

GST: Frequently Asked Questions

What is the due date for filing of FORM GSTR-1, for the month of August?	The due date for August will be notified soon.
If income is nil, are returns mandatory?	Yes, once you are registered, filing of returns is compulsory. In this case, you can show the turnover as zero (nil return).
GST paid on motor car insurance and repairs/maintenance qualifies for input tax credit or not?	Yes only in those cases where the input tax credit on motor cars is admissible in terms of section 17(5) of CGST Act.
We receive transport services. Can we take ITC of 5% paid under RCM.	Yes, tax paid under RCM is an eligible input tax credit.
In case of hotel room rent declared tariff rate is Rs 8000 but discounted price is Rs 6000 what rate should be levied 28 or 18?	It will be 28% but GST would be payable on the transaction value of Rs. 6000/-.
What is the last date for filing GSTR 3B for Sept '17?	20 October, 2017. Kindly refer to Notification No. 35/2017 – Central Tax dt 15 th September, 2017
Whether person liable to pay GST under RCM is required to take compulsory registration ?	Yes as per section 24(iii) of CGST Act.