

Giving on hire MV for transportation of Student faculty & Staff to a person providing Service of transportation of SFS to a EI upto 12th

Education & Skill



Educational Institution means an institution providing Services by way of:

(i) Pre-school & upto 12th/equivalent



- (i) **T**ransportation of Student faculty & Staff
- (ii) **C**atering incl. mid day meal by govt.
- (iii) **S**ecurity, cleaning, housekeeping
(Performed in such institution i.e. within Campus)
- (iv) **A**dmission/conduct of exam. related services
- (v) ~~Online educational Journals/Periodicals~~

(E)
To

(ii) Education as part of a Curriculum for obtaining qualification recognised by law



- ~~(i) Transportation~~
- ~~(ii) Catering~~
- ~~(iii) Security, cleaning, housekeeping~~
- (iv) **A**dmission/conduct of exam.
- (v) **O**ne educational Journals/Periodicals

(E)
To

(iii) Education as a part of an **Approved vocational education Course**



- ~~(i) Transportation~~
- ~~(ii) Catering~~
- ~~(iii) Security, cleaning, housekeeping~~
- (iv) **A**dmission/conduct of exam.
- (v) ~~Online educational Journals/Periodicals~~

(E)
To

Skill related Exemptions

- Services provided by the National Skill development Corporation, National Council for vocational education & training [NCVT], An awarding body, an assessment body recognised by NCVET, a training body under an awarding body recog. by NCVET, a training partner-NSDC
- Services by assessing bodies empanelled by Directorate General of training by way of assessment under the skill development initiative scheme.
- **Entry no. 11**: Services by training providers under Deen Dayal Upadhyaya Gramin Koshalya Yojana by way of offering skill/vocational training Courses **certified by NCVET**.

- Maritime training institutions are educational institutions & Courses Conducted by them are **Exempt**.
- Supply of food & beverages by EI itself to SFS is **exempt**, but if Supplied by any other person based on a Contractual agreement with EI: **QST payable**
- Entrance test fees, fees for issuance of eligibility/migration Certificate: **Exempt**
- Anganwadis provide pre school non formal education, hence serving of foods to them: **exempt**, whether it is sponsored by govt. or donation from Companies.
- IIMs are Educational institutions. All long duration courses conferring degree/diploma: **Exempt**, but short duration programs like executive development programs: **QST**
- Fees charged by College from prospective employers like Corporate/MNCs: **QST**

By (E)
By (E)
By (E)

Services (a) to **Student faculty Staff [SFS]**
(aa) by way Conduct of entrance exam against entrance fees

Explanation: Central & State educational boards shall be treated as educational institution for the limited purpose of conduct of examination.

- Civ:**
- Services provided by board by way of Conduct of exam against fees: **Exempt**
 - Input Services relating to admission to/Conduct of examination, such as result publication, printing of admit Card & question papers, etc. received by boards: **Exempt**
 - Affiliation Services provided by Universities to colleges: **QST**
 - Affiliation Services provided by Central/State boards to govt schools: **Exempt**
 - Affiliation Services provided by Central/State boards to non-govt Schools: **QST**

Clarified: Any authority, board/body set up by the Cg/sg including National testing agency for conduct of entrance examination for admission to educational institutions: shall be treated as educational institution for the limited purpose of providing Services by way of Conduct of Entrance exams.

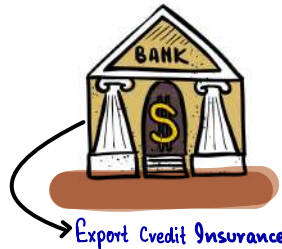
Approved vocational education Course means (i) a Course run by an industrial training institute/Centre affiliated to National/State Council for vocational training offering Courses in designated trades.
(ii) A modular employable Skill Course approved by NCVET run by a person registered with the directorate general of training, Ministry of Skill development & Entrepreneurship.

Entry no:36: Life Insurance business under:

- Janashree bima yojana
- Aam Aadmi Bima Yojana
- Life micro-insurance product, max cover 2 lacs
- Varistha Pension Bima Yojana
- PM Jeevan Jyoti Bima Yojana
- PM Jan Dhan Yojana
- PM Vaya Vandana "



Jan arogya Bima
Rashtriya Swasthya bima
Nirmaya health Insurance



Export Credit Insurance

Entry no.40:

Service provided to CGL/SGL/UT under Insurance Scheme – total premium is paid by govt.

Entry 36B: Services of insurance provided by Motor vehicle Accident fund against contributions made by insurers out of the premium collected for 3rd party insurance of MV.

Insurance

Entry no 35:

General Insurance business Restructured weather based Under the following Scheme: Crop Insurance



Coconut Palm Insurance



Hot Insurance Scheme

Self employed women (Group personal accident policy)

Central Sector Scheme on Cattle Ins.
Cattle Insurance scheme



Tribal Insurance



Universal health Insurance
PM Suraksha bima Yojana

Entry no. 29,29A,29B

Life Insurance Service to
– Army, Navy, Air force, Coastal Guard,
– Central Armed Police force [CAPF]
under Group Insurance Scheme.



Agricultural Pumpset & failed well Insurance



Bangla Shasya Bima
Modified National Agriculture scheme
PM Fasal Bima Yojana/Rashtriya Krishi bima yojana



Pilot scheme on seed crop insurance

Entry no. 28

Life insurance business provided by way of annuity under national pension system (NPS)

Entry no.36A. Reinsurance of insurance Scheme under 35, 36 & 40.

Other Exemptions

- ❖ **Services by way of transfer of a going concern**, as a whole/an independent part.
 - ❖ **Renting of Residential house** for residential purpose **except where the residential dwelling is rented to a RP. Exemption covers** services by way of renting of residential dwelling to a RP where (i) the RP is proprietor & rents the residential dwelling in his personal capacity for use as his own residence; & (ii) such renting is on his own account & not that of the proprietorship concern.
Explanation: Entry not applicable to - (a) accommodation services for students in student residences; (b) accommodation services provided by Hostels, Camps, Paying Guest accommodations and the like.
 - ❖ Supply of **accommodation services having value of supply < Rs. 20,000** per person per month provided that accommodation service is supplied for a minimum continuous period of **90 days**.
 - ❖ Services by **Employees State Insurance Corporation, Employees Provident Fund Organisation, Coal Mines Provident Fund Organisation, National Pension System**.
 - ❖ Services by way of access to a road or a bridge on payment of **toll**.
Circular: Overloading charges/Higher toll charges for vehicles not having fastag: **Exempt**
 - ❖ **Transmission/distribution of electricity** by a transmission/distribution utility & ancillary/incidental services of meter rental, testing fees, shifting meters/lines, etc.: **Exempt**
 - ❖ **Interest on Loans & Advances & forex conversion between bank to bank, dealer to bank etc. Other than** interest involved in credit card services.
 - ❖ Services to savings bank account holders under **Pradhan Mantri Jan Dhan Yojana**.
 - ❖ **Bank charges on Cr/Dr CARD - Exempt upto Rs 2,000** per transaction.
 - ❖ Services by way of collection of contribution under **the Atal Pension Yojana/ any pension scheme of state governments**.
 - ❖ **Services by business facilitator/correspondent to a banking /Insurance co. w.r.t. to its rural area branch** or intermediary to **business facilitator/correspondent**.
 - ❖ Services provided by an **Incubatee** within the premises of a Technology business Incubator (TBI)/ Science & Technology Entrepreneurship Park (STEP) upto a turnover of Rs 50 lacs in FY, provided PFY total TO ≤ Rs 50 lakh & 3 years has not elapsed.
 - ❖ **Incubator- taxable services** provided by a TBI/a recognised STEP/Bio incubator.
 - ❖ **Services by way of collecting/providing news** by an independent journalist, Press trust of India, United News of India.
 - ❖ **Services by an organiser** to any person for a business exhibition held outside India.
 - ❖ **Services by way of sponsorship of sporting events** organised by a national sports federation, Indian Universities, inter university sports board.
 - ❖ **Services by a foreign diplomatic mission (FDM)** located in India. Services **to a FDM:** Taxable
 - ❖ Services of providing information under **Right to Information Act, 2005**
 - ❖ **Services provided to a recognised sports body** by player, referee, umpire, coach/team manager & by another recognised sports body (Selector, commentator service, etc. taxable).
 - ❖ **Service by a non-profit entity registered to its own members** by way of reimbursement of charges/share of contribution (a) **As a trade Union** (b) **For carrying out any activity which is exempt** (c) upto 7,500 per month, per member for sourcing of g/s from a 3rd person for the common use of its members in a housing society
- GST on monthly subscription charged by resident welfare association (RWA)**

 1. RWA required to pay GST, only if such subscription > Rs. 7,500/- per month per member & ATO of RWA ≥ Rs. 20 lakhs. (M²NT - 10 lakhs).
 2. RWAs are entitled to take ITC of GST paid on Capital goods, goods & services.
 3. Ceiling of 7,500 (per month per member) shall be applied separately for each apartment.
 4. If amount exceeds Rs. 7,500, GST shall be payable on the entire amount.
- ❖ **Services by Non-profit entity, engaged in activities for welfare of Industrial/Agri labour/farmer/promotion of trade, commerce, industry, agriculture, art, science, literature, culture, sports, education, social welfare, charitable activities & protection of environment, to its own members against membership fee upto 1,000 p.a per mem**
 - ❖ Services provided by way of **Pure labour contracts** of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, alteration of a civil structure/ other original works pertaining to **beneficiary led individual house construction/ enhancement under the Housing for All (Urban) Mission/Pradhan Mantri Awas Yojana**.
 - ❖ Services by way of **pure labour contracts** of construction, erection, commissioning, or installation of original works pertaining to a **single residential unit**.
 - ❖ Services of **public conveniences** (like washrooms, urinal/toilets) & Public libraries.



$$GST = \text{VALUE} \times \text{ROT}$$

Ascertainable

VALUE OF SUPPLY

Yes

15(1): Value of Supplies = Transaction value

Price actually paid/payable (PP)

⊕ Parties unrelated

⊕ Price- Sole Consideration

15(2): Inclusions in value of supply

(a) Duties, Taxes, Cesses, fees Other than GST → Charged Separately

Cir: TCS under IT Act not to be included in vos (its an interim levy & doesnot have character of tax)

(b) Any **Obligation of Supplier** met by Recipient (not included in price paid/payable)

(c) Incidental expenses charged by Supplier - incl. **Selling Commission & Packing**

⊕ Any amount charged for anything done by Supplier w.r.t. the supply at the time of/ before the delivery of goods/supply of services.

(d) **Interest, penalty, late fee (I.P.L)** for delayed payment

(e) **Subsidies** linked to Price (Excluding Central/State government subsidies).

15(3):

DISCOUNT

(a) Given before/at Tos (recorded in the invoice)

(b) After Supply (year end/To based discount)

Donot include in vos

- Any discount by whatever name Cash/trade discount

Prior agreement for such discount exist

(+) discount Can be **Specifically linked to Invoice**

(+) **Attributable ITC** has been reversed by recipient (on basis of credit note)

Discount to be excluded from vos

Otherwise

Not to be Excluded

Notes:

- Refundable deposits donot constitute consideration, hence donot include in vos.
- FOR:** freight on road means transportation is the responsibility of the Supplier.
- I.P.L.** assume inclusive of GST & hence back calⁿ to be done = $\frac{\text{Amount}}{(100 + \text{ROT})} \times 100$
- If rate of tax is not given, take complete IPL amount in vos calculation.

NO:

15(4): Value cannot be determined u/ss(1)

apply Valuation rules (Discussed at ca final level)

Circulars:

▣ **Staggered discount (Buy more, save more offers)**

Generally shown in the invoice, to be excluded

▣ **Periodic/year end discounts/volume discounts**

Generally not shown on invoice since given at year end

Such discounts are excluded from vos

subject to fulfillment of Conditions u/s 15(3)(b).

▣ **Secondary discounts (Not Known at the time of Supply)**

In this scenario Commercial credit note can be issued, Such discounts shallnot be excluded from vos Since not Known at Tos & 15(3)(b) Condition not Satisfied.

GST on delayed payment charges incase of late payment of EMI

▣ If seller gives EMI himself: Additional/penal interest will form part of vos u/s 15(2)(d)

▣ If third party (finance co) gives loan (i.e. EMI): Such penal interest is exempt from GST.

Scope & ambit of principal agent relationship in context of del-credere agent.

Delcredere agent: An agent who guarantees payment to Supplier where buyer fails to pay.

Inorder to guarantee timely payment DCA resort to paying supplier himself & later recovering from buyer with Interest

▣ If DCA falls under Sch I para 3: Temporary loan no longer retain its character of independent Supply & is subsumed in the supply of goods by DCA to recipient. Interest charged to be included in vos.

▣ If DCA doesnot falls under Sch I para 3: Temporary loan to recipient is independent transaction, not to be included in vos.

Taxability of No claim bonus offered by Insurance Companies

▣ No claim bonus cannot be considered as a consideration for supply provided by insured to the insurance company in the form of agreeing to the obligation to refrain from the act of lodging insurance claim during the previous year(s).

▣ No claim bonus is a permissible deduction u/s 15(3)(a) for the purpose of Calculation of vos of the insurance services. GST leviable on actual premium payable by policy holder after deduction of No claim bonus.

Tax Invoice Credit Note & Debit note

31(1): TI in case of goods 31(2): TI in case of services

Supply involves Movement of Goods Before/at the time of Removal Showing - DQVTS (Rule 46) Invoice - Triplicate Recipient • Transporter • Supplier

Other cases Before/at the time of Delivery/ making available Provision of Service but within 30/45 days* DQVTS (Rule 46) Duplicate Recipient • Supplier

Rule 47: Proviso: (applicable for sec 31(2))

45 Days - Banking/Insurer/PI incl. NBFI [NBFI]

NBFI ⊕ telecom operator making taxable SOS to distinct person: Issue Invoice • Before/at the time Supplier records in bks of a/c/s • Before the expiry of the quarter in which Supplies made.

HSN CODE:

• RP with ATO upto 5 cr (in PFY): B2B Supplies: 4 digits, B2C: Optional
• RP with ATO > 5 cr (in PFY): 6 digits mandatory B2B/B2C supply

Delivery challan (Rule 55): 3 Copies (consignee, transporter, Consignor)

Supply of Liquified Gas where quantity is not known at the time of removal from Supplier's place of business, Transportation for Jobwork, Transportation for reason other than supply, when goods transported for supply but invoice could not be issued at the time of removal of goods, Goods transported in complete Knocked down/ Semi knocked down condition/ in batches/ lots.

Circular: Jewellery carried along for approval/ artwork sent to galleries/ Goods moved under similar situation

• On movement: Move on a DC + EWB [Jewellery: no EWB]
• On Approval: Tax Invoice with GST (CGST, SGST/ IGST)

Sec 33: Where any supply is made for a consideration, Every person liable to pay tax shall predominantly indicate in all docs relating to assessment, TI & other like docs, the amount of tax.

Rule 46A: RP supplying TS& ES to URP: a Single "Invoice - cum - Bill of Supply".

31(4): Continuous SOG (Continuously/on recurrent basis)

Where Successive statement of a/c/s/ Successive payment are involved Invoice before/at the time
• each Statement is issued/
• each Such payment is received.

31(5): Continuous SOSs (Continuously/on recurrent basis, Period > 3m)

Where (contract) Invoice
• DD of payment ascertainable → On/ before DD
• DD not ascertainable → On/ before Payment
• Payment is linked to → On/ before Completion Of that event

31(3)(a) RP may issue Revised TI with 1 month of issuance of RC

• For Invoice issued b/w Effective date & Date of issuance of RC
• For: Intra/Interstate supplies (to URP): issue CRTI → for all TS
• For: Interstate supplies (to URP): No CRTI if VOS > 2.5L (B2C large invoice)
• No CRTI for supplies to a RP, whether Intra/Interstate.

(b) RP - not to Issue Tax Invoice (except multiplex)

• If VOS < 200 ⊕ recipient URP ⊕ doesn't require
• RP to issue Conso. TI at the EOD for all Such Supplies

(c) RP Supplying Exempted Gls/B / a Composition dealer

• Issue bill of Supply, No Bos if value < 200

(d) RP on receipt of advance w.r.t. Gls/B: issue receipt voucher, evidencing receipt of payment, if Supply/ROT not determinable: Inter/18%.

(e) RP → No Supply & Tax Invoice against advance: Refund voucher

(f) RP: Liable to pay tax u/s 9(3)/(4): Shall, within 30 days of receipt, issue an invoice in respect of gls/b received from URP [includes TDS deductor]

(g) RP: Liable to pay tax u/s 9(3)/(4): Payment voucher

• At the time of making payment to Supplier. (Reg/Unreg).

E-Invoice: RP ⊕ ATO (in any PFY from IT-18) > 5 crores.

w.r.t. Supplies to RP (B2B Supplies) / for exports. Not applicable to: a govt dept, a local authority, SEZ unit, those referred in Rule 54(2), (3), (4) & (4A)

Dynamic QR Code: RPs ⊕ ATO (in any PFY from IT-18) > 500 crores.

w.r.t. Supplies to URP (B2C Supplies). Purpose: Enable UPI Payments. Not applicable: those referred in rule 54(2), (3), (4) & (4A) & OIDAR.

31(6): SOS Ceases before Completion

Invoice
→ at the time of Cessation
→ to the extent of Supply before Cessation

31(7): Goods on Approval or Return basis

Invoice
Before/at the Tos or 6 months from the date of Removal (earlier)

Sec 34(i): Where one/more tax invoice is issued for Supply

• Taxable value / tax charged in excess
• Goods supplied returned by Recipient
• Gls/B Supplied found to be deficient

Reg. Supplier may issue one/ more credit notes in a FY.

34(2): RP shall declare the credit note in the return for the month it was issued but not later than → 30th Nov of Next FY or AR - Filing date (Earlier) & Tax liability shall be adjusted.

34(3): Where one/more tax invoice is issued for Supply and

• Taxable value/ tax charged is less
Registered Supplier shall issue one/more debit notes

34(4): No time limit to issue & declare in Monthly return of the month of issue.

Rule 54: Tax Invoice in special Circumstances

(2) Insurer/ Banking Co/ PI (NBFI): May issue Consolidated tax invoice/ any other document in lieu thereof

(3) GTA: Tax Invoice/ any other document in lieu thereof

(4) Supplier of Passenger transportation service: Ticket in any form.

(4A) Multiplex: Compulsorily to issue an Electronic ticket &

E-ticket: deemed tax Invoice & need not contain recipient's details. Also they have to issue e ticket even if VOS < Rs 200.

Cir: RP to issue e-invoice for Supplies to govt dept, reg. as TDS deductor.



Accounts and Records



35(1): Every RP shall keep & maintain at his principal place of business, as mentioned in registration certificate.

True and Correct a/c of

- P** → Production and manufacture of goods
I → Inward & outward supply of g/s/b
S → Stock of goods
I → ITC availed
O → Output tax payable & paid
S → Such other particulars as prescribed (Rule 56)

Proviso 35(1): if more than 1 POB specified in RC, accounts relating to each PoB at Such APOB.

Proviso to sec 35(1): RP may keep & maintain a/c in electronic form in such manner as may be prescribed.

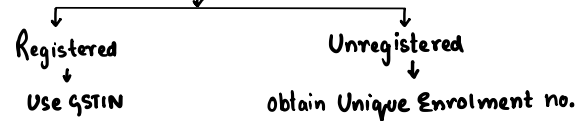
Rule 57: Generation & maintenance of electronic records.

- Proper back up of records shall be maintained & preserved
- RP shall produce on demand records/documents
- On demand provide the details of Such files, passwords, etc.

35(2): (Whether Registered / Unregistered)

- Owner / Operator of Godown / Warehouse and
 - Every Transporter shall maintain records of
- Consignor, Consignee & other Relevant details (R-58)

Rule 58: Owner/operator/transporter



Transporter: Records of goods transported/delivered/stored in transit along with GSTIN of Registered Consignor & Consignee for each of his branches.

owner/operator: Books of a/c w.r.t. period for which goods remain in warehouse, including particulars of dispatch, movement, receipt & disposal of such goods. They shall store goods in such manner that they can be identified item wise & owner wise & facilitate physical verification/inspection by Proper officer (PO).

35(3): Notified class (commissioner) to maintain additional accounts/documents for specified purpose.

35(4): Notified class relaxed from maintaining accounts

35(6): Subject to Sec 17(5)(h), Where RP fails to account for g/s/b in accordance with Subsection (1), the PO shall determine tax payable on such g/s/b as if such g/s/b had been supplied by such person & Provisions of T3/T4 shall apply mutatis mutandis.

Section 36: Period of Retention of a/c

Until the expiry of 72m from DD of furnishing Annual return.

If RP Party to appeal/revision/proceeding before AT/AA/court maintain bks accounts & records for a period of

- one year after final disposal of appeal/revision/proceedings
- or 72 months, whichever is later.

AA: Appellate Authority, **AT:** Appellate Tribunal

Rule 56: (1) Every RP shall maintain, in addition to the particulars mentioned in Sec 35(1), a true & correct a/c of goods imported/exported/supplies attracting RCM, invoices, bill of Supply, Dcs, Cr & Dr notes, receipt, payment, refund vouchers.

(2) Every RP (except Compo) shall maintain stock details (opening balance, receipt, supply, lost, stolen, destroyed, gift, free sample, etc)

(3) RP shall maintain a/c relating to advances (recd, paid, adjustments)

(4) Every RP (except Compo) maintains a/c of tax payable (incl. RCM), tax collected & paid, ITC claimed along with register of TI, Dr & Cr notes, Delivery challan issued/received during any tax period.

(5) Wrong entries shall not be erased, effaced or overwritten, incorrect entries (except clerical errors), shall be scored out under attestation & thereafter correct entry shall be recorded, in case of e-records, a log of every entry edited/deleted.

(11) Books to be maintained by agent

Particulars of authorisation received from principal to receive & supply

Particulars including description, value & Qty of g/s received on behalf of every principal

Particulars including description, value & Qty supplied on behalf of every principal

Details of accounts furnished to every principal

Tax paid on receipt/on supply of g/s effected on behalf of every principal.

(12) Manufacturer to maintain monthly prodn a/c showing quantitative details of raw material & services used, gds manufactured, scrap & by products

(13) Supplier of Service: maintain a/c showing quantitative details of gds used in provision of services, input services utilised & services supplied.

(14) Books to be maintained by works Contractor (WC)

Names & addresses of persons on whose behalf WC executed

DQV of g/s received/utilised in execution of WC,

Details of paymt recd wrt each works contract (WC)

Name & Address of Suppliers from whom he recd g/s.



Who: Supplier/ Recipient (in case of Supply) } whoever causes
Consignor/ Consignee (Other Cases) } the movement

[If Supplier URP, Recipient RP, movement deemed to be Caused by Recipient & he generates Ewb]

Where: www.ewaybillgst.gov.in

How: By Uploading information in Ewb of Part A: Transaction details } upon generation a
in Part B: Transportation details } Unique Ewb no. shall be provided.

Rule 138A: Docs & devices to be Carried by Person in charge (PIC)

Invoice/ Bill of Supply/ Delivery challan + Eway Bill

Ewb not reqd to be Carried by PIC incase of Rail/air/vessel

In lieu of physical tax invoice : QR code having an embedded IRN

Person in charge (Pic)

Rule 138D: Detention > 30 mins

Transporter may upload info in Ewb 04

Ewb mapped to
RFID Installed

RFID
reader

**Extension
Can be taken
(within 8 hrs)**

Repairable

• Breakdown

Update Part B
(Mv details)

Own conveyance/
Same transporter

• Breakdown
• transshipment

(resulting change in truck)

he shall update Part B (mv)

Transporter assigns Ewb
to other Transporter

Different transporter

Recipient/
Consignee

Why: Causing movement of Goods

- Consignment Value > Rs 50,000 (Intra/Inter) or
- Interstate movement to a Job worker
- Interstate movement of handicraft goods by a person exempted from compulsory registration u/s 24(i)/(ii).



Rule 138B: Verification of Docs & Conveyance

Authorised Proper officer - Inspector (By Commissioner)

Check Documents + Eway bill + Conveyance

On specific intelligence information,

Any other officer may do physical verification (with prior approval from Commissioner)



Ewb is not reqd

- Where goods transported are: LPG, kerosine sold under public distribution system, postal baggage, Pearls, precious stones or metal, jewellery, goldsmiths' and silversmith's wares (except imitation jewellery, currency, personal & household effects, coral.
- Transported by a non-motorised conveyance
- Movement of Goods within notified areas
- Transportation of exempt goods (except de-oiled cake)/AL/HPMAN
- Where supply of goods being transported is not supply (Schedule-III)
- Supply of goods by Canteen stores department to/for Unit from Canteen / authorised Customers.
- Supply of heavy water & nuclear fuels by department of Atomic energy
- Movement of goods by Defence formation under ministry of defence
- Movement of Empty Cargo Containers/ Empty Cylinder for refilling
- Where consignor is CG/SC/LA for transport by rail
- Transit Cargo to/for Nepal/Bhutan.



Determination of Consignment value (cv)

Value (as per Sec 15) xxx
(declared in Invoice/ Bos/ DC)
+ GST including cess xxx

Consignment value → xxx

Exclude: Value of exempt goods [in invoice cum Bos]

Crux: CV includes GST & excludes value of exempt Supply.

When: Prior to movement, If transportation by Rail/air/ship: Ewb may be generated after commencement of movement

Ewb Validity

- ODC or MMS(ship) - ≤ 20 Km - 1 day
- Other than ODC/MMS(s) - ≤ 200 - 1 day

ODC: Over dimensional Cargo, **MMS:** Multimodal Shipment, **MMS(s):** Multimodal Shipment (involving ship).



Summary report
Ewb 03- Part A
in 24 hours

- No further physical verification again
- Except: on specific intelligence information

Final Report
Ewb 03- Part B
within 3+3 days

Rule 138C: Inspection & Verification of Goods

After inspection of
Goods in transit



Eway Bill



Who shall generate?



Transportation by Road



Transportation by Railway/air/vessel

By RP (as consignor/recipient as Consignee)
In own Conveyance

Or a hired one/a public Conveyance

EWB: Part A : RP to update

Part B : RP to update (before movement)

Handed over to transporter for transportation

EWB: Part A : RP to update

Part B : RP to assign EWB to transporter

Transporter to update vehicle details, and generate EWB

• Transporter, ECO, Courier agency on receipt of authorisation, may furnish information in part A of GST EWB 01.

EWB: Part A : RP to update

Part B : RP to update details (RR no/ AWB no/ BOL no)
and generate EWB (before/after movement)

RR no: Railway Receipt number
AWB no: Airway Bill number
BOL no: Bill of Lading number

Rule 138E: Restriction on Furnishing information in Part A of EWB-01

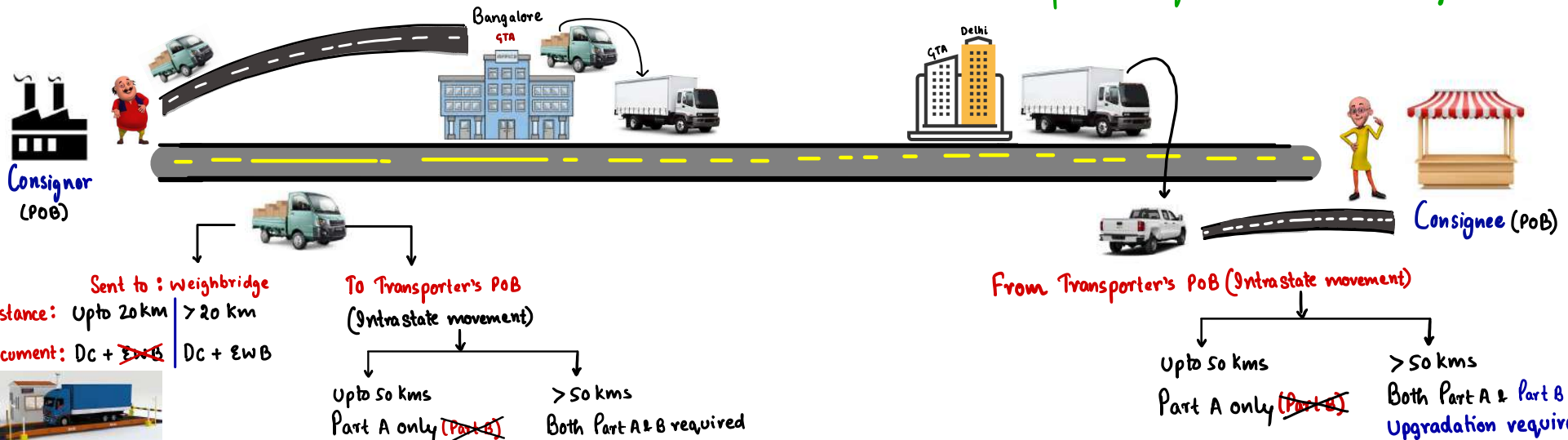
No person shall be allowed to furnish info in part A in respect of any outward movement of gds of a RP, who:

- (a) Being Composition registered person, has not furnished CMP08 for 2 consecutive quarters.
- (b) Being person other than (a) has not furnished returns for a consecutive period of 2 tax periods.
- (c) Being person other than (a) has not furnished GSTR1 for any two months/quarters.
- (d) Being a person whose registration has been suspended under GST Laws.

Proviso: Commissioner on receipt of an application from RP in EWB 05, on sufficient cause being shown, order in EWB 06, allow furnishing of info in Part A of EWB 01 or reject the request after providing OBH.

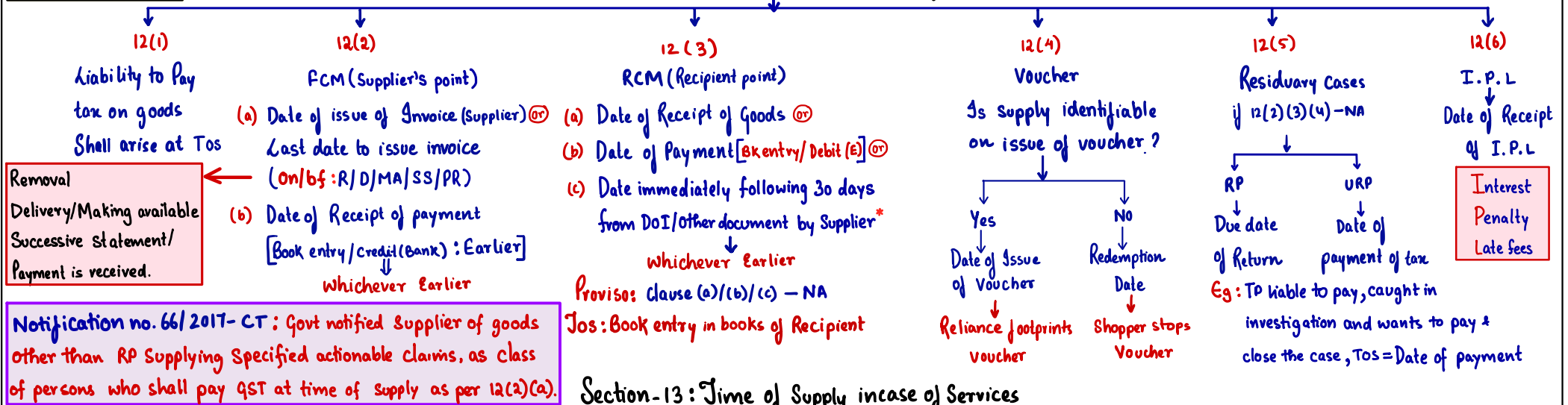
Some important points:

- For each documents (eg. invoices), Separate e-waybill have to be generated & after generating, transporter may generate Consolidate EWB in GST EWB 02 (indicating Serial nos of EWBs).
- EWB may be Cancelled within 24 hrs of generation but before being verified in transit.
- EWB generated in one state is valid in another state.
- Railway will not give delivery unless ewb produced at the time of delivery.
- EWB can be generated (optional) even if Consignment value $\leq$ Rs.5000
- URP required to generate (handicraft supplier exempt from registration) or URP opting to generate EWB shall submit ENR 03 on portal & a Unique enrolment number shall be generated.

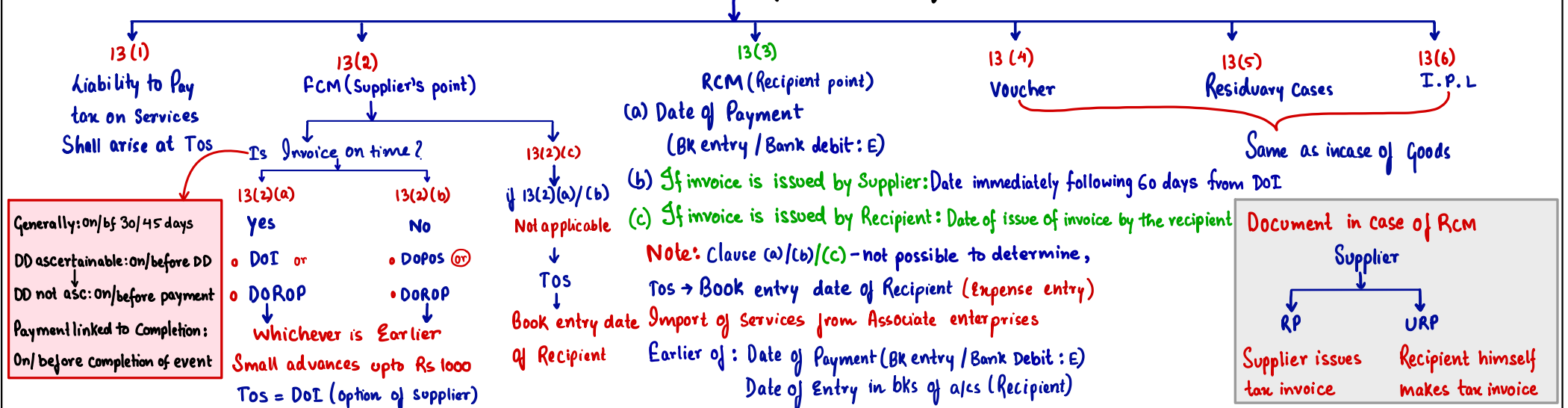


Time of Supply

Section-12: Time of Supply incase of Goods



Section-13: Time of Supply incase of Services

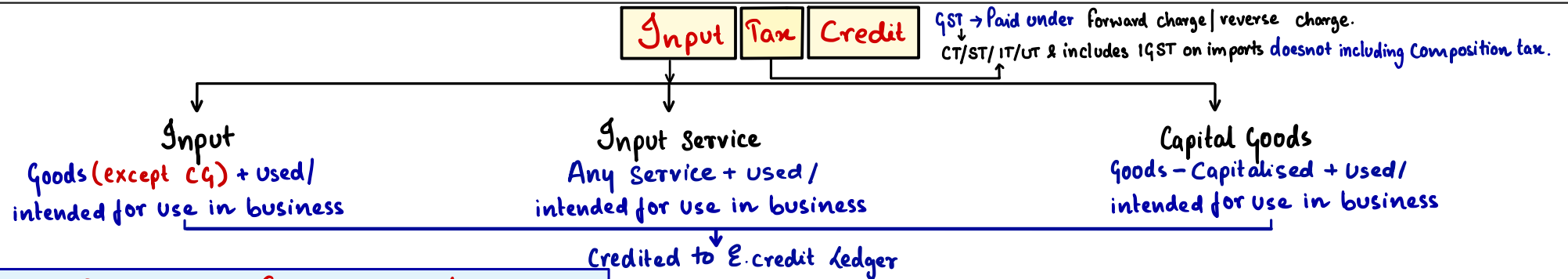


Clarification on Tos in respect of Supply of Service of Construction of road & maintenance thereof of National Highway Projects of NHAI in Hybrid Annuity Mode (HAM) model

Issue: What is the Tos on the service i.e. Construction, operation and maintenance of road under HAM model?

Clarification: It is a Continuous supply of Service. The taxability on the Concessionaire under the HAM model would be as follows:

- If invoice is issued on/before the specified date/the date of Completion of the event specified in the event: Tos - Date of issuance of invoice or receipt of payment, whichever is earlier.
- If invoice is not issued on/before the specified date/the date of Completion of the event specified in the event: Tos - Date of provision of Service (i.e. DD of payment as per Contract) or receipt of payment, earlier.



Section 16: Eligibility and Conditions for taking ITC

Sec 16(1)

- Registered Person
- G/S/B → Used in his business
- And amount shall be credited to Electronic credit ledger.

Sec 16(2)(a) Possession of Tax Invoice / debit note / such other tax paying documents prescribed (rule 36)

Rule 36: Documentary requirements & Conditions for claiming ITC.

- (1): Supplier's invoice, Self invoice (i.e. invoice as per sec 31(3)(f). Subject to payment of tax), Debit note, Bill of Entry, ISD invoice.
- (2): Containing : Description, value, tax charged, GSTN of both, Place of Supply in case of interstate supply
- (3): No ITC of any tax paid in pursuance of demand confirmed on a/c of fraud/willful misstatement/Suppression of facts.
- (4): No ITC shall be availed by RP w.r.t. invoice/dr notes the details of which are required to be furnished u/s 37(c) unless:
 - (a) The details of such invoices/debit notes have been furnished by the Supplier in GSTR 1/IA/Using IFF; and
 - (b) The details of ITC in respect of such invoices/debit notes have been Communicated to the RP in GSTR 2B.

(aa) The details of such invoices/debit notes referred to in clause (a) have been furnished by Supplier & such details have been Communicated to the recipient of such invoice/dr note in the manner specified u/s 37.

(b) Received G/S/B (deemed received: when g/s are provided by Supplier to a recipient/any other person on direction of such RP)

(ba) The details of ITC w.r.t. said supply communicated to such RP u/s 38 has not been restricted.

(c) Subject to Section 41, Tax paid to Government (Through Cash/Credit Utilization)

(d) Return filed by recipient u/s 39.

Sec 41: (i) Every RP shall be entitled to avail credit of eligible input tax, as self assessed, in his return & such amount shall be credited to his e-credit ledger.

(2) The ITC availed by a RP w.r.t. such supplies, the tax has not been paid by Supplier, shall be reversed with interest in such manner prescribed. (Rule 37A)

Rule 37A: Reversal of ITC in case of non-payment by the Supplier & re-availment thereof. –

Where ITC has been availed by RP in GSTR 3B w.r.t. invoice/debit note, the details of which has been furnished by Supplier in GSTR 1/IA/Using IFF but corresponding GSTR 3B has not been furnished by Supplier till 30th September following the end of FY in which ITC has been availed, the said ITC shall be reversed by RP, while furnishing GSTR 3B on/before 30th Nov following the end of such FY.

Proviso: If ITC is not reversed by the RP, such amount shall be payable by the said person along with interest u/s 50

Proviso: If Supplier subsequently furnishes GSTR 3B, the RP may re-avail the credit in the GSTR 3B for a tax period thereafter.

