TAXCONNECT
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TAX CONNECT

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INCOME TAX

CUSTOMS

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EDITORIAL

Friends,

There is a lot of speculation w.r.t. GST on works Contract. We aim at clarifying a few issues herein as under –

Under GST, sale of under-construction real estate properties would be classified as a supply of services and would be liable for payment of GST. However, sale of completed real estate properties and land are exempted. There would be no change in stamp duty and registration charges on the aforementioned three categories of real estate sale transactions, the GST regime would not subsume stamp duty and registration charges. However, the service tax and value added tax (VAT) charges, currently payable on sale of under-construction properties, would be subsumed by the GST

GST rate will be 12% for construction of buildings intended for sale to a buyer, where the value of land is included in the sale value.

The Entry States as under –

"Construction of a complex, building, civil structure or a part thereof, intended for sale to a buyer, wholly or partly. [The value of land is included in the amount charged from the service recipient]

12% With Full ITC but no refund of overflow of ITC"

In case the land and construction values are explicitly identified through separate agreements, the GST rate applicable is 18%.

The composite supply of other works contract will fall under the 18% GST rate with full input tax credit (ITC). Majority of construction supplies fall under the nature of work contracts (which is overlapping between supply of services and supply of goods); and a combination of service tax and Value Added Tax (VAT) is applicable. The service tax applicable for construction companies is generally ~10.5% (assuming 70% services portion of the contract). The VAT payable varies across states ranging from 1-15% and is applicable on the supply of goods portion of the contract. Thus, the effective tax incidence for an average construction supplies in the pre-GST era is typically in the range of 20-25%, in comparison to the announced GST rate of 18%.

The Entry States as under –

"Composite supply of Works contract as defined in clause 119 of section 2 of CGST Act

18% With Full ITC"

Further many important developments are happening around GST regime as it is most likely to Go Live from 1st July 2017. Some of the **important developments in the by gone week have been discussed here under:**

1. The Maharashtra Assembly has passed the Goods and Services Tax (GST) Bill on May 22.
2. Yesterday, Mizoram has passed the Mizoram Goods and Services Tax (GST) Bill, 2017 in a one-day special session of the legislature with the hope that it will substantially increase the revenue for the state government and will also broaden the tax base while decreasing prices of commodities for the common people.
3. The anti-profiteering body proposed under the GST regime shall probably be set up under the restructured Central Board of Excise and Customs (CBEC) with both state and central officials. The Centre has proposed a structure which shall be discussed in the GST Council meeting to be held on June 3.
4. DTH and cable TV operators may drop their prices on GST roll out.

5. Movie tickets with the headline GST rate of 28% may become costlier since states are allowed to levy entertainment tax on behalf of local bodies.

6. In the meeting scheduled on June 3, the proposed rates for nine residual commodities — handicrafts, precious stones, precious metals, textiles, footwear, agricultural implements and biscuits shall also be discussed.

7. GST service providers (GSPs) interacting with various businesses being their designated application developers have raised concerns over preparedness of small and medium enterprises (MSMEs).

8. Trading in ivory, coral, musk etc. is ban as per Wildlife Protection Act, 1972. However, under the GST rate schedule these and other such products have been placed under a 5% tax slab. Finance ministry has however said that 5% tax on these products does not legalise trade in them at all.

In Income Tax, Clearing a lot of confusion, CBDT has issued a clarification on Clarification on furnishing Statement of Financial Transaction (SFT) & SFT Preliminary Response as under –

Section 285BA of the Income-tax Act, 1961 requires furnishing of a statement of financial transaction (SFT) for transactions prescribed under Rule 114E of the Income Tax Rules, 1962.

The due date for filing such SFT in Form 61A is 31st May 2017.

In case there are reportable transactions for the year, the reporting person/entity is required to register with the Income Tax Department and generate Income Tax Department Reporting Entity Identification Number (ITDREIN). The same can be generated by logging-in to the e-filing website

https://incometaxindiaefiling.gov.in/

with the log in ID used for the purpose of filing the Income Tax Return of the reporting person / entity.

Entity having PAN can take only PAN based ITDREIN.

Entity having TAN can generate an ITDREIN only when such TAN's Organisational PAN is not available.

The registration of reporting person (ITDREIN registration) is mandatory only when at least one of the Transaction Type is reportable. A functionality "SFT Preliminary Response" has been provided on the e-Filing portal for the reporting persons to indicate that a specified transaction type is not reportable for the year.

Detailed procedure of ITDREIN registration and upload of Form 61A is available under the “Help” section and Form 61A utility and Schema are available under the download section of

http://www.incometaxindiaefiling.gov.in and https://www.cleanmoney.gov.in.

Online filing of form 61A requires a valid class 2 or 3 digital signature certificate of person responsible for filing the same.

We do hope that this initiative adds value to your professional sphere.

Just to reiterate that we remain available over a telecom or e-mail.

Truly Yours

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TAX CALENDAR

Due date	COMPLIANCES FROM 28th May, 2017 to 3rd June, 2017	State/Region
28th May, 2017	Deposit of VAT of previous month (VAT Act)	Arunachal Pradesh
	Filing of monthly/quarterly VAT return (VAT Act)	Arunachal Pradesh (Monthly, if turnover>Rs. 1 crore)
30th May, 2017	Deposit of VAT of previous month (VAT Act)	Tripura, Himachal Pradesh Punjab (if payment otherwise than by cheque) Goa (if Tax < Rs. 1 lac), Mizoram
	Filing of monthly/quarterly/annual VAT return (VAT Act)	Himachal Pradesh , Punjab (if payment otherwise than by cheque)
	Deposit of WCT of previous month (VAT Act)	Goa (Monthly, if Tax< Rs. 1 lac)
	Filing of monthly/quarterly WCT return(VAT Act)	Rajasthan,
	Deposit of Entry tax of previous month (Entry Tax Act)	Maharashtra (For unregistered dealers), Goa
	Issuance of WCT certificate (VAT Act)	Orissa
31st May, 2017	Deposit of P tax of previous month (Commercial Tax Act)	Maharashtra
	Deposit of Entry tax of previous month (Entry Tax Act)	Assam
	Filing of monthly/quarterly WCT return(VAT Act)	Bihar, Chandigarh, Tamil Nadu
	Filing of monthly/quarterly/annual VAT return (VAT Act)	Bihar, Gujarat, Jharkhand (Annual), Uttarakhand, Tripura,
	Deposit of VAT of previous month (VAT Act)	Mizoram, Jammu & Kashmir

ANALYSIS

SUPPLY WITHOUT CONSIDERATION SUBJECT TO GST

As per Schedule 1, the following activities are to be treated as supply even if made without consideration:

(a) permanent hand over of business assets on which input credit was taken earlier or

(b)any free of cost supply of goods or providing of services or of both in between related or unrelated persons but the purpose of supply is for the purpose of business or for furtherance of business

(c) if any agent undertakes to supply or receive goods on behalf of his principal or

(d) Import of services by a taxable person from a related person or from any of his other establishments outside India, in the course or furtherance of business.

Note: Importation of goods will continue to be governed by customs authorities, so basic customs duty shall be leviable as earlier. However, instead of additional customs duty, integrated GST shall be levied. SGST shall be levied based on rate of SGST of the state in which the goods are consumed.

GIVING AWAY OF ESSENTIAL COMMODITIES BY A CHARITABLE INSTITUTION

We have discussed in our earlier bulletin that the term "supply" includes sale, transfer, barter, exchange, license, rental, lease or disposal made or agreed to be made for a consideration and moreover and there must be a business purpose and there shall be furtherance of business.

As the charitable activities do not fulfill any of the conditions, therefore it is not a supply and GST will not be leviable on it.

PROXIES FOR DETERMINATION OF "PLACE OF SUPPLY" IN CASE OF TRANSACTION IN SERVICES

The following elements involved in a transaction in services can be used as proxies to determine the place of supply.

(a) location of service provider and receiver
(b) place of performance and consumption of service;
(c) place of beneficiaries of service.

TIME OF SUPPLY IN SOME SPECIFIC CASES

-**Where it is not possible to determine the time of supply as per Section 12(2), 12 (3) & 12(4), time of supply shall be:**

- If periodical return has to be filed, then the due date of filing of such periodical return shall be the time of supply.
- In other cases, it will be the date on which the CGST/SGST/IGST is actually paid.

-**The time of supply of voucher in respect of goods and services shall be:**

- the date of issue of voucher, if identifiable, else
- the date of redemption of voucher.

The date of receipt of payment in the context of time of supply shall be the earlier of the following:

(a) the date on which an entry for payment is made in the books of accounts of the supplier; or
(b) the date on which the payment is credited to his bank account.

INPUT TAX CREDIT UNDER GST

ANALYSIS

INPUT TAX CREDIT: SOME EXCEPTONAL CASES

NON AVAILABILITY OF INPUT TAX CREDIT (ITC)

Let us discuss some situations where input tax credit is not available:

- **If the registered taxable person has claimed depreciation on tax component of the cost of capital goods,** input tax credit shall not be allowed on the said component;

- **If taxable person buys a motor vehicle for use of his Executive Directors,** he cannot avail ITC in respect of GST paid on purchase of such motor vehicle.

  However, a person engaged in the business of transportation of passengers or goods or engaged in business of imparting training on motor vehicles, ITC shall be available.

- **ITC cannot be taken with respect to goods lost, stolen, destroyed or written off or goods given as gifts of free samples**

- **ITC cannot be taken on goods or services for construction of immovable property,** other than plant and machinery.

  Plant and machinery cover only apparatus, equipment, and machinery fixed to earth by foundation or structural support, and excludes land and building, among other things)

ELIGIBILTY OF TAKING INPUT TAX CREDIT ON INPUTS IN EXCEPTIONAL CASES:

Following are the typical situations where a person can take benefit of credit of taxes paid on inputs:

- **Voluntary Registration-** Input tax credit of is available on inputs in stocks, inputs in semi-finished goods and finished goods in stock held on the day immediately preceding the date of registration

- **Change in the Constitution of a Registered Person**-Input tax credit is available on the input tax credit remaining unutilized in its electronic credit ledger to the new entity if there is a specific provision for transfer of liabilities in the agreement of transfer.

- **If the goods/services are utilized for providing both taxable and non-taxable supplies**: The input tax credit shall be attributable only to taxable supplies made by the registered person.

- **Where the goods/services are used partly for business and partly for other purposes:** The tax credit of goods or services or both shall be attributable for the business use only.

- **If the compounding threshold is exceeded by a person paying tax under compounding scheme who then becomes a regular taxable person:** Input tax credit is still available to him in respect of inputs held as stock in trade and inputs contained in semi-finished and finished goods and on capital goods (reduced by the prescribed percentage points) on the day immediately preceding the day of becoming ineligible for availing the compounding scheme.

ANALYSIS

PURPOSE OF RETURNS FILING AND THE LIABILITY OF FILING RETURNS UNDER GST REGIME

PURPOSE OF RETURNS FILING:
The basic reason for filing returns is to convey the information to Government which ultimately benefits every citizen of the country directly and indirectly.

Return filing:

(i) Ensures compliance of acts rules and regulations enacted by the government for effective tax administration;

(ii) Helps in Finalization of tax liability within a stipulated period of time;

(iii) Assists government in taking policy decisions by providing necessary inputs;

(iv) Helps in successful administration and management of tax audit and tax evasion program.

THE LIABILITY OF FILING RETURNS UNDER GST REGIME

In our earlier bulletin, we discussed different GSTR forms to be filed by a taxpayer under GST regime. The discussion indicates that every person registered under GST will have to file returns in some form or other.

If a registered person is a **normal supplier**, he has to file returns on monthly basis and if he is opts for a **composition scheme**, he has to file returns on quarterly basis.

Apart from that, filing of monthly return is mandatory for **input service distributor** showing the details of credit distribution during a particular month.

The same is to be followed by the **person responsible for deducting tax deducted at source (TDS) and the person responsible for collection of tax (TCS)** showing the details of tax deducted or collected respectively and other details as may be prescribed.

Even a person who is **non-resident taxable person** will also have to file returns for the period relevant to the activities undertaken by him.

MODES OF TAX PAYMENT UNDER GST PAYMENT PROCESS:

Following options are available under GST regime for payment of tax:

- Through Debit of Credit Ledger of the tax payer maintained on the Common Portal maintained by the Government.

  However, only Tax can be paid as such and Interest, Penalty and Fees cannot be paid by debit in the credit ledger.

- In cash by Debit in the cash Ledger of the tax payer maintained on the Common Portal maintained by the Government.

  The deposit of money can be made by any of the ways as mentioned below:

  I. Internet Banking
  II. Credit Card
  III. Debit Card
  IV. Real Time Gross Settlement (RTGS)
  V. National Electronic Fund Transfer (NEFT)
  VI. Over The Counter Payment In Bank Branches Authorised To Accept GST Deposit.

INVOICE AND ACCOUNTS & AUDIT UNDER GST

ANALYSIS

CONTENTS OF TAX INVOICE UNDER GST

Under the GST regime a tax invoice raised by a registered person under the GST laws supplying taxable goods by virtue of Chapter VII of the CGST Act, 2017 read with rule 7 must contain the following particulars:

- Name, address and GSTIN of the supplier.
- A consecutive serial number
- Date of its issue
- Name, address and GSTIN or UIN, if registered of the recipient
- HSN/ SAC Code of goods/services
- Description of goods or services
- Quantity, total value and taxable of goods and services
- Rate of CGST, SGST or IGST whichever applicable
- Address of delivery
- Whether tax is payable on reverse charge basis
- Signature or digital signature of the supplier or his authorized representative
- An endorsement carrying the "SUPPLY MEANT FOR EXPORT ON PAYMENT OF IGST" Or "SUPPLY MEANT FOR EXPORT UNDER BOND OR LETTER OF UNDERTAKING WITHOUT PAYMENT OF IGST" in case of export of goods or services with the details containing the name and address of recipient, address of delivery, destination country, number and date of application for removal of goods for export

PERIOD OF AUDIT, DUTIES OF A TAXABLE PERSON DURING AUDIT

PERIOD OF AUDIT:

The date of commencement of audit means the later of the following dates:

(i) the date on which the records or accounts called for by the audit authorities are made available to them; or

(ii) the actual institution of audit at the place of business of the registered tax payer.

The time limit of conducting an audit is 3 months from the date of commencement of audit.

An extension can only be granted by the Commissioner for not more than 6 months.

DUTIES OF A TAXABLE PERSON AT THE TIME OF RECEIPT OF NOTICE OF AUDIT:

(I) facilitate the verification of accounts/records by the authorities;

(II) Providing the necessary information as and when required by the auditors;

(III) Rendering assistance for timely completion of audit.

GST AUTHORITY INTERFACE- ASSESSMENT AND APPEAL

ANALYSIS

ASSESSMENT: CONSEQUENCES OF DISCREPANCY IN THE RETURN FILED/NON FILING OF RETURN UNDER GST LAW:

CONSEQUENCES OF DISCREPANCY IN THE RETURN FILED:

If any discrepancy is detected in the GST return at the time of conducting scrutiny, the concerned taxable person will be asked to give a satisfactory reply within next 30 days.

If no satisfactory explanation is provided within 30 days or after accepting discrepancies, the taxable person fails to take corrective action in the return, the proper officer is empowered to take any of the following measures:

1) He may order to proceed an Audit u/s 65

2) He may direct for a special audit u/s 66 to be conducted by a Chartered Accountant or a Cost Accountant nominated by the Commissioner

3) He may proceed for inspection, search and seizure u/s 67;

4) He may take initiative to determine tax or other dues u/s 73 or 74.

CONSEQUENCES OF NON FILING OF RETURN BY THE REGISTERED PERSON UNDER GST LAW:

In case a taxable person fails to file return, he may be issued with a notice to furnish the return within 15 days from the date of receipt of notice.

If the taxable person does not take necessary steps to file the return prescribed under law, the proper officer has the authority to pass a best judgments order by determining tax liability of the defaulting taxable person based on all relevant materials available to him within 5 years from the due date for furnishing the annual return.

However, the best judgment order shall stand invalid as and when the taxable files a valid return for the default period within t30 days of receipt of best judgment assessment order.

APPEAL: POWERS AVAILABLE TO ADJUDICATING AUTHORITY

For the benefit of the assessees, the appellate authority (AA) can exercise the following powers:

1) For filing an appeal, he can condone a delay of up to one month from the end of the prescribed period of 3/6 months if there is “sufficient cause” as per section 107(4).

2) Adjudicating authority may allow to file additional grounds if he is satisfied that the omission taken place in filing is not willful or unreasonable.

However, the AA also is empowered to pass an order enhancing the fees or penalty or fine in lieu of confiscation or reducing the amount of refund or input tax credit if the assessee has been given reasonable opportunity of show cause.

He can also enhance the duty after giving specific SCN to the assessee against the proposed order passed within the time limit specified under Section 73 or Section 74.

OTHER TOPICS UNDER GST

ANALYSIS

TRANSITIONAL PROVISIONS: POSSIBLE SITUATIONS OF THE TAXPAYERS ON AND BEYOND THE APPOINTED DATE OF GST

After discussion of the migration provisions in the earlier bulletin, let us now discuss some likely possible situations of the taxpayers **on and beyond the appointed date** of GST who opted for migration under GST regime.

Case 1: A service provider is currently availing input tax credit on inputs held as stock under the VAT laws.

Answer: He will be entitled to input tax credit on inputs held in stock as per section 140(3).

Case 2: A VAT registered person has excess input tax credit in his last return immediately preceding the appointed day and has opted for composition scheme under GST

Answer: He will not be able to carry forward the excess ITC of VAT to GST if he opts for composition scheme, as per Section 140(1).

Case 3: The Central Sales Tax has been paid on goods sold on 15.03.2017. The appointed date of GST is 01.07.2017. The goods are returned on 15.07.2017.

Answer: As per the GST laws where tax has been paid under the existing laws (say Central Sales Tax Laws) on any goods within 6 months prior to the appointed date, the said sales return shall be treated as supply of the said buyer under the GST and tax has to be paid on such supply if the said goods are taxable under the GST laws and the buyer is registered under GST laws.

The seller is entitled to refund of such tax if the aforesaid buyer is unregistered person under GST.

Case 4: A manufacture sends inputs or semi finished goods for jobwork under the existing laws on 31.03.2017 (i.e within six months prior to the appointed date) and after completion of job work goods returned on 31.07.2017.(i.e within six months from the appointed date).

Answer: No tax will be payable under the GST laws if both the manufacturer and the job worker declare the details of inputs held in stock by the job worker in prescribed form.

Suppose the goods are not returned within 31.12.2017, then input tax credit is liable to be recovered.

If the job worker does not return within six months from the aforesaid date, then the tax liability will be borne by him.

Case 5: Finished goods removed from a factory for carrying out certain processes under existing law are returned on or after the appointed day.

Answer: No tax under GST will be payable if finished goods removed are returned to the said factory after undergoing tests or any other process within six months (or within the extended period of maximum two months) from the appointed day as per section 141(3).

INCOME TAXES

NOTIFICATION/CIRCULARS

CBDT AUTHORISES THE DIRECTOR GENERAL OF INCOME-TAX (INVESTIGATION)

OUR COMMENTS: The CBDT, Department of Revenue, Ministry of Finance, Government of India vide **Notification No. 39/2017 dated 16.05.2017** has authorised specified Director General of Income-tax or the Principal Director or Director of Income-tax to issue orders for exercising concurrent powers and functions of an Assessing Officer to an Assistant Director of Income-tax or Deputy Director of Income-tax who are subordinate to them, in respect of cases or class of cases falling within the specified territorial areas for the purpose of the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015.

The readers may refer the notification for details.

AUTHORITY UNDER THE PROHIBITION OF BENAMI PROPERTY TRANSACTIONS ACT, 1988

OUR COMMENTS: The CBDT, Department of Revenue, Ministry of Finance, Government of India vide **Notification No. 40/2017 dated 18.05.2017** has authorised specified Income-tax authorities under section 116 to exercise the powers and functions of the 'Authority' under the Prohibition of Benami Property Transactions Act, 45 of 1988 in respect of the specified territorial areas.

The readers may refer the notification for details.

COURT DECISIONS

ZAZSONS EXPORT LIMITED VS CIT KANPUR [ALLLAHABAD HIGH COURT]

BRIEF: Credit purchases in the books of accounts of the assessee even if not confirmed would not mean that it is concealed income or deemed income of the assessee, which can be subjected to tax in view of Section 68 of the Act.

OUR COMMENTS: In the above case, the assessee is a public limited company engaged in the business of manufacture of finished leather shoe upper and shoes mainly for the purpose of export. According to the trade practice raw animal hide is purchased by it generally from petty dealers on credit and the payment is made subsequently and as such these dealers are shown in the books of accounts as trade creditors.

In respect of one of the assessment years, the assessee was not able to get the purchases confirmed from small hide dealers which was then added in the income of the assessee by the Assessing Officer in view of Section 68.

Supreme Court in the case of Commissioner of Income Tax Vs. P. Mohan Kala (2007) 291 ITR 278 (SC) has laid down that income tax liability under Section 68 arises only when:

(i) there is credit of the amounts in the books maintained by the assessee; (ii) such credit is a sum of money during the previous year; (iii) either the assessee offers no explanation about the nature and source of such credits found in the books or the explanation offered by the assessee is not satisfactory in the opinion of the Assessing Officer.

The facts of the given case are also similar to the case Commissioner of Income Tax Vs. Pancham Dass Jain (2006) 205 CTR All 444 where it was held that mere absence of proof regarding the existence of parties cannot be confused with the question of genuineness of the purchases and if the purchase of the goods has been accepted by the department. It would not be possible for it to turn around and say that the debits appeared in the accounts of these purchases were in form of cash deposits

Accordingly, the Hon'ble High Court held that credit purchases in the books of accounts of the assessee even if not confirmed would not mean that it is concealed income or deemed income of the assessee, which can be subjected to tax in view of Section 68 of the Act.

[Decided in favour of assesse]

CUSTOMS

NOTIFICATION/CIRCULARS

BENEFIT OF DUTY FREE IMPORT OF CUT AND POLISHED DIAMONDS EXPORTED ABROAD

OUR COMMENTS: The CBEC, Department of Revenue, Ministry of Finance, Government of India vide **Notification no. 21/2017 dated 22.05.2017** has directed that the whole of Custom duty and Additional Customs payable on the import of specified cut and polished diamonds during the period 09.03.2012 to 01.03.2017 by the authorized agencies/ offices in India of laboratories mentioned under para 4.74 of the Hand Book of Procedure, but for the said practice, shall not be required to be paid.

NOTIFICATION OF VALMIKINAGAR IN WEST CHAMPARAN DISTRICT, BIHAR AS LAND CUSTOM STATION

OUR COMMENTS: The CBEC, Department of Revenue, Ministry of Finance, Government of India vide **Notification no. 50/2017 Customs N.T. dated 24.05.2017** has notified Valmikinagar in West Champaran District as a land customs station. A road from there is connected to Triveni Bazar in Nepal.

COURT DECISIONS

INNOVATIVE CARGO SERVICES THROUGH: PARTNER SHRI BINOD KUMAR VERSUS COMMISSIONER OF CUSTOMS (GENERAL) [DELHI HIGH COURT]

Brief: A SCN cannot be issued within 15 days of the orders passed for violation of CBLR, 2013 to complete the proceeding within the prescribed time of three months, notwithstanding the CBLR 2013.

OUR COMMENTS: In the above case, the assessee is a Customs Broker holding Customs Broker Licence through which there has been fraudulent availment of drawback by exporting inferior and sub-standard quality readymade garments of different kinds through various bogus firms and by resorting to over invoicing of goods –

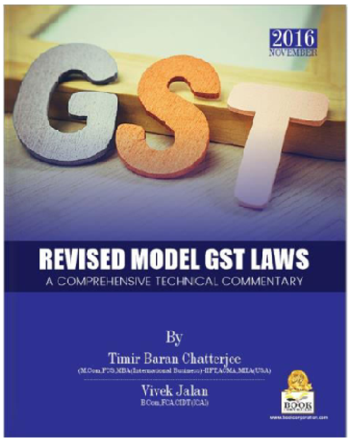
A suspension order was provided as per Regulation 19 of the CBLR 2013 by order dated 27th September 2016. However, the Respondents did not take any steps as per Regulation 20 of the Customs Broker Licensing Regulations (CBLR) 2013. In this situation a SCN is to be issued within 90 days from the date of receipt of the offence report.

In the present case, the SCN was issued only subsequent to the impugned order of the CESTAT on 30th April 2017.

The Hon'ble High Court held that the CESTAT was incorrect in directing the authorities to issue SCN within 15 days and complete the investigation within a further period of three months thereafter contrary to the CBLR 2013.

[Decided in favour of appellant]

IN STANDS: REVISED MODEL GST LAWS : A COMPREHENSIVE TECHNICAL COMMENTARY



ABOUT THE BOOK: While the Government is moving at a rapid pace, yet it is still a question whether the Corporates are GST Ready or not. It is high time that the law needs to be analysed and implemented into every facet of the business including sales and marketing, Logistics, procurement, HR, IT and of course Finance and Taxation. The book contains an exhaustive coverage of the Revised Model GST in the form of a Section wise technical commentary. It provides an insight into the following:

1. Brief about the major changes between the Revised law and the earlier law.
2. Revised Model GST Law November 2016
3. Revised Model IGST Law November 2016
4. GST Compensation Law
5. GST Return Rules
6. GST RefundRules
7. GST Registration Rules
8. GST Payment Rules
9. GST Invoice Rules

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