



# NEWSLETTER

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**THE INSTITUTE OF  
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**भारतीय कम्पनी सचिव संस्थान**

**IN PURSUIT OF PROFESSIONAL EXCELLENCE**  
Statutory body under an Act of Parliament  
(Under the jurisdiction of Ministry of Corporate Affairs)



One Nation, One Tax, One Market



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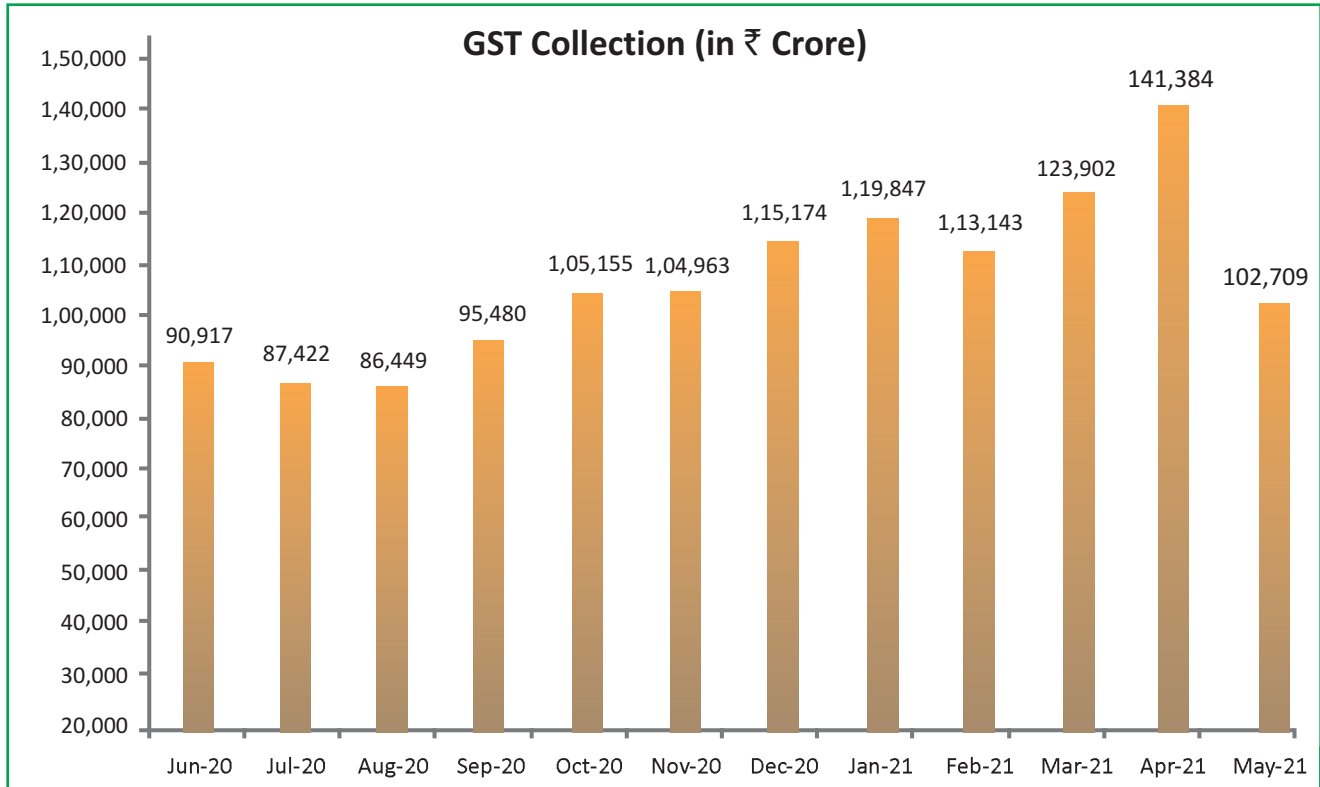
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# GST STATISTICAL UPDATES

## GST COLLECTION

GST Revenue collection in the month of May, 2021 is ₹ 1,02,709 Crore.



Source: <https://pib.gov.in/PressReleaseDetail.aspx?PRID=1724696#:~:text=The%20gross>



## BREAK-UP OF GST COLLECTION

The gross GST revenue collected in the month of May 2021 is ₹1,02,709 crore of which CGST is ₹17,592 crore, SGST is ₹22,653 crore, IGST is ₹53,199 crore (including ₹26,002 crore collected on import of goods) and Cess is ₹9,265 crore (including ₹868 crore collected on import of goods). The above figure includes GST collection from domestic transactions till 4th of June since taxpayers were given various relief measures in the form of waiver/reduction in interest on delayed return filing for 15 days for the return filing month May, 2021 in the wake of covid pandemic second wave.

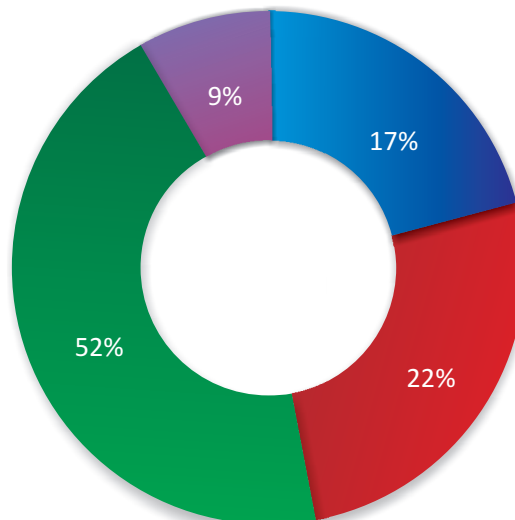
During this month, the government has settled ₹15,014 crore to CGST and ₹11,653 crore to SGST from IGST as regular settlement.

The revenues for the month of May 2021 are **65% higher** than the GST revenues in the same month last year. During the month, revenues from import of goods were **56% higher** and the revenues from domestic transaction (including import of services) are **69% higher** than the revenues from these sources during the same month last year.

This would be eighth month in a row that GST revenues have crossed ₹1 lakh crore mark. This is despite the fact that most of the States have been under strict lockdown due to the pandemic. In addition, while the taxpayers with turnover above ₹5 crore had to file their returns by 4th June, which they would have otherwise filed by 20th May, smaller taxpayers with turnover less than ₹5 crore still have time till first week of July to file the returns without any late fee and interest and the revenue from these taxpayers is deferred till then. The actual revenues for the month of May 2021, thus would be higher and would be known when all the extended dates expire.

### GST Collections in May, 2021

■ CGST ■ SGST ■ IGST (Including Imports) ■ CESS (Including Imports)



Source: <https://pib.gov.in/PressReleaseDetail.aspx?PRID=1724696#:~:text=The%20gross>

# COMPLIANCE CALENDAR

Forms	Period	Due Date	Remarks
<b>GSTR-1</b>	June-2021	11 <sup>th</sup> July, 2021	Turnover exceeding ₹1.50 Crore or who have opted to file <b>monthly</b> return
<b>GSTR-1</b>	Apr-Jun-2021	13 <sup>th</sup> July, 2021	<b>Quarterly</b> return for registered persons with aggregate turnover up to ₹1.50 Crores
<b>GSTR-3B</b>	June-2021	20 <sup>th</sup> July, 2021	Turnover exceeding ₹1.50 Crore or who have opted to file <b>monthly</b> return
<b>GSTR-3B</b>	Apr-Jun-2021	22 <sup>nd</sup> & 24 <sup>th</sup> July 2021	<b>Quarterly</b> return for registered persons who opted to file under QRMP Scheme
<b>GSTR-4</b>	FY (2020-21)	31 <sup>st</sup> July, 2021	All persons registered under Composition Scheme are required to file <b>Annual</b> Return
<b>GSTR-5</b>	June-2021	20 <sup>th</sup> July, 2021	Non-resident persons are required to pay GST and file <b>monthly</b> GST return
<b>GSTR-5A</b>	June-2021	20 <sup>th</sup> July, 2021	Non-resident OIDAR services providers are required to file <b>monthly</b> GST return
<b>GSTR-6</b>	June-2021	13 <sup>th</sup> July, 2021	Every Input Service Distributor is required to file <b>monthly</b> GST return
<b>GSTR-7</b>	June-2021	10 <sup>th</sup> July, 2021	Filed by person liable to deduct TDS
<b>GSTR-8</b>	June-2021	10 <sup>th</sup> July, 2021	Filed by e-Commerce Operators liable to deduct TCS
<b>CMP-08</b>	Apr-Jun, 2021	18 <sup>th</sup> July, 2021	Statement for payment of self-assessed tax
<b>RFD-10</b>	--	--	Eighteen months after end of the quarter for which refund is to be claimed

Source: <http://gst.gov.in>



## UPCOMING FUNCTIONALITIES TO BE DEPLOYED ON GST PORTAL

To provide a smooth and hassle free experience to the taxpayers and simplify the process for them, to comply with their GST compliances, following functionalities are recently deployed or are being deployed on the GST Portal shortly:

Sl.No.	Module	Form/ Functionality	Functionality released/ to be released for Taxpayers
1.	Ledgers	Negative liability statement made available to composition taxpayers	<ul style="list-style-type: none"> <li>In case of a negative liability in any tax period of a composition taxpayer (and if no amount is required to be paid by the taxpayer (during that period)), the said negative liability will be maintained in Negative liability statement. This negative balance lying in the negative liability statement will be automatically adjusted against the liabilities of subsequent tax period(s).</li> <li>The statement would be accessible to them, post-login, by navigating to <b>Services &gt; Ledgers &gt; Negative Liability Statement</b>.</li> </ul>
2.	Returns	Download of Form GSTR-4A in excel and auto-population of its details in Form GSTR-4 of the composition taxpayer	<ul style="list-style-type: none"> <li>Form GSTR-4A is an auto-drafted statement generated for Taxpayers opting for Composition levy, containing details reported by their registered suppliers in their Form GSTR-1/ GSTR-5 and by their TDS deductors in their Form GSTR-7.</li> <li>A facility to download the details of Form GSTR-4A, in an Excel file would be made available to the taxpayers, soon.</li> <li>This Excel file would contain consolidated summary of the supplies at GSTIN level, for the complete financial year, which are required to be reported in Annual Return filed by them in Form GSTR-4.</li> <li>This summary will also be auto-populated in Table 4A and 4B of their Form GSTR-4.</li> </ul>
3.	Front Office	Inclusion of common names in the HSN Directory and its download in excel format by the taxpayers	<ul style="list-style-type: none"> <li>The currently available HSN Master has been updated on the GST Portal and it now includes product names commonly used in Trade corresponding to a particular HSN code.</li> <li>A download facility for the entire HSN directory in Excel Format has also been provided to the taxpayers under the link "<b>Download HSN in Excel Format</b>". This facility is available as a part of the 'Search HSN' functionality, available both in Pre and Post Login, on the GST Portal.</li> </ul>

Source: <https://www.gst.gov.in/newsandupdates/read/481>

## COLLECTION ON IMPORT DURING LAST 3 YEARS

FINANCIAL YEAR 2018-19 (Rs. in Crore)		FINANCIAL YEAR 2019-20 (Rs. in Crore)		FINANCIAL YEAR 2020-21 (Rs. in Crore)	
MONTH	IGST	MONTH	IGST	MONTH	IGST
Apr-18	21,246	Apr-19	23,289	Apr-20	12,074
May-18	24,447	May-19	24,875	May-20	16,640
Jun-18	24,493	Jun-19	21,980	Jun-20	15,709
Jul-18	24,852	Jul-19	24,246	Jul-20	20,324
Aug-18	26,512	Aug-19	24,818	Aug-20	19,179
Sep-18	25,308	Sep-19	22,097	Sep-20	22,442
Oct-18	26,908	Oct-19	21,446	Oct-20	23,375
Nov-18	24,133	Nov-19	20,948	Nov-20	22,078
Dec-18	23,635	Dec-19	21,295	Dec-20	27,050
Jan-19	24,056	Jan-20	23,481	Jan-21	27,424
Feb-19	21,384	Feb-20	20,745	Feb-21	24,382
Mar-19	23,521	Mar-20	18,056	Mar-21	31,097
<b>TOTAL</b>	<b>2,90,495</b>	<b>TOTAL</b>	<b>2,67,276</b>	<b>TOTAL</b>	<b>2,61,774</b>

Source: <https://www.gst.gov.in/download/gststatistics>



# CIRCULARS

**Circular No. 149/05/2021-GST dated 17th June, 2021**

## **Clarification regarding applicability of GST on supply of food in Anganwadis and Schools**

In view of the representations received seeking clarification regarding applicability of GST on the issues as to whether serving of food in schools under Mid-Day Meals Scheme would be exempt if such supplies are funded by government grants and/or corporate donations, the issue was examined by GST Council in its 43rd meeting held on 28th May, 2021

2. Entry 66 clause (b)(ii) of notification No. 12/2017-Central Tax (Rate) dated 28th June, 2017, exempts Services provided to an educational institution, **by way of catering**, including any mid-day meals scheme sponsored by the Central Government, State Government or Union territory. This entry applies to pre-school and schools.

3. Accordingly, as per said entry 66, any catering service provided to an educational institution is exempt from GST. The entry further mention that such exempt service includes mid- day meal service as specified in the entry. The scope of this entry is thus wide enough to cover any serving of any food to a school, including pre-school. Further, an Anganwadi interaliaprovides pre-school non-formal education. Hence, aganwadi is covered by the definition of educational institution (as pre-school)

4. Accordingly, as per recommendation of the GST Council, it is clarified that services provided to an educational institution by way of serving of food ( catering including mid- day meals) is exempt from levy of GST irrespective of its funding from government grants or corporate donations [under said entry 66 (b)(ii)]. Educational institutions as defined in the notification include aganwadi. Hence, serving of food to anganwadi shall also be covered by said exemption, whether sponsored by government or through donation from corporates.

Source: [https://www.cbic.gov.in/resources//htdocs-cbec/gst/Circular\\_Refund\\_149.pdf](https://www.cbic.gov.in/resources//htdocs-cbec/gst/Circular_Refund_149.pdf)

**Circular No. 150/06/2021-GST dated 17th June, 2021**

## **Clarification regarding applicability of GST on the activity of construction of road where considerations are received in deferred payment (annuity)**

In view of the representations received requesting for a clarification regarding applicability of GST on annuities paid for construction of road where certain portion of consideration is received upfront while remaining payment is made through deferred payment (annuity) spread over years

2. This issue has been examined by the GST Council in its 43rd meeting held on 28th May, 2021, and the following clarification have been made :

2.1 GST is exempt on *service, falling under heading 9967 (service code), by way of access to a road or a bridge on payment of annuity* [entry 23A of notification No. 12/2017-Central Tax]. Heading 9967 covers





“supporting services in transport” under which code 996742 covers “operation services of National Highways, State Highways, Expressways, Roads & streets; bridges and tunnel operation services”. Entry 23 of said notification exempts “service by way of access to a road or a bridge on payment of toll”. Together the entries 23 and 23A exempt access to road or bridge, whether the consideration are in the form of toll or annuity [heading 9967].

2.2 Services by way of construction of road fall under heading 9954. This heading inter alia covers general construction services of highways, streets, roads railways, airfield runways, bridges and tunnels. Consideration for construction of road service may be paid partially upfront and partially in deferred annual payments (and may be called annuities). Said entry 23A does not apply to services falling under heading 9954 (it specifically covers heading 9967 only). Therefore, plain reading of entry 23A makes it clear that it does not cover construction of road services (falling under heading 9954), even if deferred payment is made by way of instalments (annuities).

3. Accordingly, as recommended by the GST Council, it is hereby clarified that *Entry 23A of notification No. 12/2017-CT(R)* does not exempt GST on the annuity (deferred payments) paid for construction of roads.

Source: [https://www.cbic.gov.in/resources//htdocs-cbec/gst/Circular\\_Refund\\_150.pdf](https://www.cbic.gov.in/resources//htdocs-cbec/gst/Circular_Refund_150.pdf)

### Circular No. 151/07/2021-GST dated 17th June, 2021

#### **Clarification regarding GST on supply of various services by Central and State Board (such as National Board of Examination)**

Certain representations have been received by GST Council seeking clarification in respect of taxability of various services supplied by Centre and State Boards such as National Board of Examination (NBE). These services include entrance examination ( on charging a fee) for admission to educational institution, input services for conducting such entrance examination for students, accreditation of educational institutions or professional so as to authorise them to provide their respective services. The issue was examined by GST Council in its 43rd meeting held on 28th May, 2021.

2. *Illustratively*, NBE provides services of conducting entrance examinations for admission to courses including Diplomat National Board (DNB) and Fellow of National Board (FNB), prescribes courses and curricula for PG medical studies, holds examinations and grant degrees, diplomas and other academic distinctions. It carries out all functions as are normally carried out by central or state educational boards and is thus a central educational board.

3. *According to explanation 3(iv)* of the notification No. 12/ 2017 CTR, “Central and State Educational Boards” are treated as Educational Institution for the limited purpose of providing services by way of conduct of examination to the students. Therefore, NBE is an '*Educational Institution*' in so far as it provides services by way of conduct of examination, including any entrance examination, to the students.

3.1 Following services supplied by an educational institution are exempt from GST vide sl. No. 66 of the notification No. 12/ 2017- Central Tax (Rate) dated 28.06.2017,



Services provided -

- (a) by an educational institution to its students, faculty and staff;
- (aa) by an educational institution by way of conduct of entrance examination against consideration in the form of entrance fee;**

3.2 Similarly, services provided to an educational institution, relating to admission to, or conduct of examination is also exempt from GST [sl. No. 66 (b)(iv)-12/2017-CT(r)].

3.3 Educational institutions are defined at 2(y) of the said notification as follows-

“(y) educational institution” means an institution providing services by way of, -

- (i) pre-school education and education up to higher secondary school or equivalent;
- (ii) education as a part of a curriculum for obtaining a qualification recognized by any law for the time being in force;
- (iii) education as a part of an approved vocational education course;”;

Further, clause (iv) of Explanation of said notification reads as below:

“(iv) For removal of doubts, it is clarified that the Central and State Educational Boards shall be treated as Educational Institution for the limited purpose of providing services by way of conduct of examination to the students”

4. Taking into account the above, the GST Council has recommended, to clarify as below:

- (i) GST is exempt on services provided by Central or State Boards ( including the boards such as NBE) by way of conduct of examination for the students, including conduct of entrance examination for admission to educational institution [**under S. No. 66 (aa) of notif No. 12/2017-CT(R)**]. Therefore, GST shall not apply to any fee or any amount charged by such Boards for conduct of such examinations including entrance examinations.
- (ii) GST is also exempt on input services relating to admission to, or conduct of examination, such as online testing service, result publication, printing of notification for examination, admit card and questions papers etc, when provided to such Boards [**under S. No. 66 (b) (iv) of notif No. 12/2017-CT(R)**].
- (iii) GST at the rate of 18% applies to other services provided by such Boards, namely of providing accreditation to an institution or to a professional (accreditation fee or registration fee such as fee for FMGE screening test) so as to authorise them to provide their respective services

Source: [https://www.cbic.gov.in/resources//htdocs-cbec/gst/Circular\\_Refund\\_151.pdf](https://www.cbic.gov.in/resources//htdocs-cbec/gst/Circular_Refund_151.pdf)

### Circular No. 152/08/2021-GST dated 17th June, 2021

**Clarification regarding rate of tax applicable on construction services provided to a Government Entity, in relation to construction such as of a Ropeway on turnkey basis**

Reference has been received by the Board for a clarification whether services supplied to a Government Entity by way of construction such as of “a ropeway” are eligible for concessional rate of 12% GST under entry No. 3 (vi) of Notification No. 11/2017- CT (R) dt. 28.06.2017. On the recommendation of the GST Council, this issue is clarified as below.



2. According to entry No. 3(vi) of notification No. 11/2017-CT (R) dated 28.06.2017, GST rate of 12% is applicable, inter alia, on-

*“(vi) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, (other than that covered by items (i), (ia), (ib), (ic), (id), (ie) and (if) above) provided to the Central Government, State Government, Union Territory, a local authority a Governmental Authority or a Government Entity, by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of–*

*(a) a civil structure or any other original works meant predominantly for use other than for commerce, industry, or any other business or profession; “*

2.1 Thus, said entry No 3 (vi) does not apply to any works contract that is meant for the purposes of commerce, industry, business of profession, even if such service is provided to the Central Government, State Government, Union Territory, a local authority a Governmental Authority or a Government Entity. The doubt seems to have arisen in the instant cases as Explanation to the said entry states, the term 'business' shall not include any activity or transaction undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities. However, this explanation does not apply to Governmental Authority or Government Entity, as defined in clause (ix) and (x) of the explanation to said notification. Further, civil constructions, such as rope way for tourism development shall not be covered by said entry 3(vi) not being a structure that is meant predominantly for purposes other than business. While road, bridge, terminal, or railways are covered by entry No. 3(iv) and 3(v) of said notification, structures like ropeway are not covered by these entries too. Therefore, works contract service provided by way of construction such as of rope way shall fall under entry at sl. No. 3(xii) of notification 11/2017-(CTR) and attract GST at the rate of 18%.

Source: [https://www.cbic.gov.in/resources//htdocs-cbec/gst/Circular\\_Refund\\_152.pdf](https://www.cbic.gov.in/resources//htdocs-cbec/gst/Circular_Refund_152.pdf)

### Circular No. 153/09/2021-GST dated 17th June, 2021

#### **GST on milling of wheat into flour or paddy into rice for distribution by State Governments under PDS**

Certain representations have been received seeking clarification whether composite supply of service by way of milling of wheat into wheat flour, alongwith fortification, by any person to a State Government for distribution of such wheat flour under Public Distribution System is eligible for exemption under entry No. 3A of Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017, and also as regards the rate of GST on such milling, if it does not fall in said entry No. 3A. The issue has been examined by GST Council in its 43rd meeting held on 28th May, 2021.

2. Entry at Sl. No. 3A of Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017 exempts *“composite supply of goods and services in which the value of supply of goods constitutes not more than 25 per cent of the value of the said composite supply provided to the Central Government, State Government or Union territory or local authority or a Governmental authority or a Government Entity by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution or in relation to any function entrusted to a Municipality under article 243W of the Constitution”.*





3. As per the recommendation of the GST Council the issue is clarified as below.

3.1 Public Distribution specifically figures at entry 28 of the 11th Schedule to the constitution, which lists the activities that may be entrusted to a Panchayat under Article 243G of the Constitution. Hence, said entry No. 3A would apply to composite supply of milling of wheat and fortification thereof by miller, or of paddy into rice, provided that value of goods supplied in such composite supply (goods used for fortification, packing material etc) does not exceed 25% of the value of composite supply. It is a matter of fact as to whether the value of goods in such composite supply is up to 25% and requires ascertainment on case-to-case basis.

3.2 In case the supply of service by way of milling of wheat into flour or of paddy into rice, is not eligible for exemption under Sl. No. 3 A of Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017 for the reason that value of goods supply in such a composite supply exceeds 25%, then the applicable GST rate would be 5% if such composite supply is provided to a registered person, being a job work service (entry No. 26 of notification No. 11/2017- Central Tax (Rate) dated 28.06.2017). Combined reading of the definition of job-work [section 2(68), 2(94), 22, 24, 25 and section 51] makes it clear that a person registered only for the purpose of deduction of tax under section 51 of the CGST Act is also a registered person for the purposes of the said entry No. 26, and thus said supply to such person is also entitled for 5% rate.

Source: [https://www.cbic.gov.in/resources//htdocs-cbec/gst/Circular\\_Refund\\_153.pdf](https://www.cbic.gov.in/resources//htdocs-cbec/gst/Circular_Refund_153.pdf)

### Circular No. 154/10/2021-GST dated 17th June, 2021

#### **GST on service supplied by State Govt. to their undertakings or PSUs by way of guaranteeing loans taken by them**

Certain representations have been received requesting for clarification regarding applicability of GST on supply of service by State Govt. to their undertakings or PSUs by way of guaranteeing loans. The issue was examined by GST Council in its 43rd meeting held on 28th May, 2021.

2. Entry No. 34A of Notification no. 12/2017-Central Tax (Rate) dated 28.06.2017 exempts “*Services supplied by Central Government, State Government, Union territory to their undertakings or Public Sector Undertakings (PSUs) by way of guaranteeing the loans taken by such undertakings or PSUs from the banking companies and financial institutions.*”

3. Accordingly, as recommended by the Council, it is re-iterated that guaranteeing of loans by Central or State Government for their undertaking or PSU is specifically exempt under said entry No. 34A.

Source: [https://www.cbic.gov.in/resources//htdocs-cbec/gst/Circular\\_Refund\\_154.pdf](https://www.cbic.gov.in/resources//htdocs-cbec/gst/Circular_Refund_154.pdf)

### Circular No. 155/11/2021-GST dated 17th June, 2021

#### **Clarification regarding GST rate on laterals/parts of Sprinklers or Drip Irrigation System**

Representations have been received seeking clarification regarding GST rate on parts of Sprinklers or Drip Irrigation System, when they are supplied separately ( i.e. not along with entire sprinklers or drip



irrigation system). This issue was examined in the 43rd meeting of GST Council held on the 28th May, 2021.

2. The GST rate on Sprinklers or Drip Irrigation System along with their laterals/parts are governed by S.No. '195B' under Schedule II of notification No. 1/2017- Central Tax (Rate), dated 28th June, 2017 which has been inserted vide notification No. 6/2018- Central Tax (Rate), dated 25th January, 2018 and reads as below:

S. No.	Chapter Heading/ Sub-heading/Tariff Item	Description of Goods	CGST rate
195B	8424	Sprinklers; drip irrigation systems including laterals; mechanical sprayer	6%

3. The matter is examined. The intention of this entry has been to cover laterals (pipes to be used solely with with sprinklers/drip irrigation system) and such partsthat are suitable for use solely or principally with 'sprinklers or drip irrigation system', as classifiable under heading 8424 as per Note 2 (b) to Section XVI to the HSN. Hence, laterals/parts to be used solely or principally with sprinklers or drip irrigation system, which are classifiable under heading 8424, would attract a GST of 12%, even if supplied separately. However, any part of general use, which gets classified in a heading other than 8424, in terms of Section Note and Chapter Notes to HSN, shall attract GST as applicable to the respective heading.

Source: [https://www.cbic.gov.in/resources//htdocs-cbec/gst/Circular\\_Refund\\_155.pdf](https://www.cbic.gov.in/resources//htdocs-cbec/gst/Circular_Refund_155.pdf)

### Circular No. 156/12/2021-GST dated 21st June, 2021

#### Clarification in respect of applicability of Dynamic Quick Response (QR) Code on B2C invoices and compliance of notification 14/2020- Central Tax dated 21st March, 2020

Notification No. 14/2020-Central Tax, dated 21st March 2020 had been issued which requires Dynamic QR Code on B2C invoice issued by taxpayers having aggregate turnover more than 500 crore rupees, **w.e.f. 01.12.2020**. Further, vide notification No. 06/2021-Central Tax, dated 30th March 2021, penalty has been waived for non-compliance of the provisions of notification No.14/2020 – Central Tax for the period from 01st December, 2020 to 30th June, 2021, subject to the condition that the said person complies with the provisions of the said notification from 1st July, 2021. Further, various issues on Dynamic QR Code have been clarified vide Circular No. 146/2/2021-GST, dated 23.02.2021.

2. Various references have been received from trade and industry seeking clarification on applicability of Dynamic Quick Response (QR) Code on B2C (Registered person to Customer) invoices and compliance of notification 14/2020-Central Tax, dated 21st March, 2020 as amended. The issues have been examined and in order 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, 2017, hereby clarifies the issues in the table below:



1.	Whether Dynamic QR Code is to be provided on an invoice, issued to a person, who has obtained a Unique Identity Number as per the provisions of Sub-Section 9 of Section 25 of CGST Act 2017?	Any person, who has obtained a Unique Identity Number (UIN) as per the provisions of Sub-Section 9 of Section 25 of CGST Act 2017, is not a “registered person” as per the definition of registered person provided in section 2(94) of the CGST Act 2017. Therefore, any invoice, issued to such person having a UIN, shall be considered as invoice issued for a B2C supply and shall be required to comply with the requirement of Dynamic QR Code.
2.	UPI ID is linked to the bank account of the payee/ person collecting money. Whether bank account and IFSC details also need to be provided separately in the Dynamic QR Code along with UPI ID?	Given that UPI ID is linked to a specific bank account of the payee/ person collecting money, separate details of bank account and IFSC may not be provided in the Dynamic QR Code.
3.	In cases where the payment is collected by some person other than the supplier (ECO or any other person authorized by the supplier on his/ her behalf), whether in such cases, in place of UPI ID of the supplier, the UPI ID of such person, who is authorized to collect the payment on behalf of the supplier, may be provided?	Yes. In such cases where the payment is collected by some person, authorized by the supplier on his/ her behalf, the UPI ID of such person may be provided in the Dynamic QR Code, instead of UPI ID of the supplier.
4.	In cases, where receiver of services is located outside India, and payment is being received by the supplier of services in foreign exchange, through RBI approved modes of payment, but as per provisions of the IGST Act 2017, the place of supply of such services is in India, then such supply of services is not considered as export of services as per the IGST Act 2017; whether in such cases, the Dynamic QR Code is required on the invoice issued, for such supply of services, to such recipient located outside India?	No. Wherever an invoice is issued to a recipient located outside India, for supply of services, for which the place of supply is in India, as per the provisions of IGST Act 2017, and the payment is received by the supplier in foreign currency, through RBI approved mediums, such invoice may be issued without having a Dynamic QR Code, as such dynamic QR code cannot be used by the recipient located outside India for making payment to the supplier.
5.	In some instances of retail sales over the counter, the payment from the customer is received on the payment counter by displaying dynamic QR code on digital display, whereas the invoice, along with invoice number, is generated on the processing system being used by supplier/	In such cases, where the invoice number is not available at the time of digital display of dynamic QR code in case of over the counter sales and the invoice number and invoices are generated after receipt of payment, the unique order ID/ unique sales reference number, which is uniquely linked to the invoice issued for the said transaction, may be





	<p>merchant after receiving the payment. In such cases, it may not be possible for the merchant/ supplier to provide details of invoice number in the dynamic QR code displayed to the customer on payment counter. However, each transaction i.e. receipt of payment from a customer is having a unique Order ID/ sales reference number, which is linked with the invoice for the said transaction. Whether in such cases, the order ID/ reference number of such transaction can be provided in the dynamic QR code displayed digitally, instead of invoice number.</p>	<p>provided in the Dynamic QR Code for digital display, as long as the details of such unique order ID/ sales reference number linkage with the invoice are available on the processing system of the merchant/ supplier and the cross reference of such payment along with unique order ID/ sales reference number are also provided on the invoice</p>
6.	<p>When part-payment has already been received by the merchant/ supplier, either in advance or by adjustment (e.g. using a voucher, discount coupon etc), before the dynamic QR Code is generated, what amount should be provided in the Dynamic QR Code for “invoice value”?</p>	<p>The purpose of dynamic QR Code is to enable the recipient/ customer to scan and pay the amount to be paid to the merchant/ supplier in respect of the said supply. When the part-payment for any supply has already been received from the customer/ recipient, in form of either advance or adjustment through voucher/ discount coupon etc., then the dynamic QR code may provide only the remaining amount payable by the customer/ recipient against “invoice value”. The details of total invoice value, along with details/ cross reference of the part-payment/ advance/ adjustment done, and the remaining amount to be paid, should be provided on the invoice.</p>

3. Circular No. 146/2/2021-GST, dated 23.02.2021 stands modified to this extent.

Source: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/156-12-2021%20GST%20Circular.pdf>



# NOTIFICATIONS

## Notification no. 16/2021 – Central Tax dated 1st June, 2021

In exercise of the powers conferred by sub-section (2) of section 1 of the Finance Act, 2021 (13 of 2021) (hereinafter referred to as the said Act), the Central Government hereby appoints the 1st day of June, 2021, as the date on which the provisions of section 112 of the said Act shall come into force.

Source: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-16-central-tax-english-2021.pdf>

## Notification no. 17/2021 – Central Tax dated 1st June, 2021

In exercise of the powers conferred by the second proviso to sub-section (1) of section 37 read with section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Commissioner, on the recommendations of the Council, hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 83/2020 – Central Tax, dated the 10th November, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 699(E), dated the 10th November, 2020, namely: —

In the said notification, in the second proviso, after the word and figure “April, 2021”, the words and figure “and May, 2021” shall be inserted.

Source: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-17-central-tax-english-2021.pdf>

## Notification no. 18/2021 – Central Tax dated 1st June, 2021

In exercise of the powers conferred by sub-section (1) of section 50 of the Central Goods and Services Tax Act, 2017 (12 of 2017) read with section 148 of the said Act, the Government, on the recommendations of the Council, hereby makes the following further amendments in notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 13/2017 – Central Tax, dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 661(E), dated the 28th June, 2017, namely: —

In the said notification, in the first paragraph, in the first proviso,-

- (i) for the words, letters and figure “required to furnish the returns in **FORM GSTR-3B**, but fail to furnish the said return along with payment of tax”, the words “liable to pay tax but fail to do so” shall be substituted;
- (ii) in the Table, in column 4, in the heading, for the words “Tax period”, the words “Month/Quarter” shall be substituted;
- (iii) in the Table, for serial number 4, 5, 6 and 7, the following shall be substituted, namely: —

(1)	(2)	(3)	(4)
4.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	9 percent for the first 15 days from the due date and 18 percent thereafter	March, 2021, April, 2021 and May, 2021
5.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under subsection (1) of section 39	Nil for the first 15 days from the due date, 9 percent for the next 45 days, and 18 percent thereafter	March, 2021
		Nil for the first 15 days from the due date, 9 percent for the next 30 days, and 18 percent thereafter	April, 2021
		Nil for the first 15 days from the due date, 9 percent for the next 15 days, and 18 percent thereafter	May, 2021
6.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under proviso to sub-section (1) of section 39	Nil for the first 15 days from the due date, 9 percent for the next 45 days, and 18 percent thereafter	March, 2021
		Nil for the first 15 days from the due date, 9 percent for the next 30 days, and 18 percent thereafter	April, 2021
		Nil for the first 15 days from the due date, 9 percent for the next 15 days, and 18 percent thereafter	May, 2021
7.	Taxpayers who are liable to furnish the return as specified under sub-section (2) of section 39	Nil for the first 15 days from the due date, 9 percent for the next 45 days, and 18 percent thereafter	Quarter ending March, 2021"

2. This notification shall be deemed to have come into force with effect from 20th day of April, 2021.

Source: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-18-central-tax-english-2021.pdf>

### Notification no. 19/2021 – Central Tax dated 1st June, 2021

In exercise of the powers conferred by section 128 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), the 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. 76/2018– 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. 1253(E), dated the 31st December, 2018, namely: —

In the said notification,-

- (i) in the eighth proviso, with effect from the 20th day of May, 2021, for the Table, the following Table shall be substituted, namely: —

Table

S. No.	Class of registered persons	Tax period	Period for which late fee waived
(1)	(2)	(3)	(4)
1.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	March, 2021, April, 2021 and May, 2021	Fifteen days from the due date of furnishing return
2.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under sub-section (1) of section 39	March, 2021	Sixty days from the due date of furnishing return
		April, 2021	Forty-five days from the due date of furnishing return
		May, 2021	Thirty days from the due date of furnishing return
3.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under proviso to subsection (1) of section 39	January-March, 2021	Sixty days from the due date of furnishing return.”;

(ii) after the eighth proviso, the following provisos shall be inserted, namely: —

“Provided also that for the registered persons who failed to furnish the return in **FORM GSTR-3B** for the months /quarter of July, 2017 to April, 2021, by the due date but furnish the said return between the period from the 1 st day of June, 2021 to the 31st day of August, 2021, the total amount of late fee under section 47 of the said Act, shall stand waived which is in excess of five hundred rupees:

Provided also that where the total amount of central tax payable in the said return is nil, the total amount of late fee under section 47 of the said Act shall stand waived which is in excess of two hundred and fifty rupees for the registered persons who failed to furnish the return in **FORM GSTR-3B** for the months / quarter of July, 2017 to April, 2021, by the due date but furnish the said return between the period from the 1 st day of June, 2021 to the 31st day of August, 2021:

Provided also that the total amount of late fee payable under section 47 of the said Act for the tax period June, 2021 onwards or quarter ending June, 2021 onwards, as the case may be, shall stand waived which is in excess of an amount as specified in column (3) of the Table given below, for the class of registered persons mentioned in the corresponding entry in column (2) of the said Table, who fail to furnish the returns in **FORM GSTR-3B** by the due date, namely:—



Table

S. No.	Class of registered persons	Amount
(1)	(2)	(3)
1.	Registered persons whose total amount of central tax payable in the said return is nil	Two hundred and fifty rupees
2.	Registered persons having an aggregate turnover of up to rupees 1.5 crores in the preceding financial year, other than those covered under S. No. 1	One thousand rupees
3.	Taxpayers having an aggregate turnover of more than rupees 1.5 crores and up to rupees 5 crores in the preceding financial year, other than those covered under S. No. 1	Two thousand and five hundred rupees”

Source: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-19-central-tax-english-2021.pdf>

#### Notification no. 20/2021 – Central Tax dated 1st June, 2021

In exercise of the powers conferred by section 128 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), the 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. 4/2018– Central Tax, dated the 23rd January, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i) vide number G.S.R. 53(E), dated the 23rd January, 2018, namely: — In the said notification, after the fourth proviso, the following proviso shall be inserted, namely: —

“Provided also that the total amount of late fee payable under section 47 of the said Act for the tax period June, 2021 onwards or quarter ending June, 2021 onward, as the case may be, shall stand waived which is in excess of an amount as specified in column (3) of the Table given below, for the class of registered persons mentioned in the corresponding entry in column (2) of the said Table, who fail to furnish the details of outward supplies in **FORM GSTR-1** by the due date, namely: —

Table

S. No.	Class of registered persons	Amount
(1)	(2)	(3)
1.	Registered persons who have nil outward supplies in the tax period	Two hundred and fifty rupees
2.	Registered persons having an aggregate turnover of up to rupees 1.5 crores in the preceding financial year, other than those covered under S. No. 1	One thousand rupees
3.	Registered persons having an aggregate turnover of more than rupees 1.5 crores and up to rupees 5 crores in the preceding financial year, other than those covered under S. No. 1	Two thousand and five hundred rupees

Source: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-20-central-tax-english-2021.pdf>



### Notification no. 21/2021 – Central Tax dated 1st June, 2021

In exercise of the powers conferred by section 128 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), the 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. 73/2017– Central Tax, dated the 29th December, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 1600(E), dated the 29th December, 2017, namely: —

In the said notification, after the fourth proviso, the following proviso shall be inserted, namely: —

“Provided also that the total amount of late fee payable under section 47 of the said Act for financial year 2021-22 onwards, by the registered persons who fail to furnish the return in **FORM GSTR-4** by the due date, shall stand waived –

- (i) which is in excess of two hundred and fifty rupees where the total amount of central tax payable in the said return is nil;
- (ii) (ii) which is in excess of one thousand rupees for the registered persons other than those covered under clause (i).”.

Source: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-21-central-tax-english-2021.pdf>

### Notification no. 22/2021 – Central Tax dated 1st June, 2021

In exercise of the powers conferred by section 128 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), the Government, on the recommendations of the Council, hereby waives the amount of late fee payable under section 47 of the said Act by any registered person, required to deduct tax at source under the provisions of section 51 of the said Act, for failure to furnish the return in **FORM GSTR-7** for the month of June, 2021 onwards, by the due date, which is in excess of an amount of twenty-five rupees for every day during which such failure continues:

Provided that the total amount of late fee payable under section 47 of the said Act by such registered person for failure to furnish the return in **FORM GSTR-7** for the month of June, 2021 onwards, by the due date, shall stand waived which is in excess of an amount of one thousand rupees.

Source: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-22-central-tax-english-2021.pdf>

### Notification no. 23/2021 – Central Tax dated 1st June, 2021

In exercise of the powers conferred by sub-rule (4) of rule 48 of the Central Goods and Services Tax Rules, 2017, the Government, on the recommendations of the Council, hereby makes the following further amendment in notification of the Government of India in the Ministry of Finance (Department of Revenue), No.13/2020 – Central Tax, dated the 21st March, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 196(E), dated the 21st March, 2020, namely: —

In the said notification, in the first paragraph, after the words “notifies registered person, other than”, the words “a government department, a local authority,” shall be inserted.

Source: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-23-central-tax-english-2021.pdf>



### Notification no. 24/2021 – Central Tax dated 1st June, 2021

In exercise of the powers conferred by section 168A of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), read with section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), and section 21 of Union Territory Goods and Services Tax Act, 2017 (14 of 2017), the 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. 14/2021-Central Tax, dated the 1st May, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i), vide number G.S.R. 310(E), dated the 1st May, 2021, namely: —

In the said notification, in the first paragraph,-

(i) in clause (i), —

- a. for the figures, letters and words “30th day of May, 2021”, the figures, letters and words “29th day of June, 2021” shall be substituted;
- b. for the figures, letters and words “31st day of May, 2021”, the figures, letters and words “30th day of June, 2021” shall be substituted;

(ii) in proviso to clause (i), —

- a. for the figures, letters and words “31st day of May, 2021”, the figures, letters and words “30th day of June, 2021” shall be substituted;
- b. for the figures, letters and words “15 th day of June, 2021”, the figures, letters and words “15th day of July, 2021” shall be substituted;

(iii) in clause (ii), —

- a. for the figures, letters and words “30th day of May, 2021”, the figures, letters and words “29th day of June, 2021” shall be substituted;
- b. for the figures, letters and words “31st day of May, 2021”, the figures, letters and words “30th day of June, 2021” shall be substituted.

2. This notification shall come into force with effect from the 30 th day of May, 2021.

Source: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-24-central-tax-english-2021.pdf>

### Notification no. 25/2021 – Central Tax dated 1st June, 2021

In exercise of the powers conferred by section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the 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. 21/2019- Central Tax, dated the 23rd April, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 322(E), dated the 23rd April, 2019, namely: —

In the said notification, in the third paragraph, in the second proviso, for the figures, letters and words “31st day of May, 2021”, the figures, letters and words “31st day of July, 2021” shall be substituted.

2. This notification shall be deemed to have come into force with effect from the 31 st day of May, 2021.

Source: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-25-central-tax-english-2021.pdf>



### Notification no. 26/2021 – Central Tax dated 1st June, 2021

In exercise of the powers conferred by section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017) and sub-rule (3) of rule 45 of the Central Goods and Services Tax Rules, 2017, the Commissioner, with the approval of the Board, hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 11/2021- Central Tax, dated the 1st May, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 307(E), dated the 1st May, 2021, namely: –

In the said notification, in the first paragraph, for the figures, letters and words “31st day of May, 2021”, the figures, letters and words “30th day of June, 2021” shall be substituted.

2. This notification shall be deemed to have come into force with effect from the 31st day of May, 2021

Source: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-26-central-tax-english-2021.pdf>

### Notification no. 27/2021 – Central Tax dated 1st June, 2021

In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Government, on the recommendations of the Council, hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely: –

**1. Short title and commencement.** -(1) These rules may be called the Central Goods and Services Tax (Fifth Amendment) Rules, 2021.

(2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the Official Gazette.

2. In the Central Goods and Services Tax Rules, 2017, –

(i) in sub-rule (1) of rule 26, in the fourth proviso, with effect from the 31st day of May, 2021, for the figures, letters and words “31st day of May, 2021”, the figures, letters and words “31st day of August, 2021” shall be substituted;

(ii) in sub-rule (4) of rule 36, for the second proviso, the following proviso shall be substituted, namely: –

“Provided further that such condition shall apply cumulatively for the period April, May and June, 2021 and the return in **FORM GSTR-3B** for the tax period June, 2021 or quarter ending June, 2021, as the case may be, shall be furnished with the cumulative adjustment of input tax credit for the said months in accordance with the condition above.”;

(iii) in sub-rule (2) of rule 59, after the first proviso, the following proviso shall be inserted, namely: –

“Provided further that a registered person may furnish such details, for the month of May, 2021, using IFF from the 1st day of June, 2021 till the 28th day of June, 2021.”.

Source: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-27-central-tax-english-2021.pdf>

### Notification no. 28/2021 – Central Tax dated 30th June, 2021

In exercise of the powers conferred by section 128 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), the Government, on the recommendations of the Council, and in supersession of notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 89/2020 – Central Tax, dated the 29th November, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number





G.S.R. 745(E), dated the 29th November, 2020, except as respects things done or omitted to be done before such supersession, hereby waives the amount of penalty payable by any registered person under section 125 of the said Act for non-compliance of the provisions of notification No.14/2020 – Central Tax, dated the 21st March, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 197(E), dated the 21st March, 2020, between the period from the 1st day of December, 2020 to the 30th day of September, 2021.

Source: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-28-central-tax-english-2021.pdf>

### **Notification no. 01/2021 – Central Tax (Rate) dated 2nd June, 2021**

In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Central Goods and Services Tax Act, 2017 (12 of 2017), 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.1/2017-Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 673(E), dated the 28th June, 2017, namely:-

In the said notification, -

- (a) in Schedule I - 2.5%, against S. No. 259A, for the entry in column (2), the entry “9503” shall be substituted;
- (b) after Schedule I, in the List 1, after serial number 230 and the entries relating thereto, the following shall be inserted, namely-  
“(231). Diethylcarbazine”.

2. This notification shall come into force on the 2nd day of June, 2021.

Source: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-01-2021-2020-cgst-rate.pdf>

### **Notification no. 02/2021 – Central Tax (Rate) dated 2nd June, 2021**

In exercise of the powers conferred by sub-section (1), sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, 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.11/2017- Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 690(E), dated the 28th June, 2017, namely:-

In the said notification, in the Table, -

- (a) in serial number 3, against items (i), (ia), (ib), (ic) and (id) in column (3), in the conditions in column (5), in the fourth proviso, in the Explanation, after clause (ii), the following clause shall be inserted, namely-  
“(iii) the landowner-promoter shall be eligible to utilise the credit of tax charged to him by the developer promoter for payment of tax on apartments supplied by the landowner-promoter in such project.” ;



(b) in serial number 25,-

(i) after item (ia) in column (3) and the entries relating thereto, in columns (3), (4) and (5), the following items and entries shall be inserted, namely –

3	4	5
“(ib) Maintenance, repair or overhaul services in respect of ships and other vessels, their engines and other components or parts	2.5	-”

(ii) in item (ii) in column (3), for the word, brackets, figures and letter “ and (ia)”, the brackets, figures, letter and word “,(ia) and (ib)” shall be substituted.

2. This notification shall come into force with effect from the 2nd day of June, 2021.

Source:<https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-02-2021-2020-cgst-rate.pdf>

### Notification no. 03 /2021 – Central Tax (Rate) dated 2nd June, 2021

In exercise of the powers conferred by section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue) No.06/2019- Central Tax (Rate), dated the 29th March, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 253(E), dated the 29th March, 2019—

In the said notification, in the first paragraph,-

- (a) for the words “in whose case the liability to”, the words “, who shall” shall be substituted;
- (b) for the words “shall arise on the date of issuance of completion certificate for the project, where required, by the competent authority or on its first occupation, whichever is earlier”, the words “in a tax period not later than the tax period in which the date of issuance of the completion certificate for the project, where required, by the competent authority, or the date of its first occupation, whichever is earlier, falls” shall be substituted.

2. This notification shall come into force with effect from the 2nd day of June, 2021.

Source: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-03-2021-2020-cgst-rate.pdf>

### Notification no. 04 /2021 – Central Tax (Rate) dated 14th June, 2021

In exercise of the powers conferred by sub-section (1), sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, and on 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.11/2017- Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 690(E), dated the 28th June, 2017, namely:-

2. In the said notification, in the Table, against serial number 3, in column (3), in item (iv), after clause (f), the following shall be inserted, namely, -

“ Provided that during the period beginning from the 14th June, 2021 and ending with the 30th September, 2021, the central tax on service of description as specified in clause (f), shall, irrespective of

rate specified in column (4), be levied at the rate of 2.5 per cent."

Source: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-04-2021-2020-cgst-rate.pdf>

### Notification no. 05 /2021 – Central Tax (Rate) dated 14th June, 2021

In exercise of the powers conferred by sub-section (1) of section 11 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as "the said Act"), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts the goods specified in column (3) of the Table below, falling under the tariff item, subheading, heading or Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), as the case may be, as specified in the corresponding entry in column (2), of the Table below, from the so much of the central tax leviable thereon under section 9 of the said Act, as in excess of the amount as specified in corresponding entry in column (4) of the aforesaid Table, namely:-

**Table**

Sl. No.	Chapter, Heading, Sub-heading or Tariff item	Description of Goods	Rate
(1)	(2)	(3)	(4)
1	2804	Medical Grade Oxygen	2.5%
2	30	Tocilizumab	Nil
3	30	Amphotericin B	Nil
4	30	Remdesvir	2.5%
5	30	Heparin (anti-coagulant)	2.5%
6	3002 or 3822	Covid-19 testing kits	2.5%
7	3002 or 3822	Inflammatory Diagnostic (marker) kits, namely- IL6, DDimer, CRP (C-Reactive Protein), LDH (Lactate DeHydrogenase), Ferritin, Pro Calcitonin (PCT) and blood gas reagents.	2.5%
8	3804 94	Hand Sanitizer	2.5%
9	6506 99 00	Helmets for use with non-invasive ventilation	2.5%
10	8417 or 8514	Gas/Electric/other furnaces for crematorium	2.5%
11	9018 19 or 9804	Pulse Oximeter'	2.5%
12	9018	High flow nasal canula device	2.5%
13	9019 20 or 9804	Oxygen Concentrator/generator	2.5%
14	9018 or 9019	Ventilators	2.5%
15	9019	BiPAP Machine	2.5%
16	9019	(i) Non-invasive ventilation nasal or oronasal masks for ICU ventilators (ii) Canula for use with ventilators	2.5%
17	9025	Temperature check equipment	2.5%
18	8702 or 8703	Ambulance	6%

2. This notification shall remain in force upto and inclusive of the 30th September, 2021.

Source: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-05-2021-2020-cgst-rate.pdf>

## Notification no. 02/2021 – Integrated Tax dated 1st June, 2021

In exercise of the powers conferred by section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), read with sub-section (1) of section 50 and section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Government, on the recommendations of the Council, hereby makes the following further amendment in notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 6/2017 – Integrated Tax, dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 698(E), dated the 28th June, 2017, namely: —

In the said notification, in the first paragraph, in the first proviso, -

- (i) for the words, letters and figure “required to furnish the returns in **FORM GSTR-3B**, but fail to furnish the said return along with payment of tax”, the words “liable to pay tax but fail to do so” shall be substituted;
- (ii) in the Table, in column 4, in the heading, for the words “Tax period”, the words “Month/Quarter” shall be substituted;
- (iii) in the Table, for serial number 4, 5, 6 and 7, the following shall be substituted, namely: —

(1)	(2)	(3)	(4)
4.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	9 percent for the first 15 days from the due date and 18 percent thereafter	March, 2021, April, 2021 and May, 2021
5.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under subsection (1) of section 39	Nil for the first 15 days from the due date, 9 percent for the next 45 days, and 18 percent thereafter	March, 2021
		Nil for the first 15 days from the due date, 9 percent for the next 30 days, and 18 percent thereafter	April, 2021
		Nil for the first 15 days from the due date, 9 percent for the next 15 days, and 18 percent thereafter	May, 2021
6.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under proviso to sub-section (1) of section 39	Nil for the first 15 days from the due date, 9 percent for the next 45 days, and 18 percent thereafter	March, 2021
		Nil for the first 15 days from the due date, 9 percent for the next 30 days, and 18 percent thereafter	April, 2021
		Nil for the first 15 days from the due date, 9 percent for the next 15 days, and 18 percent thereafter	May, 2021
7.	Taxpayers who are liable to furnish the return as specified under sub-section (2) of section 39	Nil for the first 15 days from the due date, 9 percent for the next 45 days, and 18 percent thereafter	Quarter ending March, 2021”.





2. This notification shall be deemed to have come into force with effect from the 18th day of May, 2021.

Source: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-2-2021-igst-english.pdf>

### Notification no. 03/2021 – Integrated Tax dated 2nd June, 2021

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 makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No.4/2019- Integrated Tax, dated the 30th September, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 748 (E), dated the 30th September, 2019, namely:-

In the said notification, in Table A, after serial number (2) and the entries relating thereto, the following serial number and entry shall be inserted, namely: -

(1)	(2)	(3)
"3	Supply of maintenance, repair or overhaul service in respect of ships and other vessels, their engines and other components or parts supplied to a person for use in the course or furtherance of business	The place of supply of services shall be the location of the recipient of service."

2. This notification shall come into force with effect from the 2nd day of June, 2021.

Source: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-3-2021-igst-english.pdf>

### Notification no. 01/2021 – Integrated Tax(Rate) dated 2nd June, 2021

In exercise of the powers conferred by sub-section (1) of section 5 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) read with sub-section (5) of section 15 of the Central Goods and Services Tax Act, 2017 (12 of 2017), 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.1/2017- Integrated Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 666 (E), dated the 28th June, 2017, namely:-

In the said notification, -

- (a) in Schedule I - 5%, against S. No. 259A, for the entry in column (2), the entry "9503" shall be substituted;
- (b) after Schedule I, in the List 1, after serial number 230 and the entries relating thereto, the following shall be inserted, namely-  
 "(231). Diethylcarbamazine".

2. This notification shall come into force on the 2nd day of June, 2021.

Source: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-01-2021-igst-rate-english.pdf>



### Notification no. 02/2021 – Integrated Tax(Rate) dated 2nd June, 2021

In exercise of the powers conferred by sub-section (1), (3) and subsection (4) of section 5, sub-section (1) of section 6 and clauses (iii), (iv) and (xxv) of section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), read with sub-section (5) of section 15, subsection (1) of Section 16 and section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, and on 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.08/2017- Integrated Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 683(E), dated the 28th June, 2017, namely:-

In the said notification, in the Table, -

- (a) in serial number 3, against items (i), (ia), (ib), (ic) and (id) in column (3) , in the conditions in column (5), in the fourth proviso, in the Explanation, after clause (ii), the following clause shall be inserted, namely-

“(iii) the landowner-promoter shall be eligible to utilise the credit of tax charged to him by the developerpromoter for payment of tax on apartments supplied by the landowner-promoter in such project.” ;

- (b) in serial number 25,-

(i) after item (ia) in column (3) and the entries relating thereto, in columns (3), (4) and (5), the following items and entries shall be inserted, namely –

(3)	(4)	(5)
“(ib) Maintenance, repair or overhaul services in respect of ships and other vessels, their engines and other components or parts	5	-”

- (ii) in item (ii), in column (3), for the word, brackets, figures and letter “ and (ia)”, the brackets, figures, letter and word “,(ia) and (ib)” shall be substituted.

2. This notification shall come into force with effect from the 2nd day of June, 2021.

Source: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-02-2021-igst-rate-english.pdf>

### Notification no. 03/2021 – Integrated Tax (Rate) dated 2nd June, 2021

In exercise of the powers conferred by section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) read with section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue) No.06/2019- Integrated Tax (Rate), dated the 29th March, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 259(E), dated the 29th March, 2019, namely:-

In the said notification, in the first paragraph,-



- (a) for the words “in whose case the liability to”, the words “, who shall” shall be substituted;
- (b) for the words “shall arise on the date of issuance of completion certificate for the project, where required, by the competent authority or on its first occupation, whichever is earlier”, the words “in a tax period not later than the tax period in which the date of issuance of the completion certificate for the project, where required, by the competent authority, or the date of its first occupation, whichever is earlier, falls” shall be substituted.

2. This notification shall come into force with effect from the 2nd day of June, 2021.

Source: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-03-2021-igst-rate-english.pdf>

#### **Notification no. 04/2021 – Integrated Tax (Rate) dated 14th June, 2021**

In exercise of the powers conferred by sub-section (1), (3) and subsection (4) of section 5, sub-section (1) of section 6 and clauses (iii), (iv) and (xxv) of section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), read with sub-section (5) of section 15, subsection (1) of Section 16 and section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, and on 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.08/2017- Integrated Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 683(E), dated the 28th June, 2017, namely:-

2. In the said notification, in the Table, against serial number 3, in column (3), in item (iv), after clause (f), the following shall be inserted, namely, -

“ Provided that during the period beginning from the 14th June, 2021 and ending with the 30th September, 2021, the integrated tax on service of description as specified in clause (f), shall, irrespective of rate specified in column (4), be levied at the rate of 5 percent”.

Source: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-4-2021-igst-rate-english.pdf>

#### **Notification no. 05/2021 – Integrated Tax (Rate) dated 14th June, 2021**

In exercise of the powers conferred by sub-section (1) of section 6 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) (hereafter in this notification referred to as “the said Act”), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts the goods specified in column (3) of the Table below, falling under the tariff item, sub-heading, heading or Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), as the case may be, as specified in the corresponding entry in column (2), of the Table below, from the so much of the integrated tax leviable thereon under section 5 of the said Act, as in excess of the amount as specified in corresponding entry in column (4) of the aforesaid Table, namely:-

**Table**

Sl. No.	Chapter, Heading, Sub-heading or Tariff item	Description of Goods	Rate
(1)	(2)	(3)	(4)
1	2804	Medical Grade Oxygen	5%
2	30	Tocilizumab	Nil
3	30	Amphotericin B	Nil
4	30	Remdesvir	5%
5	30	Heparin (anti-coagulant)	5%
6	3002 or 3822	Covid-19 testing kits	5%
7	3002 or 3822	Inflammatory Diagnostic (marker) kits, namely- IL6, DDimer, CRP (C-Reactive Protein), LDH (Lactate DeHydrogenase), Ferritin, Pro Calcitonin (PCT) and blood gas reagents.	5%
8	3804 94	Hand Sanitizer	5%
9	6506 99 00	Helmets for use with non-invasive ventilation	5%
10	8417 or 8514	Gas/Electric/other furnaces for crematorium	5%
11	9018 19 or 9804	Pulse Oximeter'	2.5%
12	9018	High flow nasal canula device	5%
13	9019 20 or 9804	Oxygen Concentrator/ generator	5%
14	9018 or 9019	Ventilators	5%
15	9019	BiPAP Machine	5%
16	9019	(i) Non-invasive ventilation nasal or oronasal masks for ICU ventilators (ii) Canula for use with ventilators	5%
17	9025	Temperature check equipment	5%
18	8702 or 8703	Ambulance	12%

2. This notification shall remain in force upto and inclusive of the 30th September, 2021.

Source: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-5-2021-igst-rate-english.pdf>

### Notification no. 02/2021 – Union Territory Tax dated 1st June, 2021

In exercise of the powers conferred by section 21 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), read with sub-section (1) of section 50 and section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Government, on the recommendations of the Council, hereby makes the following further amendment in notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 10/2017 – Union Territory Tax, dated the 30th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 747(E), dated the 30th June, 2017, namely: –





In the said notification, in the first paragraph, in the first proviso,-

- (i) for the words, letters and figure “required to furnish the returns in **FORM GSTR-3B**, but fail to furnish the said return along with payment of tax”, the words “liable to pay tax but fail to do so” shall be substituted;
- (ii) in the Table, in column 4, in the heading, for the words “Tax period”, the words “Month/Quarter” shall be substituted;
- (iii) in the Table, for serial number 4, 5, 6 and 7, the following shall be substituted, namely: —

(1)	(2)	(3)	(4)
4.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	9 percent for the first 15 days from the due date and 18 percent thereafter	March, 2021, April, 2021 and May, 2021
5.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under subsection (1) of section 39	Nil for the first 15 days from the due date, 9 percent for the next 45 days, and 18 percent thereafter	March, 2021
		Nil for the first 15 days from the due date, 9 percent for the next 30 days, and 18 percent thereafter	April, 2021
		Nil for the first 15 days from the due date, 9 percent for the next 15 days, and 18 percent thereafter	May, 2021
6.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under proviso to sub-section (1) of section 39	Nil for the first 15 days from the due date, 9 percent for the next 45 days, and 18 percent thereafter	March, 2021
		Nil for the first 15 days from the due date, 9 percent for the next 30 days, and 18 percent thereafter	April, 2021
		Nil for the first 15 days from the due date, 9 percent for the next 15 days, and 18 percent thereafter	May, 2021
7.	Taxpayers who are liable to furnish the return as specified under sub-section (2) of section 39	Nil for the first 15 days from the due date, 9 percent for the next 45 days, and 18 percent thereafter	Quarter ending March, 2021”.

2. . This notification shall be deemed to have come into force with effect from the 18th day of May, 2021.

Source: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/Notification-02-2021-Union-Territory-Tax-English.pdf>

### Notification no. 01/2021 – Union Territory Tax (Rate) dated 2nd June, 2021

In exercise of the powers conferred by sub-section (1) of section 7 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017) read with sub-section (5) of section 15 of the Central Goods and



Services Tax Act, 2017 (12 of 2017), 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.1/2017- Union territory Tax (Rate), dated the 28th June, 2017,published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 710 (E), dated the 28th June, 2017, namely:-

In the said notification, -

- (a) in Schedule I - 2.5%,against S. No. 259A, for the entry in column (2), the entry “9503” shall be substituted;
- (b) after Schedule I, in the List 1, after serial number 230 and the entries relating thereto, the following shall be inserted, namely-  
“(231). Diethylcarbamazine”.

2. This notification shall come into force on the 2nd day of June, 2021.

Source: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-01-2021-utgst-rate.pdf>

### Notification no. 02/2021 – Union Territory Tax (Rate) dated 2nd June, 2021

In exercise of the powers conferred by sub-sections (1), (3) and (4) of section 7, subsection (1) of section 8, clauses (iv), (v) and (xxvii) of section 21 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), read with sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, and on 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.11/2017- Union Territory Tax (Rate), dated the 28thJune, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 702(E), dated the 28thJune, 2017, namely:-

In the said notification, in the Table, -

- (a) in serial number 3, against items (i), (ia), (ib), (ic) and (id) in column (3) , in the conditions in column (5), in the fourth proviso, in the Explanation, after clause (ii), the following clause shall be inserted, namely-  
“(iii) the landowner-promoter shall be eligible to utilise the credit of tax charged to him by the developer promoter for payment of tax on apartments supplied by the landowner-promoter in such project.” ;
- (b) in serial number 25,
  - (i) after item (ia) in column (3) and the entries relating thereto, in columns (3), (4) and (5), the following items and entries shall be inserted, namely–

(3)	(4)	(5)
“(ib) Maintenance, repair or overhaul services in respect of ships and other vessels, their engines and other components or parts	2.5	-”

(ii) in item (ii) in column (3), for the word, brackets, figures and letter “ and (ia)”, the brackets, figures, letter and word “,(ia) and (ib)” shall be substituted.



2. This notification shall come into force with effect from the 2nd day of June, 2021.

Source: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-02-2021-utgst-rate.pdf>

### **Notification no. 03/2021 – Union Territory Tax (Rate) dated 2nd June, 2021**

In exercise of the powers conferred by section 21 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017) read with section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue) No.06/2019- Union Territory Tax (Rate), dated the 29th March, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 265(E), dated the 29th March, 2019, namely:-

In the said notification, in the first paragraph,-

- (a) for the words “in whose case the liability to”, the words “, who shall” shall be substituted;
- (b) for the words “shall arise on the date of issuance of completion certificate for the project, where required, by the competent authority or on its first occupation, whichever is earlier”, the words “in a tax period not later than the tax period in which the date of issuance of the completion certificate for the project, where required, by the competent authority, or the date of its first occupation, whichever is earlier, falls” shall be substituted.

2. This notification shall come into force with effect from the 2nd day of June, 2021.

Source: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-03-2021-utgst-rate.pdf>

### **Notification no. 04/2021 – Union Territory Tax (Rate) dated 14th June, 2021**

In exercise of the powers conferred by sub-sections (1), (3) and (4) of section 7, sub-section (1) of section 8, clauses (iv), (v) and (xxvii) of section 21 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), read with sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, and on 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.11/2017- Union Territory Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 702(E), dated the 28th June, 2017, namely:-

2. In the said notification, in the Table, against serial number 3, in column (3), in item (iv), after clause (f), the following shall be inserted, namely, -

“ Provided that during the period beginning from the 14th June, 2021 and ending with the 30th September, 2021, the union territory tax on service of description as specified in clause (f), shall, irrespective of rate specified in column (4), be levied at the rate of 2.5 percent”.

Source: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-04-2021-utgst-rate.pdf>

## Notification no. 05/2021 – Union Territory Tax (Rate) dated 14th June, 2021

In exercise of the powers conferred by sub-section (1) of section 8 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017) (hereafter in this notification referred to as “the said Act”), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts the goods specified in column (3) of the Table below, falling under the tariff item, sub-heading, heading or Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), as the case may be, as specified in the corresponding entry in column (2), of the Table below, from the so much of the union territory tax leviable thereon under section 7 of the said Act, as in excess of the amount as specified in corresponding entry in column (4) of the aforesaid Table, namely:-

**Table**

Sl. No.	Chapter, Heading, Sub-heading or Tariff item	Description of Goods	Rate
(1)	(2)	(3)	(4)
1	2804	Medical Grade Oxygen	2.5%
2	30	Tocilizumab	Nil
3	30	Amphotericin B	Nil
4	30	Remdesvir	2.5%
5	30	Heparin (anti-coagulant)	2.5%
6	3002 or 3822	Covid-19 testing kits	2.5%
7	3002 or 3822	Inflammatory Diagnostic (marker) kits, namely- IL6, DDimer, CRP (C-Reactive Protein), LDH (Lactate DeHydrogenase), Ferritin, Pro Calcitonin (PCT) and blood gas reagents.	2.5%
8	3804 94	Hand Sanitizer	2.5%
9	6506 99 00	Helmets for use with non-invasive ventilation	2.5%
10	8417 or 8514	Gas/Electric/other furnaces for crematorium	2.5%
11	9018 19 or 9804	Pulse Oximeter'	2.5%
12	9018	High flow nasal canula device	2.5%
13	9019 20 or 9804	Oxygen Concentrator/ generator	2.5%
14	9018 or 9019	Ventilators	2.5%
15	9019	BiPAP Machine	2.5%
16	9019	(i) Non-invasive ventilation nasal or oronasal masks for ICU ventilators (ii) Canula for use with ventilators	2.5%
17	9025	Temperature check equipment	2.5%
18	8702 or 8703	Ambulance	6%

2. This notification shall remain in force upto and inclusive of the 30th September, 2021.

Source: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-05-2021-utgst-rate.pdf>





# GST QUIZ TIME

1. Late fee has been waived for Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year for a period of:

- A) Sixty days from the due date of furnishing the return.
- B) Fifteen days from the due date of furnishing the return.
- C) Thirty days from the due date of furnishing the return.
- D) Forty-five days from the due date of furnishing the return.

2. The due date for furnishing return in Form GSTR-4 for the financial year 2020-2021 has been extended from 30th April, 2021 to \_\_\_\_\_. (Earlier it was extended till 31st May, 2021)

- A. 31st July 2021
- B. 20th July 2021
- C. 31st August, 2021
- D. 30th September, 2021

3. GST on Helmets for use with non-invasive ventilation is applicable at the rate of:

- A. 4%
- B. 12%
- C. 2.5%
- D. 18%

4. Government has extended the applicability of Dynamic QR Code on B2C invoices from July 1, 2021 to \_\_\_\_\_.

- A. 31st July, 2021
- B. 31st August, 2021
- C. 31st October, 2021
- D. 30th September, 2021

## Motto

सत्यं वद। धर्मं चर।

इष्टार्थं कुरु कर्तुं। बोधेनैव क्यु कुरु क्वचि।

## Vision

“To be a global leader in promoting good corporate governance”

## Mission

“To develop high calibre professionals facilitating good corporate governance”



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Company Secretaries of India**

**भारतीय कम्पनी सचिव संस्थान**

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