GST: Frequently Asked Questions

Tweets	Answers
Can a manufacturer who was not registered in excise take credit of goods on which he doesn't have duty paying documents i.e. Can he take deemed transistional credit?	No, as per section 140 of CGST Act.
We have accidently filed GST amount in wrong head. Filed under Cess. Can this be changed?	A Circular detailing the procedure for manual filing of the application form for refund will be issued shortly. Or else, the amount paid can be used to pay future tax liability.
Can an unregistered vendor with annual turnover under INR 20 Lakh supply services to SEZ Developer/SEZ Unit?	Yes. (Refer Notf No. 10/2017-Integrated Tax dt 13.10.2017)
Is the payment of tax required on receipt of advance in case of goods now?	No. (Refer Notf No. 66/2017-Central Tax dt 15.11.2017)
What is the last date for filing ITC-04 for Jul-Sep Quarter, 2017?	30th December, 2017
I am an ISD. By when can I file ITC-06 for July, 2017?	By 31st December, 2017
If goods are destroyed or lost due to various reasons, can a person take ITC for such goods ?	No, a person cannot take ITC with respect to goods lost, stolen, destroyed or written off.

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Which are non gst supply ?	Those which are not leviable to GST under the GST Acts viz., petrol, Diesel, Air Turbine Fuel
How can I know my GST jurisdictional officer to submit my refund application.as per notification no. 17/17/2017 dt. 15/11/2017 ?	Administrative orders for assigning the taxpayers to either the Central Tax or State Tax authorities are being issued in the States. In case such an order has not been issued in your State, you can approach either authorities.
how do I check the authenticity of GST bill. The GSTIN and product etc is correct but is there a way to find out if the supplier paid that money to GST or just took it from me?	Currently there is no such provision to check this since tax is paid by the supplier in a consolidated manner.
Our firm had input GST credit (of import purchase) greater than the output liability but the accountant paid GST in the cash ledger erroneously and now we don't have enough funds to meet the working capital requirements..how can we claim the refund?	A Circular detailing the procedure for manual filing of the application form for refund will be issued shortly. Or else, the amount paid can be used to pay future tax liability.
Can an unregistered vendor with annual turnover under INR 20 Lakh sell goods to SEZ Developer/SEZ Unit?	Since SEZ is deemed foreign territory, it will be an inter-State supply of goods and the vendor has to get registered compulsorily as per section 24 of CGST Act.
What is the Procedure of claiming refund of GST late fee paid under penalty column?	It will be credited in the respective cash ledger by the common portal.
Pls tell me small traders of 40-50 lakhs turnover have to deposit tax monthly or quarterly. nobody is telling the clear picture. traders are muffled by accountants on this account pls clear the scenario	All registered persons have to pay tax monthly by filing FORM GSTR-3B.

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I am a work contractor. I have been given contract of making roads by PWD and nagar nigam. While issuing sale invoice is GST applicable and will I get tax credit on it.	GST pay karna padega par aap credit lene ke liye eligible nahi hai. (refer Sec 17(5) of CGST Act, 2017)
Should hotel room bookings less than ₹1000 not be adding GST?	There is no tax if the declared tariff is less than ₹ 1000
How one can identify Gst Registration under composition scheme?? Any particular series or serial for them. It may happen restaurant under composition may charge @5% and pay @1%. It's a loss for both parties. Any way out?	"Composition taxable person, not eligible to collect tax on supplies" is required to be mentioned on bill of supply and at the place of business, "Composition taxable person" should be prominently written - Rule 5 of CGST Rules refers
kindly note that Decrease in the GST rates on Restaurant fron 18% to 5% is a welcome step but I personally found that most of the restaurants are continuing with the same price as before and increased their gross rates.. so no benefits of reduced rates to customers. What to do	National Anti-Profiteering Authority is set up to take action in such cases. Pls refer to the print ad carried out in all daily newspapaers on 22.11.2017.
supply made to EOU if intra state CGST/SGST or IGST Applicable?	Vide Notf 48/2017-CT, supply of goods to EOU are deemed exports, hence IGST To be paid
sir if someone is not providing proper bill and charging gst on blank/rough page,as a consumer what can we do?	Issuing an invoice/bill of supply is mandatory under GST law. Complaint against such persons can be made to jurisdictional tax officers
Sir, If services rendered & bill is raised before 01/07 but payment recd now with Service tax (following receipt basis). Whether to pay Service Tax or GST. Please guide..	Time of supply is before appointed date. Hence ST is to be paid in accordance with section 142

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Is FORM GST CMP 3 compulsary for migrated dealer or for new dealer who opt for composition scheme or for both ?	It is only for migrated dealers as per rule 3(4) of CGST Rules, 2017
have received refund from previous regime of CBEC at Cenvat credit of my predeposit. How to avail it.	It can be claimed ae per the provisions of Section 140 of CGST Act, 2017
What is the due date for filing FORM GSTR-4 for the quarter of July 2017 to September 2017??	24.12.2017
Sir B2B business me outward supply me bill amount ke uper interest add hoke aata he to interest par kitna GST lagta he	The rate at which the corresponding supply is taxed
When will RFD-01 be functional on GST site so that refund in cases other than exports can be claimed?	In place of FORM GST RFD-01, a new FORM GST RFD-01A is available on the common portal for claiming refunds. Pls refer to Circular No. 17/17/2017-GST dated 15.11.2017.
Less ITC is claimed in GSTR 3B but books had more ITC. GSTR 3B is filed, how to claim differential ITC?	You can clain ITC in the subsequent months.
More Output is shown in another GSTR 3B because Tax Paid on Advances could not be adjusted in books, how to rectify that increased Output?	You can utilise the amount paid to discharge future tax liability.

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Can we add different trade name under one GSTIN	No
If I missed certain invoices in sept,and now added them in GSTR-3B of Oct, how will sept return be dealt?	Tax will have to be paid with interest in GSTR-3B return of October.
Is there any provision for revision for rectification of GSTR-3B for those dealers who have filed their returns.	No, the facility to edit FORM GSTR 3B is not available if you have filed the return. However, in case you have only submitted the return but not filed, edit facility shall be available.
Kindly clarify whether tax under reverse charge is payable on purchase from unregistered dealers upto 12th October or not.	Yes it has to be paid till 12th October as Not. 38/2017-Central Tax (Rate) came into force with effect from 13th October, 2017.
How to get refund of wrongly deposited cash in IGST ledger?	A Circular is being issued to provide for manual filing and processing of refund claims in this regard.
If any regular dealer opted Composition scheme in Nov. What will be effective date for composition 1st Dec or Date of opting out??	1st Dec since as per rule 3 of CGST Rules, 2017 he may opt to pay tax under composition scheme with effect from the first day of the month immediately sucseeding the month in which he files an intimation

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Is ITC available on vehicle taken on lease for employee in a manufacturing company?	No. It is not allowed as per section 17(5) of CGST Act, 2017.
We are dealer having more than 1.5 cr turnover. Whether GSTR-1 return to be filed for every month for July-October,2017 or Single GSTR-1 Return will be filed for the month of July-October, 2017 on or before 31st December, 2017.	FORM GSTR - 1 return is to be filed for every month from July-October, 2017 by registered persons having more than 1.5 cr turnover . Last date is 31st Dec, 2017
In GST portal GSTR 2 online preparation is not showing, but in GST home page GSTR 2 filing last date is 30.11.17. Pls confirm whether we have to file or not?	Last dates for filing FORM GSTR - 2 are yet to be notified. Please refer to notf No. 57/2017-CT and Notf No. 58/2017-CT dated 15.11.2017.
Is it necessary to Provide Job work challan details in GSTR - 1 filing online ??	No.
What documents are needed for Sales return from unregistered persons. Do i need to issue debit note on behalf of him. please clarify	Registered person will issue a credit note to the unregistered person.
What is last date for filing FORM GST TRAN-1?	27th December, 2017
How to convert regular GST registration into ISD registration?	You will have to first cancel the regular registration by filing FORM GST REG 29 and then take a fresh registration by filing FORM GST REG-01 choosing ISD in the field "Reason to obtain registration".