

Goods and Service Tax (GST)

“Updates from 12th May till 14th June 2018”

(16th June 2018)

By CA Sandeep Sharma
Bcom (Hons), FCA,
Certified Indirect Tax and Certified
International Tax practitioner (ICAI)

Updates- At glance

CT	• NN. 22 to 27
CT (Rate)	• NN 11
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UT	• NN 7 to 11
UT (Rate)	• NN 11

CT	• Circular no 45 to 48
IGST	• Circular no 3

Central Tax Notifications (NN 22 to 26)

Ty	Catego	No.	Date	Description
N	Ctax	22 /2018	14th May, 2018	waives the late fee payable under section 47 of the said Act for failure to furnish the return in FORM GSTR-3B by the due date for each of the months from October,2017 to April, 2018,
N	Ctax	23 /2018	18th May, 2018	Seeks to extend the due date for filing of FORM GSTR-3B for the month of April, 2018 to 22nd May
N	Ctax	24 /2018	28th May ,2018	Seeks to notify NACIN (National Academy of Customs, Indirect Taxes and Narcotics, Department of Revenue, Ministry of Finance, Government of India) as the authority for conducting the examination for GST Practitioners under rule 83 (3) of the CGST Rules, 2017
N	Ctax	25 /2018	31st May, 2018	Seeks to extend the due date for filing of FORM GSTR-6 for the months from July, 2017 till June, 2018.
N	Ctax	26 /2018	13th June, 2018	Seek to make amendments (Fifth Amendment, 2018) to the CGST Rules, 2017;

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Central Tax Notifications (NN 27)

<u>Ty</u>	<u>Catego</u>	<u>No.</u>	<u>Date</u>	<u>Description</u>
N	Ctax	27 /2018	13th June, 2018	Central Government notifies the goods or the class of goods which shall after its seizure under sub-section (2) of section 67 of the said Act, be disposed of by the proper officer, having regard to the perishable or hazardous nature, depreciation in value with the passage of time, constraints of storage space or any other relevant considerations of the said goods.

Ctax \IGST\Utax-(Rate)

Ty	Catego	No.	Date	Description
N	Ctax (R)	11	28th May, 2018	Seeks to amend notification No. 04/2017- Central Tax (Rate) dated 28.06.2017 so as to notify levy of Priority Sector Lending Certificate (PSLC) under Reverse Charge Mechanism (RCM)
N	Itax (R)	12	28th May, 2018	Seeks to amend notification No. 04/2017- Integrated Tax (Rate) dated 28.06.2017 so as to notify levy of Priority Sector Lending Certificate (PSLC) under Reverse Charge Mechanism (RCM)
N	Utax (R)	11	28th May, 2018	Seeks to amend notification No. 04/2017- Union Territory Tax (Rate) dated 28.06.2017 so as to notify levy of Priority Sector Lending Certificate (PSLC) under Reverse Charge Mechanism (RCM)

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Utax-(NN 7 to 11)

Ty	Catego	No.	Date	Description
N	Utax	7	18th May, 2018	rescinds the notification number G.S.R. 316(E) dated the 31st March, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), dated the 31st March, 2018, with effect from the 25th day of May, 2018.
N	Utax	8	18th May, 2018	rescinds the notification number G.S.R. 317(E) dated the 31st March, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), dated the 31st March, 2018, with effect from the 25th day of May, 2018.
N	Utax	9	18th May, 2018	rescinds the notification number G.S.R. 318(E) dated the 31st March, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), dated the 31st March, 2018, with effect from the 25th day of May, 2018.
N	Utax	10	21st May, 2018	rescinds the notification number G.S.R. 315(E) dated the 31st March, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), dated the 31st March, 2018, with effect from the 25th day of May, 2018.
N	Utax	11	21st May, 2018	rescinds the notification number G.S.R. 319(E) dated the 31st March, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), dated the 31st March, 2018, with effect from the 25th day of May, 2018.

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Ctax (Circular no. 45 to 47)

Ty	Catego	No.	Date	Description
C	Ctax	45	30th May, 2018	Clarifications on refund related issues – reg
C	Ctax	46	6th June, 2018	It is hereby clarified that Renewable Energy Certificates (RECs) and Priority Sector Lending Certificates (PSLCs) and other similar documents are classifiable under heading 4907 and attract 12% GST. The duty credit scrips, however, attract Nil GST under S.No. 122A of Notification No. 2/2017-Central Tax (Rate) dated 28.06.2017.
C	Ctax	47	8th June, 2018	Clarifications of certain issues under GST– regarding
C	Ctax	48	14th June, 2018	Circulars clarifying miscellaneous issues related to SEZ and refund of unutilized ITC for job workers

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IGST (Circular no. 3)

<u>Ty</u>	<u>Catego</u>	<u>No.</u>	<u>Date</u>	<u>Description</u>
C	Itax	3	25th May, 2018	Applicability of Integrated Goods and Services Tax (integrated tax) on goods supplied while being deposited in a customs bonded warehouse-reg

Advance Authority Ruling

Parties	Order date	Crux
<p>M/s J.J. Fabrics, Emakulam v/s Senthil Nathan S, IRS Joint Commissioner,N.Thulaseedharan Pillai, Joint Commissioner (General),</p>	29/05/2018	Carry bags made of polypropylene,non-woven fabrics is classified under entry 224 of Schedule 1 of the Notification No. 01/2017 Central Tax (Rate) dated 28.06.2017 and State Notification 360/2017 dated 30.06.2017, and hence taxable @ 5% [SGST -2.5%; CGST- 2.5%].
<p>Sri. Dharsak.V.P.Saraswathi Metal Industries, Alappuzha v/s Senthil Nathan S, IRS Joint Commissioner,N.Thulaseedharan Pillai, Joint Commissioner (General),</p>	29/05/2018	Commodities such as marine propellers, rudder set, stern tube set, propeller shaft and M.S. Shaft for couplings used as a part of fishing / floating vessels would come under the Entry 252 of Schedule 1 of Notification No. 01/2017 Central Tax (Rate) dated 28.06.2017 and State Notification 360/2017 dated 30.06.2017 and hence taxable @ 5% [SGST - 2.5%,
<p>Shri. Gopal Gireesh, Veena Chemicals, v/s Senthil Nathan S, IRS Joint Commissioner,N.Thulaseedharan Pillai, Joint Commissioner (General),</p>	29/05/2018	The implants for joint replacements falling under HSN Code 90213100 are covered under Serial No. E(9) of List 3 of Entry 257 of Schedule I of Notification No. 01/2017 - Central Tax (Rate) dated 28.06.2017 attracting GST @ 5%. .

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GST\Circular No. 45\30th May 2018 (Clarification on refund related issue)

Doubts have been raised in case of claims for refund filed by an Input Service Distributor (ISD for short), a person paying tax under section 10 of the CGST Act (composition taxpayer for short) or a non-resident taxable person

the return in **FORM GSTR-4** filed by a composition taxpayer, the details in **FORM GSTR-6** filed by an ISD and the return in **FORM GSTR-5** filed by a non-resident taxable person shall be sufficient for claiming the said refund.

GST\Circular No. 45\30th May 2018 (Clarification on refund related issue)

Certain registered persons committed errors in declaring the export of services on payment of integrated tax or zero rated supplies made to a SEZ or a SEZ unit on payment of integrated tax. They have shown such supplies in the Table under column 3.1(a) instead of showing them in column 3.1(b) of **FORM GSTR-3B**

Clarified that for the tax periods commencing from 01.07.2017 to 31.03.2018, such registered persons shall be allowed to file the refund application in **FORM GST RFD-01A** on the common portal subject to the condition that the amount of refund of integrated tax/cess claimed shall not be more than the aggregate amount of integrated tax/cess mentioned in the Table under columns 3.1(a), 3.1(b) and 3.1(c) of **FORM GSTR-3B** filed for the corresponding tax period.

GST\Circular No. 45\30th May 2018 (Clarification on refund related issue)

Refund of unutilized input tax credit of compensation cess availed on inputs in cases where the final product is not subject to the levy of compensation cess

cannot claim refund of compensation cess in case of zero-rated supply on payment of integrated tax otherwise can claim refund.

GST\Circular No. 45\30th May 2018 (Clarification on refund related issue)

Whether bond or Letter of Undertaking (LUT) is required in the case of zero rated supply of exempted or non-GST goods and

whether refund can be claimed by the exporter of exempted or non-GST goods

In case of zero rated supply of exempted or non-GST goods, the requirement for furnishing a bond or LUT cannot be insisted upon and

the exporter would be eligible for refund of unutilized input tax credit

GST\Circular No. 47\8th June 2018 (Clarification of certain issues under GST)

Whether moulds and dies owned by Original Equipment Manufacturers (OEM) that are sent free of cost (FOC) to a component manufacturer is leviable to tax and whether OEMs are required to reverse input tax credit in this case?

How is servicing of cars involving both supply of goods (spare parts) and services (labour), where the value of goods and services are shown separately, to be treated under GST?

In case of auction of tea, coffee, rubber etc., whether the books of accounts are required to be maintained at every place of business by the principal and the auctioneer, and whether they are eligible to avail input tax credit?

GST\Circular No. 47\8th June 2018 (Clarification of certain issues under GST)

Whether e-way bill is required in the following cases-

(i) Where goods transit through another State while moving from one area in a State to another area in the same State.

(ii) Where goods move from a DTA unit to a SEZ unit or vice versa located in the same State

GST\Circular No. 48\14th June 2018 (Clarification of certain issues under GST)

Whether services of short-term accommodation, conferencing, banqueting etc. provided to a Special Economic Zone (SEZ) developer or a SEZ unit should be treated as an inter-State supply (under section 7(5)(b) of the IGST Act, 2017) or an intra-State supply (under section 12(3)(c) of the IGST Act, 2017)?

Whether the benefit of zero rated supply can be allowed to all procurements by a SEZ developer or a SEZ unit such as event management services, hotel and accommodation services, consumables etc

Whether independent fabric processors (job workers) in the textile sector supplying job work services are eligible for refund of unutilized input tax credit on account of inverted duty structure under section 54(3) of the CGST Act, 2017, even if the goods (fabrics) supplied are covered under notification No. 5/2017-Central Tax (Rate) dated 28.06.2017?

**Applicability of
Integrated Goods and
Services Tax
(integrated tax) on
goods supplied while
being deposited in a
customs bonded
warehouse-reg.**

The supply of goods before their clearance from the warehouse would not be subject to the levy of integrated tax and the same would be levied and collected only when the warehoused goods are cleared for home consumption from the customs bonded warehouse.

Few Relevant Queries



CA. Sandeep Sharma

www.sandeepsharma.in

C-69, Preet Vihar,
New Delhi – 110092

Email: acasandeep@gmail.com

Mobile: 9873286967

Tel :- 011-42958001

For all GST queries please mail:-
gstsrs.co@gmail.com

**With your Name and Contact
no.(preferably Mobile no)**