



GST Alert-
Recommendations by the
31st & 32nd GST
Council Meeting
C N K & Associates LLP

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Recommendations made by the 31st & 32nd GST Council Meeting

The 31st GST Council meeting was held on 22nd December 2018 & the 32nd GST Council meeting was held on 10th January 2019 in New Delhi. In the said meetings, the Council has recommended various measures to simplify the GST Law. The Council proposed to slash GST rates on various goods and services and has also recommended issuance of certain clarifications on issues relating to GST rates and taxability of certain goods and services. In order to further improve ease of doing business, the Council has also proposed a simplified GST return filing mechanism.

Synopsis of the amendments carried out corresponding to the above meeting is given below under four categories:

- A. Rates, HSN & Exemptions**
- B. Returns & Extensions**
- C. RCM**
- D. Others**

A. Rates, HSN & Exemptions

A. 1 The following entries have been inserted w.e.f. 1st Jan 2019. (Central Tax (Rate) Notifications 24/2018, 25/2018, 27/2018, 28/2018)

S.No	Entry No & Product Description	HSN	Rate
1.	123A-Marble and travertine, crude or roughly trimmed	2515 11 00	5%
2.	S. No. 198A shall be re-numbered as S. No. 198AA, and before S. No. 198AA as so re-numbered, the following serial number and entries shall be inserted, namely: 198A-Natural Cork, raw or simply prepared	4501	5%
3	243A- Parts and accessories of carriage for disabled persons.	8714 20	5%
4.	101A- Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers)	4502 00 00	12%
5.	101B- Articles of natural cork such as Corks and Stoppers, Shuttlecock cork bottom	4503	12%
6.	101C- Agglomerated cork (with or without a binding substance) and articles of agglomerated cork	4504	12%
7.	S. No. 171A shall be re-numbered as S.No. 171AA, and before S. No. 171AA as so re-numbered, the following serial number and entries shall be inserted, namely:- “171A Flexible intermediate bulk containers”;	6305 32 00	12%
8.	S. No. 121A shall be re-numbered as S. No. 121B, and before S. No. 121B as so re-numbered, the following serial number and entries shall be inserted, namely: - “121A - Re-treaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber”;	4012	18%
9.	After S. No. 376AA and the entries relating thereto, the following serial number and entries shall be inserted, namely: - “376AAA 8507 - Lithium-ion accumulators (other than battery) including lithium-ion power bank”;	8507	18%
10.	Against S. No. 383, in the entry in column (3), after the words “television cameras”, the words, “digital cameras and video camera recorders”, shall be inserted;		

11.	S. No. 440A shall be re-numbered as S. No. 440B and before S. No. 440B as so re-numbered, the following serial number and entries shall be inserted, namely: ‘440A - Video game consoles and machines, articles of funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment [other than playing cards, ganjifa card, chess board, carom board and other board games of 9504 90 90 like ludo, etc.]’;	9504	18%
12.	S. No 121A – HSN 49040000 Music, printed or in manuscript, whether or not bound or illustrated		
13.	S. No 153 – Any Chapter - Supply of gift items received by the President, Prime Minister, Governor or Chief Minister of any State or Union territory, or any public servant, by way of public auction by the Government, where auction proceeds are to be used for public or charitable cause”.		
14.	“(iva) Transportation of passengers, with or without accompanied baggage, by air, by non-scheduled air transport service or charter operations, engaged by specified organisations in respect of religious pilgrimage facilitated by the Government of India, under bilateral arrangement. 2.5 Provided that credit of input tax charged on goods used in supplying the service has not been taken [Please refer to clause (iv) of paragraph 4 relating to Explanation]”;		
15.	Financial related services: (vi) Service of third party insurance of “goods carriage” (vii) Financial and related services other than (i), (ii), (iii), (iv), (v), and (vi) above.		6% 12%
16.	Heading 9996 - Recreational, cultural and sporting services: S. no 34 - “(iia) Services by way of admission to exhibition of cinematograph films where price of admission ticket is above one hundred rupees.	9996	9%
17.	Heading 9999 - Service by way of construction or engineering or installation or other technical services, provided in relation of setting up of following, - (a) Bio-gas plant (b) Solar power based devices (c) Solar power generating system (d) Wind mills, Wind Operated Electricity Generator (WOEG) (e) Waste to energy plants / devices (f) Ocean waves/tidal waves energy devices/plants Explanation:- This entry shall be read in conjunction with serial number 234 of Schedule I of the notification No. 1/2017Central Tax (Rate), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) dated 28th June, 2017 vide GSR number 673(E) dated 28th June, 2017	9954 or 9983 or 9987	9%

18.	<p>“specified organisation” shall mean, - (a) Kumaon Mandal Vikas Nigam Limited, a Government of Uttarakhand Undertaking; or (b) ‘Committee’ or ‘State Committee’ as defined in section 2 of the Haj Committee Act, 2002 (35 of 2002).</p> <p>“goods carriage” has the same meaning as assigned to it in clause (14) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988).”</p>		
19.	<p>S. No 21B - Services provided by a goods transport agency, by way of transport of goods in a goods carriage, to, - (a) a Department or Establishment of the Central Government or State Government or Union territory; or (b) local authority; or (c) Governmental agencies, which has taken registration under the Central Goods and Services Tax Act, 2017 (12 of 2017) only for the purpose of deducting tax under Section 51 and not for making a taxable supply of goods or services.</p>	9965 or 9967	Nil
20.	<p>S. No. 27A - Services provided by a banking company to Basic Saving Bank Deposit (BSBD) account holders under Pradhan Mantri Jan Dhan Yojana (PMJDY).</p>	9971	Nil
21.	<p>S. No 74A - Services provided by rehabilitation professionals recognized under the Rehabilitation Council of India Act, 1992 (34 of 1992) by way of rehabilitation, therapy or counseling and such other activity as covered by the said Act at medical establishments, educational institutions, rehabilitation centres established by Central Government, State Government or Union territory or an entity registered under section 12AA of the Income tax Act, 1961 (43 of 1961).</p>	9963	Nil
22.	<p>“Financial institution” has the same meaning as assigned to it in clause (c) of section 45-I of the Reserve Bank of India Act, 1934 (2 of 1934).</p>		

A. 2 The following rates have been reduced w.e.f. 1st Jan 2019.

(Central Tax (Rate) Notifications 24/2018, 25/2018, 27/2018, 28/2018)

S. No.	List of Goods/Services	Old Rate	New Rate
1	Vegetables provisionally preserved but unsuitable for immediate consumption	5%	0%
2	Vegetables cooked/uncooked via steam, frozen or boiled (branded)	5%	0%
3	Parts for manufacturing renewable energy devices falling under chapter 84, 85 or 94 of tariff		5%
4	Music books	12%	0%
5	Natural Cork	12%	5%
6	Fly Ash Blocks	12%	5%
7	Walking Sticks	12%	5%
8	Marble Rubble	18%	5%
9	Agglomerated cork	18%	12%
10	Cork roughly squared or debugged	18%	12%
11	Articles of natural cork	18%	12%
12	Movie tickets < or = Rs 100	18%	12%
13	Premium on third party insurance on vehicles	18%	12%
14	Accessories for Handicapped Mobility Vehicles	28%	5%
15	Power Banks	28%	18%
16	Movie Tickets > Rs. 100	28%	18%
17	Video game consoles, equipments used for Billiards and Snookers and sport related items of HSN code 9504	28%	18%
18	Retreated and used pneumatic Rubber Tyres	28%	18%
19	Colour Television sets & monitors up to "32 inches"	28%	18%
20	Digital & Video Camera recorders	28%	18%
21	Pulleys, transmission shafts, cranks and gear boxes under HSN 8483	28%	18%
22	Tax Rate on air travel of pilgrims reduced*	28%	18%
23	Bank Services to a holder of Basic Savings bank account and Pradhan Mantri Jan Dhan Yojana (PMJDY)		0%
24	For travel by non-scheduled/chartered operations for religious pilgrimage which are facilitated by Gol under bi-lateral agreements		0%

Notification No. 26/2018 issued on 31.12.18 – The aforesaid notification exempts **intra state** supply of **gold** (under heading 7108 of the First Schedule to the Customs Tariff Act, 1975), when supplied by **Nominated Agency** under the scheme for "Export Against Supply by Nominated Agency" as referred to in paragraph 4.41 of the Foreign Trade Policy to a **registered person** from central tax leviable **subject to certain conditions**.

Circular No. 80/2018 issued on 31.12.18 –

- 1.** Chhatua or Sattu is a mixture of flour of ground pulses and cereals - HSN 1106 or 0713 applicable. Hence, if unbranded Nil rate. If branded, 5% GST.
- 2.** Fish meals, meat cum bone meal (MBM) etc., attract 5%
- 3.** The dispute in classification of Animal Feed Supplements/feed additives from drugs between tariff heading 2309 and 2936 is clarified that HS code 2309 would cover only such product, which in the form supplied, are capable of specific use as food supplement for animals and not capable of any general use. If the vitamins, provitamins are supplied in a form in which they are capable of general use, i.e. in the form in which it could be used as inputs or raw materials for further processing, instead of being ready to use, then these would be classifiable under heading 2936.
- 4.** LPG supplied in bulk, whether by a refiner/fractionator to an Oil Marketing Company (OMC) or by one OMC to another for bottling and further supply for domestic use will fall under the S. No. 165A of the notification No. 1/2017 and attract a GST rate of 5%, with effect from 25.1.2018
- 5.** Polypropylene Woven and Non-Woven Bags and PP Woven and Non-Woven Bags laminated with BOPP would be classified as plastic bags under HS code 3923 and would attract 18% GST. Non-laminated woven bags would be classified as per their constituting materials.
- 6.** Wood logs or any kind of wood in the rough/timber, including the wood in rough/log/timber used for pulping falls under heading 4403 and attract GST at the rate of 18%.
- 7.** Bagasse board [whether plain or laminated] falling under chapter 44 will attract concessional GST rate of 12%.
- 8.** GST @ 5% would be applicable for embroidered fabric sold in three piece for lady suits.
- 9.** GST on supply of Waste to Energy Plant (WTEP) - This concession would be available only to such machinery, equipment etc., which fall under Chapter 84, 85 and 94 and used in the initial setting up of renewable energy plants and devices including WTEP. This entry does not cover goods falling under other chapters, say a transport vehicle falling under Chapter 87 that may be used for movement of waste to WTEP.

- 10.** GST on supply of Turbo Charger for railways is classified under heading 8414 and attracts 18% GST.
- 11.** GST on supply of cranes, rigs, tools & Spares and other machinery when moved from one state to another by a person on his account for their use for supply of service - Any inter-state movement of goods for provision of service on own account by a service provider, where no transfer of title in such goods or transfer of goods to the distinct person by way of stock transfer is not involved, does not constitute a supply of such goods. Hence, it is clarified that any such movement on own account (not involving distinct person in terms of section 25), where such movement is not intended for further supply of such goods does not constitute a supply and would not be liable to GST.

Circular No. 81/2018 issued on 31.12.18 – sprinkler system consisting of nozzles, lateral and other components would attract 12% GST rate.

Circular No. 82/2018 issued on 1.1.19 –

- From 1st July, 2017 to 30th January, 2018, Exemption from GST was made only for three programs of IIMs.
- From 31st January, 2018 to 31st December, 2018, two exemptions, i.e. under Sl. No. 66 and under Sl. No. 67 of notification No. 12/ 2017- Central Tax (Rate), dated 28.06.2017 are available to the IIMs. In such cases, as per Law, the most beneficial notification can be used by IIM.
- From 31st January, 2018, all IIMs have become eligible for exemption benefit under Sl. No. 66 of notification No. 12/ 2017- Central Tax (Rate).
- Short duration executive programs attract standard rate of GST @ 18%.

Circular No. 83/2018 issued on 1.1.19 – services provided by IFC and ADB are exempt from GST in terms of provisions of IFC Act, 1958 and ADB Act. The exemption will be available only to the services provided by ADB and IFC and not to any entity appointed by or working on behalf of ADB or IFC.

Circular No. 84/2018 issued on 1.1.19 - Services of “printing of pictures” falls under service code “998386: Photographic and video graphic processing services”

Circular No. 85/2018 issued on 1.1.19 - Supply of food and beverages by an educational institution to its students, faculty and staff, where such supply is made by the educational institution itself, is exempt under Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017, vide Sl. No. 66 w.e.f. 01-07-2017 itself. However, such supply of food and beverages by any person other than the educational institutions based on a contractual arrangement with such institution is leviable to GST@ 5%.

Circular No. 86/2018 issued on 1.1.19 –

- The banking company is liable to pay GST on the entire value of service charge or fee charged to customers whether or not received via business facilitator or the business correspondent.
- For the purpose of availing exemption from GST, the services provided by a BF/BC to a banking company in their respective individual capacities should fall under the Heading 9971 and that such services should be with respect to accounts in a branch located in the rural area of the banking company. Classification adopted by the bank in terms of RBI guidelines in this regard should be accepted and thus exempted from tax.

B. Changes in Returns, Extensions

CT Notification No. 67/2018 issued on 31.12.18 – Taxpayers who had earlier initiated the filing of FORM GST REG 26 and received a Provisional Identification Number (PID) till the 31st December, 2017, can now complete their application up to 31st January 2019. Upon receipt of the new GSTIN, such taxpayers are required to furnish the required details to GSTN by email, on or before the 28th February 2019.

CT Notification No. 68/2018, 69/2018, 70/2018, 71/2018 and 72/2018 issued on 31.12.18 – The return in form GSTR 1 and GSTR-3B for newly migrated taxpayers for the period July 2017 to Feb 2019 has been extended to 31st March 2019.

CT Notification No. 73/2018 issued on 31.12.18 – The provisions of Section 51(1) shall not apply to the supply of goods or services or both which takes place between one person to another person specified under clauses (a), (b), (c) and (d) of sub-section (1) of section 51 of the said Act.

CT Notification No. 74/2018 issued on 31.12.18 –

- Signature or digital signature of the supplier or his authorized representative shall not be required in the case of issuance of an electronic invoice in accordance with the provisions of the Information Technology Act, 2000.
- A new Rule 138E has been inserted in the current E-way Bill Rules
- New FORM GST RFD-01 has been substituted against the old GST RFD-01.
- New Form GSTR – 9 has been substituted against the old GSTR – 9.
- New Form GSTR – 9A has been substituted against the old GSTR – 9A.
- New Form GSTR – 9C has been substituted against the old GSTR – 9C.

CT Notification No. 75/2018 issued on 31.12.18 – The late fee payable for delayed GSTR-1 shall stand waived for the registered persons who failed to furnish the details of outward supplies in FORM GSTR-1 for the months/quarters from July, 2017 to September, 2018 by the due date but furnishes the said details in FORM GSTR-1 between the period from 22nd December, 2018 to 31st March, 2019.

CT Notification No. 76/2018 issued on 31.12.18 – The late fee payable by any registered person for failure to furnish the return in FORM GSTR-3B for the month of July, 2017 onwards by the due date under section 47 of the said Act, shall stand waived to the extent which is in excess of an amount of twenty-five rupees / ten rupees (nil return) for every day during which such failure continues is waived;

Provided further that the amount of late fee payable under section 47 of the said Act shall stand waived for the registered persons who failed to furnish the return in FORM GSTR-3B for the months of July, 2017 to September, 2018 by the due date but furnishes the said return between the period from 22nd December, 2018 to 31st March, 2019.

CT Notification No. 77/2018 issued on 31.12.18 – The amount of late fee payable under section 47 of the said Act shall stand waived for the registered persons who failed to furnish the return in FORM GSTR-4 for the quarters from July, 2017 to September, 2018 by the due date but furnishes the said return between the period from 22nd December, 2018 to 31st March, 2019.

CT Notification No. 78/2018 issued on 31.12.18 – The time limit for furnishing the declaration in FORM GST ITC-04 of the said rules, in respect of goods dispatched to a job worker or received from a job worker, during the period from July, 2017 to December, 2018 is further extended till the 31st day of March, 2019.

CT Notification No. 79/2018 issued on 31.12.18 – CT Notification no 2/2017 is amended to expand jurisdiction of officers in certain cases as suggested by CBIC.

C. Reverse Charge Mechanism

CT (Rate) Notification No. 29/2018 issued on 31.12.18 – New services are added under Reverse Charge Mechanism w.e.f. 1st January 2019.

1. Supply of security personnel by a person other than a body corporate to any registered person (other than specified). In such cases, such registered person (other than specified) being the receiver, is liable to pay GST under RCM w.e.f. 1.1.19.
2. Services provided by business facilitator (BF) to a banking company would be covered under RCM wherein the banks would be liable to pay GST as receiver under RCM.
3. Services provided by an agent of business correspondent (BC) to business correspondent (BC). BC would be liable to pay GST as receiver of service on commission paid by BC to their clients under RCM.
4. Services provided by GTA to Government bodies which have taken registration only for the purpose of deducting tax are not liable for the payment of GST under RCM as receiver of service.

D. Others

Circular No. 76/2018 issued on 31.12.18 –

- Clarifies that sale by government departments to unregistered persons for specified goods would be taxable;
- leviability of penalty under section 73(11) of the CGST Act not for delayed filing of Form 3B;
- Any revision in prices post 1.7.17, GST rates applicable. S. 51 of CGST Act applicable only when any legal body set up by any government body in which 51% or more participation by way of equity or control is with the Government.
- TCS is to be included in the 'Value of supply.
- Consignor / Consignee are deemed owner of goods when an invoice is accompanied with the consignment of goods. In absence of an invoice, the proper officer would determine the owner of goods.

Circular No. 77/2018 issued on 31.12.18 – Date mentioned in the intimation/ withdrawal application filed in FORM GST CMP-04 by the Composition dealer to be the effective date of Withdrawal from Composition Scheme. It is also clarified that the registered person shall be liable to pay tax under section 9 of the CGST Act from the date of issue of the order in FORM GST CMP-07.

Circular No. 78/2018 issued on 31.12.18 – It is clarified that the supplier of services located in India would be liable to pay integrated tax on reverse charge basis on the import of services on that portion of services which has been provided by the supplier located outside India to the recipient of services located outside India and would be eligible for taking input tax credit of the integrated tax so paid.

Circular No. 79/2018 issued on 31.12.18 –

- Online option for Initial refund application made available with detailed process flow clarified.
- Calculation of refund amount for accumulated ITC on account of inverted duty structure includes Net ITC.
- Issues related to refund of accumulated Input Tax Credit of Compensation Cess clarified.
- The ITC of invoices issued in previous month, availed in subsequent month cannot be excluded from the calculation of the refund amount of the subsequent month.
- Inputs include stores and spares, packing materials.

- It is clarified that both the law and the related rules clearly prevent the refund of tax paid on input services and capital goods as part of refund of input tax credit accumulated on account of inverted duty structure.

Circular No. 87/2018 issued on 2.1.19 –

- CENVAT credit of Service Tax are "eligible duties" in section 140(1) which are allowed to be transitioned would cover within its fold the duties which are listed as "eligible duties" at sl. no. (i) to (vii) of explanation 1, and "eligible duties and taxes".
- The expression "eligible duties" under section 140(1) does not in any way refer to the condition regarding goods in stock as referred to in Explanation 1 to section 140 or to the condition regarding inputs and input services in transit, as referred to in Explanation 2 to section 140
- No transition of credit of cesses, including cess which is collected as additional duty of customs under sub-section (1) of section 3 of the Customs Tariff Act, 1975, would be allowed in terms of Explanation 3 to section 140, inserted vide sub-section (d) of section 28 of CGST Amendment Act, 2018 which shall become effective from the date the same is notified giving it retrospective effect.

Order No. 02/2018-Central Tax – The time period to avail the ITC for FY 2017-18 has been extended to due date of furnishing GSTR-3B of March 2019. Further, the rectification of error or omission in respect of details furnished GSTR-1 shall be allowed till the due date for furnishing the details in FORM GSTR-1 for the month of March, 2019.

Order No. 03/2018-Central Tax - The time limit for furnishing the return in FORM GSTR-9 (for normal taxpayers), FORM GSTR-9A (for composition taxpayers) and reconciliation statement in FORM GSTR-9C for the FY2017-18 has been has been extended to 30th June, 2019

Order No. 04/2018-Central Tax - The time limit for furnishing the return in FORM GSTR-8 for the period October - December 2018 has been has been extended to 31st January, 2019.

Recommendations made in the 32nd GST Council meeting:

1. Increase in Turnover Limit for the existing Composition Scheme:

With effect from 1st April 2019, the limit of annual turnover in the preceding financial year for availing Composition Scheme for Goods is proposed to be increased to INR 1.5 crore. Special category States would decide in due course about the Composition Limit in their respective States.

2. Ease in compliance for Composition Scheme:

With effect from 1st April 2019, the compliance under Composition Scheme is proposed to be simplified to filing only one Annual Return but Payment of Taxes would remain Quarterly (along with a simple declaration).

3. Higher Exemption Threshold Limit for Supplier of Goods:

With effect from 1st April 2019, it is proposed to have two threshold limits for exemption from registration and payment of GST for the suppliers of goods i.e. INR 40 lakhs and INR 20 lakhs. States would have an option to decide about one of the limits in weeks time. The threshold for registration for service providers would continue to be INR 20 lakhs and in case of Special category States INR 10 lakhs.

4. Composition Scheme for Service Providers:

With effect from 1st April 2019, a Composition Scheme is proposed to be made available for Suppliers of Services (or mixed suppliers) with a GST rate of 6% (3% CGST + 3% SGST) having an annual turnover in the preceding financial year up to INR 50 lakhs. The above scheme is proposed to both service providers as well as suppliers of goods and services, who are not eligible for the current Composition Scheme for Goods. These suppliers would be liable to file one Annual Return with Quarterly Payment of Taxes (along with a Simple Declaration).

5. Revenue Mobilization for Natural Calamities:

It is proposed to Levy of Cess on Intra-State Supply of Goods and Services within the State of Kerala at a rate not exceeding 1% for a period not exceeding 2 years.

6. Free Accounting and Billing Software:

It is proposed to provide Software for Accounting and Billing to small taxpayers by GSTN.

7. Matters referred to Group of Ministers:

A Group of Ministers shall be constituted to examine the following:

- a. Composition Scheme for Residential Real Estate segment;
- b. GST Rate Structure on Lotteries.

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