly mapped on the common portal – reg.</i> Doubts have been raised in respect of processing of a refund application by a jurisdictional tax authority (either Centre or State) to whom the application has been electronically transferred by the common portal in cases where the said tax authority is not the one to which the taxpayer has been administratively assigned. The matter has been examined. In order to ensure uniformity in the implementation of the provisions of the law across field formations, the Board, in exercise of its powers conferred by section 168 (1) of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as “CGST Act”), hereby clarifies the issues in succeeding paras. 2. It has been reported by the field formations that administrative assignment of some of the tax payers to the Central or the State tax authority has not been updated on the common portal in accordance with the decision taken by the respective tax authorities, in pursuance of the guidelines issued by the GST Council Secretariat, vide Circular No. 01/2017 dated 20.09.2017, regarding division of taxpayer base between the Centre and States to ensure Single Interface under GST. For Circular No. 104/23/2019-GST P a g e 2 of 3 example, a tax payer M/s XYZ Ltd. was administratively assigned to the Central tax authority but was mapped to the State tax authority on the common portal. 3. Prior to 31.12.2018, refund applications were being processed only after submission of printed copies of FORM GST RFD 01A in the respective jurisdictional tax offices. Subsequent to the issuance of Circular No.79/53/2018-GST dated 31.12.2018, copies of refund applications are no longer required to be submitted physically in the jurisdictional tax office. Now, the common portal forwards the refund applications submitted on the said portal to the jurisdictional proper officer of the tax authority to whom the taxpayer has been administratively assigned. In case of the example cited in para 2 above, as the applicant was wrongly mapped with the State tax authority on the common portal, the application was transferred by the common portal to the proper officer of the State tax authority despite M/s XYZ Ltd. being administratively assigned to the Central tax authority. As per para 2(e) of Circular No. 79/53/2018-GST dated 31.12.2018, the proper officer of the State tax authority should electronically re-assign the said application to the designated jurisdictional proper officer. It has, however, been reported that the said re-assignment facility is not yet available on the common portal. 4. Doubts have been raised as to whether, in such cases, application for refund can at all be processed by the proper officer of the State tax authority or the Central tax authority to whom the refund application has been wrongly transferred by the common portal. | | | 13 Registration, Accounts and Record, Payment, Refunds, Returns, Tax Invoice, Credit and Debit Note, E way Bill |

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| | <p>5. The matter has been examined and it is clarified that in such cases, where reassignment of refund applications to the correct jurisdictional tax authority is not possible on the common portal, the processing of the refund claim should not be held up and it should be processed by the tax authority to whom the refund application has been electronically transferred by the common portal. After the processing of the refund application is complete, the refund processing authority may inform the common portal about the incorrect mapping with a request to update it suitably on the common portal so that all subsequent refund applications are transferred to the correct jurisdictional tax authority.</p> | |
| 6. | <p><i>CIRCULAR No. 106/2019 – CGST, dated 29th June, 2019</i></p> <p><i>Refund of taxes paid on inward supply of indigenous goods by retail outlets established at departure area of the international airport beyond immigration counters when supplied to outgoing international tourist against foreign exchange - reg.</i></p> <p>The Government vide notification no. 11/2019-Central Tax (Rate), 10/2019-Integrated Tax (Rate) and 11/2019-Union territory Tax (Rate) all dated 29.06.2019 issued in exercise of powers under section 55 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as the „CGST Act“) has notified that the retail outlets established at departure area of the international airport beyond immigration counters shall be entitled to claim refund of all applicable Central tax, Integrated tax, Union territory tax and Compensation cess paid by them on inward supplies of indigenous goods received by them for the purposes of subsequent supply of goods to outgoing international tourists i.e. to a person not normally resident in India, who enters India for a stay of not more than six months for legitimate non-immigrant purposes against foreign exchange (hereinafter referred to as the “eligible passengers”). Identical notifications have been issued by the State or Union territory Governments under the respective State Goods and Services Tax Acts (hereinafter referred to as the “SGST Act”) or Union Territory Goods and Services Tax Acts (hereinafter referred to as the “UTGST Act”) also to provide for refund of applicable State or Union territory tax.</p> <p>2. With a view to ensuring expeditious processing of refund claims, the Board, in exercise of its powers conferred under section 168(1) of the CGST Act, hereby specifies the conditions, manner and procedure for filing and processing of such refund claims in succeeding paras.</p> <p>3. Duty Free Shops and Duty Paid Shops: -It has been recognized that international airports, house retail shops of two types - „Duty Free Shops“ (hereinafter referred to as “DFS”) which are point of sale for goods sourced from a warehoused licensed under Section 58A of the Customs Act, 1962 (hereinafter referred to as the “Customs Act”) and duty paid indigenous goods and ‘Duty Paid Shop’ retailing duty paid indigenous goods.</p> <p><i>For more details please visit : http://cbic.gov.in/resources//htdocs-cbec/gst/circular-cgst-106.pdf</i></p> | <p>13</p> <p>Registration, Accounts and Record, Payment, Refunds, Returns, Tax Invoice, Credit and Debit Note, E way Bill</p> |

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| 7. | <p><i>CIRCULAR No. 110/2019 – CGST, dated 3rd October, 2019</i></p> <p><i>Seeks to clarify the eligibility to file a refund application in FORM GST RFD-01 for a period and category.</i></p> <p>Several registered persons have inadvertently filed a NIL refund claim for a certain period under a particular category on the common portal in FORM GST RFD-01A/RFD-01 in spite of the fact that they had a genuine claim for refund for that period under the said category. Once a NIL refund claim is filed, the common portal does not allow the registered person to re-file the refund claim for that period under the said category. Representations have been received requesting that registered persons may be allowed to re-file the refund claim for the period and the category under which the NIL claim has inadvertently been filed. The matter has been examined and in order to clarify this issue and to ensure uniformity in the implementation of the provisions of the law across field formations, the Board, in exercise of its powers conferred by section 168 (1) of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as “CGST Act”), hereby clarifies the issues raised as below:</p> <p>2. Whenever a registered person proceeds to claim refund in FORM GST RFD-01A/RFD-01 under a category for a particular period on the common portal, the system pops up a message box asking whether he wants to apply for ‘NIL’ refund for the selected period. This is to ensure that all refund applications under a particular category are filed chronologically. However, certain registered persons may have inadvertently opted for filing of ‘NIL’ refund. Once a ‘NIL’ refund claim has been filed for a period under a particular category, the common portal does not allow the registered person to re-file the refund claim for that period under the said category.</p> <p>3. It is now clarified that a registered person who has filed a NIL refund claim in FORM GST RFD-01A/RFD-01 for a given period under a particular category, may again apply for refund for the said period under the same category only if he satisfies the following two conditions:</p> <p>a. The registered person must have filed a NIL refund claim in FORM GST RFD-01A/RFD-01 for a certain period under a particular category; and</p> <p>b. No refund claims in FORM GST RFD-01A/RFD-01 must have been filed by the registered person under the same category for any subsequent period.</p> <p>It may be noted that condition (b) shall apply only for refund claims falling under the following categories:</p> <p>i. Refund of unutilized input tax credit (ITC) on account of exports without payment of tax;</p> <p>ii. Refund of unutilized ITC on account of supplies made to SEZ Unit/SEZ Developer without payment of tax;</p> <p>iii. Refund of unutilized ITC on account of accumulation due to inverted tax structure;</p> | <p>13</p> <p>Registration, Accounts and Record, Payment, Refunds, Returns, Tax Invoice, Credit and Debit Note, E way Bill</p> |
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| | <p>In all other cases, registered persons shall be allowed to re-apply even if the condition (b) is not satisfied</p> <p>4. Registered persons satisfying the above conditions may file the refund claim under “Any Other” category instead of the category under which the NIL refund claim has already been filed. However, the refund claim should pertain to the same period for which the NIL application was filed. The application under the “Any Other” category shall also be accompanied by all the supporting documents which would be required to be otherwise submitted with the refund claim.</p> <p>5. On receipt of the claim, the proper officer shall calculate the admissible refund amount as per the applicable rules and in the manner detailed in para 3 of Circular No.59/33/2018-GST dated 04.09.2018, wherever applicable. Further, upon scrutiny of the application for completeness and eligibility, if the proper officer is satisfied that the whole or any part of the amount claimed is payable as refund, he shall request the taxpayer in writing, if required, to debit the said amount from his electronic credit ledger through FORM GST DRC-03. Once the proof of such debit is received by the proper officer, he shall proceed to issue the refund order in FORM GST RFD-06 and the payment order in FORM GST RFD-05.</p> | |
| 8. | <p><i>CIRCULAR No. 111/2019 – CGST, dated 3rd October, 2019</i></p> <p><i>Seeks to clarify procedure to claim refund in FORM GST RFD-01 subsequent to favourable order in appeal or any other forum.</i></p> <p>Doubts have been raised on the procedure to be followed by a registered person to claim refund subsequent to a favourable order in appeal or any other forum against rejection of a refund claim in FORM GST RFD-06. The matter has been examined and in order to clarify this issue and to ensure uniformity in the implementation of the provisions of the law across field formations, the Board, in exercise of its powers conferred by section 168 (1) of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as “CGST Act”), hereby clarifies the issues raised as below:</p> <p>2. Appeals against rejection of refund claims are being disposed offline as the electronic module for the same is yet to be made operational. As per rule 93 of the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as “CGST Rules”), where an appeal is filed against the rejection of a refund claim, re-crediting of the amount debited from the electronic credit ledger, if any, is not done till the appeal is finally rejected. Therefore, such rejected amount remains debited in respect of the particular refund claim filed in FORM GST RFD-01.</p> <p>3. In case a favourable order is received by a registered person in appeal or in any other forum in respect of a refund claim rejected through issuance of an order in FORM GST RFD-06, the registered person would file a fresh refund application under the category “Refund on account of assessment/provisional assessment/appeal/any other order” claiming refund of the amount allowed in appeal or any other forum. Since the amount</p> | <p>13 Registration, Accounts and Record, Payment, Refunds, Returns, Tax Invoice, Credit and Debit Note, E way Bill</p> |

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| | <p>debited, if any, at the time of filing of the refund application was not re-credited, the registered person shall not be required to debit the said amount again from his electronic credit ledger at the time of filing of the fresh refund application under the category “Refund on account of assessment/provisional assessment/appeal/any other order”. The registered person shall be required to give details of the type of the Order (appeal/any other order), Order No., Order date and the Order Issuing Authority. The registered person would also be required to upload a copy of the order of the Appellate or other authority, copy of the refund rejection order in FORM GST RFD 06 issued by the proper officer or such other order against which appeal has been preferred and other related documents.</p> <p>4. Upon receipt of the application for refund under the category “Refund on account of assessment/provisional assessment/appeal/any other order” the proper officer would sanction the amount of refund as allowed in appeal or in subsequent forum which was originally rejected and shall make an order in FORM GST RFD 06 and issue payment order in FORM GST RFD 05 accordingly. The proper officer disposing the application for refund under the category “Refund on account of assessment/provisional assessment/appeal/any other order” shall also ensure re-credit of any amount which remains rejected in the order of the appellate (or any other authority). However, such re-credit shall be made following the guideline as laid down in para 4.2 of Circular no. 59/33/2018 – GST dated 04/09/2018.</p> <p>5. The above clarifications can be illustrated with the help of an example. Consider a registered person who makes an application for refund of unutilized ITC on account of export to the extent of Rs.100/- and debits the said amount from his electronic credit ledger. The proper officer disposes the application by allowing refund of Rs.70/- and rejecting the refund of Rs. 30/-. However, he does not recredit Rs.30/- since appeal is preferred by the claimant and accordingly FORM GST RFD 01B is not uploaded. Assume that the appellate authority allows refund of only Rs.10/- out of the Rs. 30/- for which the registered person went in appeal. This Rs.10/- shall be claimed afresh under the category “Refund on account of assessment/provisional assessment/appeal/any other order” and processed accordingly. However, subsequent to processing of this claim of Rs.10/- the proper officer shall re-credit Rs.20/- to the electronic credit ledger of the claimant, provided that the registered person is not challenging the order in a higher forum. For this purpose, FORM GST RFD 01B under the original ARN which has so far not been uploaded will be uploaded with refund sanctioned amount as Rs.80/- and the amount to be re-credited as Rs. 20/-.</p> <p>In case, the proper officer who rejected the refund claim is not the one who is disposing the application under the category “Refund on account of assessment/provisional assessment/appeal/any other order”, the latter shall communicate to the proper officer who rejected the refund claim to close the ARN as above only after obtaining the undertaking as referred in para 4.2 of Circular no. 59/33/2018 – GST dated 04/09/2018.</p> | |
| 9. | <p><i>CIRCULAR No. 118/2019 – CGST, dated 11th October, 2019</i></p> <p><i>Clarification regarding determination of place of supply in case of software/design services related to Electronics Semi-conductor and Design Manufacturing (ESDM) industry.</i></p> | 11 Central Goods & |

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| | <p>Various representations have been received from trade and industry seeking clarification on determination of place of supply in case of supply of software/design services by a supplier located in taxable territory to a service recipient located in nontaxable territory by using the sample hardware kits provided by the service recipient.</p> <p>2. It is stated that a number of companies that are part of the growing Electronics Semiconductor and Design Manufacturing (ESDM) industry in India are engaged in the process of developing software and designing integrated circuits electronically for customers located overseas. The client/customer electronically provides Indian development and design companies with design requirements and Intellectual Property blocks (“IP blocks”, reusable units of software logic and design layouts that can be combined to form newer designs). Based on these, the Indian company digitally integrates the various IP blocks to develop the software and the silicon or hardware design. These designs are communicated abroad (in industry standard electronic formats) either to the customer or (on behest of the customer) a manufacturing facility for the manufacture of hardware based on such designs.</p> <p>2.1 In addition, the software developed is also integrated upon or customized to this hardware. On some occasions, samples of such prototype hardware are then provided back to the Indian development and design companies to test and validate the software and design that has been developed to ensure that it is error free.</p> <p>2.2 The trade has requested clarification on whether provision of hardware prototypes and samples and testing thereon lends these services the character of performance-based services in respect of “goods required to be made physically available by the recipient to the provider”.</p> <p>3. The provisions relating to determination of place of supply as contained in the Integrated Goods & Services Tax Act, 2017 (hereinafter referred to as “the IGST Act”) have been examined. In order to ensure uniformity in the implementation of the provisions of the law, the Board, in exercise of its powers conferred by sub-section (1) of section 168 of the Central Goods & Services Tax Act, 2017 (hereinafter referred to as “the CGST Act”) clarifies the same as below.</p> <p>4. In contracts where service provider is involved in a composite supply of software development and design for integrated circuits electronically, testing of software on sample prototype hardware is often an ancillary supply, whereas, chip design/software development is the principal supply of the service provider. The service provider is not involved in software testing alone as a separate service. The testing of software/design is aimed at improving the quality of software/design and is an ancillary activity. The entire activity needs to be viewed as one supply and accordingly treated for the purposes of taxation. Artificial vivisection of the contract of a composite supply is not provided in law. These cases are fact based and each case should be examined for the nature of supply contracted.</p> <p>4.1 Therefore, it is clarified that the place of supply of software/design by supplier located in taxable territory to service recipient located in non-taxable territory by using sample prototype hardware / test kits in a composite supply, where such testing is an ancillary supply, is the location of the service recipient as per Section 13(2) of the IGST Act. Provisions of</p> | <p>Services Tax Law “CGST”</p> |
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| | Section 13(3)(a) of IGST Act do not apply separately for determining the place of supply for ancillary supply in such cases. | | | | | | | | | | |
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| 10. | <p><i>CIRCULAR No. 123/2019 – CGST, dated 11th November, 2019</i> <i>Seeks to clarify restrictions in availment of input tax credit in terms of sub-rule (4) of rule 36 of CGST Rules, 2017.</i></p> <p>Sub-rule (4) to rule 36 of the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the CGST Rules) has been inserted vide notification No. 49/2019- Central Tax, dated 09.10.2019. The said sub-rule provides restriction in availment of input tax credit (ITC) in respect of invoices or debit notes, the details of which have not been uploaded by the suppliers under sub-section (1) of section 37 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as the CGST Act).</p> <p>2. To ensure uniformity in the implementation of the provisions of the law across the field formations, the Board, in exercise of its powers conferred under section 168(1) of the CGST Act hereby clarifies various issues in succeeding paragraphs.</p> <p>3. The conditions and eligibility for the ITC that may be availed by the recipient shall continue to be governed as per the provisions of Chapter V of the CGST Act and the rules made thereunder. This being a new provision, the restriction is not imposed through the common portal and it is the responsibility of the taxpayer that credit is availed in terms of the said rule and therefore, the availment of restricted credit in terms of sub-rule (4) of rule 36 of CGST Rules shall be done on self-assessment basis by the tax payers. Various issues relating to implementation of the said sub-rule have been examined and the clarification on each of these points is as under: -</p> <table><tr><th>Sl No.</th><th>Issue</th><th>Clarification</th></tr><tr><td>1</td><td>What are the invoices / debit notes on which the restriction under rule 36(4) of the CGST Rules shall apply?</td><td>The restriction of availment of ITC is imposed only in respect of those invoices / debit notes, details of which are required to be uploaded by the suppliers under sub-section (1) of section 37 and which have not been uploaded. Therefore, taxpayers may avail full ITC in respect of IGST paid on import, documents issued under RCM, credit received from ISD etc. which are outside the ambit of sub-section (1) of section 37, provided that eligibility conditions for availment of ITC are met in respect of the same. The restriction of 36(4) will be applicable only on the invoices / debit notes on which credit is availed after 09.10.2019.</td></tr><tr><td>2</td><td>Whether the said restriction is to be calculated supplier wise or on consolidated basis?</td><td>The restriction imposed is not supplier wise. The credit available under sub-rule (4) of rule 36 is linked to total eligible credit from all suppliers against all supplies whose details have been uploaded by the suppliers. Further, the</td></tr></table> | Sl No. | Issue | Clarification | 1 | What are the invoices / debit notes on which the restriction under rule 36(4) of the CGST Rules shall apply? | The restriction of availment of ITC is imposed only in respect of those invoices / debit notes, details of which are required to be uploaded by the suppliers under sub-section (1) of section 37 and which have not been uploaded. Therefore, taxpayers may avail full ITC in respect of IGST paid on import, documents issued under RCM, credit received from ISD etc. which are outside the ambit of sub-section (1) of section 37, provided that eligibility conditions for availment of ITC are met in respect of the same. The restriction of 36(4) will be applicable only on the invoices / debit notes on which credit is availed after 09.10.2019. | 2 | Whether the said restriction is to be calculated supplier wise or on consolidated basis? | The restriction imposed is not supplier wise. The credit available under sub-rule (4) of rule 36 is linked to total eligible credit from all suppliers against all supplies whose details have been uploaded by the suppliers. Further, the | 12 Input Tax Credit, Job Work and Input Service Distributor |
| Sl No. | Issue | Clarification | | | | | | | | | |
| 1 | What are the invoices / debit notes on which the restriction under rule 36(4) of the CGST Rules shall apply? | The restriction of availment of ITC is imposed only in respect of those invoices / debit notes, details of which are required to be uploaded by the suppliers under sub-section (1) of section 37 and which have not been uploaded. Therefore, taxpayers may avail full ITC in respect of IGST paid on import, documents issued under RCM, credit received from ISD etc. which are outside the ambit of sub-section (1) of section 37, provided that eligibility conditions for availment of ITC are met in respect of the same. The restriction of 36(4) will be applicable only on the invoices / debit notes on which credit is availed after 09.10.2019. | | | | | | | | | |
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| | | calculation would be based on only those invoices which are otherwise eligible for ITC. Accordingly, those invoices on which ITC is not available under any of the provision (say under sub-section (5) of section 17) would not be considered for calculating 20 percent of the eligible credit available. | |
| | For more details please visit : http://cbic.gov.in/resources/htdocs-cbec/gst/circular-cgst-123_New.pdf | | |
| 11. | CIRCULAR No. 124/2019 – CGST, dated 18th November, 2019 Seeks to clarify optional filing of annual return under notification No. 47/2019-Central Tax dated 9th October, 2019. <p>Attention is invited to notification No. 47/2019-Central Tax dated 9th October, 2019 (hereinafter referred to as “the said notification”) issued under section 148 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as “the said Act”) providing for special procedure for those registered persons whose aggregate turnover in a financial year does not exceed two crore rupees and who have not furnished the annual return under sub-section (1) of section 44 of the said Act read with sub-rule (1) of rule 80 of the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as “the CGST Rules”).</p> <p>2. Vide the said notification it is provided that the annual return shall be deemed to be furnished on the due date if it has not been furnished before the due date for the financial year 2017-18 and 2018-19, in respect of those registered persons. In order to clarify the issue and to ensure uniformity in the implementation of the provisions of the law across field formations, the Board, in exercise of its powers conferred by section 168 (1) of the said Act, hereby clarifies the issues raised as below:–</p> <p>a. As per proviso to sub-rule (1) of rule 80 of the CGST Rules, a person paying tax under section 10 is required to furnish the annual return in FORM GSTR-9A. Since the said notification has made it optional to furnish the annual return for FY 2017-18 and 2018-19 for those registered persons whose aggregate turnover in a financial year does not exceed two crore rupees, it is clarified that the tax payers under composition scheme, may, at their own option file FORM GSTR-9A for the said financial years before the due date. After the due date of furnishing the annual return for the year 2017-18 and 2018-19, the common portal shall not permit furnishing of FORM GSTR-9A for the said period.</p> <p>b. As per sub-rule (1) of rule 80 of the CGST Rules, every registered person other than an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, shall furnish an annual return as specified under sub-section (1) of section 44 electronically in FORM GSTR-9. Further, the said notification has made it optional to furnish the annual return for FY 2017-18 and 2018-19 for those</p> | | 13 Registration, Accounts and Record, Payment, Refunds, Returns, Tax Invoice, Credit and Debit Note, E way Bill |

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| | <p>registered persons whose aggregate turnover in a financial year does not exceed two crore rupees. Accordingly, it is clarified that the tax payers, may, at their own option file FORM GSTR-9 for the said financial years before the due date. After the due date of furnishing the annual return for the year 2017-18 and 2018-19, the common portal shall not permit furnishing of FORM GSTR-9 for the said period.</p> <p>3. Section 73 of the said Act provides for voluntary payment of tax dues by the taxpayers at any point in time. Therefore, irrespective of the time and quantum of tax which has not been paid or short paid, the taxpayer has the liberty to self-ascertain such tax amount and pay it through FORM GST DRC-03. Accordingly, it is clarified that if any registered tax payer, during course of reconciliation of his accounts, notices any short payment of tax or ineligible availment of input tax credit, he may pay the same through FORM GST DRC-03.</p> | |
| 12. | <p>CIRCULAR No. 125/2019 – CGST, dated 18th November, 2019</p> <p><i>Seeks to clarify the fully electronic refund process through FORM GST RFD-01 and single disbursement.</i></p> <p>After roll out of GST w.e.f. 01.07.2017, on account of the unavailability of electronic refund module on the common portal, a temporary mechanism had to be devised and implemented wherein applicants were required to file the refund application in FORM GST RFD-01A on the common portal, take a print out of the same and submit it physically to the jurisdictional tax office along with all supporting documents. Further processing of these refund applications, i.e. issuance of acknowledgement of the refund application, issuance of deficiency memo, passing of provisional/final order, payment advice etc. was also being done manually. In order to make the process of submission of the refund application electronic, Circular No. 79/53/2018-GST dated 31.12.2018 was issued wherein it was specified that the refund application in FORM GST RFD01A, along with all supporting documents, shall be submitted electronically. However, various post submission stages of processing of the refund application continued to be manual.</p> <p><i>For more details please visit : http://cbic.gov.in/resources/htdocs-cbec/gst/circular-cgst-125.pdf</i></p> | <p>13 Registration, Accounts and Record, Payment, Refunds, Returns, Tax Invoice, Credit and Debit Note, E way Bill</p> |
| 13. | <p>CIRCULAR No. 126/2019 – CGST, dated 22nd November, 2019</p> <p><i>Clarification on scope of the notification entry at item (id), related to job work, under heading 9988 of Notification No. 11/2017-Central Tax (Rate) dated 28-06-2017-reg.</i></p> <p>I am directed to say that doubts have been raised with regard to scope of the notification entry at item (id) under heading 9988 of Notification No. 11/2017-Central Tax (Rate) dated 28- 06-2017 inserted with effect from 01-10-2019 to implement the recommendation of the GST Council to reduce rate of GST on all job work services, which earlier attracted 18 % rate, to 12%. It has been stated that the entry at item (id) under heading 9988 of Notification No. 11/2017-Central Tax (Rate) dated 28-06-2017 inserted with</p> | <p>12 Input Tax Credit, Job Work and Input Service Distributor</p> |

| | <p>effect from 01-10-2019, prescribes 12% GST rate for all services by way of job work. This makes the entry at item (iv) which covers “manufacturing services on physical inputs owned by others” with GST rate of 18% redundant.</p> <p>2. The matter has been examined. The entries at items (id) and (iv) under heading 9988 read as under:</p> <table border="1" data-bbox="260 450 1232 678"> <tr> <th data-bbox="260 450 935 490">(3)</th><th data-bbox="935 450 1082 490">(4)</th><th data-bbox="1082 450 1232 490">(5)</th></tr> <tr> <td data-bbox="260 490 935 564">(id) Services by way of job work other than (i), (ia), (ib) and (ic) above;</td><td data-bbox="935 490 1082 564">6</td><td data-bbox="1082 490 1232 564">-</td></tr> <tr> <td data-bbox="260 564 935 678">(iv) Manufacturing services on physical inputs (goods) owned by others, other than (i), (ia), (ib), (ic), (id), (ii), (ia) and (iii) above.</td><td data-bbox="935 564 1082 678">9</td><td data-bbox="1082 564 1232 678">-</td></tr> </table> <p>3. Job work has been defined in CGST Act as under. “Job work means any treatment or processing undertaken by a person on goods belonging to another registered person and the expression ‘job worker’ shall be construed accordingly.”</p> <p>4. In view of the above, it may be seen that there is a clear demarcation between scope of the entries at item (id) and item (iv) under heading 9988 of Notification No. 11/2017-Central Tax (Rate) dated 28-06-2017. Entry at item (id) covers only job work services as defined in section 2 (68) of CGST Act, 2017, that is, services by way of treatment or processing undertaken by a person on goods belonging to another registered person. On the other hand, the entry at item (iv) specifically excludes the services covered by entry at item (id), and therefore, covers only such services which are carried out on physical inputs (goods) which are owned by persons other than those registered under the CGST Act.</p> | (3) | (4) | (5) | (id) Services by way of job work other than (i), (ia), (ib) and (ic) above; | 6 | - | (iv) Manufacturing services on physical inputs (goods) owned by others, other than (i), (ia), (ib), (ic), (id), (ii), (ia) and (iii) above. | 9 | - | |
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| (3) | (4) | (5) | | | | | | | | | |
| (id) Services by way of job work other than (i), (ia), (ib) and (ic) above; | 6 | - | | | | | | | | | |
| (iv) Manufacturing services on physical inputs (goods) owned by others, other than (i), (ia), (ib), (ic), (id), (ii), (ia) and (iii) above. | 9 | - | | | | | | | | | |

INTEGRATED GOODS & SERVICES TAX ACT, 2017 AND IGST RULES, 2017

NOTIFICATIONS/CIRCULARS

| Sr. No. | Updates | Lesson No. |
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| 1. | <p>Notification No. 02/2018 – Integrated Tax, dated 20th September, 2018:</p> <p>Seeks to notify the rate of tax collection at source (TCS) to be collected by every electronic commerce operator for inter-State taxable supplies</p> <p>Central Government, on the recommendations of the Council, hereby notifies that every electronic commerce operator, not being an agent, shall collect an amount calculated at a rate of one per cent. of the net value of inter-State taxable supplies made through it by other suppliers where consideration with respect to such supplies is to be collected by the said operator.</p> | <p>15</p> <p>Integrated Goods and Services Tax Act, 2017</p> |
| 2. | <p>Notification No. 04/2018 – Integrated Tax, dated 31st December, 2018:</p> <p>Seeks to amend the IGST Rules, 2017 so as to notify the rules for determination of place of supply in case of inter-State supply under sections 10(2), 12(3), 12(7), 12(11) and 13(7) of the IGST Act, 2017.</p> <p>The Central Government hereby makes the following rules to further amend the Integrated Goods and Services Tax Rules, 2017, namely:-</p> <p>1. Short title and commencement.- (1) These rules may be called the Integrated Goods and Services Tax (Amendment) Rules, 2018.</p> <p>(2) They shall be deemed to have come into force on the 1st day of January, 2019.</p> <p>2. In the Integrated Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 3 in clause (h), after the words “in the case of advertisements over internet” the words “the service shall be deemed to have been provided all over India and” shall be inserted.</p> <p>3. In the said rules, after rule 3, the following rules shall be inserted, namely: -</p> <p>“ 4. The supply of services attributable to different States or Union territories, under sub section (3) of section 12 of the Integrated Goods and Services Tax Act, 2017 (hereinafter in these rules referred to as the said Act), in the case of-</p> <p>(a) services directly in relation to immovable property, including services provided by architects, interior decorators, surveyors, engineers and other related experts or estate agents, any service provided by way of grant of rights to use immovable property or for carrying out or co-ordination of construction work; or</p> <p>(b) lodging accommodation by a hotel, inn, guest house, homestay, club or campsite, by whatever name called, and including a houseboat or any other vessel ; or</p> <p>(c) accommodation in any immovable property for organising any marriage or reception or matters related thereto, official, social, cultural, religious or business function including services provided in relation to such function at such property; or</p> <p>(d) any services ancillary to the services referred to in clauses (a), (b) and (c),</p> <p>where such immovable property or boat or vessel is located in more than one State or Union territory, shall be taken as being in each of the respective States or Union territories, and in the absence of any contract or agreement between the supplier of service and</p> | <p>15</p> <p>Integrated Goods and Services Tax Act, 2017</p> |

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| | <p>recipient of services for separately collecting or determining the value of the services in each such State or Union territory, as the case maybe, shall be determined in the following manner namely:-</p> <p>(i) in case of services provided by way of lodging accommodation by a hotel, inn, guest house, club or campsite, by whatever name called (except cases where such property is a single property located in two or more contiguous States or Union territories or both) and services ancillary to such services, the supply of services shall be treated as made in each of the respective States or Union territories, in proportion to the number of nights stayed in such property;</p> <p>(ii) in case of all other services in relation to immovable property including services by way of accommodation in any immovable property for organising any marriage or reception etc., and in cases of supply of accommodation by a hotel, inn, guest house, club or campsite, by whatever name called where such property is a single property located in two or more contiguous States or Union territories or both, and services ancillary to such services, the supply of services shall be treated as made in each of the respective States or Union territories, in proportion to the area of the immovable property lying in each State or Union territory;</p> <p>(iii) in case of services provided by way of lodging accommodation by a house boat or any other vessel and services ancillary to such services, the supply of services shall be treated as made in each of the respective States or Union territories, in proportion to the time spent by the boat or vessel in each such State or Union territory, which shall be determined on the basis of a declaration made to the effect by the service provider.</p> <p>Illustration 1: A hotel chain X charges a consolidated sum of Rs.30,000/- for stay in its two establishments in Delhi and Agra, where the stay in Delhi is for 2 nights and the stay in Agra is for 1 night. The place of supply in this case is both in the Union territory of Delhi and in the State of Uttar Pradesh and the service shall be deemed to have been provided in the Union territory of Delhi and in the State of Uttar Pradesh in the ratio 2:1 respectively. The value of services provided will thus be apportioned as Rs.20,000/- in the Union territory of Delhi and Rs.10,000/- in the State of Uttar Pradesh .</p> <p>For more details please visit : http://cbic.gov.in/resources/htdocs-cbec/gst/notfctn-4-2018-igst-english.pdf</p> | |
| 3. | <p>Notification No. 01/2019 – Integrated Tax, dated 29th January, 2019:</p> <p>Seeks to bring into force the IGST (Amendment) Act, 2018</p> <p>In exercise of the powers conferred by sub-section (2) of section 1 of the Integrated Goods and Services Tax (Amendment) Act, 2018 (32 of 2018), the Central Government hereby appoints the 1st day of February, 2019 as the date on which the provisions of the Integrated Goods and Services Tax (Amendment) Act, 2018 (32 of 2018) shall come into force.</p> | <p>15</p> <p>Integrated Goods and Services Tax Act, 2017</p> |
| 4. | <p>Notification No. 04/2019 – Integrated Tax, dated 30th September, 2019:</p> <p><i>Seeks to notify the place of supply of R&D services related to pharmaceutical sector as per Section 13(13) of IGST Act, as recommended by GST Council in its 37th meeting held on 20.09.2019.</i></p> | <p>11</p> <p>Central Goods & Services Tax Law “CGST”</p> |

In exercise of the powers conferred by sub-section (13) of section 13 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on being satisfied that it is necessary in order to prevent double taxation or non-taxation of the supply of a service, or for the uniform application of rules, on the recommendations of the Council, hereby notifies following description of services or circumstances as specified in Column (2) of the Table A, in which the place of supply shall be the place of effective use and enjoyment of a service as specified in the corresponding entry in Column (3), namely:-

Table A

| Sl No. | Description of services or circumstances | Place of Supply |
|--------|--|--|
| (1) | (2) | (3) |
| 1 | Supply of research and development services related to pharmaceutical sector as specified in Column (2) and (3) from Sl. No. 1 to 10 in the Table B by a person located in taxable territory to a person located in the non-taxable territory. | The place of supply of services shall be the location of the recipient of services subject to fulfillment of the following conditions:- (i) Supply of services from the taxable territory are provided as per a contract between the service provider located in taxable territory and service recipient located in non-taxable territory. (ii) Such supply of services fulfills all other conditions in the definition of export of services, except sub- clause (iii) provided at clause (6) of Section 2 of Integrated Goods and Services Tax Act, 2017 (13 of 2017). |

Table B

| Sl No. | Nature of Supply | General Description of Supply |
|--------|---|--|
| 1 | Integrated discovery and development | This process involves discovery and development of molecules by pharmaceutical sector for medicinal use. The steps include designing of compound, evaluation of the drug metabolism, biological activity, manufacture of target compounds, stability study and long-term toxicology impact. |
| 2 | Intetgrated development | |
| 3 | Evaluation of the efficacy of new chemical/ biological entities in animal models of disease | This is in vivo research (i.e. within the animal) and involves development of customized animal model diseases and administration of novel chemical in doses to animals to evaluate the gene and protein expression in response to disease. In nutshell, this process tries to discover if a novel chemical entity that can reduce or modify the severity of diseases. The novel chemical is |

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| | | | supplied by the service recipient located in non-taxable territory. | |
| 4 | Evaluation of biological activity of novel chemical/ biological entities in in-vitro assays | This is in vitro research (i.e. outside the animal). An assay is first developed and then the novel chemical is supplied by the service recipient located in non-taxable territory and is evaluated in the assay under optimized conditions. | | |
| 5 | Drug metabolism and pharmacokinetics of new chemical entities | This process involves investigation whether a new compound synthesized by supplier can be developed as new drug to treat human diseases in respect of solubility, stability in body fluids, stability in liver tissue and its toxic effect on body tissues. Promising compounds are further evaluated in animal experiments using rat and mice. | | |
| 6 | Safety Assessment/ Toxicology | Safety assessment involves evaluation of new chemical entities in laboratory research animal models to support filing of investigational new drug and new drug application. Toxicology team analyses the potential toxicity of a drug to enable fast and effective drug development. | | |
| 7 | Stability Studies | Stability studies are conducted to support formulation, development, safety and efficacy of a new drug. It is also done to ascertain the quality and shelf life of the drug in their intended packaging configuration. | | |
| 8 | Bio-equivalence and Bioavailability Studies | Bio-equivalence is a term in pharmacokinetics used to assess the expected in vivo biological equivalence of two proprietary preparations of a drug. If two products are said to be bioequivalent it means that they would be expected to be, for all intents and purposes, the same. Bioavailability is a measurement of the rate and extent to which a therapeutically active chemical is absorbed from a drug product into the systemic circulation and becomes available at the site of action. | | |
| 9 | Clinical trials | The drugs that are developed for human consumption would undergo human testing to confirm its utility and safety before being registered for marketing. The clinical trials help in collection of information related to drugs profile in human body such as absorption, distribution, metabolism, excretion and interaction. It allows choice of safe dosage. | | |

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|--|----|------------------------|---|--|
| | 10 | Bio analytical studies | Bio analysis is a sub-discipline of analytical chemistry covering the quantitative measurement of drugs and their metabolites, and biological molecules in unnatural locations or concentrations and macromolecules, proteins, DNA, large molecule drugs and metabolites in biological systems. | |
|--|----|------------------------|---|--|

UNION TERRITORY GOODS & SERVICES TAX ACT, 2017 (UTGST)

NOTIFICATIONS/CIRCULARS

| Sr. No. | Updates | Lesson No. |
|---------|--|---|
| 1. | <p>Notification No. 12/2018 – Union Territory Tax, dated 28th September, 2018:</p> <p>To notify the rate of tax collection at source (TCS) to be collected by every electronic commerce operator for intra-union territory (without legislature) taxable supplies.</p> <p>Central Government, on the recommendations of the Council, hereby notifies that every electronic commerce operator, not being an agent, shall collect an amount calculated at a rate of half per cent. of the net value of intra- Union Territory (without legislature) taxable supplies made through it by other suppliers where the consideration with respect to such supplies is to be collected by the said operator.</p> | <p>16</p> <p>The Union Territory Goods and Services Act, 2017</p> |
| 2. | <p>Notification No. 13/2018 – Union Territory Tax, dated 28th September, 2018:</p> <p>To notify the rate of tax collection at source (TCS) to be collected by every electronic commerce operator for intra-union territory (without legislature) taxable supplies.</p> <p>Central Government, on the recommendations of the Council, hereby notifies that every electronic commerce operator, not being an agent, shall collect an amount calculated at a rate of one per cent. of the net value of inter-Union Territory (without legislature) taxable supplies made through it by other suppliers where the consideration with respect to such supplies is to be collected by the said operator.</p> | <p>16</p> <p>The Union Territory Goods and Services Act, 2017</p> |
| 3. | <p>Notification No. 01/2019 – Union Territory Tax, dated 29th January, 2019:</p> <p>To bring into force the UTGST (Amendment) Act, 2018</p> <p>Central Government hereby appoints the 1st day of February, 2019 as the date on which the provisions of the Union Territory Goods and Services Tax (Amendment) Act, 2018 (33 of 2018) shall come into force.</p> | <p>16</p> <p>The Union Territory Goods and Services Act, 2017</p> |
| 4. | <p>Notification No. 02/2019 – Union Territory Tax, dated 7th March, 2019:</p> <p>To give exemption from registration for any person engaged in exclusive supply of goods and whose aggregate turnover in the financial year does not exceed Rs 40 lakhs.</p> <p>The Central Government, on the recommendations of the Council, hereby specifies the following category of persons, as the category of persons exempt from obtaining registration under the said Act, namely,- Any person, who is engaged in exclusive supply of goods and whose aggregate turnover in the financial year does not exceed forty lakh rupees, except, -</p> | <p>16</p> <p>The Union Territory Goods and Services Act, 2017</p> |

| | | |
|--|--|--|
| | <p>(a) persons required to take compulsory registration under section 24 of the said Act;</p> <p>(b) persons engaged in making supplies of the goods, the description of which is specified in column (3) of the Table below and falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Table;</p> <p>(iii) persons engaged in making intra-State supplies in the States of Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Puducherry, Sikkim, Telangana, Tripura, Uttarakhand; and</p> <p>(iv) persons exercising option under the provisions of sub-section (3) of section 25, or such registered persons who intend to continue with their registration under the said Act.</p> <p>For more details please visit : http://cbic.gov.in/resources//htdocs-cbec/gst/Notification-02-2019-Union-Territory-Tax-English.pdf;jsessionid=4660E9B1221505B0F5431DD289419032</p> <p>Corrigendum to Notification No. 02/2019 – Union Territory Tax</p> <p>In the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No.2/2019-Union Territory Tax, dated the 7th March, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 192(E), dated the 7th March, 2019, at page 13,-</p> <p>(a) in line 25, for “(iii)” read “(c)”; and</p> <p>(b) in line 27, for “(iv)” read “(d)”.</p> | |
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CUSTOMS LAWS

NOTIFICATIONS/CIRCULARS

| Sr. No. | Updates | Lesson No. |
|---------|--|---|
| 1. | <p>Circular No. 29/2019 – Customs, dated 5th September, 2019</p> <p>Eligibility Criteria for availing of DPD Scheme by Importers</p> <p>CBIC has taken various steps which have had the impact of reducing the dwell time as well as bringing down the logistics cost of EXIM clearances. One of the flagship initiatives in this regard has been the Direct Port Delivery (DPD) of containers to the importers thus obviating the need of routing the clearance through the Container Freight Stations (CFSs). The initiative was first launched at JNPT and thereafter extended to other ports. This one single reform alone has played a critical role in improving our ranking in the Doing Business Report 2019. Not surprising, therefore, has been the wide appreciation for this step amongst the importers and its acknowledgement by World Bank.</p> <p>2. Although this initiative is in operation at all the ports , however, Board has felt the need for providing general guidelines / eligibility criteria so that reach of DPD could be made maximized. Importers who have so far not availed the benefit of DPD for reasons including lack of awareness, may now join this program with certainty.</p> <p>3. Ideally, any fully facilitated Bill of Entry (BoE) filed at the gateway port ought to get the DPD benefit. However, feedback from the field has suggested that factors like non-receipt of original documents from abroad and consequent delay in issuance of Delivery Order, financial and credit woes, delay in settlement of dues of shipping lines, opening PD Account with the terminals are some of the reasons inhibiting a larger section of importers to opt for DPD. CBIC by promoting DPD has raised the bar of efficiency. It is, therefore, but natural that other players in the EXIM logistics chain get their act together so that this successful reform measure could be made even more widespread.</p> <p>4. Taking all the factors into consideration, following guidelines are being prescribed for implementation of DPD across all the formations</p> <p>(i) Inclusions: The following categories of importers may opt for facility of DPD:</p> <p>(a) importers who have already been accorded either AEO Tier I, II or III status;</p> <p>(b) importers with a clear track record of compliance and an import volume of 25 Full Container Load (FCL) TEUs through a particular port or otherwise in the preceding financial year;</p> <p>Importers falling under the said categories shall furnish information prescribed in application format i.e. Annexure-A (copy enclosed). While the criterion at (b) is desirable, Chief Commissioner may, however, in deserving cases of importers, relax the TEU benchmark. Such importers could be the ones whose imports have enjoyed a consistent pattern of customs risk facilitation / who provide an assurance that they would be in a position to pick up containers directly from the terminal. This dispensation may be particularly considered for the MSME sector.</p> <p>(ii) Exclusions: The following categories of importers however would be excluded from facility of DPD: -</p> <p>(a) importers against whom a case of mis-declaration of description of goods or of concealment / diversion of imported goods / evasion of duty has been made in the preceding five years;</p> <p>(b) importers facing prosecution proceedings in a matter under the Customs Act, 1962;</p> | <p>5</p> <p>Customs Laws : Introduction and Basic Concepts, Valuation, Assessment of Imported and Export Goods and Procedural Aspects, Introduction and Basic Concepts, Valuation, Assessment of Imported and Export Goods and Procedural Aspects</p> |

| | <p>(c) those importing goods that are subjected to 100% examination in terms of extant policy;</p> <p>(d) importers importing mostly LCL consignments.</p> <p>(iii) Conditions: The facility of DPD shall only be extended only to such consignments</p> <p>(a) which have either been fully facilitated or not subjected to examination; and</p> <p>(b) importers open a PD account with the terminals and arrange for their own transport to take delivery of containers from the terminal; and</p> <p>(c) any other procedural formality prescribed by the zone for better administration of DPD scheme.</p> <p>5. In view of the above guidelines for availing DPD, Customs field formations at sea ports where containerized cargo is received are advised to issue/re-issue Public Notices for the benefit of importers so that they could avail DPD. In order to monitor the DPD percentages, all customs formation incharge of gateway ports shall publish the monthly percentage data related to DPD on their websites. Each zone shall also send a consolidated month/ port wise report of DPD percentage every quarter to the Board at jscus@nic.in and dircus@nic.in.</p> | | | | | | | | | | | | | | | |
|--------|--|----------------------|-----------------------------------|----------------------|----------------|-----|-----|-----|-----|----|---|----------|--------|------------|--------|---|
| 2 | <p>Notification No. 28/2019 – Customs, dated 2nd September, 2019</p> <p>Amendment to the Notification No. 57/2000-Customs dated 08.05.2000</p> <p>In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 57/2000-Customs, dated the 8th May, 2000 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-Section (i) vide number G.S.R. 413 (E), dated the 8th May, 2000, namely:-</p> <p>2. In the said notification, -</p> <p>(a) in the opening paragraph, for the portion beginning with the words, figures and brackets “hereby exempts silver, gold and platinum, falling under headings 71.06, 71.08 and 71.10 respectively of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), when imported into India” and ending with the words, brackets and figures “from the whole of the duty of customs leviable thereon, which is specified in the said First Schedule, and from the whole of the additional duty leviable thereon under sub-sections (1), (3) and (5) of section 3 of the said Customs Tariff Act”, the following shall be substituted, namely:-</p> <p>“hereby exempts silver, gold and platinum of the description specified in column (3) of the Table below falling under headings 71.06,71.08 and 71.10 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), when imported into India under the scheme specified in column (2) of the said Table, from so much of the duty of customs leviable thereon under the said First Schedule as specified in the corresponding entry in column (4) of the said Table, and from the whole of the additional duty leviable thereon under sub-sections (1), (3) and (5) of section 3 of the said Customs Tariff Act:-</p> <p style="text-align: center;">TABLE</p> <table><tr><th>Sl No.</th><th>Scheme under Foreign Trade Policy</th><th>Description of goods</th><th>Amount of duty</th></tr><tr><th>(1)</th><th>(2)</th><th>(3)</th><th>(4)</th></tr><tr><td rowspan="2">1.</td><td rowspan="2">As replenishment under the Scheme for ‘Export</td><td>(a) Gold</td><td>11.85%</td></tr><tr><td>(b) Silver</td><td>11.00%</td></tr></table> | Sl No. | Scheme under Foreign Trade Policy | Description of goods | Amount of duty | (1) | (2) | (3) | (4) | 1. | As replenishment under the Scheme for ‘Export | (a) Gold | 11.85% | (b) Silver | 11.00% | <p>5</p> <p>Customs Laws : Introduction and Basic Concepts, Valuation, Assessment of Imported and Export Goods and Procedural Aspects, Introduction and Basic Concepts, Valuation, Assessment of Imported and Export Goods and Procedural Aspects</p> |
| Sl No. | Scheme under Foreign Trade Policy | Description of goods | Amount of duty | | | | | | | | | | | | | |
| (1) | (2) | (3) | (4) | | | | | | | | | | | | | |
| 1. | As replenishment under the Scheme for ‘Export | (a) Gold | 11.85% | | | | | | | | | | | | | |
| | | (b) Silver | 11.00% | | | | | | | | | | | | | |

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|---|---|---|------------------------|--|--|
| | | through Exhibitions/Export Promotion Tours/Export of Branded Jewellery’ as referred to in Paragraph 4.46 of the Foreign Trade Policy, read with relevant provisions of Chapter 4 of the Handbook of Procedures. | (c) Platinum | Whole of the duty of customs leviable thereon, which is specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975). | |
| | 2. | Under the Scheme for ‘Export Against Supply by Nominated Agencies’ as referred to in Paragraph 4.41 of the Foreign Trade Policy, read with relevant provisions of Chapter 4 of the Hand Book of Procedures. | Gold, Silver, Platinum | Whole of the duty of customs leviable thereon, which is specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975)’; | |
| | (b) the third proviso shall be omitted. | | | | |
| 3 | <p>Notification No. 2/2019 – Customs (CVD), dated 30th August, 2019</p> <p>Seeks to impose countervailing duty on imports of 'Saccharin in all its forms' originating in or exported from People’s Republic of China in pursuance of countervailing duty/anti-subsidy investigation issued by DGTR.</p> <p>Whereas, in the matter of “Saccharin in all its forms” (hereinafter referred to as the subject goods) falling under tariff item 2925 11 00 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the Customs Tariff Act), originating in or exported from, People’s Republic of China (hereinafter referred to as the subject countries), and imported into India, the Designated Authority in its final findings, published in the Gazette of India, Extraordinary, Part I, Section 1, vide notification No. 6/18/2018-DGAD, dated the 19th June, 2019, has come to the conclusion that:-</p> <p>(a) the product under consideration has been exported to India from subject countries at subsidized value, thus resulting in subsidization of the product;</p> <p>(b) the domestic industry has suffered material injury due to subsidization of the product under consideration; and</p> <p>(c) the material injury has been caused by the subsidized imports of the subject goods originating in or exported from the subject country.</p> <p>Now, therefore, in exercise of the powers conferred by sub-sections (1) and (6) of section 9 of the Customs Tariff Act, read with rules 20 and 22 of the Customs Tariff (Identification, Assessment and Collection of Countervailing Duty on Subsidized Articles and for Determination of Injury) Rules, 1995, the Central Government, after considering the aforesaid final findings of the Designated Authority, hereby imposes definitive Countervailing Duty on the subject goods, the description of which is specified in column (3) of the Table below, falling under tariff item of the First Schedule to the Customs Tariff Act as specified in the corresponding entry in column (2), originating in and exported from the countries as specified in the corresponding entry in column (4), produced by the producers as specified in the corresponding entry in</p> | | | | <p>6</p> <p>Customs Law : Arrival or Departure and Clearance of Imported or Export Goods, Warehousing, Duty Drawback, Baggage and Miscellaneous Provisions</p> |

| column (5), and imported into India, countervailing duty of an amount as specified in the corresponding entry in column (6) of the said Table, namely:- | | | | | |
|---|-------------|----------------------------|--------------------------|----------|-------------------------------|
| Duty Table | | | | | |
| Sl No. | Tariff Item | Description of goods | Country of Origin/Export | Producer | Duty amount as % of CIF value |
| (1) | (2) | (3) | (4) | (5) | (6) |
| 1. | 2925 11 00 | Saccharin in all its forms | China | Any | 20 |
| <p>2. The countervailing duty imposed under this notification shall be levied for a period of five years (unless revoked, superseded or amended earlier) from the date of publication of this notification in the Official Gazette and shall be payable in Indian currency.</p> <p>Explanation: – For the purposes of this notification</p> <p>(1) “CIF value” means the assessable value as determined under section 14 of the Customs Act, 1962 (52 of 1962).</p> | | | | | |