TAX CONNECT
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TAX CONNECT

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INCOME TAX

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EDITORIAL

Friends,

Various Circulars and Notifications have been issued under GST, which have clarified various facts as follows –

Non-utilization of Disputed Credit carried forward

Where in relation to a certain CENVAT credit pertaining to which a show cause notice was issued under rule 14 of the CENVAT Credit Rules, 2004, which has been adjudicated and where in the last adjudication order or the last order-in-appeal, as it existed on 1st July, 2017, it was held that such CENVAT credit is not admissible, then such CENVAT credit, shall not be utilized by a registered taxable person to discharge his tax liability under this Act or under the IGST Act, 2017, till the order-in-original or the last order-in-appeal, as the case may be, holding that disputed credit as inadmissible is in existence.

Non-transition of Blocked Credit

In terms of clause (i) of sub-section (1) of section 140 of the Act, a registered person shall not take in his electronic credit ledger, amount of CENVAT credit as is carried forward in the return relating to the period ending with the day immediately preceding the appointed day which is not eligible under the Act in terms of sub-section (5) of section 17

Monetary Limit for Issuance of SCN u/3 73 & 74 of CGST Act 2017 and u/s 20 of IGST Act 2017 –

Officer	CGST	IGST	CGST+IGST
Superintendent of Central Tax	Rs. 10 L	Rs. 20L	Rs. 20L
DC/AC	Rs. 10L-100L	Rs. 20L-200L	Rs. 20L-200L
Add C/ JC	Above 100L	Above 200L	Above 200L

Rate of GST on supplies made to the Indian Railways classifiable under any chapter, other than Chapter 86

- Only the goods classified under Chapter 86, supplied to the railways shall attract 5% GST rate with no refund of unutilised input tax credit and

- Other goods [falling in any other chapter], would attract the general applicable GST rates to such goods, under the aforesaid notifications, even if supplied to the railways.

Q. Is hostel accommodation provided by Trusts to students covered within the definition of Charitable Activities and thus, exempt under Sl. No. 1 of notification No. 12/2017-CT (Rate).

A. Hostel accommodation services do not fall within the ambit of charitable activities. However, accommodation service in hostels including by Trusts having declared tariff below one thousand rupees per day is exempt vide notification No. 12/2017-CT(Rate).

Q. Would fee paid by litigants in the Consumer Disputes Redressal Commissions be leviable to GST. Would any penalty imposed by or amount paid to these Commissions attract GST?

A. Services by any court or Tribunal established under any law for the time being in force is neither a supply of goods nor services. Consumer Disputes Redressal Commissions (National/ State/ District) may not be tribunals literally as they may not have been set up directly under Article 323B of the Constitution. However, they are clothed with the characteristics of a tribunal. Hence fee paid by litigants in the Consumer Disputes Redressal Commissions are not leviable to GST. Any penalty imposed by or amount paid to these Commissions will also not attract GST

EDITORIAL

Q. Would Food supplied to the patients or their attendants in Hospital leviable to GST?

A. Food supplied to the in-patients as advised by the doctor/nutritionists is a part of composite supply of healthcare and not separately taxable. Other supplies of food by a hospital to patients (not admitted) or their attendants or visitors are taxable

Q. Whether activity of bus body building, is a supply of goods or services?

A. In the case of bus body building there is supply of goods and services. Thus, classification of this composite supply, as goods or service would depend on which supply is the principal supply which may be determined on the basis of facts and circumstances of each case.

Our View : Although the question is left unanswered, yet most of the times the goods part takes precedence over the Service Part.

Q. Whether retreading of tyres is a supply of goods or services?

A. In retreading of tyres, which is a composite supply, the pre-dominant element is the process of retreading which is a supply of service. Rubber used for retreading is an ancillary supply.

However, Supply of retreaded tyres, where the old tyres belong to the supplier of retreaded tyres, is a supply of goods (retreaded tyres under heading 4012 of the Customs Tariff attracting GST @ 28%)

Q. Whether Priority Sector Lending Certificates (PSLCs) are outside the purview of GST and therefore not taxable?

A. PSLCs are taxable as goods at standard rate of 18% under the residuary S. No. 453 of Schedule III of notification No. 1/2017-Central Tax(Rate). GST payable on the certificates would be available as ITC to the bank buying the certificates.

Q. Whether the activities carried by DISCOMS against recovery of charges from consumers under State Electricity Act are exempt from GST?

A. Service by way of transmission or distribution of electricity by an electricity transmission or distribution utility is exempt from GST under notification No. 12/2017-CT (R), Sl. No. 25.

The other services such as, -
i. Application fee for releasing connection of electricity;
ii. Rental Charges against metering equipment;
iii. Testing fee for meters/ transformers, capacitors etc.;
iv. Labour charges from customers for shifting of meters or shifting of service lines;
v. charges for duplicate bill; provided by DISCOMS to consumer are taxable.

Q. Whether the guarantee provided by State Government to state owned companies against guarantee commission, is taxable under GST?
A. The service provided by Central Government/State Government to any business entity including PSUs by way of guaranteeing the loans taken by them from financial institutions against consideration in any form including Guarantee Commission is taxable.

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

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

Truly Yours

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SYNOPSIS

TAX CALENDAR

Due date	COMPLIANCES FROM 04th MARCH, 2018 to 10th MARCH, 2018	Description
10th March 2018	GSTR 1	Every registered person, other than an Input Service Distributor or a non-resident taxable person or a person paying tax under the provisions of section 10 or, section 51 or section 52 for the month of January 2018

SPECIAL SECTION - ARTICLE

GST REFUND

There can be a lot of mistakes when filling in GST challan for making GST Payment. You may also end up paying excess GST due to this. This excess amount is shown as a balance in the Electronic Cash Ledger. Refund refers to an amount that is due to the tax payer from the tax administration.

GST Refund of unutilized Cash Ledger

The balance in Electronic Cash Ledger can be claimed as a refund by submitting a refund application form RFD – 01. This can be done online on the GST Portal/ GSTN. The excess GST paid can be claimed as a refund within 2 years from the date of payment. This means that if excess GST is paid in the month of December 2017, GST refund application can be submitted until December 2019.

UNO agencies, Embassies etc. entitled to a refund of tax paid by it on inward supplies of goods or services or both, may make an application for such refund, in such form and manner as may be prescribed, before the expiry of six months from the last day of the quarter in which such supply was received.

GST Refund of unutilized input tax credit

Unutilized input tax credit can be allowed as refund in accordance with the provisions of sub-section (3) of section 54 in the following situations

i) Zero rated supplies made without payment of tax

ii) Where credit has accumulated on account of rate of tax on inputs being higher than the rate of taxes on output supplies other than nil rated or fully exempt supplies.

No refund of unutilized input tax credit shall be allowed in cases where the goods exported out of India are subjected to export duty, and also in the case where the supplier of goods or services or both avails of drawback in respect of central tax or claims refund of the integrated tax paid on such supplies.

Documentary Evidence required for GST Refund

The refund application has to be supported by prescribed documents evidencing facts that the refund is due to the applicant. The applicant must submit documentary evidences including invoice or similar document which are issued by him to indicate that the tax payable on the supplies, to establish the fact that incidence of tax/interest/amount paid was not passed on by the claimant to any other person.

Self-Declaration if GST refund is less than 2 lakhs

If the amount of refund claim is less than Rs.2 lakhs, there is no need of filing such documentary evidence. Instead, a self-declaration based on the documentary and other evidences by the claimant, certifying that he has not passed on the incidence of such tax and interest is sufficient to claim refund.

The refund relating to an application if found in order, will be sanctioned within 60 days from the date of receipt of complete application containing all the prescribed information and the amount so determined shall be credited to the consumer welfare fund.

Interest on delayed GST refunds

Section 56 of the CGST Act, 2017 states that if any tax ordered to be refunded under section 54 is not refunded within sixty days from the date of receipt of application interest at such rate not exceeding six percent will be paid to the applicant.

Where any claim of refund arises from an order passed by an adjudicating authority or appellate tribunal or court which has attained finality and the same is not refunded within sixty days from the date of receipt of application filed consequent to such order, interest at such rate not exceeding nine percent will be paid to the applicant. Thus, Situation 1 General cases- Maximum rate of interest 6%.

Situation 2 Refund after order of appellate authority-Maximum rate of interest 9%.

Unjust Enrichment

Talking about unjust enrichment, a presumption is always drawn that the businessman will shift the incidence of tax to the final consumer. This is because GST is an indirect tax whose incidence is to be borne by the consumer. It is for this reason that every claim of refund (barring specified exceptions) needs to pass the test of unjust enrichment. And every such claim if sanctioned is first transferred to the Consumer Welfare Fund. For crossing the bar of unjust enrichment, if the refund claim is less than Rs.2 Lakhs, then a self-declaration of the applicant to the effect that the incidence of tax has not been passed to any other person will suffice to process the refund claim. For refund claims exceeding Rs. 2 Lakhs, a certificate from a Chartered Accountant/Cost Accountant will have to be given.

Compliance with Natural Justice

In case the claim is sought to be rejected by the Proper Officer, a notice has to be given online to the applicant stating the ground on which the refund is sought to be rejected. The applicant needs to respond online within 15 days from the receipt of such notice. Thus no claim can be rejected without putting the applicant to notice.

Payment to be Credited Online

The refund claim, wherever due, will be directly credited to the bank account of the applicant. The applicant need not come to the authorities to collect the cheques or for any other issues relating to the refund claim.

Power with the Commissioner to Withhold Refund in Certain Cases

GST law provides that where an order giving rise to a refund is the subject matter of an appeal or further proceedings or where any other proceedings under this Act is pending and the Commissioner is of the opinion that grant of such refund is likely to adversely affect the revenue in the said appeal or other proceedings on account of malfeasance or fraud committed, he may, after giving the taxable person an opportunity of being heard, withhold the refund till such time as he may determine. But it has been adequately safeguarded by provision for payment of interest @ 9% if, as a result of appeal, or further proceedings, the applicant becomes eligible for refund.

Thus the GST Law provides a simple and time bound refund procedure with minimal human interface between the taxpayers and department authorities leaving no space for corruption.

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NOTIFICATIONS/CIRCULARS

NON-TRANSITION OF CENVAT CREDIT

OUR COMMENTS: The Department of Revenue, Ministry of Finance, Government of India, vide **Circular No. 33/07/2018-GST, dated 23rd February 2018** hereby circulated regarding directions under Section 168 of the CGST Act on non-transition of CENVAT credit under section 140 of CGST Act or non-utilization thereof in certain cases.

In exercise of the powers conferred under section 168 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as "Act"), for the purposes of uniformity in implementation of the Act, the Central Board of Excise and Customs hereby directs the following.

Non-utilization of Disputed Credit carried forward

- Where in relation to a certain CENVAT credit pertaining to which a show cause notice was issued under rule 14 of the CENVAT Credit Rules, 2004, which has been adjudicated and where in the last adjudication order or the last order-in-appeal, as it existed on 1st July, 2017, it was held that such CENVAT credit is not admissible, then such CENVAT credit (herein and after referred to as "disputed credit"), credited to the electronic credit ledger in terms of sub-section (1), (2), (3), (4), (5) (6) or (8) of section 140 of the Act, shall not be utilized by a registered taxable person to discharge his tax liability under this Act or under the IGST Act, 2017, till the order-in-original or the last order-in-appeal, as the case may be, holding that disputed credit as inadmissible is in existence.

- During the period, when the last order-in-original or the last order-in-appeal, as the case may be, holding that disputed credit as inadmissible is in operation, if the said disputed credit is utilised, it shall be recovered from the tax payer, with interest and penalty as per the provisions of the Act.

Non-transition of Blocked Credit

- In terms of clause (i) of sub-section (1) of section 140 of the Act, a registered person shall not take in his electronic credit ledger, amount of CENVAT credit as is carried forward in the return relating to the period ending with the day immediately preceding the appointed day which is not eligible under the Act in terms of sub-section (5) of section 17 (hereinafter referred to as 'blocked credit'), such as, telecommunication towers and pipelines laid outside the factory premises.

- If the said blocked credit is carried forward and credited to the electronic credit ledger in contravention of section 140 of the Act, it shall not be utilized by a registered taxable person to discharge his tax liability under this Act or under the IGST Act, 2017, and shall be recovered from the tax payer with interest and penalty as per the provisions of the Act.

In all cases where the disputed credit as defined in terms of para 2.1 or blocked credit under para 3.1 is higher than Rs. ten lakhs, the taxpayers shall submit an undertaking to the jurisdictional officer of the Central Government that such credit shall not be utilized or has not been availed as transitional credit, as the case may be. In other cases of transitional credit of an amount lesser than Rs. ten lakhs, the directions as above shall apply but the need to submit the undertaking shall not apply.

Trade may be suitably informed and difficulty if any in implementation of the circular may be brought to the notice of the Board.

For further information kindly refer the above mentioned circular.

GST: IGST

ANALYSIS

TRANSITION FROM QUASI-FEDERAL TO PERFECTLY FEDERAL

The Goods and Services Tax regime, considered as a step in furtherance of cooperative federalism has been viewed as a fiscal framework hugely reliant on the cooperation between states and the central government. However, this Article seeks to argue against this notion and goes on to describe how the Constitutional provisions empower state legislatures enormously and liberate them from fetters hitherto imposed.

STATE'S INTERMINABLE QUEST FOR REVENUE:

It is a known fact that manufacturing states initially opposed the portrayal of the tax as a destination based tax for the reason that any goods or service supplied to persons or places outside the state territory denoted the amount of tax revenue lost. In this regard, it is to be stated that a tax which is consumption- oriented, by its very nature has disincentivised the economic activity of production in several countries in which it has been implemented. In fact, the aforestated issue was a major crisis that countries implementing GST faced. Another fundamental difference between a production-revolving exaction and the one in vogue is that the former encourages real economic activity and prompts states to support and foster economic growth and the latter only concerns itself to taxing consumption. Furthermore, a production-oriented levy does not affect, influence or have a bearing on free inter-state trade and commerce whereas a destination based tax does. This understanding is a desideratum in view of the unique contribution to the world jurisprudence on GST that the Indian GST has made.

There is no specific method that has been adopted for the apportionment or equalisation of the fiscal revenue collected on inter-state goods and services. Specific importance to fiscal equalisation is necessary because certain states would not have adequate revenue owing fundamental change in the taxing incidence from manufacture based to consumption based. The necessity of a nationally acceptable apportionment mechanism and a robust framework for ensuring fiscal stability is more likely to be realised after 5 years when the equalisation guarantee by the Centre is to lapse.

COOPERATIVE FEDERALISM AS A JUSTIFICATION:

Cooperative Federalism was the term coined to describe a system where there is an element of cooperation and understanding between central and regional governments predominantly mirroring the dependence of provincial governments on remittances from the central government.From a political perspective, cooperative federalism represents a scenario where sovereign power is shared. The central and regional governments operate in the same domain and consequently share functions and power.

The usurping of taxing powers of the state has been justified on the basis of the idea of cooperative federalism stating that the divesting of taxing powers and the equitable distribution of taxing powers is an intrinsic part of the Indian federal structure. The move has also conferred a great degree of autonomy to the States. It has been legitimized on the ground that the Parliament cannot interfere with a state's GST law. By according enormous power to States to regulate and legislate their respective GST laws by themselves, this could also be a transition from the forced integration of disparate state interests to abundantly autonomous and sovereign state legislative powers. It could be inferred from the language adopted in Article 246A of the Constitution which confers simultaneous power to both the Central and State Governments to impose CGST and SGST respectively. The laudable mission to make an equal treatment of disparate state interests and the concomitant geopolitical differences in the pretence of unification and confederation only threatens to degenerate into a constitutionally validated emancipation of states. This, in many ways, marks the replacement of the quasi-federal setup of the country that conferred superior and prevailing powers to the Centre by a perfectly federal setup where the States seem to be endowed with powers and legislative freedom equal to that of the Centre.

This legislative liberty, during exigencies and unavoidable adversities, could also foment over-indulgence and excessive state interference in free trade for tax purposes. The thought, although appears to be farfetched at the present is a plausible phenomenon that will manifest in the years to come. The protracted litigation the nation has witnessed in respect of Inter-State trade and commerce stands testimony to it.

GST: SGST/UTGST

NOTIFICATIONS/CIRCULARS

APPELLATE AUTHORITY FOR ADVANCE RULING

OUR COMMENTS: The Commercial Taxes Department, Government of Andhra Pradesh vide Notification No. **G.O. MS. No. 117 , dated 01st, March 2018** hereby notifies regarding Appellate Authority for Advance Ruling.

In exercise of the powers conferred under Section 99 of the Andhra Pradesh Goods and Services Tax Act, 2017, the Government hereby constitutes the Andhra Pradesh Appellate Authority for Advance Ruling with the following members:

- Chief Commissioner of Central Tax, Visakhapatnam Zone
- Chief Commissioner of State Tax, Andhra Pradesh

The authority will function from the office of the Chief Commissioner of State Tax, Andhra Pradesh at Edupugallu, Krishna District.

For further information kindly refer the above mentioned notification.

TELANGANA GOODS AND SERVICES TAX (AMENDMENT) RULES, 2018

OUR COMMENTS: The Commercial Taxes Department, Government of Telangana vide Notification No. **G.O. Ms. No. 39 , dated 23rd , February 2018** hereby notifies regarding amendments made in the Telangana Goods and Services Tax 2018.

It is further notified that amendments are made in Rule 3, 7, 20, 24, 43, 54, 89, 96, 138, 138A, 138B of Telangana Goods and Services Tax 2018 & FORM GST RFD-01A, FORM GST EWB-01, FORM GST EWB-02. Moreover insertion of rule 31A & 55A has also been made.

For further information kindly refer the above mentioned notification.

RESCINDS THE DATE FROM WHICH E-WAY BILL RULES SHALL COME INTO FORCE

OUR COMMENTS: The Commercial Taxes Department, Government of Goa vide Notification No. **38/1/2017-Fin(R&C)(48) , dated 27th , February 2018** hereby notifies regarding recinding of the date from which E-Way Bill Rules shall come into force.

In exercise of the powers conferred by section 164 of the Goa Goods and Services Tax Act, 2017, the Government of Goa hereby rescinds, except as respects things done or omitted to be done before such rescission, in the **Notification No. 38/ /1/2017-Fin(R&C)(39)/322 dated 12th January, 2018.**

For further information kindly refer the above mentioned notification.

POSTPONE THE COMING INTO FORCE OF THE E-WAY BILL RULES

OUR COMMENTS: The Commercial Taxes Department, Government of Chattisgarh vide Notification No. **11/2018 - State Tax, dated 13th , February 2018** hereby notifies regarding postpone the coming into force of the e-way Bill rules.

In exercise of the powers conferred by section 164 of the Chhattisgarh Goods and Services Tax Act, 2017, the State Government hereby rescinds, except as respects things done or omitted to be done before such rescission, the Notification No. 74/2017-State Tax, F-10-98/2017/CT/V (188) dated the 29th December, 2017.

For further information kindly refer the above mentioned notification.

INCOME TAX

NOTIFICATIONS/CIRCULARS

AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES

OUR COMMENTS: The Department of Revenue, Ministry of Finance, Government of India, vide **Notification No. S.O. 731(E) , dated 19th February 2018** hereby notified regarding agreement between the Government of the Republic of India and the Government of the Republic of of Kenya for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes.

Agreement between the Government of the Republic of India and the Government of the Republic of Kenya for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income was signed at Nairobi, Kenya on the 11th July, 2016.

For further information kindly refer the above mentioned notification.

CENTRALISED COMMUNICATION SCHEME, 2018

OUR COMMENTS: The Department of Revenue, Ministry of Finance, Government of India, vide **Notification No. S.O. 771(E), dated 22nd February 2018** hereby notified regarding Centralised Communication Scheme, 2018.

The Centralised Communication Centre shall issue notice to any person requiring him to furnish information or documents for the purpose of verification of information in his possession.

- The notice shall be issued under digital signature of the designated authority.
- The notice shall be served by delivering a copy by electronic mail, or by placing a copy in the registered account on the portal followed by an intimation by Short Message Service.
- The information or documents called for under sub-paragraph (1) shall be furnished on or before the date specified in the notice as specified in paragraph 4.
- The designated authority shall also run sustained campaign to ensure compliance by way of sending electronic mails, Short Message Service, reminders, letters and outbound calls.

The Principal Director General of Income-tax (Systems) or Director General of Income-tax (Systems) shall specify from time to time, procedures and processes for effective functioning of the Centralised Communication Centre, including the following matters:-

- format and procedure for issue of notice;
- receipt of any information or document from the addressee in response to notice;
- mode and format for issue of acknowledgment of the response furnished by the addressee;
- provision of web portal facility including login facility, tracking status of verification, display of relevant details, and facility of download;
- call centre to answer queries and provide support services, including outbound calls and inbound calls seeking information or clarification;
- managing administration functions such as receipt, scanning, data entry, storage and retrieval of information and documents in a centralised manner;
- grievance redressal mechanism in the Centralised Communication Centre.

For further information kindly refer the above mentioned notification.

NOTIFICATIONS/CIRCULARS

APPOINTMENT OF COMMON ADJUDICATING AUTHORITY

OUR COMMENTS: The CBEC (Dept. of Revenue), Ministry of Finance, Government of India vide **Notification No. 15/2018-CUSTOMS (N.T.) and Notification No. 16/2018-CUSTOMS (N.T.) , dated 26th February, 2018** hereby notifies regarding Appointment of Common Adjudicating Authority.

The Central Board of Excise and Customs hereby appoints officer to exercise the powers and discharge duties conferred or imposed on officers in respect of Show Cause Notice for the purpose of adjudication of the Show Cause Notice.

For further information kindly refer the above mentioned notification.

FIXATION OF TARIFF VALUE OF EDIBLE OILS, BRASS SCRAP, POPPY SEEDS, ARECA NUT, GOLD AND SILVER

OUR COMMENTS: The CBEC (Dept. of Revenue), Ministry of Finance, Government of India vide **Notification No. 17/2018-CUSTOMS (N.T.), dated 28th February 2018** hereby makes amendment in the **Notification No. 36/2001-Customs (N.T.), dated the 3rd August, 2001** regarding fixation of Tariff Value of Edible Oils, Brass Scrap, Poppy Seeds, Areca Nut, Gold and Silver.

For further information kindly refer the above mentioned notification.

EXCHANGE RATE NOTIFICATION

OUR COMMENTS: The CBEC (Dept. of Revenue), Ministry of Finance, Government of India vide **Notification No. 18/2018-CUSTOMS (N.T.), dated 01st March 2018** hereby makes amendment in the **Notification No.13/2018-CUSTOMS (N.T.), dated 15th February, 2018** regarding the rate of exchange of conversion of each of the foreign currencies of Schedule I and Schedule II into Indian currency or vice versa, shall, with effect from 2nd March, 2018, be the rate mentioned thereof, for the purpose of the said section, relating to imported and export goods.

SCHEDULE-I

Sl.No.	Foreign Currency	Rate of exchange of one unit of foreign currency equivalent to Indian rupees	
		(For Imported Goods)	(For Export Goods)
1.	Australian Dollar	51.40	49.60
2.	Bahrain Dinar	178.85	167.45
3.	Canadian Dollar	51.65	50.00
4.	Chinese Yuan	10.45	10. 10
5.	Danish Kroner	10.90	10.50
6.	EURO	80.95	78.25
7.	Hong Kong Dollar	8.45	8.20
8.	Kuwait Dinar	225.20	210.55
9.	New Zealand Dollar	47.90	46.05
10.	Norwegian Kroner	8.40	8.10
11.	Pound Sterling	91.20	88.25
12.	Qatari Riyal	18.50	17.35
13.	Saudi Arabian Riyal	18.00	16.85
14.	Singapore Dollar	50.05	48.40
15.	South African Rand	5.70	5.35
16.	Swedish Kroner	8.00	7.70
17.	Swiss Franc	70.30	67.80
18.	UAE Dirham	18.35	17.20
19.	US Dollar	66.10	64.40

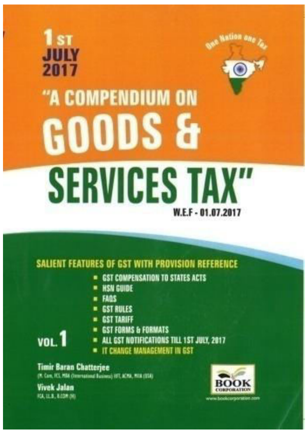
SCHEDULE-II

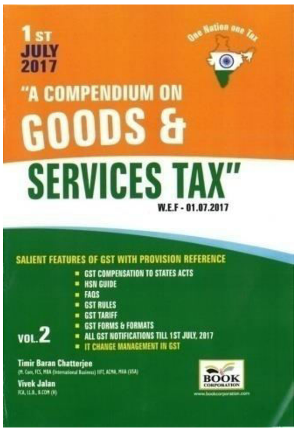
Sl.No.	Foreign Currency	Rate of exchange of 100 units of foreign currency equivalent to Indian rupees	
		(For Imported Goods)	(For Export Goods)
1.	Japanese Yen	62.15	60.05
2.	Kenyan Shilling	64. 90	60.65

AVAILABLE IN STANDS

A COMPENDIUM ON GOODS & SERVICES TAX

(Including ALL Notifications till 09th July, 2017)





ABOUT THE BOOK: PART A of the Book provides a Chapter wise and Topic wise Analysis of the Law. Along with this it provides Section and Rules where in the reader may find the Legal Provisions. It will help the reader to first understand the provision and then to exactly locate the provision. It provides an insight into the following:

1. Section-wise Compilation of IT Changes under GST
2. The GST Rates as finalised by The GST Council along with the HSN Code Referencer.
3. FAQs on GST
4. CGST, IGST, UTGST and The GST Compensation to States Acts
5. The Rules related to GST available in public Domain as on 17th June 2017.
6. The Forms and formats related to GST available in public Domain as on 17th June 2017.

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AVAILABLE IN STANDS

A COMPENDIUM ON WEST BENGAL GOODS & SERVICES TAX
(Including ALL Notifications till date)

ABOUT THE BOOK: PART A of the Book provides a Chapter wise and Topic wise Analysis of the Law. Along with this it provides Section and Rules where in the reader may find the Legal Provisions. It will help the reader to first understand the provision and then to exactly locate the provision. It provides an insight into the following:

1. The Rules related to WBGST available in public Domain till date.
2. The Notifications, Circulars and Orders issued by The SGST Authority till date.
3. The Forms and formats related to GST available in public Domain till date.

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