TAX CONNECT
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TAX CONNECT

Knowledge Partner:

The Bengal Chamber of Commerce & Industry

INCOME TAX

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Kolkata :1, Old Court House Corner, "Tobacco House" 1st Floor, R.No.-13 (North), Kolkata-700001
:17L/1A Dover Terrace; Kolkata-700069
:Diamond Arcade"; Room No 119; 68, Jessore Road; Kolkata - 700055
New Delhi :B 42 Retreat Apartments, 20 IP Extension, Delhi 110 092
Mumbai :Building No 9, Flat 403, LodhaEternis, 11th Road, MIDC, Andheri (E) - 400093
Bangalore :New No 27/1, Old No 384 – 57th Cross Rajajinagar, 3rd Block, Bashyam Circle, Bangalore - 560010

Contact: +919331042424; +919831594980; +913340016761
Website : www.taxconnect.co.in
Email : tb.chatterjee@taxconnect.co.in;vivek.jalan@taxconnect.co.in; anindita.chatterjee@taxconnect.co.in

EDITORIAL

Friends,

To give effect to the recommendations and decisions taken in its 31st meeting held on 22nd December, 2018 at New Delhi, GST Council has come up with various important notifications with the end of the year 2018.

We have made a detailed analysis of the specified notifications as follows:

ANALYSIS OF CENTRAL TAX NOTIFICATIONS

I. Central Goods and Services Tax (14th Amendment) Rules, 2018 (Notification No. 74/2018 – Central Tax)

1. Relating to refunds –

a. **Long Awaited clarification for inverted duty refunds has been issued as follows –**

1. GSTIN in case of Import - GSTIN of supplier will mean GSTIN of applicant (recipient)
2. GSTIN in case of RCM - GSTIN of supplier will mean GSTIN of applicant (recipient)
3. Separate columns for B2B and B2C Outward supplies are now live

b. Application for Refund (Manual) vide FORM-GST-RFD-01 A can also be filed–
   i. On account of order
   ii. Tax paid on an intra-State supply which is subsequently held to be inter-State supply and vice versa (change of POS)
   iii. Excess payment of tax, if any
   iv. Any other

c. Statement 1 [Rule 89(5)] for inverted duty structure refund on supply of services amended

d. For inverted duty structure refunds "relevant period" has the same meaning as incase of zero rated supplies. This was an omission which is now rectified. It is to be noted that multiple period refund claims could already be filed.

e. Filing a depart manifest would also be treated as deemed filing of application for refund

2. The signature or digital signature of the supplier or his authorised representative shall not be required in the case of issuance of an electronic invoice, bill of supply, ticket or any other document.

It is to be noted that field formations are intercepting vehicles and even issuing notices for this issue. Now a provision for the same is notified.

3. Rule 12 – A person may take TCS registration in the State/ UT where he does not have physical presence also by following the procedure specified in FORM GST REG-07

4. In ITC-04, there is no need to mention the goods sent from One Job Worker to Another

5. Sec 138E – No E Waybills for persons who has not filed 2 consecutive returns. The Rule will become effective from a date notified in future.

6. The period of Audit may even be for a part of the financial year.

7. Where the Revisional Authority decides to pass an order in revision under section 108 which is likely to affect the person adversely, the Revisional

Authority shall serve on him a notice in FORM GST RVN-01 and shall give him a reasonable opportunity of being heard. Also it shall issue a summary of the order in FORM GST APL-04 clearly indicating the final amount of demand confirmed.

Furthermore any adverse Order, even u/s 75(12) shall be accompanied by a Summary Order. indicating the final amount of demand confirmed.

8. The following changes are brought in GSTR-9, GSTR-9A & GSTR-9C

a. Amendment of headings in the forms to specify that the return in FORM GSTR-9 &FORM GSTR-9A would be in respect of supplies etc. 'made during the year' and not 'as declared in returns filed during the year';

b. All returns in FORM GSTR-1&FORM GSTR-3B have to be filed before filing of FORM GSTR-9&FORM GSTR-9C;

c. All returns in FORM GSTR-4 have to be filed before filing of FORM GSTR-9A;

d. HSN code may be declared only for those inward supplies whose value independently accounts for 10% or more of the total value of inward supplies;

e. Additional payments, if any, required to be paid can be done through FORM GST DRC-03 only in cash;

f. ITC cannot be availed through FORM GSTR-9 &FORM GSTR-9C;

g. All invoices pertaining to previous FY (irrespective of month in which such invoice is reported in FORM GSTR-1) would be auto-populated in Table 8A of FORM GSTR-9;

h. Value of "non-GST supply" shall also include the value of "no supply" and may be reported in Table 5D, 5E and 5F of FORM GSTR-9;

i. Verification by taxpayer who is uploading reconciliation statement would be included in FORM GSTR-9C.

II. Notification No. 67/2018 , 68/2018 , 69/2018 , 70/2018 , 71/2018 & 72/2018 – Central Tax

It has extend the time period for availing the special procedure for completing migration of taxpayers who received provisional IDs but could not complete the migration process to 31st January 2019 and to furnish other details to migration@gstn.org.in to 28th February, 2019.

Simultaneously, the time limit for furnishing the return in FORM GSTR-3B for the newly migrated taxpayers, for July, 2017 to February, 2019, has been extend to 31st day of March, 2019.

Also, the time limit for furnishing the return in FORM GSTR-1 for the newly migrated taxpayers, for July, 2017 to February, 2019 (or 31st December 2018 for Composition Tax payers), has been extend to 31st day of March, 2019.

III. Notification No. 73/2018 – Central Tax

TDS liability u/s 51 of CGST Act, 2017 has come into force w.e.f. 01-10-2018. Now no TDS shall be deducted where there is supply between the following persons –

1. Dept of Central or State Govt
2. Local Authority
3. Govt Agencies
4. Authority or a board or any other body, set up by an Act of Parliament or a State Legislature; or established by any Government, with 51% or more participation by way of equity or control, to carry out any function;
5. Society established by the Central Government or the State Government or a Local Authority under the Societies Registration Act, 1860 (21 of 1860);
6. PSUs

Previously, only supplies from PSU to PSU and by Ministry of defense was exempted from TDS provisions

IV. Waiver of Late fees payable for delayed filing of GSTR 3B (76/2018-Central Tax)

a. Waives FULLY late fees for failure to furnish the return in GSTR-3B for the months of July, 2017 to September, 2018 but where it is furnished between the period from 22nd December, 2018 to 31st March, 2019.

b. Waives the amount of late fee payable for failure to furnish the **GSTR-3B** for the month of July, 2017 onwards in excess of an Rs. 25/- every day during which such failure continues:

c. Where the total amount of Tax payable in the said return is NIL, waives the amount of late fee payable for failure to furnish the **GSTR-3B** for the month of July, 2017 onwards in excess of an Rs. 10/- every day during which such failure continues:

V. Waiver of Late fees payable for delayed filing of GSTR 1 & GSTR-04 (75/2018 & 77/2018 Central Tax)

Waives For the registered persons who failed to furnish GSTR-1 & GSTR-04 for the months/quarters from July, 2017 to September, 2018 by the due date but furnished the said details in FORM GSTR-1 between the period from 22nd December, 2018 to 31st March, 2019.

However, it seems that the late fees already paid shall not be refunded.

VI. Due Date of ITC-04 extended to 31st March 2019 for the period from July, 2017 to December, 2018 (Notification No. 78/2018-Central Tax)

VII. Notification No. 79/2018 – Central Tax - The Specified central tax officer shall exercise powers of the corresponding central tax officer specified therein, under sections 73, 74, 75 and 76 throughout the territorial jurisdiction in respect of those cases as may be assigned by the Board

ANALYSIS OF INTEGRATED TAX NOTIFICATIONS

I. **Rule 3** has been amended to provide that in the case of advertisements over internet, the service shall be deemed to have been provided all over India.

II. **Rule 4** of IGST Rules provides for Place of supply of Services by way of lodging accommodation by a hotel, inn, guest house, club or campsite, in relation to immovable property or by way of lodging accommodation by a house boat or any other vessel, etc – where there is a contract or where there is no contract

III. **Rule 5** of IGST Rules provides for Place of supply of Services by way of organisation of a cultural, artistic, sporting, scientific, educational or entertainment event , including supply of services in relation to a conference, fair exhibition, celebration or similar events etc – where there is no contract

They shall be determined by application of the generally accepted accounting principles.

IV. **Rule 6** of IGST Rules provides for Place of supply of Services relating to a leased circuit where the leased circuit is installed in more than one State or Union territory – in proportion to the number of points lying in the State or Union territory

V. **Rule 7** of IGST Rules provides for Place of supply of Services attributable to different States or Union territories, under sub-section (7) of section 13 of the said Act, in the case of services supplied in respect of goods which are required to be made physically available by the recipient of services to the supplier of services, or to a person acting on behalf of the supplier of services, or in the case of services supplied to an individual, represented either as the recipient of services or a person acting on behalf of the recipient, which require the physical presence of the recipient or the person acting on his behalf, where the location of the supplier of services or the location of the recipient of services is outside India, and where such services are supplied in more than one State or Union territory - where there is a contract or where there is no contract

VI. **Rule 8** of IGST Rules provides for Place of supply of Services under sub-section (7) of section 13 of the said Act, in the case of supply of services directly in relation to an immovable property, including services supplied in this regard by experts and estate agents, supply of accommodation by a hotel, inn, guest house, club or campsite, by whatever name called, grant of rights to use immovable property, services for carrying out or co-ordination of construction work, including that of architects or interior decorators, where the location of the supplier of services or the location of the recipient of services is outside India, and where such services are supplied in more than one State or Union territory, in the absence of any contract or agreement between the supplier of service and recipient of services for separately collecting or determining the value of the services in each such State or Union territory, as the case maybe, shall be determined by applying the provisions of rule 4, *mutatis mutandis.*

VII. **Rule 9** of IGST Rules provides for Place of supply of Services in the case of supply of services by way of admission to, or organisation of a cultural, artistic, sporting, scientific, educational or entertainment event, or a celebration, conference, fair, exhibition or similar events, and of services ancillary to such admission or organisation, where the location of the supplier of services or the location of the recipient of services is outside India, and where such services are provided in more than one State or Union territory , in the absence of any contract or agreement between the supplier of service and recipient of services for separately collecting or determining the value of the services in each such State or Union territory, as the case maybe, shall be determined by applying the provisions of rule 5, *mutatis mutandis".*

Analysis of Central Tax (Rate) Notifications & corresponding Integrated Tax (Rate) Notifications have been discussed further in the bulletin.

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

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

Happy New Year!

Truly Yours

Timir Baran Chatterjee
M.Com, FCS, MBA (International Business)-IIFT, ACMA

Vivek Jalan
FCA, LL.B, B. Com (H)

Anindita Chatterjee
CS, BA L.LB(BANGALORE)

SYNOPSIS

TAX CALENDAR

Due date	Form	Description
7th January 2019	Income Tax Form: ITNS – 281	Due date for deposit of Tax deducted/collected for the month of December, 2018
10th January 2019	GSTR-7	Details of TDS deducted at source and deposit of TDS deducted for the month of December, 2018.
11th January 2019	GSTR-1	Details of outward supplies of goods or services for the month of December, 2018 for Persons having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or the current financial year.

ANALYSIS OF CENTRAL TAX (RATE) NOTIFICATIONS & CORRESPONDING INTEGRATED TAX (RATE) NOTIFICATIONS

NEW INSERTIONS IN SERVICES UNDER REVERSE CHARGE			
Sl. No.	Category of Supply of Services	Supplier of service	Recipient of Service
14	Security services (services provided by way of supply of security personnel) provided to a registered person: Provided that nothing contained in this entry shall apply to, - (i) (a) a Department or Establishment of the Central Government or State Government or Union territory; or (b) local authority; or (c) Governmental agencies; which has taken registration under the Central Goods and Services Tax Act, 2017 (12 of 2017) only for the purpose of deducting tax under section 51 of the said Act and not for making a taxable supply of goods or services; or (ii) a registered person paying tax under section 10 of the said Act.	Any person other than a body corporate	A registered person, located in the taxable territory.
	No Reverse Charge for Services Provided by a GTA, by way of transport of goods in a goods carriage by road, to, - (a) a Department or Establishment of the Central Government or State Government or Union territory; or (b) local authority; or (c) Governmental agencies, which has taken registration under the Central Goods and Services Tax Act, 2017 (12 of 2017) only for the purpose of deducting tax under section 51 and not for making a taxable supply of goods or services.]	Goods Transport Agency (GTA)	-
[9][12.	Services provided by business facilitator (BF) to a banking company	Business facilitator (BF)	A banking company, located in the taxable territory
13	Services provided by an agent of business correspondent (BC) to business correspondent (BC).	An agent of business correspondent (BC)	A business correspondent, located in the taxable territory.

GST: CGST/SGST/IGST/UTGST

CHANGES IN 5% Tax Rate – FOR GOODS			
“23.	710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen [135][put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE]	**OMMITTED**
24	711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption”	
“123A	2515 11 00	Marble and travertine, crude or roughly trimmed”;	Inserted
“198A	4501	Natural cork, raw or simply prepared”;	Inserted
224	[146][[317]**[**63 [other than 6309]**]** **other than 6305 32 00 - also inserted now**	Other made up textile articles, sets, of sale value not exceeding ₹ 1000 per piece]	63053200 - Flexible intermediate bulk containers - Now in 12%
225	64	[319][Footwear of sale value not exceeding ₹ 1000 per pair] Before it was read “Footwear having a retail sale price not exceeding ₹ 1000 per pair, provided that such retail sale price is indelibly marked or embossed on the footwear itself.”	The condition of price indelibly marked or embossed on the footwear itself is done away with
[320]**[**225A	6602 00 00	Walking-sticks including seat sticks	inserted
225B	6815	Fly ash bricks or fly ash aggregate with 90 per cent. or more fly ash content; Fly ash blocks**]**	Fly Ash Blocks inserted
234	[9][84, 85 or 94]	Following renewable energy devices & parts for their manufacture	Inserted - Explanation: If the goods specified in this entry are supplied, by a supplier, along with supplies of other goods and services, one of which being a taxable service specified in the entry at S. No. 38 of the Table mentioned in the notification No. 11/2017-Central Tax (Rate), dated 28th June, 2017 [G.S.R. 690(E)], the value of supply of goods for the purposes of this entry shall be deemed as seventy per cent. of the gross consideration charged for all such supplies,
		(a) Bio-gas plant	
		(b) Solar power based devices	

		(c) Solar power generating system (d) Wind mills, Wind Operated Electricity Generator (WOEG) (e) Waste to energy plants / devices (f) Solar lantern / solar lamp (g) Ocean waves/tidal waves energy devices/plants [25][(h) Photo voltaic cells, whether or not assembled in modules or made up into panels] **[321][***Explanation:* If the goods specified in this entry are supplied, by a supplier, along with supplies of other goods and services, one of which being a taxable service specified in the entry at S. No. 38 of the Table mentioned in the notification No. 11/2017-Central Tax (Rate), dated 28th June, 2017 [G.S.R. 690(E)], the value of supply of goods for the purposes of this entry shall be deemed as seventy per cent. of the gross consideration charged for all such supplies, and the remaining thirty per cent. of the gross consideration charged shall be deemed as value of the said taxable service.**]**	and the remaining thirty per cent. of the gross consideration charged shall be deemed as value of the said taxable service.] **Hence** **-70 % of the value of Solar Plants Installation shall be billed as goods in the HSN as 84,85 or 94** **-30 % of the value of Solar Plants Installation shall be billed as services under 9954, 9983 or 9987**
[323][243A	8714 20	Parts and accessories of carriage for disabled persons**]**	Inserted

CHANGES IN 12% Tax Rate – FOR GOODS			
"101A	4502 00 00	Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers)	Inserted
101B	4503	Articles of natural cork such as Corks and Stoppers, Shuttlecock cork bottom	Inserted
101C	4504	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork ";	Inserted
126	4904 00 00	Music, printed or in manuscript, whether or not bound or illustrated	Ommitted
102	4501	Natural cork, raw or simply prepared	shifted to 5% Sch
"171A	6305 32 00	Flexible intermediate bulk containers";	shifted from 5% Sch
173	6602	**[329][******]** whips, riding-crops and the like	Walking-sticks including seat sticks - shifted to 5% Sch
"177.	6815	Fly ash bricks and **[162]**[***]"	Ommitted - As now in 5% Schedule

CHANGES IN 18% Tax Rate – FOR GOODS			
"121A	4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber";	inserted
"142.	4502	Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or	All shifted to 12%

		stoppers)	
143	4503	Articles of natural cork such as Corks and Stoppers, Shuttlecock cork bottom	
144	4504	Agglomerated cork (with or without a binding substance) and articles of "agglomerated cork	
[105][369A	8483	[334]**[**Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints)**]**	Amended
"376AAA	8507	Lithium-ion accumulators (other than battery) including lithium-ion power bank";	inserted
383	8525	[213][Closed-circuit television (CCTV), transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras [336]**[digital cameras and video camera recorders]** [other than two-way radio (Walkie talkie) used by defence, police and paramilitary forces etc]]	digital cameras and video camera recorders - Added to the entry
[295][383C	8528	Television set (including LCD or LED television) of screen size not exceeding [337][32 inches**];]**	Now TVs over 32 Inches (Not 68 cms) shall be 28%
384	8528	[88][Computer monitors not exceeding [338]**[**32 inches]] inches, Set top Box for Television (TV)	Now Monitors over 32 Inches (Not 20 inches) shall be 28%
"440A	9504	Video game consoles and machines, articles of funfair, table or parlour games, including pintables, billiards,	
		special tables for casino games and automatic bowling alley equipment [other than playing cards, ganjifa card, chess board, carom board and other board games of 9504 90 90 like ludo, etc.]";	inserted

CHANGES IN 28% Tax Rate – FOR GOODS			
"47.	4012	Retreaded or used tyres and flaps"	shifted to 18%
"135.	8483	[232][Transmission shafts (including cam shafts and crank shafts) and cranks (excluding crankshaft for sewing machine); gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints)]"	shifted to 18%
"151.	8525	[235][Digital cameras and video camera recorders [other than CCTV]"	shifted to 18%
"215.	9504	[40][Video games consoles and Machines, article and accessories for billiards [9504 20 00], other games operated by coins, banknotes, i.e., casino games [9504 20 00] and others [other than board games of 9504 90 90]]"	shifted to 18%
139	8507	[304]**[**Electric accumulators, including separators therefor, whether or not rectangular (including square) other than Lithium-ion battery [343]**[**and other Lithium-ion accumulators including Lithium-ion power banks**]]**	Lithium-ion accumulators including Lithium-ion power banks - Shifted to 18%

154	8528	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receiver or sound or video recording or reproducing apparatus [307][[other than computer monitors not exceeding [345][32 inches], set top box for television and Television set (including LCD and LED television) of screen size not exceeding [345][32 inches]]]	TVs & Monitors over 32 inches shall only be taxed at 28%

CHANGE IN RATES OF TAXABLE SERVICES				
[72][38	9954 or 9983 or 9987	Service by way of construction or engineering or installation or other technical services, provided in relation of setting up of following, -	All taxable at 18%	
		(a) Bio-gas plant		
		(b) Solar power based devices		
		(c) Solar power generating system		
		(d) Wind mills, Wind Operated Electricity Generator (WOEG)		
		(e) Waste to energy plants / devices		
		(f) Ocean waves/tidal waves energy devices/plants		
		Explanation:- This entry shall be read in conjunction with serial number 234 of Schedule I of the notification No. 1/2017-Central Tax (Rate), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) dated 28th June, 2017 vide GSR number 673(E) dated 28th June, 2017.		
7	**Heading 9963** (Accommodation, food and beverage services)	Supply of Food & Beverage to "School & College"	Deleted from 5% charge Now Exempt	
8	Heading 9964 (Passenger transport services)	[62][(iva) Transportation of passengers, with or without accompanied baggage, by air, by non-scheduled air transport service or charter operations, engaged by specified organisations in respect of religious pilgrimage facilitated by the Government of India, under bilateral arrangement.	2.5 - Provided that credit of input tax charged on goods used in supplying the service has not been taken [Please refer to clause (iv) of paragraph 4 relating to Explanation]]	
15	Heading 9971 (Financial and related services)	“(vi) Service of third party insurance of “goods carriage”	6	

		(vii) Financial and related services other than (i), (ii), (iii), (iv), (v), and (vi) above.	9	
17	Heading 9973 (Leasing or rental services, with or without operator)	"(viia) Leasing or renting of goods	Same rate of central tax as applicable on supply of like goods involving transfer of title in goods	-
		(viii) Leasing or rental services, with or without operator, other than (i), (ii), (iii), (iv), (v), (vi), (vii) and (viia) above	9	
34	Heading 9996 (Recreational, cultural and sporting services)	(ii) Services by way of admission exhibition of cinematograph films where price of admission ticket is one hundred rupees or less.	[68]**[**6**]**	changed from 18% to 12%
		"(iia) Services by way of admission to exhibition of cinematograph films where price of admission ticket is above one hundred rupees.	9	
		(iiia) Services by way of admission to entertainment events or access to amusement facilities including [70]**[****]** casinos, race club, any sporting event such as Indian Premier League and the like.	14	exhibition of cinematograph films -removed from 28% as above
"38.	9954 or 9983 or 9987	Service by way of construction or engineering or installation or other technical services, provided in relation of setting up of following, -	9	
		(a) Bio-gas plant		
		(b) Solar power based devices		
		(c) Solar power generating system		
		(d) Wind mills, Wind Operated Electricity Generator (WOEG)		
		(e) Waste to energy plants / devices		
		(f) Ocean waves/tidal waves energy devices/plants		
		Explanation:- This entry shall be read in conjunction with serial number 234 of Schedule I of the notification No. 1/2017-Central Tax (Rate), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) dated 28th June, 2017 vide GSR number 673(E) dated 28th June, 2017.		

	Explanation	73[(xi) "specified organisation" shall mean, - (a) Kumaon Mandal Vikas Nigam Limited, a Government of Uttarakhand Undertaking; or (b) 'Committee' or 'State Committee' as defined in section 2 of the Haj Committee Act, 2002 (35 of 2002). **(xii) "goods carriage" has the same meaning as assigned to it in clause (14) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988).]**	Inserted
9	Heading 9965 (Goods transport services)	Exp 2.-Nothing contained in this item shall apply to supply of a service other than by way of transport of goods from a place in India to another place in India	Inserted

EXEMPT SERVICES				
"21B	Heading 9965 or Heading 9967	Services provided by a goods transport agency, by way of transport of goods in a goods carriage, to, - (a) a Department or Establishment of the Central Government or State Government or Union territory; or (b) local authority; or (c) Governmental agencies, which has taken registration under the Central Goods and Services Tax Act, 2017 (12 of 2017) only for the purpose of deducting tax under Section 51 and not for making a taxable supply of goods or services.	Nil	Inserted
"27A	Heading 9971	Services provided by a banking company to Basic Saving Bank Deposit (BSBD) account holders under Pradhan Mantri Jan Dhan Yojana (PMJDY).	Nil	Nil";
[34][34A	Heading 9971	Services supplied by Central Government, State Government, Union territory to their undertakings or Public Sector Undertakings(PSUs) by way of guaranteeing the loans taken by such undertakings or PSUs from the [44][banking companies and] financial institutions.	Nil	guaranteeing the loans by Govt, taken by undertakings or PSUs from the banking companies shall also be exempt
"74A 67	Heading 9993 Heading 9992	Services provided by rehabilitation professionals recognised under the Rehabilitation Council of India Act, 1992 (34 of 1992) by way of rehabilitation, therapy or counselling and such other activity as covered by the said Act at medical establishments, educational institutions, rehabilitation centers established by Central Government, State Government or Union territory or an entity registered under section 12AA of the Income-tax Act, 1961 (43 of 1961). Services provided by IIMs – deleted	Nil NIL	Nil"; Service provided by IIMs to be exempt as educational institutions – Circular **82/01/2019- GST**

ANALYSIS OF REMOVAL OF DIFFICULTY ORDERS

ORDER NO. 02/2018-CENTRAL TAX - ITC FOR INVOICES OF 2017-18 MAY BE TAKEN BY 20TH APRIL

The registered person shall be entitled to take input tax credit after the due date of furnishing of the return under section 39 for the month of September, 2018 till the due date of furnishing of the return under the said section for the month of March, 2019 in respect of any invoice or invoice relating to such debit note for supply of goods or services or both made during the financial year 2017-18, **the details of which have been uploaded by the supplier under sub-section (1) of section 37** till the due date for furnishing the details under sub-section (1) of said section for the month of March, 2019.".

RECTIFICATION OF INVOICES OF 2017-18 IN GSTR 1 MAY BE MADE BY 11TH APRIL

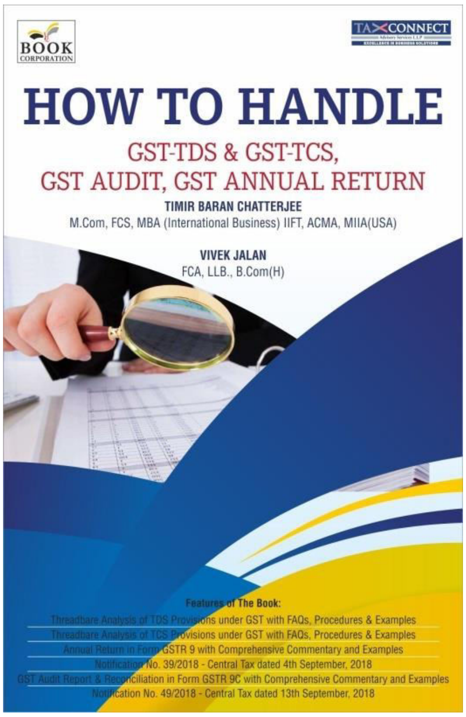
Rectification of error or omission in respect of the details furnished under 37(1) shall be allowed after furnishing of the return under section 39 for the month of September, 2018 till the due date for furnishing the details under sub-section (1) for the month of March, 2019 or for the quarter January, 2019 to March, 2019.".

ORDER NO. 03/2018-CENTRAL TAX - ANNUAL RETURN DUE DATE IS EXTENDED TILL 30TH JUNE 2019

ORDER NO. 04/2018-CENTRAL TAX - GSTR 8 DUE DATE IS EXTENDED TILL 31ST JANUARY 2019

STOP PRESS

HOW TO HANDLE GST-TDS & GST-TCS, GST AUDIT, GST ANNUAL RETURN



ABOUT THE BOOK: **This book provides an insight into the following:**

1. **Threadbare Analysis of TDS Provisions under GST with FAQs, Procedures & Examples**
2. **Threadbare Analysis of TCS Provisions under GST with FAQs, Procedures & Examples**
3. **Annual Return in Form GSTR 9 with Comprehensive Commentary and Examples**
4. **Notification No. 39/2018 – Central Tax dated 4th September, 2018**
5. **GST Audit Report & reconciliation in Form GSTR 9C with Comprehensive Commentary and Examples**
6. **Notification No. 49/2018 – Central Tax dated 13th September, 2018**

Authors:

Timir Baran Chatterjee

M.Com, FCS, MBA (International Business)-IIFT, ACMA

Vivek Jalan
FCA, LL.B., B.Com (Hons.)

Published by:

BOOK CORPORATION
4, R. N. Mukherjee Road
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Phones: (033) 64547999
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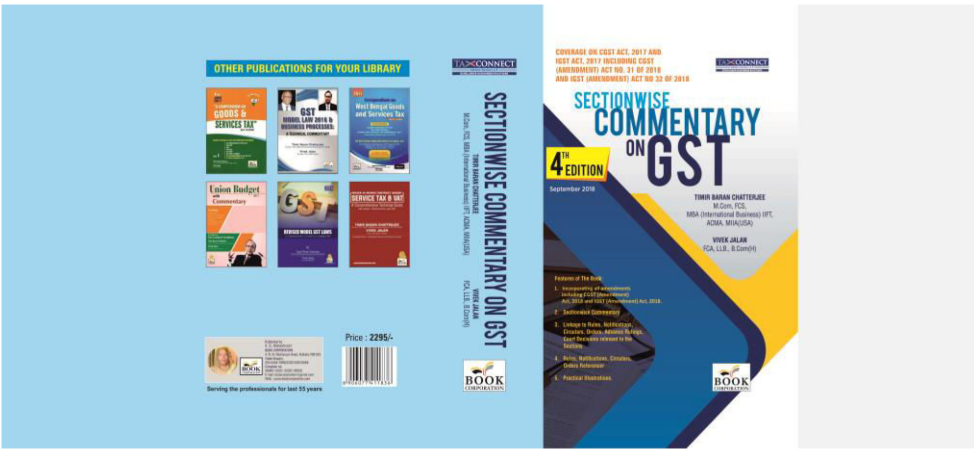

ABOUT THE BOOK: This book provides an insight into the following:

1. **Incorporating all amendments**
2. **Section wise commentary**
3. **Linkages to Rules, Notifications, Circulars, Orders, Advance Rulings, Court Decisions relevant to the Sections**
4. **Rules, Notifications, Circulars, Orders Referencer**
5. **Practical Illustrations**

Authors:

Timir Baran Chatterjee

M.Com, FCS, MBA (International Business)-IIFT, ACMA

Vivek Jalan
FCA, LL.B., B.Com (Hons.)

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