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CRITICAL CHANGES IN GST LAW

01 FEB 2019

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CRITICAL AMENDMENTS IN CENTRAL GOODS AND SERVICES TAX ACT, 2017

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CRITICAL AMENDMENTS IN CENTRAL GOODS AND SERVICES TAX ACT, 2017 (‘CGST ACT’)

SR NO	SECTION/SUB-SECTION/CLAUSE	AMENDMENTS
DEFINITION		
1	**Section 2 (102) – Definition of services**	• Definition of ‘services’ amended to include ‘facilitating or arranging transactions in securities.’ • The said amendment provides clarity about activities/transactions in relation to securities getting considered as services although the securities are excluded from the definition of services
MEAINING AND SCOPE OF SUPPLY		
2	**Section 7 (1) – Scope of supply**	• This amendment has a retrospective effect from 1 July 2017 • Sub-clause (d) of sub section (1) omitted to limit scope of supply to sub-clause (a), (b) and (c) only and sub section (1a) inserted to clarify that where certain activities or transactions, constitute supply under provisions of sub-section (1), they shall be treated either as supply of goods or supply of services as referred to in schedule II • This shall help trade in ignoring certain clauses of schedule II which as well treated some of the transactions as supply • For example in terms of entry no. 4(c) of schedule II, even death of a proprietor would have accrued GST liability on account of business assets held by such proprietor

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CRITICAL AMENDMENTS IN CENTRAL GOODS AND SERVICES TAX ACT, 2017 ('CGST ACT')

SR NO	SECTION/SUB-SECTION/CLAUSE	AMENDMENTS
LEVY		
3	**Section 9 – Levy under RCM on inward supply from unregistered person**	• Sub-section 9(4) has been substituted to restrict the scope of levy under reverse charge to specified categories of registered persons receiving notified goods or services or both from unregistered persons • Accordingly, government will notify certain class of registered persons as persons liable to pay tax on reverse charge basis on certain specified category of supplies received from unregistered persons. ***The government has not yet notified any such categories of registered persons and the goods or services or both under the said section*** • Comparison flow chart of old and new provision is provided on next slide • Further, in order to align with the abovementioned amendment an exemption Notification No. 8/2017 – central tax (rate) dated 28 June 17 issued for providing exemption from levy under reverse charge mechanism under section 9(4) has been rescinded via Notification No. 01/2019 – central tax (rate), dated 29 Jan 19 • Flow chart comparing old and new provision is provided on next slide
COMPOSITION SCHEME		
4	**Section 10 – Eligibility of composition scheme for supplier of services**	• Amended to increase composition threshold to one crore fifty lakh rupees and to allow composition taxpayers to supply services (other than restaurant services), for up to a value not exceeding ten per cent. of turnover in the preceding financial year, or five lakh rupees, whichever is higher • Further, amendment also made to specify that the fixed rate will apply only for outward transaction of the registered persons covered under section 9(1) only and not to reverse charge covered under 9(3) or 9(4) on which he has to pay at applicable rate • Notification No. 05/2019 – central tax, dated 29 Jan 19, amend the Notification No. 8/2017 – central tax, dated 27 June 17 to provide the rate of half percent to supply of goods and services also • Flow chart comparing old and new provision is provided on next slide

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COMPARISON FLOW CHART OF OLD AND NEW PROVISIONS OF LEVY UNDER REVERSE CHARGE ON INWARD SUPPLY RECEIVED FROM UNREGISTERED PERSON

OLD PROVISIONS

UNREGISTERED SUPPLIER

GOODS &/OR SERVICES

REGISTERED PERSON

GST IS PAYABLE UNDER REVERSE CHARGE ('RCM') ON ANY PROCUREMENT OF GOODS AND/OR SERVICES BY REGISTERED PERSON MADE FROM UNREGISTERED PERSON

HOWEVER, RCM WAS SUSPENDED/ DEFERRED VIDE NOTIFICATION NO. 22/2018 – CENTRAL TAX (RATE), DATED 6 AUG 18 TILL 30 SEPT 2019. THE SAID NOTIFICATION BECAME REDUNDANT WITH NEW SECTION 9(4) ACCORDINGLY, SAME IS RESCINDED FROM

NEW PROVISIONS

UNREGISTERED SUPPLIER

REGISTERED PERSON

GOODS &/OR SERVICES

#THE GOVERNMENT HAS NOT YET NOTIFIED ANY SUCH CATEGORIES OF REGISTERED PERSONS AND THE GOODS OR SERVICES OR BOTH UNDER THE SAID SECTION

WHETHER GOVERNMENY HAS #NOTIFIED REGISTERED PERSON LIABLE TO PAY UNDER RCM [SECTION 9(4)]

NO → **RCM IS NOT APPLICABLE ON INWARD SUPPLY FROM UNREGISTERED PERSON**

YES → **WHETHER GOVERNMENY HAS #NOTIFIED GOODS AND/OR SERVICES COVERED UNDER RCM [SECTION 9(4)]**

NO → **RCM IS NOT APPLICABLE ON INWARD SUPPLY FROM UNREGISTERED PERSON**

YES → **RCM IS APPLICABLE ON INWARD SUPPLY FROM UNREGISTERED PERSON?**

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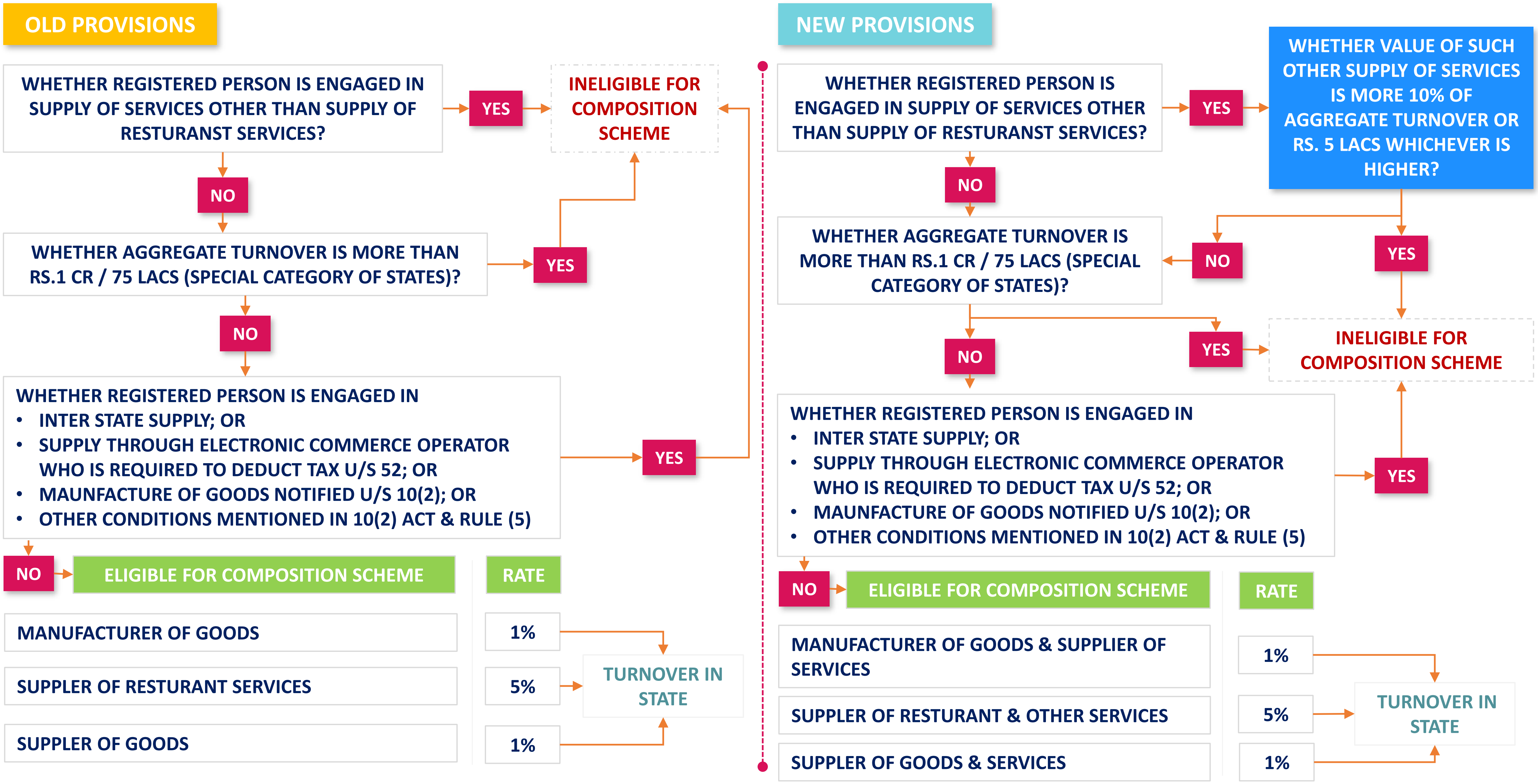
COMPARISON FLOW CHART OF OLD AND NEW ELIGIBILITY PROVISIONS FOR COMPOSITION SCHEME



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CRITICAL AMENDMENTS IN CENTRAL GOODS AND SERVICES TAX ACT, 2017 ('CGST ACT')

SR NO	SECTION/SUB-SECTION/CLAUSE	AMENDMENTS
TIME OF SUPPLY		
5	**Section 12 – Time of supply of goods & Section 13 – Time of supply for services**	• The amendment now provides for the determination of time of supply in case of continuous supply of goods or services or both and goods sent for sale on approval basis. the time of supply in case of such supplies will be determined basis the date of issue of invoice specified under all relevant sub sections of section 31 instead of section 31(1) alone • The said amendment will rectify lacuna in the earlier provisions relating to the time of supply of such supplies as it did not explicitly cover such supplies
ELIGIBILITY AND CONDITIONS FOR TAKING INPUT TAX CREDIT		
6	**Section 16 (2) (b) – Availability of ITC on receipt of services on 'bill to ship to' basis**	• New explanation has been inserted to allow the registered person to take credit on any services where such services are provided by supplier to any other person on the direction of such registered person. It will be deemed that the person giving direction has received the said services • This provision is parallel to the bill to ship to mode of supply of goods where the person giving direction to supply goods to the recipient i.e. the bill to guy is allowed to take credit • However, in case of supply of goods parallel provisions are also incorporated in the place of supply provisions under section 10(b) the IGST Act wherein in it is deemed that place of supply of such goods will be treated as the registered place of business of the bill to guy and not the actual recipient of goods. In the case of supply of service there is no such parallel provisions provided for determining place of supply in case of such services

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CRITICAL AMENDMENTS IN CENTRAL GOODS AND SERVICES TAX ACT, 2017 ('CGST ACT')

SR NO	SECTION/SUB-SECTION/CLAUSE	AMENDMENTS
6	**Section 16 (2) (b) – Availability of ITC on receipt of services on bill to ship to basis**	• This may create complications in availing ITC, since place of supply of certain category of services such as WCT etc., will be location of the immovable property and if the same is different from the location of the person giving direction then taking ITC of a different state may be questioned by the department or may not match unless GSTN suitably aligned as the tax paid could be CGST and SGST if the supplier of such services and place of supply is same whereas the customer/client for such services would be in different state. In such case need to keep eye on any clarification that may get issued in this regard else, the said lacuna will create more problems in future than the benefits received out of entitlement to ITC in such peculiar cases • Flow chart comparing old and new provision is provided on next slide

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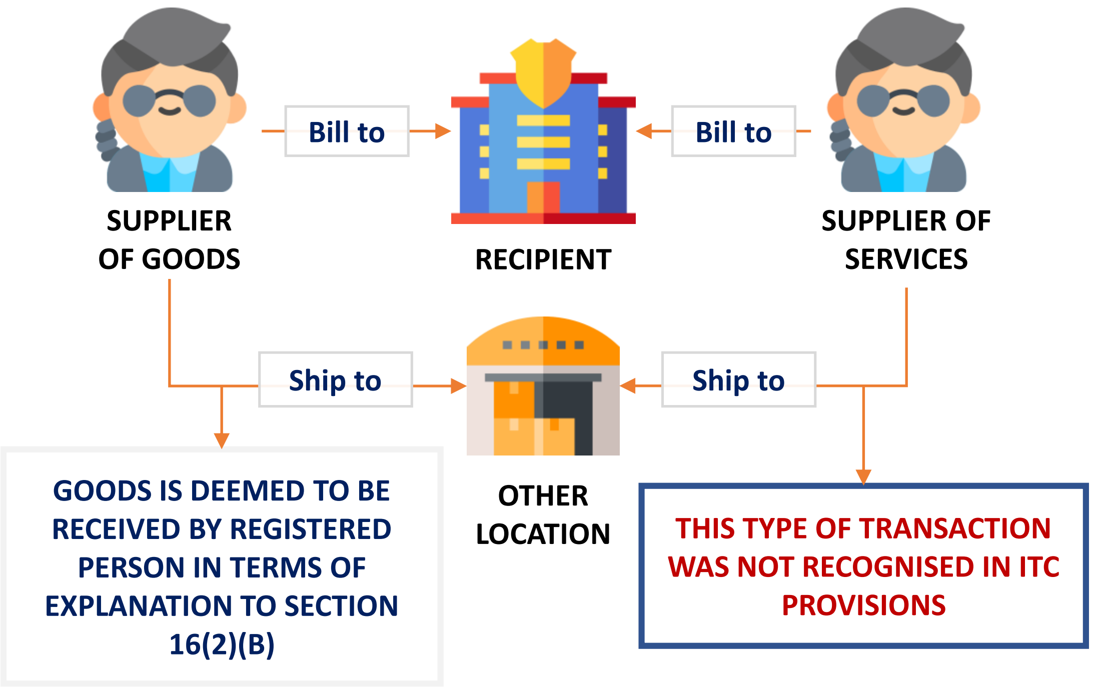
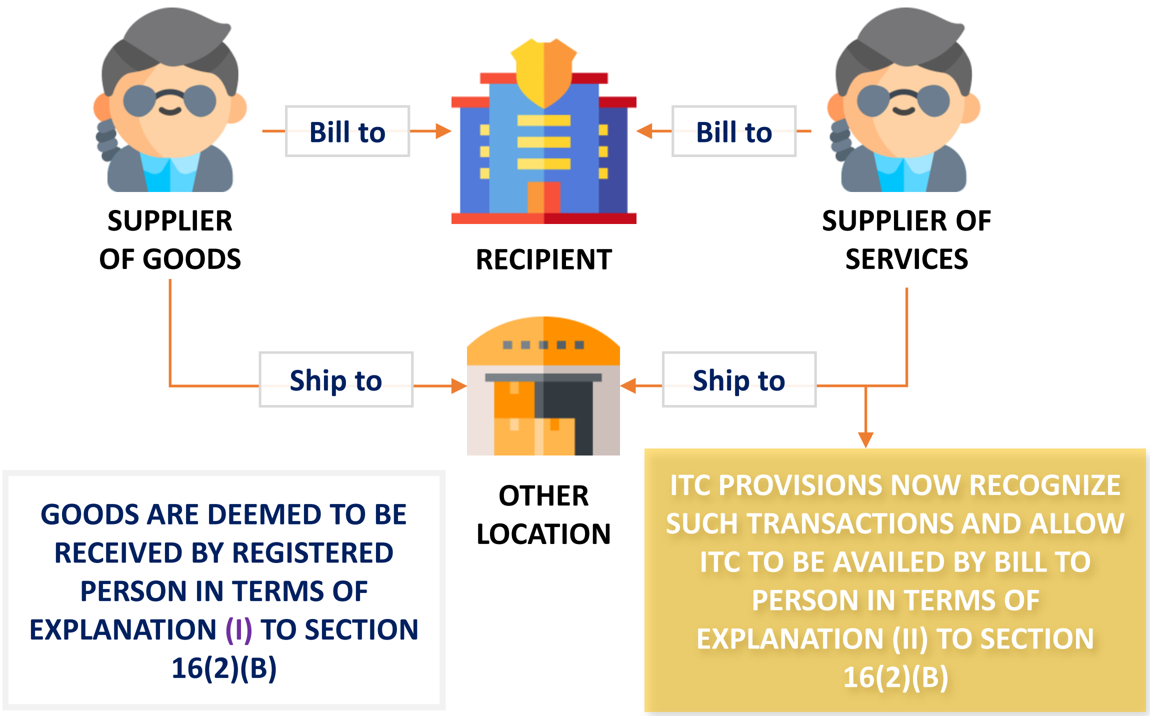
COMPARISON FLOW CHART OF OLD AND NEW PROVISIONS OF BILL TO SHIP TO SUPPLY

OLD PROVISIONS



NEW PROVISIONS



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CRITICAL AMENDMENTS IN CENTRAL GOODS AND SERVICES TAX ACT, 2017 (‘CGST ACT’)

SR NO	SECTION/SUB-SECTION/CLAUSE	AMENDMENTS
APPORTIONMENT OF CREDIT AND BLOCKED CREDITS		
7	**Section 17 (3) – Value of exempt supply**	• The amendment provides that schedule III transactions i.e. activities or transactions which shall be treated neither as a supply of goods nor a supply of services shall not form part of value of exempt supplies for the purpose of apportioning common credit between exempt supply and taxable supply as per the provisions of section 17(3) read with rule 42 & 43 of the CGST RULES, 2017. • The only exception to this being entry 5 i.e. value on account of sale of land or building
8	**Clause(a) of section 17(5)(a) – Availability of ITC on inward supply of motor vehicle & Clause (ab) of 17(5)(ab) – Availability of ITC on vessel & aircraft**	• ITC not available only in case of motor vehicles with seating capacity (including driver) of less than 13 passengers. however, the ITC of such motor vehicles is available where it is used for making following taxable supply; A. **further supply of such motor vehicles; or** B. **transportation of passengers; or** C. **imparting training on driving such motor vehicles** • ITC is available on all other category of motor vehicles • However, availability of ITC on any kind of motor vehicles is also subject to provisions of section 17(2) i.e. ITC not available if it is exclusively used for providing exempt supply. further if used for taxable & exempt supply such credit will be apportioned between taxable & exempt supply in terms of provisions of section 17(3) read with rule 42 & 43 of CGST Rules, 2017 • Flow chart for availability of ITC on motor vehicle as per new clause is provided on next slide • Further, clause(b) inserted to provide availability of ITC on inward supply of vessels & aircraft, except in cases specified in the said amended provisions

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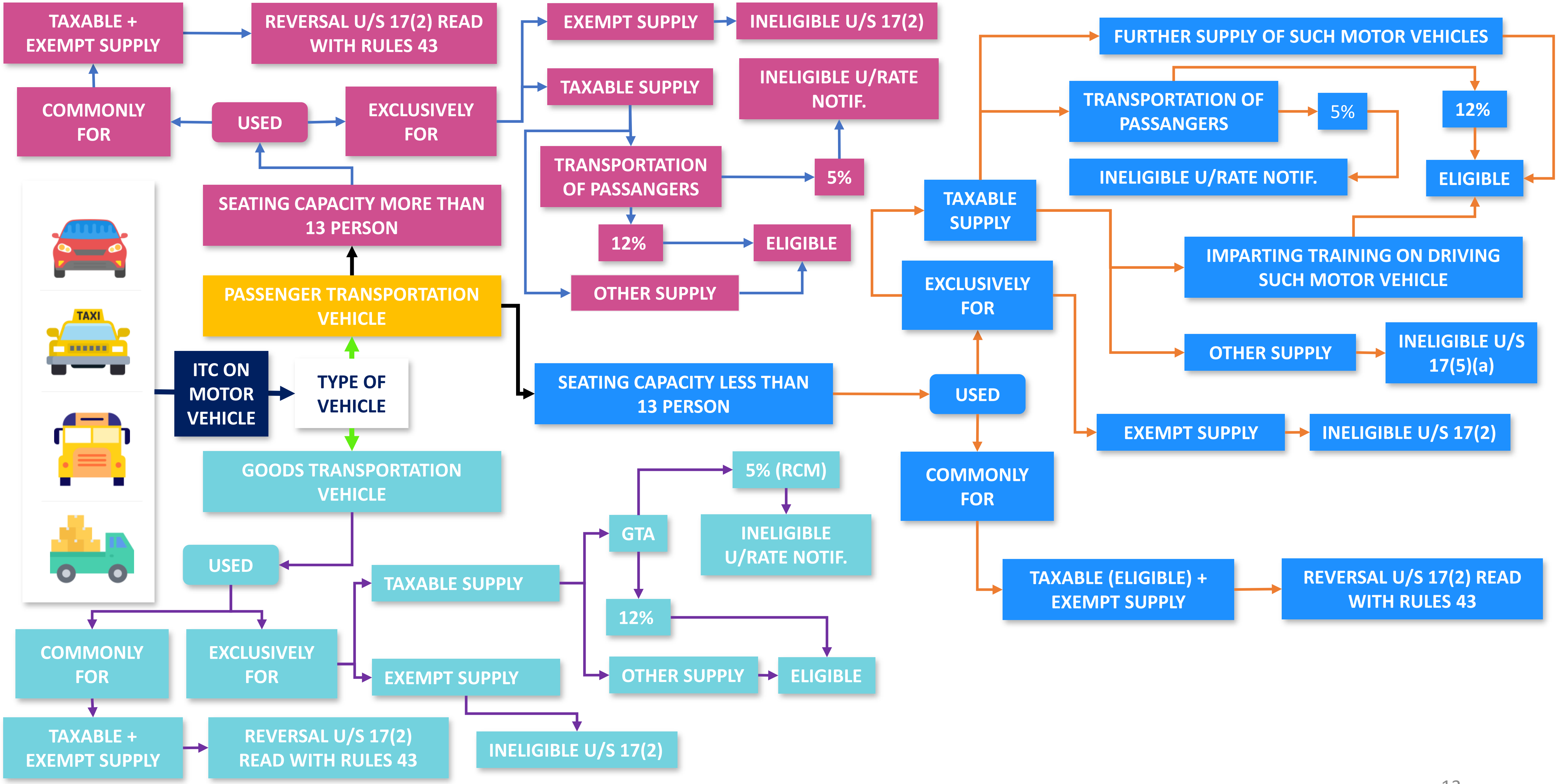
FLOW CHART ON AVAILABILITY OF ITC ON INWARD SUPPLY OF MOTOR VEHICLE TO THE SUPPLIER OF GOODS AND/OR SERVICES



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CRITICAL AMENDMENTS IN CENTRAL GOODS AND SERVICES TAX ACT, 2017 (‘CGST ACT’)

SR NO	SECTION/SUB-SECTION/CLAUSE	AMENDMENTS
APPORTIONMENT OF CREDIT AND BLOCKED CREDITS		
9	**Clause (ab) of Section 17(5) – Availability of ITC on** **General insurance,** **Servicing** **Repairs & maintenance** **in respect of motor vehicle, vessel & aircraft referred in clause (a) & (ab)**	• The ITC in respect of the said services is aligned with the availability of ITC on the corresponding vehicles i.e. the ITC of such services is not available where ITC of the respective vehicles is not available in terms of provisions of section 17(1) and vice a versa. Further, the ITC in respect of the said services is not available where the supplier chooses to pay GST at the rate of 5 percent in terms of the rate notification • However, the ITC is available if such services are received by a taxable person engaged A. in manufacture of such motor vehicle, vessels or aircraft; or B. in the supply of general insurance services in respect of such motor vehicles, vessels & aircraft insured by him • Flow chart for new clause is provided on next slide

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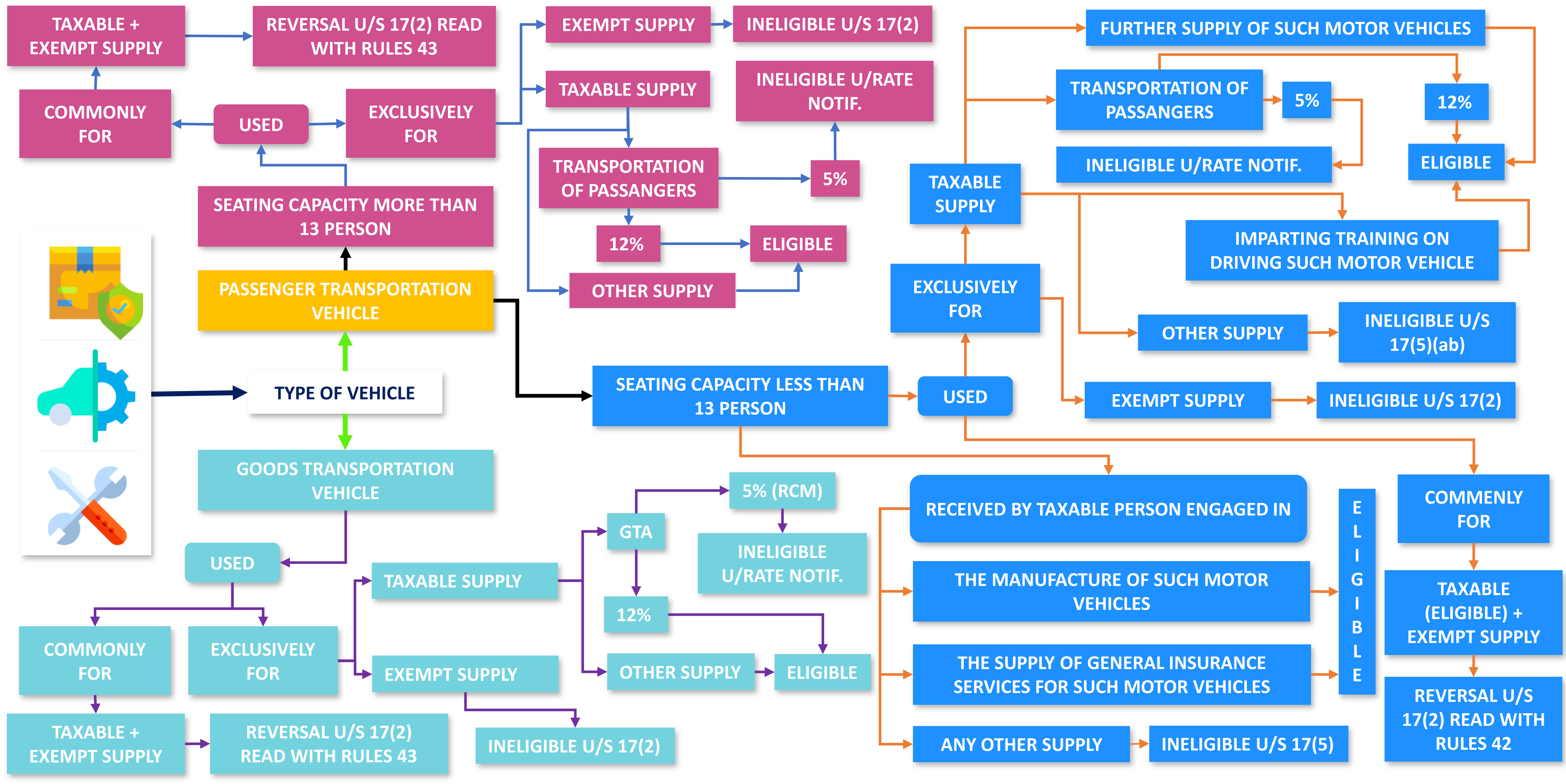
FLOW CHART - ITC ON GENERAL INSURANCE, SERVICING & REPAIRS & MAINTENANCE SERVICES RECEIVED IN RESPECT OF MOTOR VEHICLE



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SR NO	SECTION/SUB-SECTION/CLAUSE	AMENDMENTS
APPORTIONMENT OF CREDIT AND BLOCKED CREDITS		
10	**Clause (b) of Section 17(5) – Availability of ITC on food and beverages, outdoor catering, beauty treatment, health services, cosmetic surgery, leasing, renting or hiring of motor vehicle, vessel & aircraft referred in clause (a) & (ab), membership of club, health etc**	• Clause (b) has inserted to deny ITC on **food and beverages, outdoor catering, beauty treatment, health services, cosmetic surgery, leasing, renting or hiring of motor vehicle, vessel & aircraft referred in clause (a) & (ab) unless inward supply of such goods and/or services are used for making same category of outward supply of goods and/or services** • Further, ITC on membership of club, health and fitness centre and travel benefit extended to employees on vacation such as leave or home travel concession is not available • However, ITC of above mentioned inward supply would be available if such supply is obligatory for an employer to provide the same to its employee under any law for time being in force • Flow chart for new clause is provided on next slide

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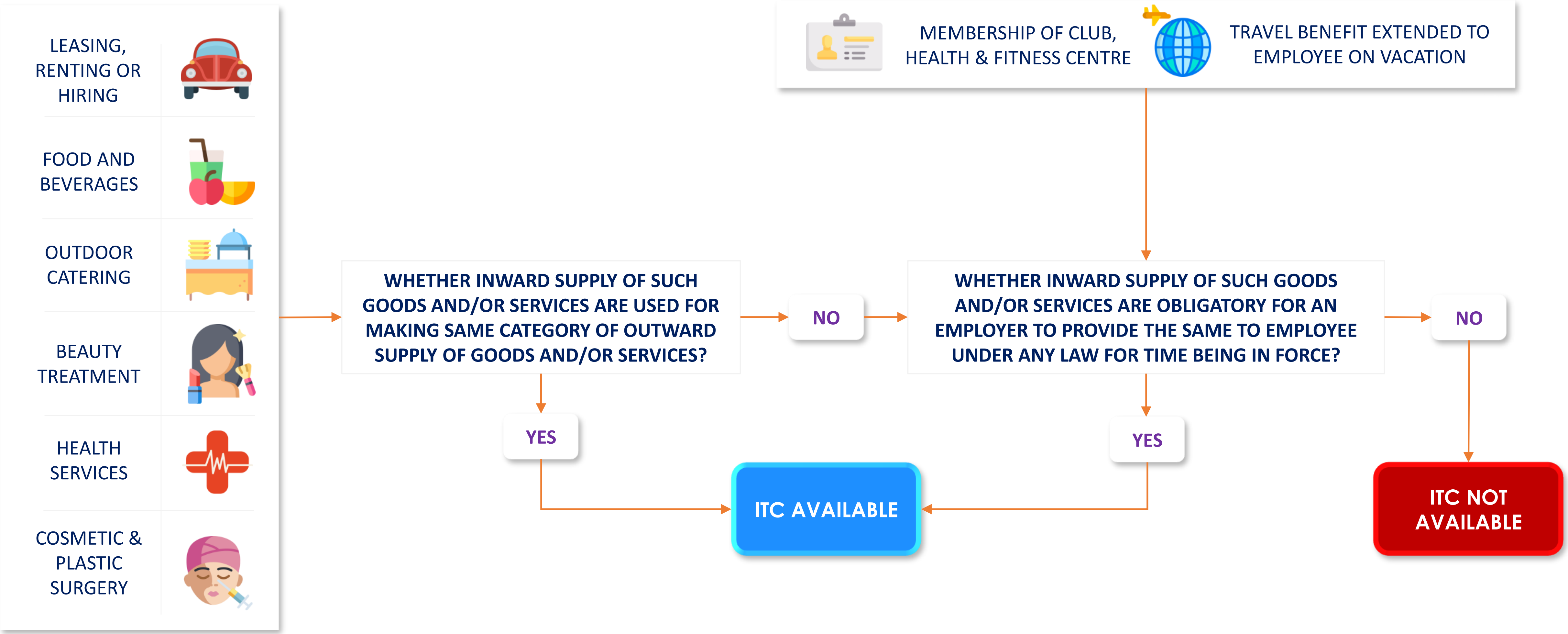
FLOW CHART - ITC ON FOOD BERVERAGES, OUTDOOR CATEGRING, BEAUTY TREATMENT, HEALTH SERVICES ETC.



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CRITICAL AMENDMENTS IN CENTRAL GOODS AND SERVICES TAX ACT, 2017 ('CGST ACT')

SR NO	SECTION/SUB-SECTION/CLAUSE	AMENDMENTS
PROCEDURE FOR REGISTRATION		
11	Section 25 – Registration of locations/units located in same State	• Changes made in section permitting multiple registration for multiple place of business instead of multiple business verticals in a state. Accordingly, definition of 'business vertical' in Section 2 of the CGST Act is omitted • Changes also made to specify that SEZ unit has to take separate registration in the state • Flow chart comparing old and new provision is provided on next slide
CREDIT AND DEBIT NOTES		
12	Section 34 – Consolidated debit/credit notes	Provisions amended to permit raising consolidated Debit/Credit Notes for invoices issued during the same financial year
PAYMENT OF TAX, INTEREST, PENALTY AND OTHER AMOUNTS		
13	Section 49 – Restrictions of setoff	• Section amended to provide that ITC of State tax can be used for payment of integrated tax only where no balance of central tax is available for payment of such Integrated tax • This means that SGST can be utilised for payment of IGST only where balance of IGST and CGST are fully exhausted
UTILISATION OF INPUT TAX CREDIT SUBJECT TO CERTAIN CONDITIONS		
14	Section 49A – Manner of utilization of IGST credit	• Inserted to specify that ITC on account of CGST and SGST can be utilised towards payment of IGST, CGST and SGST as the case may be only after ITC available on account of IGST has been fully exhausted towards payment of such taxes. • This means IGST has to be fully exhausted first and only thereafter ITC of other taxes such as CGST and SGST can be utilised

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FLOW CHART - SEPARATE REGISTRATION FOR LOCATION(S)/UNIT(S)/SEZ HAVING SAME PAN & SITUATED IN SAME STATE

OLD PROVISIONS

WHETHER OTHER UNIT(S)/LOCATION(S) IS/ARE SEZ UNIT(S)/DEVELOPER(S)?

YES

MANDATORY TO TAKE SEPARATE REGISTRATION IN TERMS OF PROVISO TO RULE 8 OF CGST RULES, 2017

NO

WHETHER OTHER UNIT(S)/LOCATION(S) IS/ARE BUSINESS VERTICAL IN TERMS OF SECTION 2(18) OF CGST ACT, 2018?

YES

OPTION TO TAKE SEPARATE REGISTRATION IS AVAILABLE

NO

DECLARE THE SAID UNIT(S) AS ADDITIONAL PLACE OF BUSINESS IN SINGLE REGISTRATION OBTAINED OR TO BE OBTAINED IN A STATE

NEW PROVISIONS

WHETHER OTHER UNIT(S)/LOCATION(S) IS/ARE SEZ UNIT(S)/DEVELOPER(S)?

YES

MANDATORY TO TAKE SEPARATE REGISTRATION IN TERMS OF PROVISO TO RULE 8 OF CGST RULES, 2017

NO

TWO OPTIONS IRRESPECTIVE OF WHETHER SUCH UNIT(S) ARE BUSINESS VERTICAL OR NOT

OPTION 1 - TAKE SEPARATE REGISTRATION FOR SUCH UNIT(S)/LOCATION(S) IN TERMS OF PROVISO SECTION 25(1) OF CGST ACT, 2017

OPTION 2 - DECLARE THE SAID UNIT(S)/LOCATION(S) AS ADDITIONAL PLACE OF BUSINESS

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CRITICAL AMENDMENTS IN CENTRAL GOODS AND SERVICES TAX ACT, 2017 ('CGST ACT')

SR NO	SECTION/SUB-SECTION/CLAUSE	AMENDMENTS
REFUND OF TAX		
15	Section 54 – Refund	• Amended to provide for receipt in foreign currency or in Indian rupees wherever permitted by the Reserve Bank of India as realisation towards export of services • Amended to provide that doctrine of unjust enrichment applies to refund claim arising out of supplies made to SEZ. Sub Section (8)(a) of Section 54 amended and the word export inserted in place of the word Zero rated supply • Amended to provide due date of furnishing monthly return as relevant date for filling refund on account of inverted duty structure instead of end of financial year. This will permit monthly filling of such claims instead of yearly filling
RECOVERY OF TAX		
16	Section 79 – Recovery from distinct person	Amended to enable Recovery Proceedings against distinct person in another state also
APPEALS TO APPELLATE AUTHORITY		
17	Section 107 – Pre-deposit	Amended to provide for restriction of maximum pre-deposit upto twenty-five crore for filling appeal before Appellate authority
APPEALS TO APPELLATE AUTHORITY		
18	Section 112 – Pre-deposit	Amended to provide for restriction of maximum pre-deposit upto Fifty crore for filling appeal before Appellate Tribunal
TRANSITIONAL PROVISIONS		
19	Section 140	Amended retrospectively to deny credit of Cess such as KKC under TRAN – 1

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CRITICAL AMENDMENTS IN CENTRAL GOODS AND SERVICES TAX ACT, 2017 ('CGST ACT')

SR NO	SECTION/SUB-SECTION/CLAUSE	AMENDMENTS
JOB WORK PROVISIONS		
20	Section 143 – Time limit extension	Amended to enable Commissioners to extend time line for receipt of inputs or capital goods sent for job work for a further period of One year for inputs and two years for Capital goods
SCHEDULE I ISSUED UNDER SECTION 7(1)(c)		
21	Clause/entry 4	Entry No. 4 is amended to provide that any person (instead of taxable person) importing services from a related person or from any of his other establishments outside India without consideration will be considered as supply
SCHEDULE III ISSUED UNDER SECTION 7(1A)		
22	NEW	Amended to include the following as not amounting to supply – • Supply of goods from a place in the non-taxable territory to another place in the non-taxable territory without such goods entering into India • Supply of warehoused goods to any person before clearance for home consumption • Supply of goods by the consignee to any other person, by endorsement of documents of title to the goods, after the goods have been dispatched from the port of origin located outside India but before clearance for home consumption (High sea sales)

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CRITICAL AMENDMENTS IN INTEGRATED GOODS AND SERVICES TAX ACT, 2017

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CRITICAL AMENDMENTS IN INTEGRATED GOODS AND SERVICES TAX ACT, 2017 (‘CGST ACT’)

SR NO	SECTION/SUB-SECTION/CLAUSE	AMENDMENTS
LEVY		
1	SECTION 5	• Sub-section 5(4) has been substituted to restrict the scope of levy under reverse charge on all category of inward supply from unregistered person • As per new provision Government will notify certain class of registered persons as persons liable to pay tax on reverse charge basis on certain specified category of supplies received from unregistered persons only
PLACE OF SUPPLY OF SERVICES		
2	SECTION 12	Sub Section (8) amended to provided that where the transportation of goods is to a place outside India, the place of supply of such transportation services will be place of destination of such goods i.e. outside India
3	SECTION 13	• Second proviso to sub section (3)(a)amended to Provide that place of supply in respect of services of repair or any treatment or process in respect of goods which are temporarily imported into India for such repairs or any other treatment or process and are exported after such repairs or treatment or process without such goods being put to use in India other than that which is required for such repairs or treatment or process will be treated as outside India • This shall remove any ambiguity relating to place of supply in cases where the goods received are subjected to any process or treatment which may not qualify as repairs. Few examples could be Services in the nature of intermediate production process, coating

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SECURITY SERVICES UNDER RCM

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FLOW CHART ON APPLICABILITY OF REVERSE CHARGE ON SECURITY SERVICES

SUPPLIER OF SECURITY SERVICES

OTHER THAN

- INDIVIDUAL/ PROPRITOR
- PARTNERSHIP FIRM INCLUDING LLP
- COOPERATIVE SOCIETY
- BODY CORPORTATE
- CENTRAL/STATE GOVERNMENT INCLUDING LOCAL AUTHORITIES WHO HAS OBTAINED REGISTRATION FOR DEDUCTION OF TDS UNDER 51 OF CGST ACT, 2017
- A COMPOSITION DEALER UNDER SECTION 10 OF CGST ACT, 2017

SECURITY SERVICES (SERVICES PROVIDED BY WAY OF SUPPLY OF SECURITY PERSONNEL)

RECIPIENT OF SECURITY SERVICES

ANY REGISTERED PERSON

OTHER THAN

OTHER THAN

- In term of Notification 29/2018 – Central Tax (Rate), dated 31 Dec 2018, security services provided by any persons other than body corporate to any registered person under GST would be leviable to tax under reverse charge mechanism
- However, the security services provided to/by the Government or local authority and person registered under composition scheme are not covered under RCM
- Applicable rate would be 18% on such services
- The recipient can avail ITC on such liability payment under RCM subject to provisions of Section 16 & 17 of CGST Act, 2017

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Thank You !

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