

GST NEWSLETTER

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Company Secretaries of India**

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IN PURSUIT OF PROFESSIONAL EXCELLENCE

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PRESIDENT'S MESSAGE



Dear Professional Colleague,

At the outset, please accept my heartfelt wishes of the 73rd Independence Day. May we all, as professionals in true spirit, and in full acknowledgement of our roles and responsibilities, partner in the growth process of the nation.

Joel A. Barker, renowned technology and business futurist said and I quote, "Vision without action is merely a dream. Action without vision just passes the time. Vision with action can change the world". While the Vision of a New India in 2022 was carved by the Government of India, it is initiatives like the initiation of Goods and Services Tax which can be qualified as action; action which can change the Indian scenario dynamically.

The GST Council, while considering the far reaching impact of the Good and Simple Tax on the various aspects of industrial and commercial activity, and its consequential role in the development of the nation has been modifying the tax structure to not only strengthen it but also support those sectors which shall play multifarious roles in the economy.

The very recent decision to reduce the GST rate on all electric vehicles, etc. goes a long way in backing the commitment of the government to support these industries, and boost activity in environment friendly segments of the economy.

The onus is on us as professionals to guide our respective companies, organisations and entities to understand the real intent of the law makers and support the cause through effective guidance.

It is through this that we shall be able to achieve the goals and agendas of the Vision envisioned for this great nation.

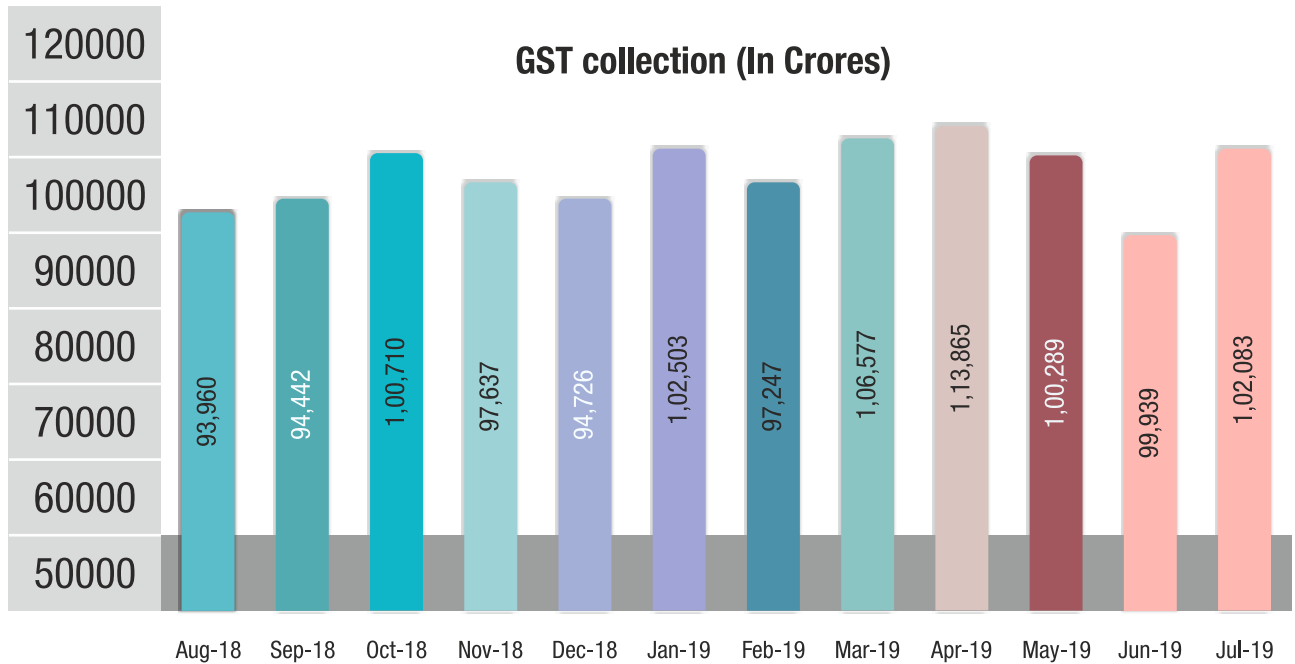
Happy reading!!!

CS Ranjeet Pandey
President
The Institute of Company Secretaries of India

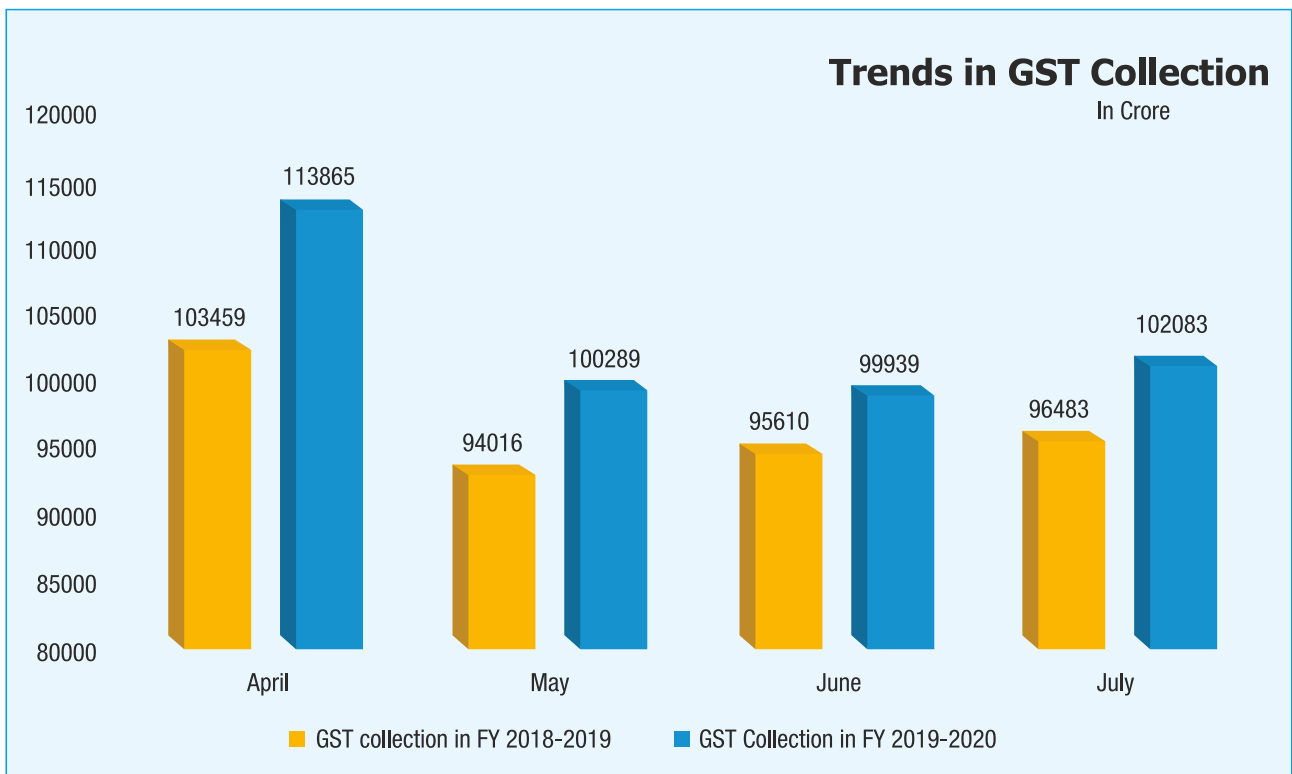
GST STATISTICAL UPDATES

GST COLLECTIONS

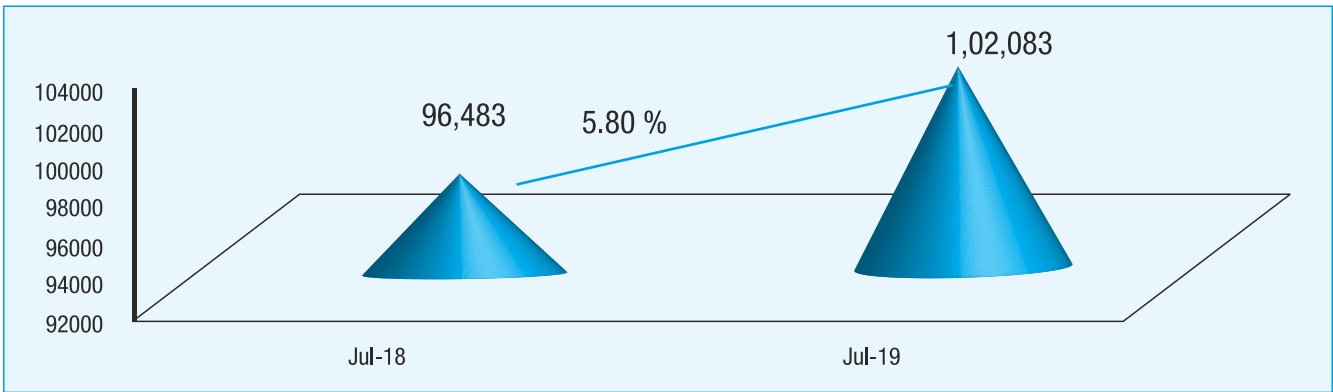
GST Revenue collection for July, 2019 stood at ₹ 1,02,083 crore



Trends in GST Collection

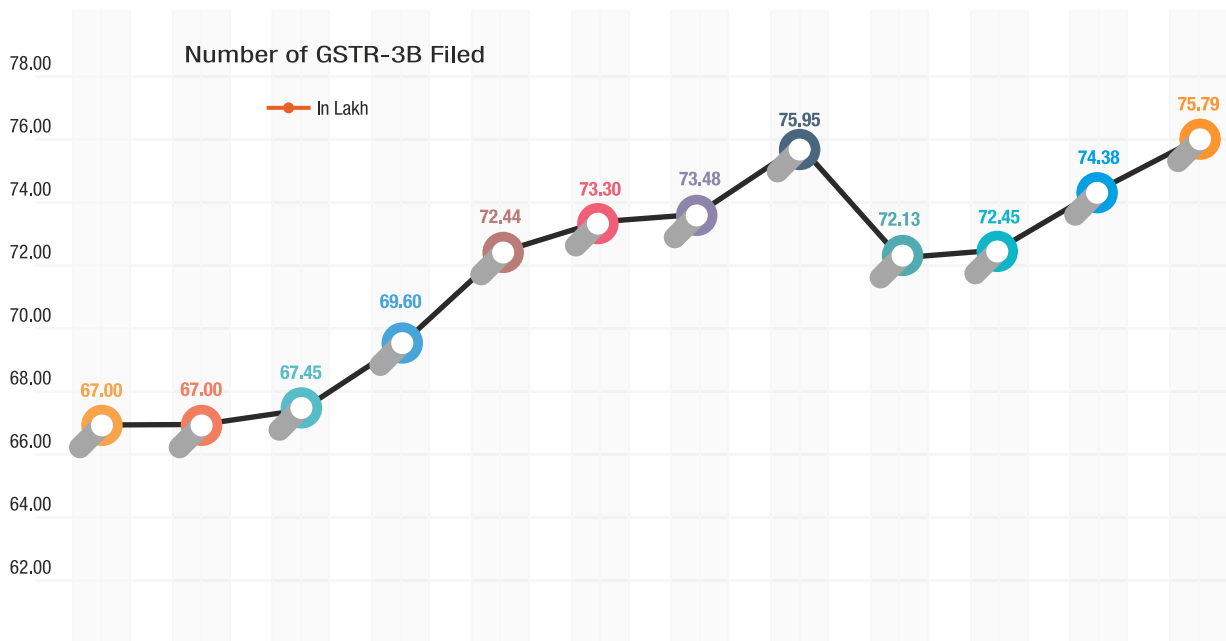


Revenue Collected in July 2018 was ₹ 96,483 crore as against is ₹1,02,083 crore in July 2019 depicting growth of 5.80% over the revenue in the same month last year.



GSTR 3B Filed From July, 2018 to June, 2019

Sr. No	For the Month	Upto	In Lakh
1	July, 2018	31st August, 2018	67.00
2	August, 2018	30th September, 2018	67.00
3	September, 2018	31st October, 2018	67.45
4	October, 2018	30th November, 2018	69.60
5	November, 2018	31st December, 2018	72.44
6	December, 2018	31st January, 2019	73.30
7	January, 2019	28th February, 2019	73.48
8	February, 2019	31st March, 2019	75.95
9	March, 2019	30th April, 2019	72.13
10	April, 2019	31st May, 2019	72.45
11	May, 2019	30th June, 2019	74.38
12	June, 2019	31st July, 2019	75.79

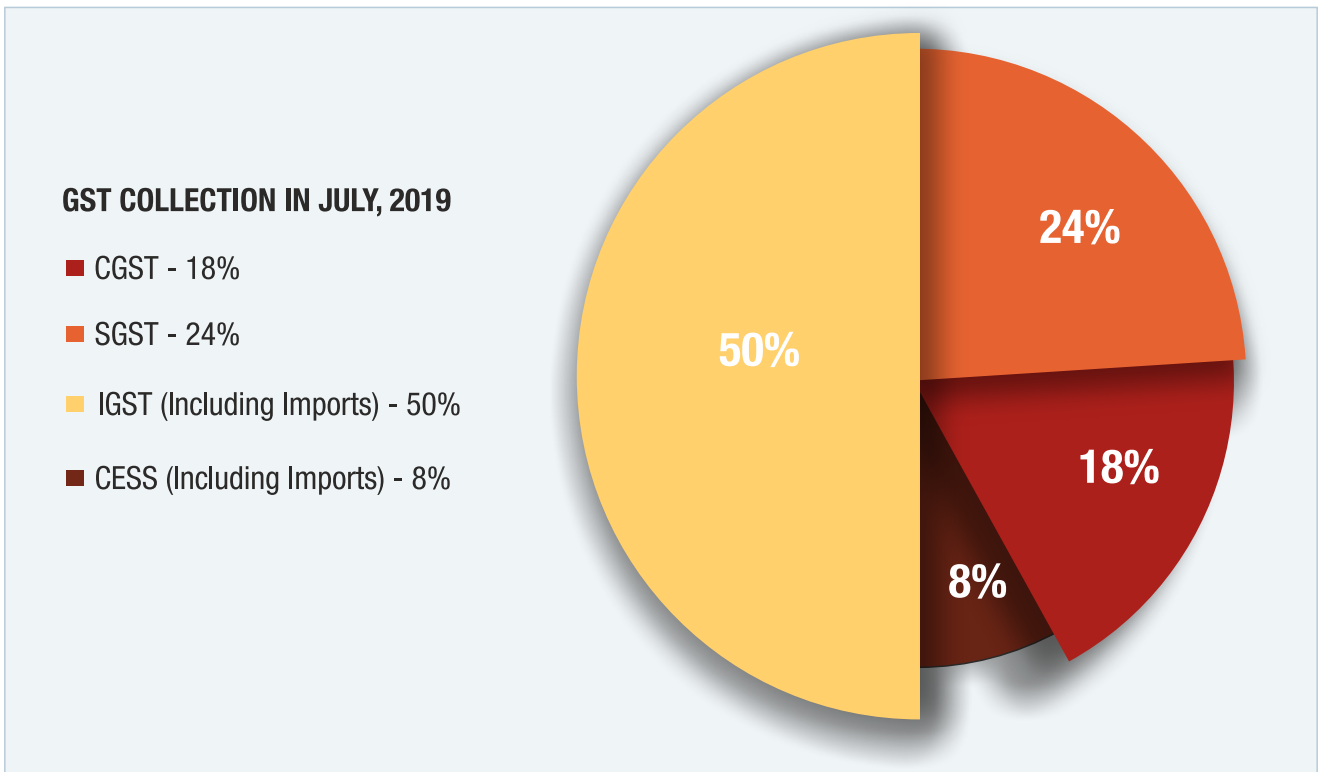


Aug-18 Sep-18 ↑ Oct-18 ↑ Nov-18 ↑ Dec-18 ↑ Jan-19 ↑ Feb-19 ↑ Mar-19 ↓ Apr-19 ↑ May-19 ↑ Jun-19 ↑ July-19

Source: www.pib.gov.in

Break-up of GST Collection

Out of total GST collection in the month of July, 2019 of ₹ **1,02,083** crore, CGST was ₹ **17,912** crore, SGST was ₹ **25,008** crore, IGST was ₹ **50,612** crore (including ₹ **24,246** crore collected on imports) and Cess was ₹ **8,551** crore (including ₹ **797** crore collected on imports).



Source: www.pib.gov.in

COMPLIANCE CALENDAR

Forms	Period	Due Date	Remarks
GSTR-1	July, 2019	Aug 11th, 2019	Turnover greater than ₹1.50 Cr or opted to file monthly Return
GSTR-1	Jul-Sep, 2019	Oct 31st, 2019	Turnover up to ₹1.50 Cr
GSTR-3B*	July, 2019	Aug 20th, 2019	All registered Persons to pay GST and file monthly GST Return
GSTR-5	July, 2019	20th Aug, 2019	A non-resident person pay GST and file monthly GST Return
GSTR-5A	July, 2019	20th Aug, 2019	Non-resident ODIAR services provider file monthly GST Return
GSTR-6	July, 2019	13th Aug, 2019	Every Input Service Distributor (ISD Return)
GSTR-7	July, 2019	31st Aug, 2019	Filed by person liable to deduct TDS
GSTR-8	July, 2019	10th Aug, 2019	Filed by E-commerce Operators liable to deduct TCS
CMP-08	Jul-Sep, 19	31st Aug, 2019	Self-assessed tax filed by Composition Dealer
GSTR-9	2017-2018	31st Aug, 2019	Annual Returns Filed by Regular Taxpayer
GSTR-9A	2017-2018	31st Aug, 2019	Annual Return Filed by Composition Dealer
GSTR-9C	2017-2018	31st Aug, 2019	Reconciliation statement & Certification

*In specified districts and state of Jammu & Kashmir, due date has been extended to 20th September, 2019 via notification no. 37/2019 - central tax dated 21st August, 2019

Source: www.gst.gov.in

DECISIONS TAKEN AT 36TH GST COUNCIL MEETING HELD ON 27TH JULY, 2019

In its meeting held on 27th July, 2019, GST council took some important decisions as given below :

A. Change of rate in Supply of Goods & Services with effect from 1st August, 2019

- I. The GST rate on all electric vehicles be reduced from 12% to 5%.
- II. The GST rate on charger or charging stations for Electric vehicles be reduced from 18% to 5%.
- III. Hiring of electric buses (of carrying capacity of more than 12 passengers) by local authorities be exempted from GST.

B. Changes in GST law

- I. Last date for filing of intimation, in FORM GST CMP-02, for availing the option of payment of tax under notification No. 2/2019-Central Tax (Rate) dated 07.03.2019 (by exclusive supplier of services), to be extended from 31.07.2019 to 30.09.2019.
- II. The last date for furnishing statement containing the details of the self-assessed tax in FORM GST CMP-08 for the quarter April, 2019 to June, 2019 (by taxpayers under composition scheme), to be extended from 31.07.2019 to 31.08.2019

Source: www.pib.gov.in

FAQS ON REAL ESTATE SECTOR (PART-1)

With effect from 1st April, 2019 changes have been made in GST structure in real estate. Considering difficulties faced by stakeholders in real estate sector, Government issues information from time to time. Some important questions are compiled to make it easily understandable.

Q1. What are the rates of GST applicable on construction of residential apartments?

Ans With effect from 01-04-2019, effective rate of GST applicable on construction of residential apartments by promoters in a real estate project are,

- for construction of residential apartments -1% without ITC on total consideration.
- for construction of residential apartments other than affordable residential apartments -5% without ITC on total consideration.

Q2. What will be the rate of GST after above changes for on-going projects?

Ans The above rates are applicable for projects which commences on or after 01-04-2019 as well as in on-going projects. However in case of on-going project, the promoter has an option to pay GST at the old rates i.e. at the effective rate of 8% on affordable residential apartments and effective rate of 12% on other than affordable residential apartments and, consequently, to avail permissible credit of inputs taxes; in such cases the promoter is also expected to pass the benefit of the credit availed by him to the buyers.

To continue with the old rates, the promoter/ builder has to exercise one time option in the prescribed form and submit the same manually to the jurisdictional Commissioner within prescribed date.

Q3. What is an affordable residential apartment?

Ans Affordable residential apartment is a residential apartment in a project which commences on or after 01-04-2019, or in an ongoing project in respect of which the promoter has opted for new rate of 1% (effective from 01-04-2019) having carpet area upto 60 square meter in metropolitan cities and 90 square meter in cities or towns other than metropolitan cities and the gross amount charged for which, by the builder is not more than forty five lakhs rupees.

In an ongoing project in respect of which the promoter has opted for new rates, the term also includes apartments being constructed under the specified housing schemes of Central or State Governments.

Q4. What is an on-going project?

Ans A project which meets the following conditions shall be considered as an ongoing project.

- a) Commencement certificate for the project, where required, has been issued by the competent authority on or before 31st March, 2019, and it is certified by a registered architect, chartered engineer or a licensed surveyor that construction of the project has started (i.e. earthwork for site preparation for the project has been completed and excavation for foundation has started) on or before 31st March, 2019.
- b) Where commencement certificate in 3 respect of the project, is not required to be issued by the competent authority, it is to be certified by any of the authorities specified in (a) above that construction of the project has started on or before the 31st March, 2019.

- c) Completion certificate has not been issued or first occupation of the project has not taken place on or before the 31st March, 2019.
- d) Apartments of the project have been, partly or wholly, booked on or before 31st March, 2019.

Q5. What is the rate of GST applicable on construction of commercial apartments [shops, godowns, offices etc.] in a real estate project?

Ans With effect from 01-04-2019, effective rate of GST, after deduction of value of land or undivided share of land, on construction of commercial apartments [shops, godowns, offices etc.] by promoter in real estate project are as under:

Construction of commercial apartments in a Residential Real Estate Project (RREP), as explained in question no. 6 below, which commences on or after 01-04-2019 or in an ongoing project in respect of which the promoter has opted for new rates effective from 01-04-2019- 5% without ITC on total consideration

Construction of commercial apartments in a Real Estate Project (REP) other than Residential Real Estate Project (RREP) or in an ongoing project in respect of which the promoter has opted for old rates- 12% with ITC on total consideration.

Q6. What is a Residential Real Estate Project?

Ans A "Residential Real Estate Project" means a "Real Estate Project" in which the carpet area of the commercial apartments is not more than 15 per cent of the total carpet area of all the apartments in the project.

Q7. What is the criteria to be used by an architect, a chartered engineer or a licensed surveyor for certifying that construction of the project has started by 31st March, 2019?

Ans Construction of a project shall be considered to have been started on or before 31st March, 2019, if the earthwork for site preparation for the project has been completed, and excavation for foundation has started on or before the 31st March, 2019.

Q8. Does a promoter/ builder have to purchase all goods and services from registered suppliers only?

Ans A promoter shall purchase at least 80% of the value of input and input services, from registered suppliers. For calculating this threshold, the value of services by way of grant of development rights, long term lease of land, floor space index, or the value of electricity, high speed diesel, motor spirit and natural gas used in construction of residential apartments in a project shall be excluded.

Q9. If value of purchases as prescribed above from registered supplier is less than 80%, what would be the applicable GST rate on such purchases?

Ans Promoter has to pay GST @ 18% on reverse charge basis on all such inward supplies (to the extent short of 80% of inward supplies from registered supplier) except cement on which tax has to be paid (by the

promoter on reverse charge basis) at the applicable rate, which at present is 28% (CGST 14% + SGST 14%)

Q10. If value of purchases as prescribed above from registered supplier is less than 80%, what would be the applicable GST rate on such purchases?

Ans Promoter has to pay GST @ 18% on reverse charge basis on all such inward supplies (to the extent short of 80% of inward supplies from registered supplier) except cement on which tax has to be paid (by the promoter on reverse charge basis) at the applicable rate, which at present is 28% (CGST 14% + SGST 14%)

Q11. In case of new rate of 5% / 1%, whether the conditions of payment of tax through Cash Ledger, payment of tax under RCM subject to 80% limit, non- availing of Input Tax Credit, reversal of credit, maintenance of project wise account, reporting of ITC not availed in corresponding GSTR-3B etc. are required to be complied mandatorily by the Developer ?

Ans Yes. All the specified conditions against clause (i) to (id) of Sl. No 3 of Notification No. 11/2017- CTR are mandatory.

Q12. What is the rate of GST applicable on transfer of development rights, FSI and long term lease of land?

Ans Supply of TDR or FSI or long term lease of land used for the construction of residential apartments in a project that are booked before issue of completion certificate or first occupation is exempt. Supply of TDR or FSI or long term lease of land, on such value which is proportionate to construction of residential apartments that remain un-booked on the date of issue of completion certificate or first occupation, would attract GST at the rate of 18%, but the amount of tax shall be limited to 1% or 5% of value of apartment depending upon whether the residential apartments for which such TDR or FSI is used, in the affordable residential apartment category or in other than affordable residential apartment. TDR or FSI or long term lease of land used for construction of commercial apartments shall attract GST of 18%.

The above shall be applicable to supply of TDR or FSI or long term lease of land used in the new projects where new rate of 1% or 5% is applicable.

Q13. Who is liable to pay GST on TDR and floor space index?

Ans The promoter is liable to pay GST on TDR or floor space index supplied on or after 01-04-2019 on reverse charge basis.

Q14. At what point of time, the promoter should discharge its tax liability on TDR?

Ans The liability to pay GST on development rights shall arise on the date of completion or first occupation of the project, whichever is earlier. Therefore, promoter shall be liable to pay tax on reverse charge basis, on supply of TDR on or after 01-04-2019, which is attributable to the residential apartments that remain un-booked on the date of issuance of completion certificate, or first occupation of the project.

Q15. At what point of time, the promoter should discharge its tax liability on FSI (including additional FSI)?

Ans On FSI received on or after 1.4.2019, the promoter should discharge his tax liability on FSI as under: (i) In case of supply of FSI wherein consideration is in form of construction of commercial or residential

apartments, liability to pay tax shall arise on date of issuance of Completion Certificate. (ii) In case of supply of FSI wherein monetary consideration is paid by promoter, liability to pay tax shall arise on date of issuance of Completion Certificate only if such FSI is relatable to construction of residential apartments. However, liability to pay tax shall arise immediately if such FSI is relatable to construction of commercial apartments.

Q16. At what point of time, the promoter should discharge its tax liability on supply of long term lease?

Ans On long term lease received on or after 1.4.2019, the promoter should discharge his tax liability on long term lease as under: In case of supply of long term lease of land for construction of commercial apartments, tax shall be paid by the promoter immediately. However, for construction of residential apartment, liability to pay tax on the upfront amount payable for long term lease shall arise on the date of issuance of Completion Certificate.

Q17. Land development corporation of Orissa has provided land on long term lease for 99 years, for construction of a real estate project. As per the lease agreement, promoter has to pay an upfront amount of Rs. 10 Crore and annual/ monthly licence fee of 5 lakh. Does the promoter has to pay GST on these amounts?

Ans The liability to pay tax on Long term lease of land (30 years or more) received against consideration in the form of upfront amount and periodic licence fee is on the promoter. The promoter has to discharge tax liability on the same on RCM basis. However, the upfront amount payable for the long term lease (known as premium, salami, cost, price, development charges etc.) is exempt to the extent it is used for construction of residential apartments that are booked before issuance of completion certificate or first occupation. Annual/ monthly rent or licence fee payable for long term lease is taxable under GST.

Q18. Someone booked a flat from XYZ Developers in June, 2018. As of 31-03-2019, he had paid 40 % of the value of the flat. What shall be the GST rate applicable on the remaining portion of value of the flat?

Ans GST on the remaining portion of the value of flat payable to the promoter on or after 01-04-2019 as per the contract between the promoter and buyer shall be payable at effective rate of 1% or 5%, subject to the condition that the builder has not exercised the option to pay tax on construction of apartments at the old rates of 12% or 18%. If the XYZ developer exercises option to continue to pay tax at old effective rate of 8% or 12% by 10th May, 2019, then GST has to be paid @ 8% or 12% on remaining portion of the value of the flat; in such cases, the promoter would be entitled to permissible credit of input taxes and, as such, the price that he charges from the buyer should appropriately reflect this credit.

Q19. Person is a beneficiary of PMAYCLSS and carpet area of his house being constructed in an ongoing project is 150 sqm. Is he eligible for new rate of 1% on same?

Ans Person is eligible for new GST rate of 1%, subject to the condition that the developer-promoter with whom one has booked the house has not exercised option to pay tax on construction of apartments at the old rate of 8%.

Q20. I am planning to purchase an apartment in a newly launched project. The project has been launched after 31.03.2019 by XYZ Developers at Noida. Price of the apartment having carpet area of 80 sqm is 48 lakhs. What is the rate of GST applicable on construction of this apartment?

Ans The tax rate applicable on construction of the apartments in a project that commences on or after 01.04.2019 would be 5%

Q21. I have already paid tax of 12% (effective) on instalments paid before 01.04.2019. I wish to get the benefit of new rate of 1% or 5%. Whether it is the builder or the buyer who has the option to pay tax at the new or old rates?

Ans The buyer cannot exercise option to pay tax at the new or old rates. It is the builder, who has to exercise the option to pay tax on construction of apartments at the old rate of 12% latest by 10th May, 2019. If the builder doesn't exercise his option to continue to pay tax at the old rate by the said date, then the effective GST rate applicable on all your instalments payable to the builder on or after 01.04.2019 as per the contract shall be either 1% or 5%, depending on whether the apartment is an affordable or other than affordable residential apartment.

Q22. In respect of supply made in an ongoing Project covered by clauses (ie) and (if) of Entry 3 of Notification No. 3/2019, CT (R), an option is required to be exercised by the Promoter in Annexure IV by 10th May 2019. At the same time, it is permissible for him to issue invoices between 1st April 2019 to 9th May 2019 which shall, however, be in conformity with the option to be exercised. Whether it is permissible for the Promoter to revise the invoice as provided in Section 34 of CGST Act, 2017, including by way of issuance of Credit/Debit Notes so as to bring the transaction in conformity with the option exercised by the Promoter ultimately by 10th May 2019?

Ans Where the GST rate at which tax has been charged in the invoices issued by the promoter prior to 10th May, 2019 are not in accordance with the option required to be exercised by him on or before 10th May, 2019 to pay GST on construction of apartments in an ongoing project at either the new or old rates, the promoter may issue debit or credit notes in accordance with Section 34 of CGST Act, 2017.

Q23. How to compute adjustment of tax in a Credit Note to be issued u/s 34 by Real Estate Developer in case unit was booked prior to 1st April, 2019 on which GST was paid on part consideration received at the time of booking, but cancelled after 1st April, 2019.

Ans Developer shall be able to issue a Credit Note to the buyer as per provisions of section 34 in case of change in price or cancellation of booking provided that the amount received in excess if any, consequent to issuance of Credit Note, is refunded to the Buyer by the Developer before September following the end of the financial year. Developer shall be able to take adjustment of tax paid in respect of the amount of such Credit Note. For example, a Developer who paid GST of ₹1,20,000 at the rate of 12% (effectively) in respect of a gross amount of booking of ₹ 10,00,000 before 1st April, 2019 shall be entitled to take adjustment of tax of ₹ 1,20,000 upon cancellation of the said booking on or after 1st April, 2019 against other liability of GST including liability arising at the rate of 5% / 1% provided that the entire amount received from the buyer is refunded by the Developer. Further, in case apartments booked prior to 1.04.2019 on which GST has been paid till 31.03.2019 at the old rates of 8%/ 12% with ITC, are cancelled and rebooked at the new rates of 1% / 5% without ITC or sold after issuance of completion certificate, the credit taken in respect of such apartments for supply of service till 31.03.2019 on which tax was paid @ 8%/ 12% with ITC shall be required to be reversed.

Q24. Whether the option to pay tax at the applicable effective rate of 12% or 8% (with ITC) is available to the Promoter in respect of the New Project, which has been commenced on or after 1st April 2019?

Ans No, there is no option to pay tax at the effective rate of 12% or 8% with ITC on construction of residential apartments in projects which commences on or after 01-04-2019.

Q25. From the plain reading of the provisions and the definitions of the various terms as defined in the Notification No. 3/2019- CT(R), it appears that the onetime option is required to be exercised for the entire REP or RREP. Does this mean that a Promoter can opt for old rates or new rates, as the case may be, for different projects being undertaken by him under the same entity?

Ans Yes. The option to pay tax on construction of apartments in the ongoing projects at the effective old rates of 8% and 12% with ITC has to be exercised for each ongoing project separately. As per RERA, 2016, project wise registration is allowed. So, the promoter may exercise different options for different ongoing projects being undertaken by him.

Q26. In respect of the construction and supply of premises under specific schemes like PMAY, Housing for All (Urban), RAY etc. as mentioned in sub items (b), (c), (d), (da), (db) of item (iv) and sub items (c), (d), (da) of item (v) of Entry 3 of Notification 11/2017 – CT (R), whether the pre-existing effective rate of 8%, with ITC benefit continues to be available in case of any New Project that has commenced under any such scheme after 1/4/2019?

Ans No. The rate of 8% and 12% with ITC is not available for construction of apartments in a project that commences on or after 01-04-2019. It makes no difference whether or not the apartments are being constructed under PMAY or any other housing schemes of the Central or State Government.

Q27. In respect of any ongoing project undertaken under the specific schemes like PMAY, Housing for All (Urban), RAY etc. as mentioned in items (iv) and (v) of Entry 3 of Notification 11/2017- CT (R), prior to 31/3/2019, whether an option is available to the Promoter to pay the tax at the new rates of 1% or 5% (without ITC) or at the existing rates of 8% (with ITC)?

Ans Yes. The promoter has the option to pay tax either at the old rate of 8% (with ITC) or at 1% (without ITC) on construction of residential apartments in ongoing projects being constructed under PMAY and other specified housing schemes of the Central or State Governments in items (iv) and (v) of Entry 3 of Notification 11/2017- Central Tax (Rate) dated 28-06-2017. The option to pay tax on construction of apartments in the ongoing projects at the old rates of 8% with ITC has to be exercised by the promoter for ongoing project.

Q28. In case where the Development rights are supplied by the Landowner to the Promoter, under an area sharing arrangement between 1st July 2017 and 31/3/19, but the allotment of constructed area in an ongoing project is made by the Promoter to the Landowner on or after 1/4/2019, whether the tax liability, if any, is required to be discharged in terms of the Notification No. 4/2018 – CT (R)?

Ans Yes. Tax liability on service by way of transfer of development rights prior to 01-04-2019 is required to be discharged in terms of Notification No. 4/2018-CentralTax (Rate) dated 25.01.2018.

Q29. Whether the GST is leviable on the output supply of Transferrable Development rights by a developer (usually evidenced by TDR Certificate issued by the authorities). If yes, under which entry and at what rate?

Ans Yes, GST is payable on transfer of development rights by a developer to another developer or promoter or to any other person under reverse charge mechanism @ 18% with ITC under Sl. No. 16, item (iii) of Notification No. 11/2017 - Central Tax (Rate) dated 28-06-2017 (heading 9972).

Q30. What is the meaning of the term “first occupation” referred to in clauses (i) to (id) of Entry 3 of Notification No. 3/2019? Whether, in case of an ongoing project, where part occupation certificate has been received in respect of some of the premises comprised in the ongoing project, the Promoter is entitled to exercise the option of 1% / 5% (without ITC) or @ 8%/12% (with ITC) available in terms of Notification No.3/2019 CT (R), in respect of the balance ongoing project?

Ans The term “first occupation” appearing in Schedule II para 5 (b) and in notification No. 11/2017 – Central Tax (Rate) dated 29-03-2019 means the first occupation of the project in accordance with the laws, rules and regulations laid down by the Central Government, State Government or any other authority in this regard.

Where occupation certificate has been issued for part (s) of the project but not for the entire project by 31-03-2019, the first occupation of the project shall not be considered to have taken place on or before 31-03-2019 and the project shall be considered ongoing project provided it satisfies the other requirements of the definition of the term ongoing project. Promoter shall be entitled to exercise option to pay tax @ 1%/5% (without ITC) or @ 8%/12% (with ITC) on construction of apartments in such project.

Q31. (a) In case of a single building registered as 2 (two) separate projects under the provisions of RERA viz. 1st to 10th floor as one Project and 11th to 20th floor as another project, whether the Developer can consider the entire building as single ongoing project, since all the three conditions to be complied with for classifying a project as an ongoing project can be satisfied only if the entire building is considered as a single project?

(b) Furthermore, if different towers in a single layout are registered as separate projects under the provisions of RERA but where the approvals are common for all the towers, whether the Developer can consider entire layout as a single Ongoing project ?

Ans (a) Both the projects registered as separate projects under RERA, 2016 shall be treated as distinct projects for the purpose of Notification No. 11/2017-Central Tax (Rate) dated 28-06-2017 as amended by Notification No. 3/2019-Central Tax (Rate) dated 29-03-2019. Both the projects will have to independently satisfy the requirements of the definition of ongoing projects.

(b) No. All the towers registered as different projects under RERA shall be treated as distinct projects. Only such towers registered as distinct projects for which commencement certificate has been issued on or before 31-03-2019, construction has started on or before 31-03-2019 and for which apartments have been booked on or before 31-03-2019 but completion certificate has not been issued or first occupation has not taken place by the said date shall be treated as ongoing projects.

Q32. Whether TDR purchased on or after 1.4.2019 to be consumed by a developer-promoter in an ongoing project, in respect of which the promoter has opted for the new rate of tax, shall be liable to be taxed at the applicable rate, but limited to 1% or 5%, as the case may be, of the unsold area at the time of issuance of completion certificate?

Ans Yes. Portion of such TDR transferred on or after 01-04-2019 which is used in an ongoing project in respect of which the promoter has opted for new rate of tax on construction of apartment @ 1% or 5% without ITC which remained un-booked on the date of issuance of completion certificate or first occupation of the project shall be liable to tax at the applicable rate not exceeding 1% of the value in case of affordable residential apartments and 5% of the value in case of other than affordable residential apartments.

Q33. What shall be the classification of and rate of tax applicable to works contract service provided by a contractor to a developer or promoter under the new dispensation effective from 01-04-2019 for (a) New project after 1.4.2019 and ongoing projects where option has been exercised for new rate and (b) Ongoing projects where option has not been exercised for new rate?

Ans The rate of tax applicable on the work contract service provided by a contractor to a promoter for construction of a real estate project shall be 12% or 18% depending upon whether such work contract service is provided for construction of affordable residential apartments or residential apartments other than affordable residential apartments. Rate of tax applicable on such work contract service provided by a contractor to a promoter on construction of commercial apartments shall be 18% (irrespective of option exercised by developer promoter). The relevant entries of the notification are at items (iv), (v), (va) and (vi) against sl. no. 3 of the table in Notification No. 11/2017-Central Tax (rate) dated 28-06-2017 prescribing rate of 12% for works contract services of construction of affordable apartments/ apartments being

constructed under schemes specified therein. In case of works contract services for construction of other apartments, rate of 18% as prescribed in item (xii) against sl. no. 3 of the table in Notification No. 11/2017-Central Tax (rate) dated 28-06-2017 shall be applicable.

Q34. A registered project has three blocks and Completion Certificate has been received for one block prior to 1st April, 2019 and for two blocks will be received after that date. Will such a project for which multiple completion certificates are received partly before 1st April, 2019 and partly after that date, constitute an ongoing project?

Ans Where more than one completion certificate is issued for one project, for the purpose of definition of ongoing project as defined in the clause (xx) in the paragraph 4 of the notification No. 11/2017-CTR, dated 28.06.2017, completion certificate issued for part of the project shall not be considered to have been issued for the project on or before 31-03-2019 unless completion certificate(s) have been issued for the entire project. Therefore, if completion certificate has not been issued for part of the project on or before 31-03-2019, the project shall still be considered as ongoing project provided other conditions of the definition of "ongoing project" are met.

Q35. It is a prevalent practice that more than one commencement certificate is issued by competent authority for single project. For example, in case of a single tower comprising of 50 floors and registered as single project, separate commencement certificates may be issued by the competent authority for (i) basement and parking which is common to entire building (ii) first twenty floors (iii) next thirty floors. If one or two commencement certificates are received by the Developer prior to 1st April, 2019 and remaining on or after that date, will such a project be considered as an ongoing project?

Ans Where commencement certificate has been issued even for part of the project on or before 31-03-2019, it shall be treated as an ongoing project provided other requirements of the definition of ongoing project are met.

Q36. There are many projects of redevelopment/slum rehabilitation in pipeline as on 1st April, 2019. It is possible that in such projects the development rights have been conferred upon the developer and pursuant to which the development process has been initiated such as receipt of commencement certificate, excavation for foundation etc., but booking against units for sale has not been received prior to 1st April, 2019.

However, allotment of units to the existing dwellers (in respect of free supply units) which will yield no monetary consideration has been done. Clause (xiii) of Para 4 of Notification No. 11/2017-CTR as amended by Notification No. 3/2019-CTR requires credit of at least one instalment in the bank account prior to 1st April, 2019 for a project to be considered as ongoing project. It may please be clarified whether in such cases, apartments being constructed in the project shall be deemed to have been booked prior to 1st April, 2019 in case development agreement is executed prior to that date and whether accordingly such projects shall be considered as an ongoing project?

Ans In case of redevelopment or slum rehabilitation projects, the original inhabitants or the slum dwellers are not required to pay any monetary consideration to the promoter for the residential apartments allotted to them. Therefore, the residential apartments allotted to the original inhabitants in case of redevelopment project or slum dwellers in case of slum rehabilitation or redevelopment project, the requirement that at least one instalment has been credited to the bank account of the promoter shall not be required to be met for such apartments to be considered as having been booked on or before 31-03-2019 provided other requirements for considering an apartment booked on or before 31.03.2019 have been met. The consideration for such apartments is receipt in the form of transfer of development rights from the original inhabitants in case of redevelopment projects or the government in case of slum rehabilitation projects.

Hence, the condition relating to credit of at least one instalment in the bank account of the promoter for the apartments being constructed in a slum redevelopment project to have been partly or wholly booked shall be deemed to have been satisfied in order to consider the project as an ongoing project, provided all other conditions for considering an apartment as booked are met in case of apartments allotted to slum dwellers; as there is no cash payment to be made by the slum dwellers.

Q37. Can a developer take deduction of actual value of Land involved in sale of unit instead of taking deduction of deemed value of Land as per Paragraph 2 to Notification No. 11/2017-CTR ?

Ans No. Valuation mechanism prescribed in paragraph 2 of the notification No. 11/2017- CTR dated 28.06.2017 clearly prescribes one- third abatement towards value of land.

Q38. Para 3 of Annexure I and II to Notification No. 3/2019-CTR dated 29.03.2019, stipulate three different conditions. Clause (i) and (ii) of the said Para 3 are relating to percentage of invoicing. It is requested to clarify as to how and where the percentage of invoicing is to be taken into consideration while determining quantum of ITC reversal?

Ans The illustrations given in the said annexure clearly explain how the provisions given in the clause (i) and (ii) of para 3 of the said annexure relating to percentage of invoicing shall operate. The same may be referred to.

Q39. It may be clarified whether exemption granted on transfer of development right or FSI for residential construction and reverse charge mechanism prescribed for payment of tax on TDR, FSI or long term lease (premium) in the new dispensation is applicable where development rights were transferred by way of an agreement executed prior to 1st April, 2019 but consideration, whether in cash or other form, flowed to the land owner, in full or part, on or after 1st April, 2019?

Ans The new dispensation has been prescribed for real estate sector vide notifications issued on 29.03.2019. The same are effective prospectively from 01.04.2019. They shall apply only to development rights or FSI transferred on or after 01.04.2019. They shall not apply to development rights transferred by way of an agreement prior to 01.04.2019 even if the consideration for the same, in cash or kind, is paid in part or full on or after 01.04.2019.

Q40. Land Owner being an individual is not engaged in the business of land relating activities and thus whether the transfer of development rights by an individual to a promoter is liable for GST and whether the same will fall within the scope of "Supply" as defined in Section 7 of CGST / SGST Act, 2017? Position of such a transaction may be clarified in light of amendments recently made.

Ans The term business has been assigned a very wide meaning in the CGST Act and it includes any trade, commerce, manufacture, profession, vacation, adventure, or any other similar activity whether or not it is for a pecuniary benefit irrespective of the volume, frequency, continuity or regularity of such activity or transaction. Therefore, the activity of transfer of development rights by a land owner, whether an individual or not, to a promoter is a supply of service subject to GST.

Q41. In certain projects, developers have started construction on or before 31-03-2019. However, bookings in the project have not started. One of the conditions prescribed for a project to qualify as an ongoing project is that apartments being constructed should have been partly or wholly booked. Whether such project where bookings have not started but construction has started, would be eligible for the new rates of 1% or 5% without ITC?

Ans As per explanation in clause (xxviii) of para 4 of the notification No. 11/2017- CTR dated 28.06.2017,

“project which commences on or after 01.04.2019” shall mean a project other than an ongoing project. A project, in which bookings for the apartments have not started, would not be covered under definition of “ongoing project”. The same would accordingly be treated as a project which commences on or after 01.04.2019 subject to the new rates of 1% or 5% without ITC, as the case may be.

Q42. Whether the Form as per Annexure IV of the Notification No. 3/2019-CTR is to be filed with both the jurisdictional commissioner i.e. Central Tax, State Tax?

Whether modification / amendments in such Form are allowed subsequent to filing of the form, after 10th May, 2019?

Ans No. The Form shall be filed manually with the office of the Commissioner in whose jurisdiction the registration of the promoter is assigned. No modification / amendment of the option is allowed in the Form once submitted.

Source: www.cbic.gov.in

NOTIFICATIONS & CIRCULARS

Central Goods and Services Tax (Fifth Amendment) Rules, 2019

In exercise of the powers conferred by section 164 of the Central Goods and Service Tax Act, 2017 (12 of 2017)), the Central Government **vide its notification dated 18th July, 2019** has amended the Central Goods and Service Tax Rules, 2017 (hereinafter referred to as the 'Principal rules') through the Central Goods and Services Tax (Fifth Amendment) Rules, 2019 (hereinafter referred to as the 'Amendment rules') which shall come into force w.e.f. 18th July, 2019.

As per the Amendment Rules, in the Principal Rules, the following Rules have been amended:

1 Amendment in Rule 12 relating to Grant of registration to persons required to deduct tax at source or to collect tax at source, in sub-rule (1A):

- (a) after the words “A person applying for registration to”, the words “deduct or” shall be inserted;
- (b) after the words “in accordance with the provisions of”, the words and figures “section 51, or, as the case may be,” shall be inserted.

The amended sub-rule (1A) shall read as follows:

(1A) A person applying for registration to deduct or collect tax in accordance with the provisions of section 51, or, as the case may be, section 52, in a State or Union territory where he does not have a physical presence, shall mention the name of the State or Union territory in PART A of the application in FORM GST REG-07 and mention the name of the State or Union territory in PART B thereof in which the principal place of business is located which may be different from the State or Union territory mentioned in PART A.

2 Amendment in Rule 46 relating to Tax Invoice

In the said rules, in rule 46, in the fourth proviso, with effect from the 1st day of September, 2019, after the words “Provided also that a registered person”, the words “, other than the supplier engaged in making supply of services by way of admission to exhibition of cinematograph films in multiplex screens,” shall be inserted.

The amended proviso shall read as follows:

Provided also that a registered person, other than the supplier engaged in making supply of services by way of admission to exhibition of cinematograph films in multiplex screens, may not issue a tax invoice in accordance with the provisions of clause (b) of sub-section (3) of section 31 subject to the following conditions, namely, -

- (a) the recipient is not a registered person; and
- (b) the recipient does not require such invoice, and

shall issue a consolidated tax invoice for such supplies at the close of each day in respect of all such supplies.

3 Amendment in **Rule 54** relating to **Tax invoice in special cases**

In rule 54, after sub-rule (4), with effect from the 1st September, 2019, the following sub-rule shall be inserted, namely:-

(4A) A registered person supplying services by way of admission to exhibition of cinematograph films in multiplex screens shall be required to issue an electronic ticket and the said electronic ticket shall be deemed to be a tax invoice for all purposes of the Act, even if such ticket does not contain the details of the recipient of service but contains the other information as mentioned under rule 46: Provided that the supplier of such service in a screen other than multiplex screens may, at his option, follow the above procedure.

4 After **rule 83A**, with effect from such date as may be notified by the Central Government, the following rule shall be inserted, namely:-

83B. Surrender of enrolment of goods and services tax practitioner and Order of Cancellation of enrolment of such Practitioner.

(1) A goods and services tax practitioner seeking to surrender his enrolment shall electronically submit an application in FORM GST PCT-06, at the common portal, either directly or through a facilitation centre notified by the Commissioner.

(2) The Commissioner, or an officer authorised by him, may after causing such enquiry as deemed fit and by order in FORM GST PCT-07, cancel the enrolment of such practitioner.”

5 Amendment in **Rule 137** relating to **Term of Authority**

In the said rules, in rule 137, for the words “two years”, the words “four years” shall be substituted.

The amended rule shall read as follows:

The Authority shall cease to exist after the expiry of four years from the date on which the Chairman enters upon his office unless the Council recommends otherwise.

6 Amendment in **Rule 138E** relating to **Restriction on furnishing of information in PART A of FORM GST EWB-01**

In the first proviso, -

(a) after the words “Provided that the Commissioner may,”, the words, letters and figures “on receipt of

- an application from a registered person in FORM GST EWB-05,” shall be inserted;
- (b) after the words “reasons to be recorded in writing, by order”, the words, letters and figures “in FORM GST EWB-06” shall be inserted.

The amended proviso shall read as follows:

Provided that the Commissioner may, on receipt of an application from a registered person in FORM GST EWB-05, on sufficient cause being shown and for reasons to be recorded in writing, by order, in FORM GST EWB-06 allow furnishing of the said information in PART A of FORM GST EWB 01, subject to such conditions and restrictions as may be specified by him:

7 Insertion of new forms:-

- (1) FORM GST PCT-06 under rule 83B for APPLICATION FOR CANCELLATION OF ENROLMENT AS GOODS AND SERVICES TAX PRACTITIONER
- (2) FORM GST PCT-07 under rule 83B for ORDER OF CANCELLATION OF ENROLMENT AS GOODS AND SERVICES TAX PRACTITIONER
- (3) FORM GST EWB-05 under rule 138E for APPLICATION FOR UNBLOCKING OF THE FACILITY FOR GENERATION OF E-WAY BILL
- (4) FORM GST EWB-06 under rule 138E for ORDER FOR PERMITTING / REJECTING APPLICATION FOR UNBLOCKING OF THE FACILITY FOR GENERATION OF E-WAY BILL

8 In Annexure 1,

- (1) in FORM GST RFD-01, Statement 5B has been substituted
- (2) in FORM GST RFD-01A, Statement 5B has been substituted

GST ON SUBSCRIPTION/CONTRIBUTION CHARGED BY A RWA FROM ITS MEMBERS

CBIC VIDE CIRCULAR NO. 109/28/2019 GST DATED 22ND JULY, 2019, CLARIFIED THE FOLLOWING:-

- Supply of service by RWA (unincorporated body or a nonprofit entity registered under any law) to its own members by way of reimbursement of charges or share of contribution up to an amount of ₹ 7500 per month per member for providing services and goods for the common use of its members in a housing society or a residential complex are exempt from GST.
- If aggregate turnover of an RWA does not exceed ₹20 Lakh in a financial year, it shall not be required to take registration and pay GST even if the amount of maintenance charges exceeds ₹7500/-per month per member.
- RWAs are entitled to take ITC of GST paid by them on capital goods (generators, water pumps, lawn furniture etc.), goods (taps, pipes, other sanitary/hardware fillings etc.) and input services such as repair and maintenance services.

- A person owns two or more flats in the housing society or residential complex: As per general business sense, a person who owns two or more residential apartments in a housing society or a residential complex shall normally be a member of the RWA for each residential apartment owned by him separately. The ceiling of ₹ 7500/- per month per member shall be applied separately for each residential apartment owned by him.

GOODS SENT/TAKEN OUT OF INDIA FOR EXHIBITION OR ON CONSIGNMENT BASIS FOR EXPORT PROMOTION

CBIC VIDE CIRCULAR NO 108/27/2019- GST DATED 18TH JULY, 2019, CLARIFIED THE FOLLOWING:-

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 “CGST Act”) hereby clarified various issues in succeeding paragraphs.

As per section 7 of the CGST Act, for any activity or transaction to be considered a supply, it must satisfy twin tests namely-

- I. it should be for a consideration by a person; and
- II. it should be in the course or furtherance of business.

The exceptions to the above are the activities enumerated in Schedule I of the CGST Act which are treated as supply even if made without consideration. Further, sub-section (21) of section 2 of the Integrated Goods and Services Tax Act, 2017 (hereinafter referred to as the “IGST Act”) defines “supply”, wherein it is clearly stated that it shall have the same meaning as assigned to it in section 7 of the CGST Act.

Section 16 of the IGST Act deals with “Zero rated supply”. The provisions contained in the said section read as under:

- 16.(1) “zero rated supply” means any of the following supplies of goods or services or both, namely:—
- (a) export of goods or services or both; or
 - (b) supply of goods or services or both to a Special Economic Zone developer or a Special Economic Zone unit.

Therefore, it can be concluded that only such “supplies” which are either, “export” or are “supply to SEZ unit / developer” would qualify as zero-rated supply.

It is, accordingly, clarified that the activity of sending / taking the goods out of India for exhibition or on consignment basis for export promotion, except when such activity satisfy the tests laid down in Schedule I of the CGST Act (hereinafter referred to as the “specified goods”), do not constitute supply as the said activity does not fall within the scope of section 7 of the CGST Act as there is no consideration at that point in time. Since such activity is not a supply, the same cannot be considered as “Zero rated supply” as per the provisions contained in section 16 of the IGST Act.

Since the activity of sending / taking specified goods out of India is not a supply, on issues relating to maintenance of records, issuance of delivery challan / tax invoice etc. are clarified in table given below

Q1 Whether any records are required to be maintained by registered person for sending / taking specified goods out of India?

Ans The registered person dealing in specified goods shall maintain a record of such goods as per the format at Annexure to this Circular.

Q2 What is the documentation required for sending / taking the specified goods out of India?

Ans As clarified above, the activity of sending / taking specified goods out of India is not a supply.

The said activity is in the nature of “sale on approval basis” wherein the goods are sent / taken outside India for the approval of the person located abroad and it is only when the said goods are approved that the actual supply from the exporter located in India to the importer located abroad takes place. The activity of sending / taking specified goods is covered under the provisions of sub-section (7) of section 31 of the CGST Act read with rule 55 of Central Goods & Services Tax Rules, 2017 (hereinafter referred to as the “CGST Rules”).

The specified goods shall be accompanied with a delivery challan issued in accordance with the provisions contained in rule 55 of the CGST Rules

As clarified in paragraph 6 above, the activity of sending / taking specified goods out of India is not a zero-rated supply. That being the case, execution of a bond or LUT, as required under section 16 of the IGST Act, is not required.

Q3 When is the supply of specified goods sent / taken out of India said to take place?

Ans The specified goods sent / taken out of India are required to be either sold or brought back within the stipulated period of six months from the date of removal as per the provisions contained in sub-section (7) of section 31 of the CGST Act

The supply would be deemed to have taken place, on the expiry of six months from the date of removal, if the specified goods are neither sold abroad nor brought back within the said period.

If the specified goods are sold abroad, fully or partially, within the specified period of six months, the supply is effected, in respect of quantity so sold, on the date of such sale.

Q4 Whether invoice is required to be issued when the specified goods sent / taken out of India are not brought back, either fully or partially, within the stipulated period?

Ans When the specified goods sent / taken out of India have been sold fully or partially, within the stipulated period of six months, as laid down in sub-section (7) of section 31 of the CGST Act, the sender shall issue a tax invoice in respect of such quantity of specified goods which has been sold abroad, in accordance with the provisions contained in section 12 and section 31 of the CGST Act read with rule 46 of the CGST Rules. When the specified goods sent / taken out of India have neither been sold nor brought back, either fully or partially, within the stipulated period of six months, as laid down in sub-section (7) of section 31 of the CGST Act, the sender shall issue a tax invoice on the date of expiry of six months from the date of removal, in respect of such quantity of specified goods which have neither been sold nor brought back, in accordance with the provisions contained in section 12 and section 31 of the CGST Act read with rule 46 of the CGST Rules

Q5 Whether the refund claims can be preferred in respect of specified goods sent / taken out of India but not brought back?

Ans As clarified in para 5 above, the activity of sending / taking specified goods out of India is not a zero-rated supply. That being the case, the sender of goods cannot prefer any refund claim when the specified goods are sent / taken out of India.

It has further been clarified in answer to question no. 3 above that the supply would be deemed to have taken place:

- (i) on the date of expiry of six months from the date of removal, if the specified goods are neither sold nor brought back within the said period; or
- (ii) on the date of sale, in respect of such quantity of specified goods which have been sold abroad within the specified period of six months.

It is clarified accordingly that the sender can prefer refund claim even when the specified goods were sent / taken out of India without execution of a bond or LUT, if he is otherwise eligible for refund as per the provisions contained in sub-section (3) of section 54 the CGST Act read with sub-rule (4) of rule 89 of the CGST Rules, in respect of zero rated supply of goods after he has issued the tax invoice on the dates as has been clarified in answer to the question no. 4 above. It is further clarified that refund claim cannot be preferred under rule 96 of CGST Rules as supply is taking place at a time after the goods have already been sent / taken out of India earlier.

SUPPLY OF INFORMATION TECHNOLOGY ENABLED SERVICES (ITES SERVICES)

CBIC VIDE CIRCULAR NO 107/26/2019- GST DATED 18TH JULY, 2019, CLARIFIED THE FOLLOWING:-

Definition of Intermediary U/s 2(13) of IGST Act, 2017

Intermediary means a broker, an agent or any other person, by whatever name called, who arranges or facilitates the supply of goods or services or both, or securities, between two or more persons, but does not include a person who supplies such goods or services or both or securities on his own account.

The definition of intermediary inter alia provides specific exclusion of a person i.e. that of a person who supplies such goods or services or both or securities on his own account. Therefore, the supplier of services would not be treated as “intermediary” even where the supplier of services qualifies to be “an agent/ broker or any other person” if he is involved in the supply of services on his own account.

Definition of ITes Services under sub rule e of Rule 10 TA of Income Tax Rules 1962 pertaining to Safe Harbour Rules for International Transactions

information technology enabled services" means the following business process outsourcing services provided mainly with the assistance or use of information technology, namely:—

- (i) back office operations;
- (ii) call centres or contact centre services;
- (iii) data processing and data mining;
- (iv) insurance claim processing;
- (v) legal databases;
- (vi) creation and maintenance of medical transcription excluding medical advice;
- (vii) translation services;
- (viii) payroll;
- (ix) remote maintenance;
- (x) revenue accounting;
- (xi) support centres;
- (xii) website services;

	<p>(xiii) data search integration and analysis;</p> <p>(xiv) remote education excluding education content development; or</p> <p>(xv) clinical database management services excluding clinical trials, but does not include any research and development services whether or not in the nature of contract research and development services.</p>
Scenario I	<p>If Supplier of Service supplies back end services as given in above, the supplier will not fall under intermediary u/s 13(2) of IGST Act where such services are supplied on his own account by such supplier. Even where a supplier supplies ITeS services to customers of his clients on clients behalf, but actually supplies these services on his own account, the supplier will not be categorized as intermediary. In other words, a supplier "A" supplying services, listed in para 4 above, on his own account to his client "B" or to the customer "C" of his client would not be intermediary in terms of sub-section (13) of section 2 of the IGST Act.</p>
Scenario II	<p>The supplier of backend services located in India arranges or facilitates the supply of goods or services or both by the client located abroad to the customers of client. Such backend services may include support services, during pre-delivery, delivery and post-delivery of supply (such as order placement and delivery and logistical support, obtaining relevant Government clearances, transportation of goods, post-sales support and other services, etc.). The supplier of such services will fall under the ambit of intermediary under sub-section (13) of section 2 of the IGST Act as these services are merely for arranging or facilitating the supply of goods or services or both between two or more persons. In other words, a supplier "A" supplying backend services as mentioned in this scenario to the customer "C" of his client "B" would be intermediary in terms of sub-section (13) of section 2 of the IGST Act.</p>
Scenario III	<p>The supplier of ITeS services supplies back end services, as listed in para 4 above, on his own account along with arranging or facilitating the supply of various support services during pre-delivery, delivery and post-delivery of supply for and on behalf of the client located abroad. In this case, the supplier is supplying two set of services, namely ITeS services and various support services to his client or to the customer of the client. Whether the supplier of such services would fall under the ambit of intermediary under sub-section (13) of section 2 of the IGST Act will depend on the facts and circumstances of each case. In other words, whether a supplier "A" supplying services listed in para 4 above as well as support services listed in Scenario -II above to his client "B" and / or to the customer "C" of his client is intermediary or not in terms of sub-section (13) of section 2 of the IGST Act would have to be determined in facts and circumstances of each case and would be determined keeping in view which set of services is the principal / main supply.</p>

Input Tax Credit to supplier who is not intermediary u/s 2(13) of IGST Act

Such Supplier of services can avail benefits of exports of services if he satisfies the criteria - export of services means the supply of any service when,—

- (i) the supplier of service is located in India;
- (ii) the recipient of service is located outside India;
- (iii) the place of supply of service is outside India;
- (iv) the payment for such service has been received by the supplier of service in convertible foreign exchange; and
- (v) the supplier of service and the recipient of service are not merely establishments of a distinct person in accordance with Explanation 1 in section 8.

Source: cbic.gov.in

GST QUIZ

1.	GST rate on supply of electric vehicles is _____	A. 10% B. 12% C. 5% D. 18%
2.	Hiring of electric buses (of carrying capacity of more than 12 passengers) by local authorities is _____	A. Taxable B. Fully Exempted C. Partly Exempted D. Taxable at 12%
3.	Last date of filing intimation in Form CMP 02 for availing composition scheme is _____	A. 31st July,2019 B. 30th September,2019 C. 30th April, 2019 D. 31st August,2019
4.	Last Date of Payment of Self assessed tax by composition taxpayer in Form CMP08 _____	A. 31st August,2019 B. 15th September,2019 C. 31st October, 2019 D. 31st March,2020
5.	Surrender of application for enrolment as GST practitioner is in _____	A. Form PCT-06 B. Form PCT-01 C. Form PCT-08 D. Form PCT-10

Answer: Q1-C, Q2-B, Q3- B, Q4-A, Q5-A

Motto

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