

Recent Amendment in GST

**All Gujarat Federation of Tax Consultant &
Tax Practitioner Association,
Himmatnagar**

Late Fees on Return Filing

Type of Return	Late Fees Payable per day
GSTR – 1 - Nil Return	20
GSTR – 1 – Other Return	50
GSTR – 5 – Nil Return	20
GSTR – 5 – Other Return	50
GSTR – 6	50

Cancellation of Registration

- As per the law person who have applied for voluntary new registration under GST were not allowed to cancel their registration number before expiry of the financial year. Now they will be allowed to cancel their GST Registration.
- Since all the person registered under the earlier law were compulsorily migrated by the department cancellation of the same shall be allowed till 31st March,2018. Such cancellation shall be considered valid with effect from 1st July,2017.

Applicability of E Way Bill

- Government has already proposed to make E Way bill mandatory with effect from 1st February,2018 for all inter state transactions and have launched its website presently to function on voluntarily basis. The website currently is ewaybill.nic.in. However it is proposed that once the system is operational the entire activity shall takes place on the new portal named ewaybillgst.gov.in
- There are some changes done in the present rules of the E Way bill and for which they will issue a detailed Notification soon.

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- There are some changes done in the present rules of the E Way bill and for which they will issue a detailed Notification soon.
- For intra state movement of goods E Way bill is proposed to be make mandatory latest by 1st June,2018 depending upon the state. However many state government has agreed upon to imposed E Way Bill on Intra state movement with effect from 1st February,2018 only.

Self Help Portal

- Government has planned to launch self help portal from 22nd January, 18 which will replace existing help desk system and it will be single desk to resolve all your issues, create tickets, track status of it etc.
- The portal shall be named as <http://selfservice.gstsystem.in>

Rationalisation of Rates for Goods

Sr. No.	Name of Goods	HSN Heading	Earlier Rate	Proposed Rate
1	Old & Used Motor Vehicles [Medium , Large & SUV]on the margin value & No ITC is claimed	87	28%	18%
2	Old & Used Motor Vehicles [other than Medium , Large & SUV]on the margin value & No ITC is claimed	87	28%	12%
3	Buses used in Public Transport run on bio fuels	8702	28%	18%
4	Drinking Water Packed in 20 Ltr Bottle	22	18%	12%
5	Bio Diesel	29 or 38	18%	12%
6	Fertilizer	2809	18%	12%
7	Specified Bio Pesticides	38	18%	12%
8	Drip Irrigation System	8424	18%	12%
9	Mehendi Paste	14 or 35	18%	5%

Rationalisation of Rates for Goods

Sr. No.	Name of Goods	HSN Heading	Earlier Rate	Proposed Rate
10	LPG Supplied by Private Distributor	27	18%	5%
11	Scientific instruments, equipments, parts and materials required for launch vehicles and satellite and payloads	88	18%	5%
12	Velvet Fabric [No refund of ITC]	5801	12%	5%
13	Diamond & Precious stone	7102	3%	0.25%

Apart from above also NIL Rate of GST is proposed on Vibhuti, Parts and accessories for manufacture of hearing aids & De-oiled rice bran.

Increase in Rates of Goods

Council has also proposed to increase rate of Rice Bran other than De-oiled rice bran to 5% and for Cigarette filter rods from 12% to 18%.

Change in Compensation Cess Rates

- Council has also proposed to remove compensation Cess on certain goods as mentioned below :
- Motor Vehicles cleared as ambulances falling under chapter 8702
- 10 to 13 seater buses
- Old & Used Motor Vehicles where tax is paid on the margin value & No ITC is claimed

Rationalisation of Rates for Services

Sr. No.	Nature of Services	Existing Rate	Proposed Rate
1	Supply of services by way of providing information under RTI Act, 2005	18%	NIL
2	Legal services provided to Government, Local Authority, Governmental Authority and Government Entity	18%	NIL
3	Construction of metro and monorail projects (construction, erection, commissioning or installation of original works)	18%	12%
4	E Commerce Service provider providing Small housekeeping service providers without claim of ITC	18%	5%
5	Tailoring Services	18%	5%
6	Admission to theme parks, water parks, joy rides, merry-go-rounds, go-carting and ballet	28%	18%
7	Transportation of Goods from India to a place outside India by Air or Sea subject to conditions specified for period upto 30 th September,2018	18% 5%	/ NIL

Rationalisation of Rates for Services

Sr. No.	Nature of Services	Existing Rate	Proposed Rate
8	Transportation of petroleum crude and petroleum products	18%	12% / 5% (w/o ITC)
9	Services by Government/ local Authority to other governmental authority or government entity with respect to lease of land or Supply of undivided share of land for construction of flats	18%	NIL
10	Job Work of leather goods and footwear	12%	5%
11	Admission to, or conduct of examination provided to all educational institutions	18%	NIL
12	Common Effluent Treatment Plants services	18%	12%
13	fumigation in a warehouse of agricultural produce	18%	NIL
14	Subscription of online educational journals/periodicals by educational institutions who provide degree recognized by any law	18%	NIL

Clarification for Services

Sr. No.	Nature of Services	Clarification
1	Tour Operator Services	ITC of Input Services of same line of business allowed under the rate of 5%
2	Works Contract Service by Sub Contractor To Main Contractor	If Main Contractor is providing Works Contract service to Central Government, State Government, Union territory, a local authority, a Governmental Authority or a Government Entity than rate applicable to main contractor shall be applicable to Sub contractor
3	Contribution by Member towards Monthly Society Maintenance	The existing limits of Rs. 5,000/- per month is increased to Rs. 7,500/- per month
3	Admission to theatrical performance like Music, Dance, Drama, Orchestra, Folk or Classical Arts and all other such activities in any Indian language & admission to planetarium	The threshold limit of Rs. 250 per person has increase to Rs. 500

Clarification for Services

Sr. No.	Nature of Services	Clarification
5	Interest on Loans & Advances	It is clarified that such interest earned shall not be considered as exempt supply
6	Time of Supply in case of sale of TDR	Time of Taxability of said transaction shall be at the time of transfer of possession of property to the land owner
7	renting of immovable property by government or local authority to a registered person	It shall fall under reverse charge. However if such supply is provided to unregistered person the forward charge will continue
8	Insurance Agent Services	Corporate Agent shall be excluded from the applicability of reverse charge on account of change in definition of insurance agent

Clarification for Services

Sr. No.	Nature of Services	Clarification
9	Elephant/ camel joy rides	elephant/ camel joy rides are not classified as transportation services and hence 18% rate of tax shall be applicable
10	Leasing or rental service of Goods	It shall attracts same GST as supply of like goods involving transfer of title in the said goods.
11	Health Care Services	It will cover all the services provided by senior doctors/consultants/technicians to Hospital. Services provided by hospitals is also covered under healthcare services. Food supplied to the in-patients as advised by the doctor/nutritionists is also classifying as healthcare services.
12	Insurance Agent Services	Corporate Agent shall be excluded from the applicability of reverse charge on account of change in definition of insurance agent

E Way Bill

Implementation Schedule

Particulars	Date of implementation for	
	Inter State	Intra State
Voluntary E Way Bill Implementation	15 th January 2018	15 th January 2018
Compulsory E Way Bill Filing	1 st February, 2018	1 st June, 2018

E Way Bill

E-way bill is a document required to be carried by a person in charge of the conveyance carrying any consignment of goods of value exceeding fifty thousand rupees as mandated by the Government in terms of section 68 of the Goods and Services Tax Act read with rule 138 of the rules framed thereunder. It is generated from the GST Common Portal by the registered persons or transporters who causes movement of goods of consignment before commencement of such movement

E Way Bill

Every registered person who causes movement of goods of consignment value exceeding fifty thousand rupees—

in relation to a supply; or

for reasons other than supply; or

due to inward supply from an unregistered person,
&

When the Transport is taking place for more than 10 Kms within state or Union Territory.

It covers all mode of transportation

Transportation by Road through own conveyance or hired conveyance

Transportation by Railways or by air or by vessel

E Way Bill

Sr. No.	Situation	Person liable to generate E Way Bill
1	Supply from Registered Person to registered recipient having consignment value of goods in excess of Rs. 50,000	Supplier
2	Supply from Registered Person to unregistered recipient having consignment value of goods in excess of Rs. 50,000	Supplier
3	Supply from Registered Person to registered or unregistered recipient having consignment value of goods not exceeding Rs. 50,000	Not Applicable
4	Supply from Registered Person to registered or unregistered recipient having consignment value of goods not exceeding Rs. 50,000 & Total goods transported by the transporter exceeds Rs. 50,000	Transporter

E Way Bill

Sr. No.	Situation	Person liable to generate E Way Bill
5	Supply from unregistered person to Registered Person and consignment value of goods exceeding Rs. 50,000	Recipient
6	Supply from unregistered person to unregistered Person and consignment value of goods exceeding Rs. 50,000	Unregistered Person / Transporter
7	Supply from unregistered person to unregistered Person and consignment value of goods not exceeding Rs. 50,000	Not Applicable
8	Supply from unregistered person to unregistered Person and consignment value of goods not exceeding Rs. 50,000 & Total goods transported by the transporter exceeds Rs. 50,000	Transporter

E Way Bill

- To generate the e-way bill, it is essential that the person shall be registered person and if the transporter is not registered person it is mandatory to get enrolled on the common portal of e-waybill(<http://gst.kar.nic.in/ewaybill>) before generation of the e-way bill. The documents such as tax invoice or bill of sale or delivery challan and Transporter's Id, who is transporting the goods with transporter document number or the vehicle number in which the goods are transported.
- If there is mistake, incorrect or wrong entry in the e-way bill, then it cannot be edited or corrected. E-way bill can be cancelled if either goods are not transported or are not transported as per the details furnished in the e-way bill. e-way bill can be cancelled within 24 hours from the time of generation.

E Way Bill

- The e-way bill once generated cannot be deleted. However, it can be cancelled by the generator within 24 hours of generation. If it has been verified by any empowered officer, then it cannot be cancelled. e-way bill can be cancelled if either goods are not transported or are not transported as per the details furnished in the e-way bill.
- The e-way bill is required to transport all the taxable goods with the value exceeding fifty thousand rupees except 154 goods specified in Annexure to the notification
- Validity of the e-way bill or consolidated e-way bill depends upon the distance the goods have to be transported. The validity is one day upto 100 km and for every 100 km or part thereafter it is one additional day.

E Way Bill

- The person in charge of a conveyance shall carry the tax invoice or bill of supply or delivery challan, as the case may be; and a copy of the e-way bill or the e-way bill number generated from the common portal.
- The registered person can generate the e-way bill from his account from any registered business place. However, he/she needs to enter the address accordingly in the e-way bill. He/she can also create multiple sub-users and assigned to these places and generate the e-way bills accordingly.
- The e-way bill can be generated by the registered person in any of the following methods

Using Web based system , SMS based facility , App, Site-to-Site integration

E Way Bill

- If the consigner or consignee is unregistered tax payer and not having GSTIN, then user has to enter 'URP' [Unregistered Person] in corresponding GSTIN column.
- If validity of the e-way bill expires, the goods are not supposed to be moved. However, under circumstance of 'exceptional nature', it can be extended by the Commissioner of the state. The procedure for the same will be notified later.



Question Answer



THANK YOU

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