



GST FLOW (Index)






CHAPTER	PAGE NO.	CHAPTER	PAGE NO.
GST in India - An Introduction	1	Accounts and Records	25
Goods & Services	2	E-way Bill	26 - 27
Supply (The Taxable event)	3 - 4	Time of Supply	28
Charge of GST (Levy)	5 - 6	Input tax credit	29 - 32
Composition Levy	7	Payment of Tax	33
Registration	8 - 12	Tax deduction at Source	34
Exemptions from GST	13 - 22	Tax collected at Source (flipkart.com)	35
Value of Supply	23	Returns & GST Practitioner	36 - 38
Tax Invoice, Cr & Dr note	24	Place of Supply	39












CA Ramesh Soni

9353619482 | 7483378296

GST in India - An Introduction

Alcoholic liquor for Human Consumption



Article 366(12A): GST means any Tax on supply of G/S/B except AL for Hc

A Compulsory payment → under an act → to govt → to provide public services

Direct tax	Indirect tax [Features]
• Imposed on Taxpayer	• Imposed on Goods & Services
• Burden is on the person tax is imposed	• Burden is shifted to ultimate Consumer
• Example: Income tax	• Example: GST & Custom duty
• Progressive in nature	• Regressive in nature

Deficiencies in existing tax System

- Cascading effect (tax on tax)
- NO cenvat Credit to dealers / traders
- Double taxation due to non integration of VAT & ST
- Several taxes were not Subsumed: LT, ET, etc.

Benefits of GST

- Creation of Unified national market
- Boost to make in India initiative
- Enhanced investment & Employment
- Mitigation of ill effects of cascading
- Ease of doing business
- Reduction in Compliance cost
- Automated process with greater use of IT
- Elimination of multiple taxes & double taxation
- Benefit to small traders and entrepreneurs

Various features of GST

- It is a tax on Supply of G/S
- It is a consumption tax
- It is a destination based tax
- It is a value added tax

Central taxes Subsumed	State taxes Subsumed	Taxes Not Subsumed into GST
• Central Excise duty	• State surcharges & cesses	• Basic Custom duty
• Service tax	• Entertainment tax except →	• ET levied by local bodies
• CVD & SpI CVD	• Tax on lottery, betting & Gambling	• Property tax & Stamp duty
• Central Sales tax	• Entry tax, purchase tax	• Electricity duty
• Surcharges & cesses	• VAT & Sales tax, Luxury tax	• SED on AL for HC, CED on HPMAN

Dual model of GST: India has adopted dual model of GST which is imposed Concurrently by the centre & the state. GST levied by Centre: CGST, levied by State/UT: SGST/UTGST. Now centre has power to tax intra state & states empowered to tax services. India has adopted its Gst model from Canada.

GSPs: IT, ITES, financial tech COs, appointed by GSTN to develop application for taxpayers to interact with GSTN, facilitating tax payers in uploading invoice & filing returns, & customise products according to needs of users. GSPs take help of ASPs, GSPs act as a link b/w taxpayers & GSTN. ASPs act as a link b/w taxpayers & GSPs. GST Suvidha Providers, Application Service Providers (ASPs)

Trade & Commerce

Intrastate Supply
within same state / UT
→ CGST + SGST | CGST + UTGST

Interstate Supply
- between different State / different UTs
- between 1 state & 1 UT
- between different Countries

→ IGST

India
- 28 States → 31 States (CGST + SGST)
- 8 UTs
  - 3 UTs → Delhi, Pondi, J&K (CGST + UTGST)
  - 5 UTs (CGST + UTGST)
    - Andaman and Nicobar islands
    - Lakshadweep
    - Dadra and Nagar Haveli and Daman and Diu
    - Ladakh
    - Chandigarh

Various G/S	SED	CED	VAT/CST	GST
AL for HC	✓	×	✓	×
HPMAN	×	✓	✓	×
Tobacco	×	✓	×	✓
Opium	✓	×	×	✓
Others	×	×	×	✓

Constitutional Provisions: Articles

→ 265: No tax shall be levied / collected except by authority of law

→ 245: Parliament may make law for whole / any part of the territory of India
State legislature may make law for whole / any part of the state

→ 246 (7th Schedule): Divides power to make law into 3 lists.
List I: Union list: Parliament (CG), List II: State list: State legislature, List III: Concurrent list

→ 246A: Provides power to Parliament and State legislature to levy gst simultaneously
Parliament has exclusive power to make gst law w.r.t. Interstate trade & Commerce

→ 269A: IGST shall be levied & Collected by CG & apportioned b/w Union & State

→ 279A: GST Council: Constituted on 15.09.16, 33 members → 2 UM + 31 SFMs/Minister nominated,
Quorum ½ x no. of members, Majority for decision → ¾th of weighted votes of mem. present & voting.
Weightage of votes – Centre – ⅓rd, SGs – ⅔rd of votes cast.
Functions: To make recommendation to Union & States on: taxes, cesses & Surcharges to be subsumed, Rate of GST, G/S subject to/exempted from GST, Special provisions w.r.t. Special Category states, Date on which GST be levied on HPMAN, Threshold limit of turnover for registration.

Common Portal: www.gst.gov.in, ewaybillgst.gov.in, einvoice1-10.gst.gov.in

Managed by: Goods & Services Tax Network [GSTN], National Informatics Centre

Function of GSTN includes • Facilitating Registration • Computation & settlement of IGST
• Matching of tax payment details with Banking networks • Providing MIS reports
• Forwarding Returns to central & state authorities • Providing analysis of tax payer's profile

9353619482 | 7483378296

Goods & Services

Goods

Means: Every kind of **Movable** property



Immovable property
- Land, Benefit arising out of Land
- Things attached to the earth/
- Permanently fastened to anything attached

Other than (Excludes)

Money
- Indian Legal tender, Foreign Currency, cheque, demand draft.
- or any instrument recognised by RBI
- when used as a Consideration to settle an obligation

but Shallnot include Currency held for its numismatic value



Securities
- Shares, Stock, bond, debentures, MF
- Government Securities
- Rights in Securities



but Includes

Actionable Claim: Mean a claim to any debt, other than a debt secured/to any beneficial interest in movable property not in the possession of claimant, which the civil Courts recognize as affording ground for relief, whether such debt/beneficial interest be existent, accruing, conditional/contingent.
Eg: Betting, Gambling, Lottery, Right to recover arears of rent, etc.

Growing Crops, Grass & things attached to/forming Part of the Land which are agreed to be Severed before Supply/ under a Contract of Supply

Services

Means: Anything



Other than: Goods Money & Securities

but Includes: Activities relating to the use of Money/ Its Conversion by Cash/any other mode
↓ from
One form, Currency/ denomination
↓ to
Another form, Currency/ denomination
↓
For which Seperate Consideration is charged



Explanation:
Services includes facilitating/ arranging transactions in Securities
Eg: Demat charges, brokerage, Portfolio maintenance charges, Commission, etc

Discuss the applicability of gst in the following Cases:
1. Sale of debentures: Neither goods nor Services: no GST
2. Sale of Plot of Land: Its a service, but no gst as per sec 7(2)(a) read with Schedule III
3. Cash deposit into bank: Transaction in money: money is neither goods nor service: No GST
4. Housing loan: Transaction in money: money is neither goods nor service: No GST
5. Interest on loan: Activity relating to use of money, it is a service.

9353619482 | 7483378296

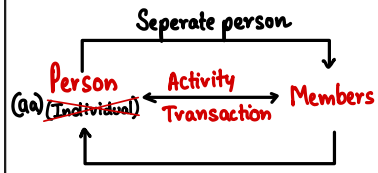
Section 7: Scope of Supply

Note: For circulars refer next Page

The Taxable event

7(1): Includes

(a) All forms of Supply of G|S|B
Such as: Sale, Transfer, Barter, Exchange, lease, Rental, License Disposal [STB ELR LD]
- Made/agreed to be made
- For a Consideration
- in the Course/furtherance of business



(aa)

(b) Importation of Services (IOS)
For a Consideration
- Business → Supply → Taxable (RCM)
- Non Business Purpose → Supply → Taxable but Exempted

(c) Activities specified in Schedule I
- made/agreed to be made
- without a Consideration

(1) Permanent Transfer/disposal of Business Asset (where ITC availed on such assets)

(2) Supply between related person/distinct person in the course/furtherance of business
Exception: Gift to employee upto Rs. 50,000 per annum per employee.
① [Refer Circular on interstate movement of conveyance/between distinct person]

(3) Supply of goods b|w Principal & Agent
② [Refer Circular on Principal Agent relationship]

(4) IOS → RP/own establishment outside India → in the course/furthevance of business.
→ Taxable (RCM)

Related Person (RP)
SCOPE ⊕ Family ⊕ Sole agent/distributor
Stock/Shares ≥ 25% in both of them,
Control (Direct/Indirect)
Officer/Directors of one another's businesses,
Partners in business,
Employer & Employee
Family: Spouse & children (SC) — Only if dependent
Parents, Grandparents, Brother & Sister (PGBS)

7(1A): SOG|SOS (Schedule II)

(1) Transfer of
- (a) Title in goods (Ownership): SOG
- (b) Right in goods/Undivided Share: SOS
- (c) Title in future (Hire purchase): SOG

(2) (a) Lease, tenancy, easement to occupy land: SOS
(b) Lease, letting out of building: SOS
③ [Refer circular on Pagadi System]

(3) Treatment/process applied on another person's goods: SOS
④ [Refer circular on Rethreading & bus bodybuilding]

(4) Transfer of Business Asset
(a) Permanent transfer/disposal: SOG
(b) Put to pvt use/made available for non business use: SOS
(c) At the time of closure of business: Deemed SOG
Exception: Business transferred as going concern
Business carried on by a personal representative (TP)

(5) SOS: (a) Renting of Immovable property
(b) Construction of Complex, building, etc. (Consideration received before CC/FO(E))
(c) Temporary transfer/Use of IPR
(d) Development, Upgradation, etc. of IT Software
(e) Agreeing to the obligation to RTA
Refrain/tolerate/to do an act
⑤ [Refer Circular on RTA]
(f) Transfer of right to use goods

(6) Following Composite Supplies: SOS
(a) Works Contract (Immovable property)
(b) Restaurant/Catering

7(2) → Excludes → Neither SOG Nor SOS

(a) Activities/transactions specified in Schedule III

1. Services by Employee to the Employer (in the Course/relation to employment)
⑥ [Refer circular on Perquisities]

2. Services by Court/tribunal established under Law
⑦ [Refer circular on Consumer dispute redressal Commission]

3. Functions performed by: MPs, MLA, MLC, etc.
Duties performed by: Constitution post holder
Duties performed by: chairperson/member/Director (CMD) of body established by govt (~~Employees~~).

4. Services of Mortuary/Burial/Funeral (incl. transportation)

5. Sale of Land & Completed Building
⑧ [Refer circular on Sale of Land after levelling]

6. Actionable claims except Specified actionable claims
Specified actionable claims: Betting, Casinos, lottery, gambling, horse racing, Online money gaming.

9. Activity of apportionment of Co-insurance premium by lead insurer to co-insurer for insurance services jointly Supplied, Condition being lead insurer pays GST on entire premium paid by the insured.

10. Services by the insurer to re-insurer for which Ceding|re-insurance commission is deducted from re-insurance premium paid by the insurer to reinsurer, Condition being the GST is paid by reinsurer on the gross reinsurance premium payable by insurer to reinsurer.

7(2)(b) Notified activities/transactions Undertaken by CG|SG|LA as Public Authorities: Neither SOG nor SOS.
- Activity in relation to function entrusted to panchayat under 243G/municipality under 243W
- Grant of Alcoholic liquor licence against License/application fees. ⑨ [Refer Circular on licenses]

9353619482 | 7483378296

CIRCULARS

① Interstate movement of Conveyance/Cranes between distinct person



- On Conveyance/Rigs/Cranes: No GST (NSoG, NSoS)
- On passenger & goods transportation: GST leviable
- On Repairs & Maintenance work: GST leviable
- Movement for further Supply: GST leviable.

② Scope of Principal Agent relationship

- Agent is further supplying in his name i.e. invoice is issued by agent in his name
- Agent is procuring in his name i.e. goods procured are invoiced in his name

} Then the agent is an agent as Schedule I Para 3.

③ Pagadi: Transfer of tenancy rights against tenancy Premium: SoS

- Exempt if granted for residential house to unregistered person.
- Further Sale/Surrendering by outgoing tenant for Consideration: GST.

④ Rethreading of tyres



- Supplier does rethreading for Customer: SoS
- Supplier sells rethreaded tyres: SoG

Bus bodybuilding i.e. fabrication on:



- chassis provided by Customer: SoS
- Own chassis & Supplying bus: SoG.

⑤ Clarification on agreeing to the obligation to RTA

- Agreement to Refrain, tolerate, or do an act ⊕ Consideration: SoS

Examples of Agreeing to the obligation to refrain from an act

- Non-Compete agreements.
- A builder refraining from Constructing more floors against a Compensation paid by neighbouring housing project.
- A manufacturing unit refraing from manufacturing activity during Certain hours against an agreed sum by neighbouring School.

Examples of agreeing to the obligation to tolerate an act/a situation

- A Shopkeeper allowing a hawker to operate from the pavement infront of his shop against a monthly payment.

- An resident welfare association (RWA) tolerating the use of loudspeakers for prayers by School against an agreed Sum.

Examples of agreeing to the obligation to do an act

- An industrial Unit agrees to install equipment for zero emission even though the emission was within permissible limit, at the request of a RWA against a Consideration paid.

⑥ Perquisities provided by employer to employee:

Perquisities provided in terms of Contractual agreement between employer & employee: No GST.

⑦ GST on amounts/charged by Consumer dispute redressal Commission

They are not literally tribunal but have characteristics of a Tribunal & hence fees paid/penalty charged/any amount paid to CDRC: No GST.

⑧ GST on sale of Land after levelling, lying down of drainage lines

Sale of developed land is sale of land & Covered in Sch III: No GST

⑨ Grant of other licenses & Previlages by govt (Except AL License)

Grant of other previlages, licenses, mining rights against Consideration in form of fees/royalty: Taxable (GST).

Activity of holding shares of Subsidiary by the holding Co.:

Cannot be treated as supply of Service by holding to Subsidiary.

Treatment of Sales promotion Schemes under GST

- Goods/Services/both Supplied free of cost/as gift: If activity falls in 7(1)(c), its a Supply & ITC available/else ITC blocked.
- Buy 1 get 1 free: It is not an individual Supply of free goods, but 2/more individual Supplies for price of one, it Can either be Composite or mixed Supply.

GST on display of name/name plate of donor by charitable Organisation

3 tests to be satisfied: Donation is made to charitable Organisation, payment has the character of gift/donation, the purpose is philanthropic & not advertisement: GST not leviable.

Sec 8: Taxability of Composite Supply (CS) & Mixed Supply (MS)

(a) CS: Treated as Supply of Principal Supply

(b) MS: Treated as Supply of that Supply attracting highest rate

CS: 2/more TS + Naturally bundled + Supplied together in Ordinary Course + One is principal Supply

MS: 2/more Individual Supplies + Supplied together for a single price + not a Composite Supply

[Refer Circular ⑩ ⑪ & ⑫]

⑩ Servicing of Car involving SoG(parts) & SoS (Labour) & value of Goods & Services shown seperately: GST at the rates applicable to Such goods/Service Sepavately.

⑪ Taxability of Printing contacts

- In case of printing where: Content is supplied by person who owns the IPR while physical input including paper belongs to printer: Printing Service: SoS.
- Supply of printed envelops, letter cards, tissues, with logo/design of recipient: SoG.

⑫ Supply of food & beverages in Cinema hall

- If bundled together & Satisfies test of Composite Supply, then taxable @ Principal Supply i.e. Supply of Service of exhibition of Cinema.
- If it is Supplied independently: it is restaurant Service

Students notes...

9353619482 | 7483378296

Charge of GST (Sec 9 of CGST/ Section 5 of IGST act)

Note: For circulars refer next Page

9(1) - Normal Levy

- → CGST Shall be levied
- → On Intrastate
- → Supplies of G/S/B
- → Except: AL for HC and Undenatured extra neutral alcohol or rectified Spirit used for manufacture of AL for HC,
- → On Value determined U/s 15
- → @ Maximum rate 20% NG - RC
- → Collect in manner prescribed & Paid by taxable person

9(2): HPMAN

CGST on HPMAN Shall be levied w.e.f. date NG, RC

FBSCOOP (Specified Person)

- F: Factory reg under factories act.
- B: Body Corporate est. under any law.
- S: Society reg. under Societies reg^{n} act/any law
- COO: Co-operative Society est. under any law
- P: Partnership firm (Reg./Unreg.) incl. AoP

Note: LLP is considered as Partnership firm.

Applicable to Entry no. 9 & 9A

Services by way of transfer/ Permitting the use/enjoyment of a Copyright relating to original dramatic, musical, artistic, Original literary work

Applicable to Entry no. 9A

FCM applicable if: (i) Author has taken Registration & filed a declaration that he exercises to pay gst under FCM & Comply with all provisions as they apply to a person liable for paying the tax & that he shall not withdraw the said option within a period of 1yr from the date of exercising.
(ii) He also makes a declaration on invoice issued to publisher.

9(3): RCM on Notified Services

1. GTA (opts for 57 RCM) → RP(GST): TDS deductor: Exempt
   Others (Normal/Compo/CTP/NRTP, etc): RCM
   URP(GST): FBSCOOP (A/UR + LLP + AOP): RCM
   Other URP/Unreg CTP: Exempt

Rcm is not applicable if: (i) Supplier has taken registration & opts to pay GST under FCM.
(ii) Supplier has issued tax invoice charging GST & also makes a declaration on invoice issued by him.

2. Advocate/firm/Senior → Business entity (Taxable territory) + ATO in PFY > Registration Limit
3. Arbitral tribunal → Business entity (Taxable territory) + ATO in PFY > Registration Limit
4. AP (~~BC~~) → sponsorship services → Body Corporate/Partnership firm (incl. LLP) [Taxable territory]
5. CG/SG/UT/LA excl. PAIIT → Business entity (Taxable territory) + ATO in PFY > Registration Limit
5A. CG (excluding Indian Railways)/SG/UT/LA → Renting of Immovable property to RP.
5AA. Any Person: Renting of Residential dwelling → Registered Person
5AB. Any URP: Renting of any immovable property except Residential property: to RP (except Compo)
6. Director → Company/Body Corporate (TT) [Refer circular ① & ② on Directors]
7. Insurance agent → Insurance Co. (TT)
8. Recovery agent → Bank/FI/NBFC (TT)




④

9. Music Composer/photographer/artist/like → Music Company/producer/like (TT)
9A. Author (unregistered/RP not exercising option of FCM) → Publisher (TT)
10. Members of Overseeing Committee → RBI
11. Direct Selling agents (Individual) → Bank/NBFC (TT)
12. Business facilitator → Banking Company (TT)
13. Agent of Business Correspondent → Business Correspondent
    Exempt: Services by BF/BC & intermediary w.r.t. a/Cs in rural area branch
14. Security Services (Supply of Security Personnel): AP (~~BC~~) → RP (TT)
    RCM NA: CG/SG/LA/GA (Registered as TDS deductor) & Composition dealer: FCM
15. Renting of MV (designed to carry passenger): AP (~~BC~~) who doesnot → Body Corporate (TT)
    Fuel cost is included in consideration charged issue invoice charging GST @ 12% [Circular ③]
16. Services of lending of Securities → Borrower (under Securities lending Scheme of SEBI)

9(4): NA to CA Inter

9(5): ECO: Electronic Commerce operator

Notified Category of Services



↓
Intra state Supply
↓
Tax payable by Eco & all provisions applicable to such Eco as if he is the Supplier liable to pay tax

(i) Transportation of Passengers (Eg: Ola, Uber)
→ by Radio taxi, motor/maxi cab, motor cycle, or any other motor vehicle except Omnibus.

(ia) Transportation of Passengers by an Omnibus except where the supplier is a Company.

(ii) Accomodation Services in hotel, inns, guest house, etc.

(iii) House Keeping Services like plumbing, Carpenting, etc.

Note: In housekeeping & accomodation services: Eco not liable, if supplier liable for reg^{n} U/s 22(1)

(iv) Restaurant Services except those at Specified premises
(a) a premises from where Supplier has provided in PFY, hotel accomodation service having value of Supply of any Unit above Rs. 7,500 per Unit per day or equivalent or
(b) a premises for which a RP has filed a declaration, on or after 1st Jan & not later than 31st March of PFY, declaring the said premises to be specified premises (SP) or
(c) a premises for which a person applying for registration has filed a declaration, within 15 days of obtaining acknowledgement for regn, declaring premises as SP.

Proviso: Eco has physical presence in TT?

- Yes → Eco liable
- No → Representative in TT liable
- No Representative → Appoint person in TT for the purpose of paying tax & he shall be liable

9353619482 | 7483378296

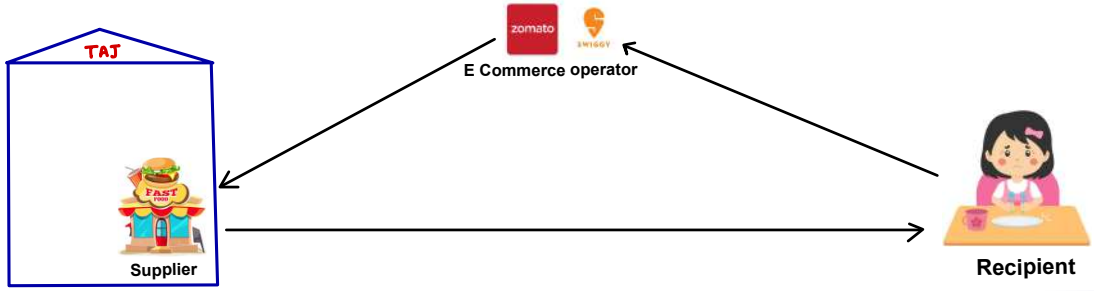
CIRCULARS

① GST on Director's remuneration
- Independent Director: not employee, GST Payable by Company under RCM.
- Whole time Director: employee + paid Salary + TDS u/s 192 of Income tax act: Not Supply, No GST
- Whole time Director: not employee + paid professional fees + TDS u/s 194J of IT act: Supply, RCM

② Services supplied by director of a Company / body Corporate in his personal Capacity to the Co./body Corporate.
- Services supplied by a director of a Company to the Company in his personal/private Capacity: No RCM
- Only Services Supplied in the capacity of director of that Company/body Corporate: Taxable under RCM.

③ GST on renting of Motor vehicle (MV) designed to carry passengers to body Corporate (BC).
- Where BC hires MV for a period of time during which MV is at its disposal: RCM
- Where BC avails passenger transportation Service for Specific journeys & doesnot take it on rent: No RCM.

④ Services supplied by restaurant through E-Commerce Operator (ECO)
- Since eco is liable to pay GST, it is not required to collect TCS. But on other GIs not notified u/s 9(5): Eco will collect TCS
- Eco is not required to take seperate registration to pay tax on restaurant Service u/s 9(5).
- Eco will be liable to Pay GST on Supplies made by unregistered restaurants through it (Eco).
- ATo of restaurant shall include value of Supplies made through Eco.
- Eco shall pay GST in Cash on restaurant Services. ITC can be utilised for discharging liability w.r.t. Services on own a/c.
- If restaurant Service & other GIS are sold by a restaurant to customer under Same order: Advisable eco raise Separate bill for restaurant Service. On other GIs Supplier to raise invoice & Eco to collect TCS.



IGST – Sec 5 : Difference

5(1): Intra → Inter, 20% → 40%

5(2): IGST on Interstate Supply of HPMAN

5(3): Additional Services notified:

Any Services (Any Person in NTT) → Any person in TT

5(4) & 5(5): Same as 9(4) & 9(5): Just Intra → Inter

PAIIT (applicable to Entry no. 5)

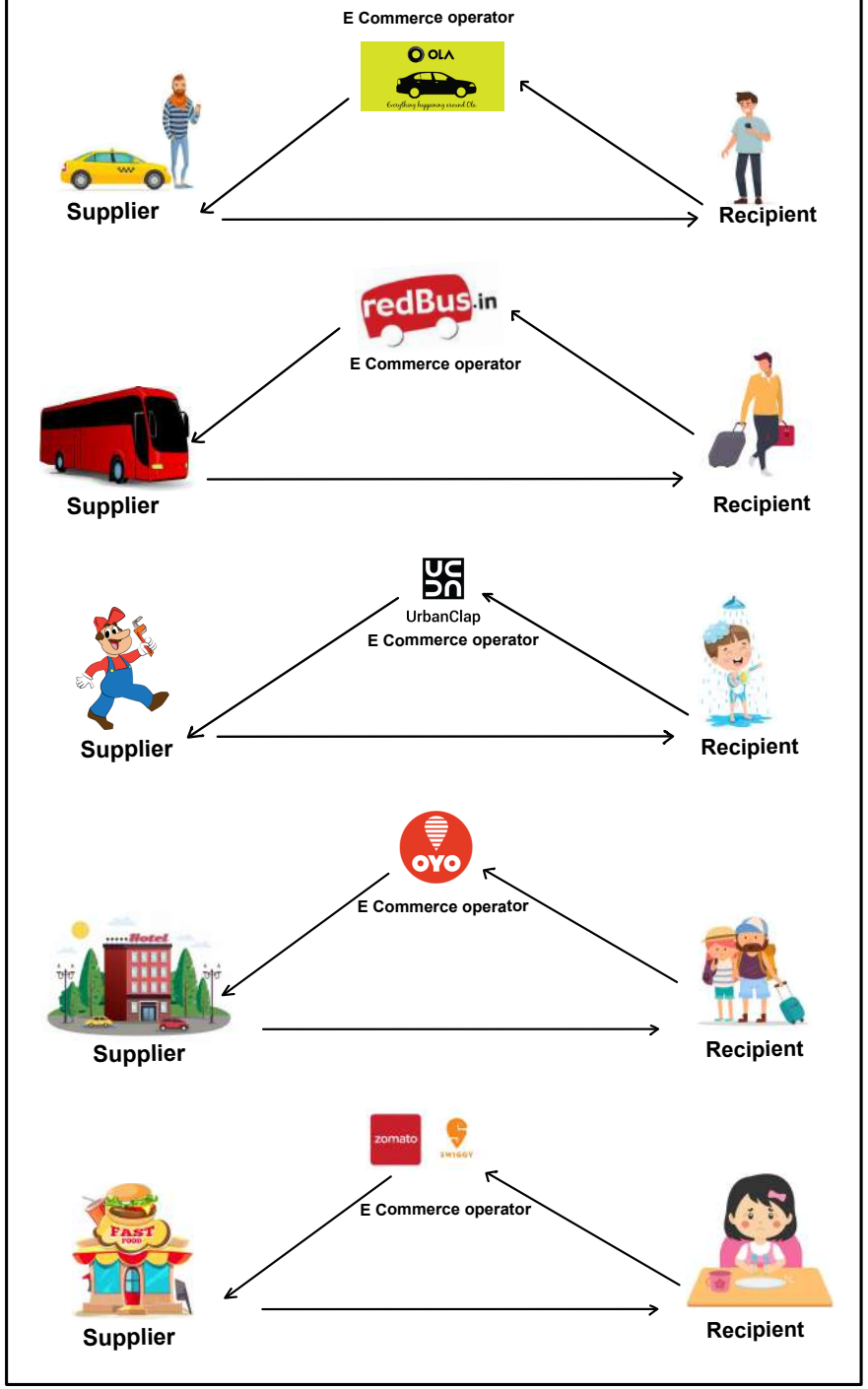
P: Services by department of post.

A: Services in relation to aircraft/vessel.

I: Services by way of renting of immovable property

I: Indian Railways [Ministry of Railways]

T: Transportation of goods/passengers.



9353619482 | 7483378296

Composition levy



- MANTUS → 75 lac
- HOJA → 1.5 croves

1. TP obtaining New Regn: Exercise option at the time of Regn (in Part B of GST Reg 01)

2. RP Switching to Compo: File intimation prior to commencement of FY in GST CMP02 (1 intimation: Panwise, not statewise)



PFY | CFY | Normal RP | NFY

ATO ≤ 1.5cr / 75 lakhs / 50 lakhs (To check eligibity excl. interest/discount)

ATO Upto 1.5cr / 75L / 50L

→ Crosses threshold limit / Voluntary withdrawl / Violates Conditions and becomes ineligible

Take ITC + Issue Tax invoice

- File intimation (suo-moto) in GST CMP 04: within 7 days (of event)

In case of self withdrawl: GST CMP 04: Before the date of such withdrawl

May opt for Composition

Panwise @ all India basis to opt together



Supplier (RP) — No ITC → Eligible Person

Supplies under Section 9(3) — RCM (applicable rates) / No ITC → Eligible Person

Eligible Person — 10(i)

Not to Collect tax → Issue Bill of Supply (No ITC to recipient) ~~Tax Invoice~~

	Manufacturer	Trader	Restro/caterer
CGST	0.5% (TO)	0.5 (TO − TS)	2.5% (TO)
SGST	0.5% (TO)	0.5 (TO − TS)	2.5% (TO)

Own obligation, cannot Collect from Customer

- MTR allowed to supply Services upto 10% of To in a state/UT (excl. int/dist) in PFY or 5 lacs (H)
- After Calculating 10%/5L (H): Exclude interest/discount in CY also.
- Payment: Quarterly by 18th (CMP 08), Return: GSTR4 annually by 30th June (FY 24-25 onwards), AR: GSTR 9A, by 31st Dec.
- Mention in bill "Composition Taxable person, not eligible to collect tax on Supplies"
- Mention on notice/Signboards at PPOB & APOB "Composition Taxable person"
- Intimation (CMP 02): not required to be filed every year to continue under Composition.
- For checking eligibility under Composition Scheme – Panwise ATO
- Payment – State wise To, Compliance (returns & records): Statewise
- For determining tax payable: To in state/UT shall exclude: Supplies from 1st April upto date of becoming liable
- For determining eligibility: ATO shall: include Supplies from 1st April upto date of becoming liable

Note: From To in state/ATO: Exclude Exempt SOSs: interest/discount.

Sec 10(2A) → Option to RP with ATO ≤ 50L in PFY (excl. int/dist) ⊕ ineligible u/s 10(1) & 10(2)

Pay tax @ 6% of To in st/UT (excl. interest/discount)

Conditions: ATO in PFY ≤ 50L + Ineligible MTR

- Not Manufacturing goods / Supplying Services – notified.
- Not engaged in making Interstate o/w supply of GIS
- Not engaged in supplying non taxable Supplies of GIS
- Neither a CTP nor a NRTP &
- Not Supplying services through ECO (reqd to collect TCS)

Section 10(2): Ineligible u/s 10(1) if: MINES

- Manufacturer of A TIP BET: Aerated water, Tobacco, Ice cream & other edible ice, Pan masala, Fly ash bricks/block/aggregates, Bricks of fossil meals/similar siliceous earth, building bricks, Earthen/roofing tiles.
- Interstate outward Supplier of goods/Services
- Supplier of Non taxable goods/Services ⊕ NRTP/CTP
- Supplying Services through ECO who is required to collect tax at Source.
- Service providers except Restaurant/Catering & providing upto 10% of TO/5 lacs (H)

Sec 10(5): Po has T2B than RP not eligible under Composition/Contravention

Po issues SCN	RP to reply in 15 days	Po to issue order in 30 days	Allowing/ denying Compo.
CMP 05	CMP 06	of receipt of reply (CMP07)	

- If Composition denied: Pay differential tax + Penalty

Basis	Normal Scheme	Composition Scheme
Levy Section	Section 9 of CGST act	Section 10 of CGST act
GST rates	Normal rates 5, 12, 18, 28%	Compo. rates: 1%, 1%, 5%, 6%
Payment	Monthly by 20th of next month	Quarterly by 18th of NM
Return	MR: GSTR 3B, AR: GSTR 9	Ret: GSTR 4, AR: GSTR 9A
Document	Tax Invoice	Bill of Supply
ITC	Can avail	Cannot avail, pay in cash

9353619482 | 7483378296

Registration



Sec 22: Person liable for Registration

Who — **Liable when** → ATO > 20L

(1) Supplier liable, in state/UT From where he makes taxable Supply

Exception: Taxable supplies from M²NT : Liable if ATO > 10 lacs

Note: Person deemed exclusive supplier of goods, even if he makes exempt SOS of extending loans/advances & receives interest.

Cir: Guest anchors whose ATO > 20L/10L shall be liable for registration.

(3) Transferee/successor → from date of transfer/Succession
→ Transferor - Registered → Business transferred as going Concern

(4) Transferee (in case of amalgamation/ demerger pursuant to court/tribunal order) which RoC issues COI. → Liable from date on

Aggregate Turnover [ATO]

Aggregate: Panwise on all India basis

Turnover: Taxable, Interstate, Exempt, Export Supplies

Exclude: Inward Supplies under RCM & GST

- Include Supplies made on behalf of principals
  i.e. invoice for further Supplies is in the name of the agent.
- Outward Supplies tax payable under RCM: include in ATO
- Activities/transactions under Schedule III - never include in ATO.

Registration limit

M²NT	Pumas of Telangana	OAK of HP	
10 lacs	20 Lacs	SOG 40L	SOS/G+S 20L
Manipur	Puducherry	Other states/UT	
Mizoram	Uttarakhand	Assam	
Nagaland	Meghalaya	K J&K of	
Tripura	Arunachal pradesh	HP Himachal Pradesh	
	Sikkim of Telangana		

Sec 23: Person not liable for Registration

(1) (a) Any Person exclusively engaged in Supplying of gls/sb that are not liable to tax or wholly exempt.

(b) An Agriculturist [Individual/HUF] (to the extent of supply of Produce out of Cultivation of land) → by own labour/family Labour/by Servants on wages/ by hired Labour under personal/family Supervision.

Cir: Commission agent under APMC act making supplies on behalf of agriculturist [~~FA~~] : Not liable for Compulsory registration u/s 24. Also, their Services are exempt from GST & hence not liable u/s 23(1)(a).

(2) Notified Category of Person (exempt from registration)

- Exclusive Supplier of goods upto ATO 40 Lacs*

*NA: if Person is (i) required compulsory regn u/s 24
(ii) Supplier of TIP BET: Tobacco & manufactured tobacco substitutes, Icecream & other edible ice, pan masala, building bricks, Fly ash bricks/block/aggregates, Bricks of fossil meals/similar siliceous earth, Earthen/roofing tiles.
(iii) exercising voluntary registration /intends to continue regn.
(iv) Intrastate Supplier in M²NT & PUMAS of Telangana

Sec 24: Compulsory Registration

Following persons are required Compulsory registration:

- Person making interstate taxable supply
  Exempt u/s 23(2): Handicraft/craftmen goods Supplier upto 20/10 lacs (Predominently made by hand)
  → Interstate Supplier of taxable services upto 20/10 lacs
- Casual taxable person (CTP) making taxable supply
  Exempt u/s 23(2): CTP making interstate TS of handicraft gds upto 20/10 Lacs
- Person required to pay tax under RCM
  Exempt u/s 23(2): Supplier only making TS - tax payable under RCM
  → Not applicable in case of Supplier of metal Scrap.
- Person required to pay tax u/s 9(5) (ECO u/s 9(5))
  Note: Notified Services u/s 9(5): Mnemonic - T*HAR
- Non Resident Taxable Person (NRTP) making taxable supplies
- TDS deductors under section 51
  Note: To obtain Seperate registration as TDS deductor.
- Person making TS of gls/sb on behalf of other TPs as agent/ otherwise. → Agents (supplying on behalf of Principals (TP))
- ECO → who is required to collect TCS u/s 52
- Person supplying, other than supplies u/s 9(5) through ECO who is required to deduct TCS u/s 52

→ Exempt u/s 23(2): Supplier of Services through ECO (upto ATO 20/10L)

Exempt u/s 23(2): Supplier of goods & having ATO in PFY/CFY not exceeding registration limit exempted subject to following conditions:

- Such Person shall not be making any inter state Supply of goods,
- Such Person shall not make supply of goods through eco in more than one state/UT
- Such Person shall be required to obtain PAN issued under Income tax act.
- Such Person before making supply through Eco, declare PAN, address of PoB & state/UT in which Person seeks to make Supply
- On validation such person shall be granted an enrolment number on common portal.
- 1 enrolment no. shall be granted in a State/UT
- No supply of goods shall be made before enrolment is granted.

9353619482 | 7483378296

Section 25: Procedures for Registration

- If Person is required AA, opts for AA & is identified by Common portal based on data analysis & risk parameter: Bio-metric based AA and taking photograph ⊕ verification of original documents uploaded with the application at one of the facilitation centres notified & the application shall be deemed to be complete after completion of the process.
- If Person required AA but doesnot opt AA, shall be followed by taking photograph of the individual/of such individuals in relation to the applicant where applicant is other than individual along with verification of original copy of the documents uploaded with the application at facilitation centres & the application shall be deemed complete.

*

Any Person



Taxable Person



Became liable for registration u/s 22/24

Section 25

Submission of application

If application submitted within 30 days of becoming liable? Yes / No

Reg^n effective: from date of becoming liable / date of grant

Registered Person

Rule 10A: Furnish Bank a/c Details within:
- 30 days from date of grant/
- before furnishing GSTR1/using IFF: Earlier.

(1) Person liable – Apply for Registration within 30 days

Proviso:
1. CTP/NRTP apply 5 days prior to commencement of business
2. SEZ unit/developer – Seperate registration

Expln: Supplier (in TWI) → registration in nearest Coastal St/UT

Rule 8: Application → forwarded to PO → **Rule 9: Verification**

Every person liable u/s 25.

Declare in Part A – GST Reg 01

- PAN → Validation from CBDT database & also be verified through OTP sent to mobile no. & e-mail address linked to PAN.
- State/UT

Post verification: Temporary reference no. generated, use TRN

Submit Part B of Reg 01 – duly signed/e verified with docs.

Yes ← Applicant opts for Aadhaar authentication (AA) → No

Date of Submission of application*: → Actual date of Submission of Part B of Reg 01

- Date of aadhaar authentication
- 15 days from submission of part B (Reg 01)

Whichever is earlier

Acknowledgement on vecipt of appn – GST Reg 02

C: Clarification
I: Information
D: Documents

Examine application & accompanying documents

- If application in order + Person notified under 25(6D) → within 7 WDs from Submission → Approve grant of Registration → **Rule 10: Issue of RC** in Reg 06, showing PPOB, APOBs & shall be made available on Common Portal + GSTIN shall be assigned (15 digits)
- If application in order → AA Successful → + Applicant required AA + opts AA → within 7 WDs from Submission → Approve grant of Registration
- Fails to authenticate/doesnot opt AA → Physical verification of POB & other docs verification as PO may deem fit. → within 30 days of submission of application → Approve grant of Registration
- a person, undergone AA but is identified by portal based on data analysis & risk parameters for carrying out physical verification (PV) → Approve grant of Registration
- PO, with approval of an officer authorised [≥ Assistant Commissioner] deems it fit to carry out PV of POB → Approve grant of Registration

Rule 18: Display RC in a prominent location PPOB/APOBs., Display GSTIN on the name board exhibited at entry of PPOB/APOBs.

- If application found deficient → Notice in GST Reg 03 within 7 WDs + AA required + AA opted + AA Successful → Applicant submits CID in GST Reg 04 within 7 WDs → PO satisfied → Approve grant of Registration
- PO not satisfied / No reply within 7 WDs → PO may record reason & Reject application & inform in GST Reg 05
- If application found deficient + AA required but doesnot opt AA/AA failed/identified by portal based on risk parameters/PO deems it fit to carry out PV of POB → PV of POB & other docs → Notice in GST Reg 03 within 30 days from date of Submission of application → Applicant submits CID in GST Reg 04 within 7 WDs → PO satisfied → Approve grant of Registration
- PO not satisfied / No reply within 7 WDs → PO may record reason & Reject application & inform in GST Reg 05
- If PO fails to take action within → 7 WDs from Submission in case of successful Aadhaar Authentication; 30 days from date of Submission in case of failure/not opting for AA/PV reqd; 7 WDs from date of receipt of clarification, information or docs (CID) → Application Deemed to have been approved

GST no. & RC duly signed/e-verified to be made available within 3 days post expiry of 7 WDs/30 days/7 WDs.

Rule 10B: RP other than person under 25(6D), issued a RC shall undergo AA of Proprietor, in case of proprietorship firm, of any partner, in case of a partnership firm, of the Karta, incase of a HUF, of the managing director/any whole time director, in case of a Company, of any of the members, of the managing committee of an Association of person/body of Individuals/a society, of the Trustee in the Board of Trustees in case of Trust and of the Authorised Signatory for:
(i) for filing application for revocation of Cancellation of registration in form GST Reg 21 (ii) for filing refund application RFD 01 under rule 89, for refund u/r 96.
If aadhaar has not been assigned to the person, such person shall furnish Aadhaar Enrolment ID Slip ⊕ Bank Passbook with Photo/Voter ID/Passport/Driving license.
Proviso: Such person shall undergo AA within a period of 30 days of allotment of Aadhaar number. [RRR: Revocation, Refund u/r 89 & 96].

9353619482 | 7483378296

Registration

Section 25 : Procedures for Registration

(2) Person having multiple PoB in St/UT : may be granted seperate registration for each such PoB.

Rule 11: Seperate application in Reg 01 w.r.t. each PoB, rule 9 & 10 shall apply mutatis mutandis.

(3) Person though not liable u/s 22/24, may get voluntarily registered

Effect: All provision of act as applicable to RP, shall apply. Take ITC, charge GST, file Returns, etc.

(4) Person has obtained/required to obtain multiple regn, in one/multiple states - w.r.t. each regn, be treated as Distinct Person.

(5) Person has obtained/required to obtain regn w.r.t. an establishment has an est. in other ST/UT, Such ests shall be treated as est. of Distinct Person.

(6) PAN is mandatory for Registration.

(6A) RP shall undergo authentication/furnish proof of Aadhaar no./ furnish alternate & viable means of identification

(6B) Individual shall undergo authentication/furnish proof of Aadhaar no./ furnish alternate & viable means of identification

(6C) others - all types of Authorised Signatory, managing & Authorised partners, Karta shall undergo authentication from 1.4.20

(6D) (6A) (6B) (6C) NA to such person/class of person/any state/UT as notified.

↓

Person notified under (6D), i.e. (6A)/(6B)/(6C) of sec 25 shall not apply to a person who is – Mnemonic - NDL PSU

(a) Not a citizen of India or (b) A Dept/establishment of the CG/SG or (c) a Local authority or (d) a statutory body or (e) a public sector undertaking or (f) a person applying for regn u/s 25(9) i.e. for Unique Identification number holders.

(7) NRTP : Application: Reg 09 + Self attested Copy of passport - 5 days prior to Commencement of business.

Advance tax to be deposited on basis of TRN, rule 9 & 10 shall apply mutatis mutandis.

Application made by NRTP shall be signed/e-verified by authorised Signatory [Resident in India + has PAN]

(8) Person fails to obtain Registration. Po may register him suo-moto. (on his own)

(9) Specialised agency of United Nations Organisation/any multilateral financial institution, Organisation notified under UN act, Consulate, embassy of foreign countries & any other person/ class of persons notified by the commissioner, shall be granted Unique Identification number (UIN) for purposes incl. refund of taxes on notified Supplies of GIS/B.

Application: Reg 13, Post verification Po may assign UIN within 3 WDs. UIN applicable to the territory of India.

Section 26 : Deemed Registration

RC/UIN granted/rejected under SGST/UTGST act, Deemed grant/rejected under CGST act.

Place of Business



PPoB



APoB



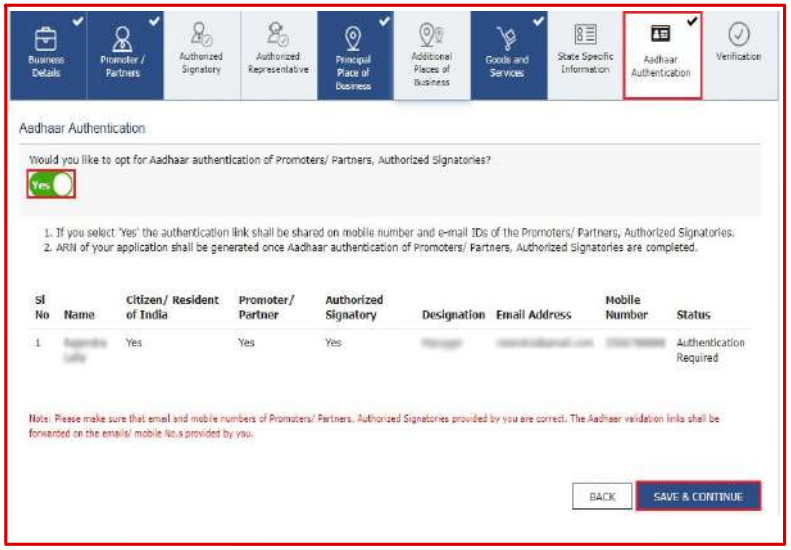
APoB



APoB









9353619482 | 7483378296

Registration

Section 27: Special provisions for CTP/NRTP

Rc valid: For period Specified/90 days: whichever is earlier

Apply for Registration → 5 days Prior → Commencement of business → 90 days → 90 days

CTP: Reg 01 NRTP: Reg 09 + Passport

⊕ Pay net estimated Tax liability in Advance

↓ Credited to "E Cash ledger"

→ Verification by Po → Grant of RC

Note: Make TS only after issuance of RC

Extension before original expires → Rule 15: Extension application ⊕ Additional net estimated tax liability in advance

Section 28: Amendment of Registration

Core field amendment

(i) Legal name of business

(ii) Address of Principal place or additional place of business. (PPOB/APOB)

(iii) Addition/deletion/retirement of partner, director, Karta, Managing Committee, Board of Trustees, Ceo - responsible for day to day affairs of business, which doesnot need Cancellation

Change in Regn Particulars/ UIN → within 15 days → Application ⊕ supporting documents → verification by Po → Po is of the opinion that

- Amendment warranted ⊕ Docs complete & Correct → Approve amendment within 15 WDs → Issue order
- Amendment not warranted/ Docs incomplete/incorrect → Serve SCN within 15 WDs To Showcause within 7 WDs why appn shall not be rejected
  - RP replies & reply satisfactory → Approve* Amendment → Issue order
  - Reply not satisfactory/ no reply → Reject* application & Pass order

* 7 WDs

Other changes (non core fields)

Application → Upon Submission RC stands amended

Change in Constitution resulting in PAN change

Apply for fresh Registration

Note: Change in mobile no./email address only after verification through OTP

No action by Po with 15 WDs/7 WDs, RC shall stand amended & amended RC to be made available to RP.

Rule 21A: Suspension of Registration

(1) RP has applied for Cancellation, pending cancellation, registration shall be deemed to be suspended from date of submission of application/date from which cancellation is sought (whichever is later)

(2) If Po has reason to believe that registration is liable to be cancelled, he may suspend regn w.e.f. date to be determined by him, pending completion of cancellation proceedings.

(2A) Where, (a) a comparison of returns furnished by RP u/s 39 with the details of outward supplies furnished in GSTR 1/1A or the details of inward supplies derived based on Supplier's GSTR 1/1A or Such other analysis carried out on recommendation of the Council, Shows that there are significant differences/anomalies indicating contravention of act/rules leading to Cancellation of Regn, (b) there is a contravention of the provisions of rule 10A by the RP. Regn shall be Suspended → issue Reg 31 highlighting differences → RP to reply within 30 days as to why registration shallnot be cancelled.

(3) RP - Regn Suspended Under Sub-rule (1)/(2)/(2A): Shall not furnish return u/s 39 & make taxable Supply → Means he shallnot issue TI & not charge tax on Supplies made during suspension.

9353619482 | 7483378296

Section 29: Cancellation/Suspension of Registration r/w rule no. 20, 21, 22

29(1): Po may Suomoto / on appn by RP / Legal heirs Cancel

where: (a) Business discontinued / transferred fully (death / disposed of / demerger / amalgamation)

(b) Change in Constitution of business

(c) TP no longer liable u/s 22/24 / intends to opt out of VR u/s 25(3) → Voluntary Registration

29(2): Po may cancel regn where:

(a) RP has Contravened such provisions of act/rules

Rule 21: • No business from declared PoB • Issue Invoice / bill without supply of g/s/b violating provision of act/rules.

- violates provisions of sec 171 of the act / rules made thereunder
- violates provision of rule 10A (bank a/c details)
- avails ITC in violation of sec 16 of act / rules made thereunder
- furnishes details of OS in GSTR1/1A > OS declared in VR u/s 39 → Valid Return
- Violates provisions of rule 86B.
- Doesnot furnish all pending returns within 30 days of revocation Order of Cancellation of registration ; or
- being a RP required to file return u/s 39(1) for each month or part thereof, not furnished for Continious period of 6m.
- being a RP required to file return u/s 39(1) for each quarter or part thereof, not furnished for Continious 2 tax periods.

(b) Composition Supplier has not furnished return for a FY beyond 3 months from due date of furnishing the said return.

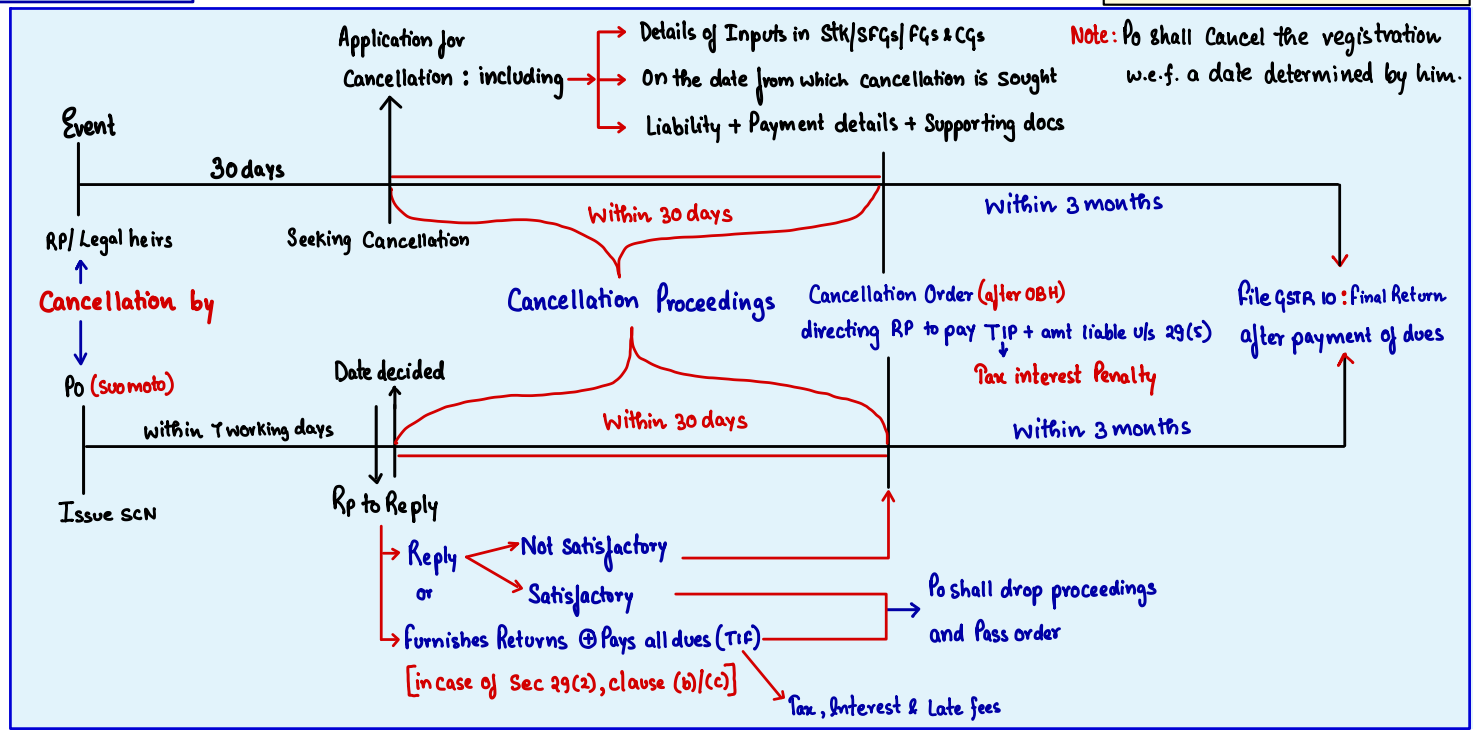
(c) RP Other than Composition Supplier has not furnished returns for such Continious tax period as may be prescribed.

(d) Voluntary RP has not Commenced business within 6 months from the date of registration.

(e) Registration has been obtained by fraud / wilful misstatement / Supression of facts.

29(3): Cancellation not to affect liability to Pay tax + dues, whether / not determined before / after Cancellation.

29(4): Cancellation under SGST act, deemed Cancellation under CGST.



Section 30: Revocation of Cancellation r/w rule 23



Regn Cancelled By Po (Suomoto)

within 90 days or Extended time period → Application for Revocation

→ Po satisfied → revoke Cancellation → issue order (within 30 days of application)

→ Po not Satisfied → Subject to Rule 10B → Issue SCN → within 7 WDs → RP to reply (Furnish CID) → within 30 days

→ Po satisfied → revoke Cancellation → issue order

→ Po not Satisfied → Reject application → Pass order

Extension: By Commissioner / officer authorised: for a further period not exceeding 180 days.

Proviso: If Registration Cancelled due to non-filing of return: before applying, file return pay TIPL (Tax, interest, penalty, late fee)

9353619482 | 7483378296

Exemptions from GST

Section 11 of CGST act : Power to exempt

→ Goods – NA for CA exams.
→ Services – Applicable



Sec 11(1): General exemption

→ Govt. in public interest on RC
→ By notification – exempt generally
→ either absolutely/conditionally
→ from whole/part of GST
→ w.e.f date specified in notification

Notification no: 12/2017 – CT(R)

Sec 11(2): Special exemption

→ G – RC, by notification
→ By special order in each case
→ Under exceptional circumstances
→ exempt g/s/b from GST

Sec 11(3): Govt may if it considers expedient: insert explanation

→ in notification / order (n/o)
→ within 1yr of issue of n/o
→ Such explanation shall have retrospective effect.

Charitable & Religious activities

Entity Registered Under 12AA/12AB of Income Tax act

→ Exempt also if service provided by
• Trust/institution • A body/an authority

Charitable activities relating to:



Public heath by way of:
Care/Counselling of: terminally ill/severly physical/mental disabled
HIV/AIDs infected/drugs/Alcohol addicts
Public awareness of: Preventive health, Family Planning, Prevention of HIV Infection.
Advancement of: Religion, Spirituality & Yoga.
Advancement of: Educational programmes/skill development relating to
(a) Abandoned/orphaned/homeless children.
(b) Physically/mentally abused/traumatized persons
(c) Prisioners
(d) Persons > 65 years – residing in rural area.



Preservation of: Environment, watersheds, Forests, wild life.

Running old age home

- for Residents ≥ 60 yrs
- Consideration upto 25,000 per month per member

boarding, lodging & Maintainence

Note: old age home run by CG/SG also exempt (upto 25,000 per month, per member)



○ Renting of Precints of

→ A Religious place
→ Meant for general public
Eg: Room rent upto 999 per day
Premises/km upto 9999 per day
Shops – upto 9999 per month

Note: Always 999/9999 is exempt
(but in exam write its exempt when amt is below Rs 1,000/10,000)

○ Training/Coaching in sports.

○ Training/Coaching in recreational activities relating to arts/culture by an Individual is exempt.

○ Conduct of any religious ceremony: exempt
(By any person not necessarily Charitable entity)



Circular: GST on Residential programmes/camps

→ If Primary & predominant objective & purpose is advancement of Religion, Spirituality, Yoga → exempt.
→ If charitable/religious trust merely provides accomodation/serves food & drinks against consideration in any form including donation – such activity will be taxable.
→ Activities such as holding fitness camps/classes, aerobics, dance, music, etc. – will be taxable

Services by Rehabilitation Professionals

by way of Rehabilitation/therapy/Counselling at
→ medical establishments → Educational institutions
→ Rehabilitation centres established by CG/SG/UT/~~LA~~
→ an entity reg. under 12AA/12AB of IT act 1961

Religious Pilgrimage Services by

KMVNL → Kailash mansarovar Yatra
& HAJ Committee → HAJ

KMVNL: Kumaon Mandal vikas Nigam Limited

9353619482 | 7483378296

Government related Services

- Services provided to Govt. authority by way of (a) water Supply (b) Public health (c) Sanitation Conservancy (d) Solid waste management (e) Slum improvement & upgradation → Govt. Authority → Services by way of any activity under 243G/W → Exempt
- Pure services/Composite supply of goods & service in which the value of goods constitute upto 25%, by way of any activity in relation to any function entrusted to a panchayat under article 243G/municipality under 243W → to (Exempt) → CG/SG/LA/UT → to CG/SG/LA/UT → Exempt (entry no. 8)

Govt. Entity → to → CG/SG/LA/UT → for consideration in form of grants. → Exempt

Not applicable: In case of Services by Post, airport/port, Indian railways & transport of goods/passengers.

Circular: Sanitation & Conservancy Services Supplied to Army & other CG/SG depts, which donot perform functions under 243G/W as a local authority does: hence no exemption

Services by Dept of Post

- Post Card, Inland letter, Book post & Ordinary post (envelopes weighing less than 10 grams) → Exempt
- Other Services: Speed post, Agency Services, life insurance, express parcel, etc → GST (FCM)

Services in relation to

- an aircraft/vessel
- inside/outside
- an airport/a port

→ GST (FCM)

Ministry of Railways

(Indian Railways) → GST (FCM) → Exemptions

- Services by Ministry of Railways to individuals by way of Sale of Platform tickets, facility of retiring/waiting rooms, cloak room Services, battery operated Car Services.
- Services by One zone/division under Ministry of Railways to another zone/division(s) under Ministry of Railways.

Renting of Immovable Property

RP – RCM

URP – FCM

[Exempt upto Rs. 5000 p.a]

Transport Services (Goods/passengers)

→ GST (FCM)

All other Services (other than PAIT)

Provided to

- Business entity (TT) → GST (RCM) → Exemption → Services to entity with
  - ATO in PFY ≤ Regn limit → Exempt
  - ATO in PFY > Regn limit → check Consideration
    - ≤ 5000 → Exempt
    - > 5000 → RCM
- Other than Business entity (General public) → Exempt

- Guaranteeing loans of their undertakings/Public sector undertakings (PSUs) from banking co./financial institutions. [applicable for CG/SG/UT only]
- Providing registration required under law, testing, calibration, safety check, certification relating to protection of workers, Consumers/public at large including fine license, required under law.
- Services by way of issuance of: Passport/visa/Driving license / Birth/death certificate
- Services by way of deputing officers after office hours/on holidays for inspection/container stuffing/such other duties in relation to import export Cargo on payment of Merchant overtime fees.







- Tolerating non performance of Contract against fines/liquidated damage.
- Assignment of Rights to use natural resource to individual farmer for cultivation of plant & rearing all life forms of animals (except horses)

Circular: Accomodation Services provided by Air force/Army/Navy/Paramilitary/Police force mess to personnel/any person other than business entity: Exempt.

Other Miscellaneous exemptions

- Services provided by Fair price Shops to CG/SG/UT under public distribution system against Commission/margin.
- Training programme for which 75% or more expenditure is borne by government.

  Circular: Services provided by any institution/NGOs under Central Scheme of Scholarship for students with disabilities where total expenditure is borne by Govt: Exempt.
- Insurance scheme – total premium paid by govt.

9353619482 | 7483378296

Transportation Services

Passengers (with/without accompanied belongings by)





Air [in economy class]

Embarking from/Terminating in
- Bagdogra [West Bengal]
- Arunachal pradesh
- Tripura
- Manipur
- Meghalaya
- Mizoram
- Assam
- Nagaland
- Sikkim

↓ Exempt

Road

Contract Carriage ☆
- → Non A/c - E
- → A/c - T
- → Radio taxi - T
- → tourism - T
- → Conducted tour - T
- → Charter or hire - T

Stage Carriage ☆
- → Non A/c - E
- → A/c - T

Metered Cabs
Autorickshaws
E-rickshaws
↓ Exempt ☆

Rail

Metro
Monorail
Tramway
↓ Exempt



Railways
- → Non A/c - Exempt
- → Second class - Exempt
- → First class - GST payable
- → Air Conditioned Coach - GST payable

Water

Vessel (sea)
Public transport: E
(in India)
Tourism: T
Transp^{n}: T
O/s India

Inland Waterways
↓ Exempt

☆ Exemption not applicable: if Service Supplied through ECO u/s 9(5).



Entry 61A: Granting National permit to Goods carriage to operate throughout India/Contigious states



Goods

Road

Others
Individual truck
tempo operators
Cart, Bullockcart
↓ Exempt

Courier (door-door)
↓ Taxable

GTA: Taxable
- RP (GST): TDS deductor: Exempt
  Others: Taxable
- URP (GST): FBSCOOP (R/UR+LLP+AOP): Taxable
  Other URP/Unreg CTP: Exempt
- Specified Goods: RANDOM: Exempt

  - Relief materials
  - Agricultural produce
  - Newspaper & Megazines (registered)
  - Defence/military equipments
  - Organic manure
  - Milk, Salt, foodgrains, flour, pulses, rice

Rail

Taxable
Exempt: RANDOM



Water

Inland Waterways
↓ Exempt

Vessel

International Transportation
- from outside to Custom Station (India) ↓ Taxable
- from India to outside India ↓ Taxable

Coastal transport (within India)
Taxable
Exempt: RANDOM

Air

International
- from outside to India ↓ Exempt
- from India to outside ↓ Taxable

Domestic ↓ Taxable

Airline ⇄ Transportation services under Regional Connectivity Scheme (RCS) → CG
Viability Gap funding (Exempt) for 3 yrs

Circular:

- Renting of trucks & other vehicle with driver for a period is services of renting of transport vehicle with operator & not service of transportation of goods by road.
- Private ferry ticket for transportation of passenger is exempt, whether ferry is owned & operated by private sector enterprise/PSU/government.
- Hiring of non a/c Contract Carriage by firm for transportation of employees: T

Entry 22: Giving on hire (renting):

- to STU a MV to Carry > 12 passengers,
- to Local authority a Ev to Carry > 12 passengers
- to GTA means of transportation of goods.

Entry 19C: Satellite launch Services: Exempt.

9353619482 | 7483378296

Admission



Services by way of ADMISSION To (Entry ticket only)



Services provided To → Exempt → FIFA & AFC & its subsidiaries → Exempt → Services provided By



(79)
- Museum
- National park
- Wildlife Sanctuary
- Tiger reserve
- Zoo



↓
No value limit
Any amount – Exempt

(79A)
Protected monuments
→ Declared so under Arch. sites & remains act/ State act
Example: Taj Mahal
↓
No value limit
Any amount – Exempt

(82) FIFA U-17 World Cup 2017
No value limit

(82A) FIFA U-17 Women World Cup 20
whenever rescheduled.
No value limit

(82B)
Asian football Confederation women's Asia Cup 2022.
No value limit

(81)
(a) Circus, Dance
Theatrical performance incl. Drama/ballet



(b) Award function
Concert
Pageant
Musical performance
Any Sporting Event (other than RSE)

(c) Recognised Sporting event

(d) Planetarium

Exempt only if : Consideration upto 500 per person

Notes:
1. Any water park, amusement park - fully taxable
2. Film city, Snow city, theme parks - fully taxable
3. Cinema hall fully taxable

Entry No: 78: Services by an Artist by way of
- Performance in folk or classical art forms (Music / Dance/ theatre) → Exempt if consideration upto 1.5L
  - Note: Performance in bollywood Songs-taxable
  - Bharatanatyam (TN)
  - Kathak (UP)
  - Bhangra
  - Rajasthani
- Brand ambassador – taxable



9353619482 | 7483378296

All agriculture related exemptions

No ITC
Hence Exempted



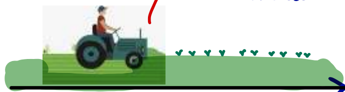
Generally
No output tax



Circular: Miling of paddy into Rice
→ is not intermediate process
→ hence not exempt.

(b) Supply of farm labour

(d) Renting of: Agro Machine/ Vacant Land (with/without incidental structures)



Entry no. 54
Services
Relating to: Cultivation of plant & Rearing of all life forms of Animals (except horses)

For: Food, fibre, fuel, raw material or other Similar products/agricultural produce

by way of: (a) Agricultural operations directly related to production of agricultural produce including cultivation, harvesting, threshing, plant protection/testing.

(c) Process at agricultural farm including husking, dehusking, tending, Pruning, cutting, drying, cleaning, fumigating, curing, Sorting, grading, cooling, bulk packing, etc
↓
Do not change the essential characteristics but make it marketable for the primary market



▪ Fumigation: Not exempt. (in warehouse)

Warehousing
- Warehousing of agri produce/ rice
- Warehousing of Minor forest produce tamarind, curry leaf, Tendu patta, Bamboo, honey, etc.
- Warehousing of Cereals, pulses, fruits, vegetables.

(g) Services by any Agricultural produce Marketing Board/ Comission agent (APMC)
↓
Services for Purchase/ sale of agri-produce



Transportation of Agri produce/rice
↓
By GTA/rail/ vessel.

(e) Loading, Unloading, Packing, Storage of agri produce/rice

(f) Agricultural Extension services (provide new knowledge/ training for agricultural practice to farmers)

55A: Services by way of artificial insemination of livestock (~~horses~~)

57: Services by way of pre-cooling, ripening, waxing, retail-packing, labelling of fruits & veg. which donot alter essential characteristics.

58: Services by National Centre for Cold chain development [NCCD] (Ministry of Agriculture) - by way of cold chain knowledge dissemination

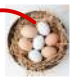
10A: Services Supplied by Electricity distribution Utilities
By way of → Construction → erection → Commissioning → Installation of infrastructure for extending electricity distribution networks upto: The tubewell of the farmers or agriculturist for agricultural use

Entry no. 55:
Carrying out an intermediate production process as jobwork in relation to cultivation of plant & rearing of all life forms of animals (horses)





food



Fuel



fibre



Agri-Produce	Not Agri-Produce
Apple	Appy Juice
Potato	Potato chips
Tomato	Ketchup
Coffee beans	Processed Coffee beans/powder
Paddy	Rice
Tea leaves	Tea
Sugarcane	Jaggery
whole pulses	Dehusked pulses
	processed Spices
	processed Dry fruits
	Buiscuits



















Example: Cultivation & Rearing of life form of animals
• Breeding of fish • Rearing of silk worms • Forticulture • Horticulture • Forestry











9353619482 | 7483378296



Healthcare Services

Services by way of

- (a) healthcare Services by CAP
  - **Clinical establishment**: Hospital, Nursing home, Clinic, Sanatorium or any Other institution that offers DTC for PAIID in AYUSHAN or a place to carry out diagonistic or investigation Services.
  - **Authorized Medical Practitioner**: Individual doctors registered with councils
  - **Para-medics**: Trained healthcare professionals. Example: nursing staff, physiotherapists, technicians, etc.
- (b) Transportation of patient in ambulance (other than by those in (a))



Services by Veterinary Clinic
↓
in relation to healthcare of Animals/birds



Note:
- Cord blood bank Services: GST payable.
- Services by way of bio-medical waste treatment/disposal: GST payable.

Proviso: Clinical establishment providing rooms, having room charges > 5,000 per day per person : Now taxable.
Intensive Care Unit (ICU), Intensive Cardiac Care Unit (ICCU), Neo natal Intensive Care Unit (NICU) charges: any amount : Exempt.

Healthcare Services



means

Any service by way of
- Diagnosis, treatment / Care (DTC) for
- Pregnancy, Abnormality, illness, injury, deformity (PAI²D)
- in recognised System of medicines in India (AYUSHAN)
- Allopathy, Yoga, Unani, Siddha, Homeopathy, Ayurveda, Naturopathy.

Note: Acupuncture, Chinese medicine, Reiki – Unrecognised: hence GST payable.



Includes

services by way of transportation of Patient to and fro clinical establishment



Does not Include

→ hair transplant or Cosmetic/plastic Surgery
- Beautification → Not healthcare
- Restore/Restructure (due to defect/injury) → healthcare

Circulars:
1. Room rent Charged to in-patients : Exempt upto Rs. 5,000 per day per person.
2. Doctor/consultants are hired by hospital, and hospitals pay them : Exempt
3. Retention money charged from patient is covered in healthCare : Exempt
4. Food to in-patient, is composite supply, bundled with healthcare : Exempt
5. food to outpatient, attendant, visitors: GST payable
6. Clinical establishment giving Shops/auditoriums on rent/displays of advertisements – taxable
7. Services by way of In virto fertilization (IVF) are also covered under healthcare, hence exempt.

Student notes...

9353619482 | 7483378296



Legal Services



ADVOCATE

Arbitral Tribunal

- Person other than BE → Exempt
- BE with ATO in PFY ≤ Reg. limit → Exempt
- BE with (ATO > Reg. limit in PFY) → RCM
- CG/SG/UT/LA/GA/GE → Exempt

• Firm of Advocates / • Individual as an advocate (excl. Senior advocate)

- • An Advocate (Junior/Senior) / • Firm of Advocate → Exempt
- Person other than BE (Non B/E) → Exempt
- BE with ATO in PFY ≤ Reg. limit → Exempt
- BE with (ATO > Reg. limit in PFY) → RCM
- CG/SG/UT/LA/GA/GE → Exempt

Senior Advocate

- Person other than BE → Exempt
- BE with ATO in PFY ≤ Reg. limit → Exempt
- BE with (ATO > Reg. limit in PFY) → RCM
- CG/SG/UT/LA/GA/GE → Exempt

Crux:

- Arbitral Tribunal
- Advocate / firm of advocate
- Senior advocate

} Business entity + ATO > Registration limit in PFY } RCM

RCM is applicable on Legal Services.

Legal service means any service provided:

- in relation to Advice/Consultancy/Assistance in any branch of law & • Includes Representational services before Court/tribunal/authority.

Definitions:

Governmental Authority means an authority/a board/any other body
- Set up by an act of Parliament/a state legislature/established by govt
- with 90%/more participation by way of equity/control,
- to carry out any function entrusted to a municipality under 243W or to a panchayat under 243G of the Constitution.

Governmental Entity means an authority/a board/any other body
- Set up by an act of Parliament/a state legislature/established by govt
- with 90%/more participation by way of equity/control,
- to carry out any function entrusted by CG/SG/UT/LA.

Local Authority (LA) – Panchayat – Municipality – Municipal Committee, a zilla parishad, a distvict board – a cantonment board – a regional/a district Council – a development board.

9353619482 | 7483378296