

Goods & Service Tax



PRESENTATION

By
PRADEEP GOYAL

**Amendments
in all Acts [From 1st
July, 2017 Till Finance
(Bill No.2), 2019**

Knowledge shared= Knowledge²

About Scribbler

PRADEEP GOYAL

- ❖ **Fellow Member** of the Institute of Chartered Accountants of India.
- ❖ **Associate member** of Professional Accounting Body of Certified Practising Accountants (CPA), Australia.
- ❖ **CFA (Corporate Finance)**- Columbia Business School, USA | EMERITUS Institute of Management, Singapore.
- ❖ **Certified Goods & Service Tax Practitioner** from ICAI & Ministry of Micro, Small & Medium Enterprises, Government of India.



Connect



pradeep@pgaa.in



+91-9811777103



<http://www.pgaa.in>



Profile



Page



[Double click on icons to open]

CONTENTS

SUMMARY OF AMENDMENTS IN GST LAWS

Amendment in Central Goods and Service Tax Act, 2017 | Integrated Goods and Service Tax Act, 2017 | Union Territory Goods and Service Tax Act, 2017 | Goods and Services Tax (Compensation to States) Act, 2017

By



Amendment Act, 2018



Finance (Bill No. 2), 2019- Proposals



Removal of Difficulty (ROD) Orders

[Along-with copy of all amendment acts, finance bill-2, 2019 proposals and ROD Orders]

SUMMARY OF AMENDMENTS IN CGST ACT, 2017 [FROM 01 JULY 2017 TILL FINANCE BILL (NO.2), 2019]

Section No of CGST Act, 2017	⁵ Amended (A) Inserted (I) by Amendment Act, 2018			Amended (A) Inserted (I) Proposed in Finance Bill (No.2) of 2019			Amended (A) Inserted (I) by Removal of Difficulty Orders (ROD)- Using powers under Section 172		
	Sec	Type	Effective Date	Clause	Type	Effective Date	Date of Order	Order No	Nature
2	2	A	01.02.2019	91	A				
7	3	A	⁴ 01.07.2017						
9	4	A	01.02.2019						
10	5	A	01.02.2019	92	A		13.10.2017, 01.02.2019	01/2017-CT, 01/2019-CT	Clarificatory
12	6	A	01.02.2019						
13	7	A	01.02.2019						
16	8	A	¹ 01.02.2019				31.12.2018	02/2018-CT	A
17	9	A	01.02.2019				29.03.2019	04/2019-CT	Clarificatory
20	10	A	01.02.2019						
22	11	A	01.02.2019	93	A				
24	12	A	01.02.2019						
25	13	A	01.02.2019	94	A				
29	14	A	01.02.2019						
30							23.04.2019	05/2019-CT	A
31							08.03.2019	03/2019-CT	Clarificatory
31A				95	I				
34	15	A	01.02.2019						
35	16	A	01.02.2019						
37							31.12.2018	02/2018-CT	A
39	17	A		96	A				
43A	18	I							
44				97	A		11.12.2018, 31.12.2018, 28.06.2019	01/2018-CT, 03/2018-CT, 06/2019-CT	A
48	19	A	01.02.2019						
49	20	A	² 01.02.2019	98	A				
49A & 49B	21	I	01.02.2019						
50				99	A				
51									
52	22	A	01.02.2019	100	A		31.12.2018, 01.02.2019	04/2018-CT, 02/2019-CT	A
53A				101	I				
54	23	A	01.02.2019	102	A				
79	24	A	01.02.2019						
95				103	A				
101A, 101B & 101C				104	I				
102				105	A				
103				106	A				
104				107	A				
105				108	A				
106				109	A				
107	25	A	01.02.2019						
112	26	A	01.02.2019						

SUMMARY OF AMENDMENTS IN CGST ACT, 2017 [FROM 01 JULY 2017 TILL FINANCE BILL (NO.2), 2019]

Section No of CGST Act, 2017	5 Amended (A) Inserted (I) by Amendment Act, 2018			Amended (A) Inserted (I) Proposed in Finance Bill (No.2) of 2019			Amended (A) Inserted (I) by Removal of Difficulty Orders (ROD)- Using powers under Section 172		
	Sec	Type	Effective Date	Clause	Type	Effective Date	Date of Order	Order No	Nature
129	27	A	01.02.2019						
140	28	A	³ 01.02.2019						
143	29	A	01.02.2019						
168				110	A				
171				111	A				
				[*] 112		⁴ 01.07.2017 7			
Schedule-I	30	A	01.02.2019						
Schedule-II	31	A	⁴ 01.07.2017						
Schedule-III	32	A	01.02.2019						
Total	32 Amendments								
Note-									
1	Except clause (b) of section 8								
2	Except Clause (a) of section 20								
3	Except Clause [b(i) & c(i)] of section 20								
4	Commencement date provided into Amendment Act/Finance Bill only								
5	Commencement date notified vide NN 2/2019-CT dated 29.01.2019 G.S.R. 62(E) dated 29.01.2019								
*	Amendment of NN 2/2017-CT-R dated 28.06.2017 G.S.R. 674(E) issued u/s 11(1) of CGST Act, retrospectively.								

SUMMARY OF AMENDMENTS IN IGST ACT, 2017 [FROM 01 JULY 2017 TILL FINANCE BILL (NO.2), 2019]

Section No of IGST Act, 2017	1 Amended (A) Inserted (I) by Amendment Act, 2018			Amended (A) Inserted (I) Proposed in Finance Bill (No.2) of 2019			Amended (A) Inserted (I) by Removal of Difficulty Orders (ROD)- Using powers under Section 172		
	Section	Type	Effective Date	Clause	Type	Effective Date	Date of Order	Order No	Nature
2	2	A	01.02.2019						
5	3	A	01.02.2019						
8	4	A	01.02.2019						
12	5	A	01.02.2019						
13	6	A	01.02.2019						
17	7	A	01.02.2019						
17A				113	I				
20	8	A	01.02.2019						
				* 114		** 01.07.2017			

1 Commencement date notified vide NN 1/2019-IGST dated 29.01.2019 G.S.R. 67(E) dated 29.01.2019

* Amendment of NN 2/2017-IGST-R dated 28.06.2017 G.S.R. 667(E) issued u/s 6(1) of IGST Act, retrospectively.

** Commencement date provided into Finance Bil only

SUMMARY OF AMENDMENTS IN UTGST ACT, 2017 [FROM 01 JULY 2017 TILL FINANCE BILL (NO.2), 2019]

Section No of UTGST Act, 2017	1 Amended (A) Inserted (I) by Amendment Act, 2018			Amended (A) Inserted (I) Proposed in Finance Bill (No.2) of 2019			Amended (A) Inserted (I) by Removal of Difficulty Orders (ROD)- Using powers under Section 172		
	Sec	Type	Effective Date	Clause	Type	Effective Date	Date of Order	Order No	Nature
7	2	A	01.02.2019						
9	3	A	01.02.2019						
9A & 9B	4	I	01.02.2019						
21							01.02.2019, 08.03.2019, 29.03.2019	01/2019- UTGST, 02/2019- UTGST, 03/2019- UTGST	Clarificatory
				* 115		** 01.07.2017			

1 Commencement date notified vide NN 1/2019-UTGST dated 29.01.2019 G.S.R. 74(E) dated 29.01.2019

* Amendment of NN 2/2017-UTGST-R dated 28.06.2017 G.S.R. 711(E) issued u/s 8(1) of IGST Act, retrospectively.

** Commencement date provided into Finance Bil only

SUMMARY OF AMENDMENTS IN C.CESS ACT, 2017 [FROM 01 JULY 2017 TILL FINANCE BILL (NO.2), 2019

Section No of C.CESS Act, 2017	1 Amended (A) Inserted (I) by Amendment Act, 2018			Amended (A) Inserted (I) Proposed in Finance Bill (No.2) of 2019				Amended (A) Inserted (I) by Removal of Difficulty Orders (ROD)- Using powers under Section 172		
	Sec	Type	Effective Date	Clause	Type	Effective Date		Date of Order	Order No	Nature
7	2	A	01.02.2019							
10	3	A	01.02.2019							
1 Commencement date notified vide NN 1/2019-GST COMPENSATION dated 29.01.2019 G.S.R. 73(E) dated 29.01.2019										



भारत का राजपत्र The Gazette of India

असाधारण

EXTRAORDINARY

भाग II — खण्ड 1

PART II — Section 1

प्राधिकार से प्रकाशित

PUBLISHED BY AUTHORITY

सं० 44] नई दिल्ली, बृहस्पतिवार, अगस्त 30, 2018/ भाद्रपद 8, 1940 (शक)
No. 44] NEW DELHI, THURSDAY, AUGUST 30, 2018/BHADRAPADA 8, 1940 (SAKA)

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW AND JUSTICE (Legislative Department)

New Delhi, the 30th August, 2018/Bhadrapada 8, 1940 (Saka)

The following Act of Parliament received the assent of the President on the 29th August, 2018, and is hereby published for general information:—

THE CENTRAL GOODS AND SERVICES TAX (AMENDMENT) ACT, 2018 (No. 31 OF 2018)

[29th August, 2018]

An Act further to amend the Central Goods and Services Tax Act, 2017.

BE it enacted by Parliament in the Sixty-ninth Year of the Republic of India as follows:—

1. (1) This Act may be called the Central Goods and Services Tax (Amendment) Act, 2018.

Short title
and
commencement.

(2) Save as otherwise provided, the provisions of this Act shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint:

Provided that different dates may be appointed for different provisions of this Act and any reference in any such provision to the commencement of this Act shall be construed as a reference to the coming into force of that provision.

12 of 2017.

2. In section 2 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as the principal Act),—

Amendment
of section 2.

(a) in clause (4),—

(i) for the words “Central Board of Excise and Customs”, the words “Central Board of Indirect Taxes and Customs” shall be substituted;

(ii) for the words “the Appellate Authority and the Appellate Tribunal”, the words, brackets and figures “the Appellate Authority, the Appellate Tribunal and the Authority referred to in sub-section (2) of section 171” shall be substituted;

(b) in clause (17), for sub-clause (h), the following sub-clause shall be substituted, namely:—

“(h) activities of a race club including by way of totalisator or a license to book maker or activities of a licensed book maker in such club; and”;

(c) clause (18) shall be omitted;

(d) in clause (35), for the word, brackets and letter “clause (c)”, the word, brackets and letter “clause (b)” shall be substituted;

(e) in clause (69), in sub-clause (f), after the word and figures “article 371”, the words, figures and letter “and article 371J” shall be inserted;

(f) in clause (102), the following *Explanation* shall be inserted, namely:—

‘*Explanation.*—For the removal of doubts, it is hereby clarified that the expression “services” includes facilitating or arranging transactions in securities;’.

Amendment
of section 7.

3. In section 7 of the principal Act, with effect from the 1st day of July, 2017,—

(a) in sub-section (1), —

(i) in clause (b), after the words “or furtherance of business;”, the word “and” shall be inserted and shall always be deemed to have been inserted;

(ii) in clause (c), after the words “a consideration”, the word “and” shall be omitted and shall always be deemed to have been omitted;

(iii) clause (d) shall be omitted and shall always be deemed to have been omitted;

(b) after sub-section (1), the following sub-section shall be inserted and shall always be deemed to have been inserted, namely:—

“(1A) where certain activities or transactions constitute a supply in accordance with the provisions of sub-section (1), they shall be treated either as supply of goods or supply of services as referred to in Schedule II.”;

(c) in sub-section (3), for the words, brackets and figures “sub-sections (1) and (2)”, the words, brackets, figures and letter “sub-sections (1), (1A) and (2)” shall be substituted.

Amendment
of section 9.

4. In section 9 of the principal Act, for sub-section (4), the following sub-section shall be substituted, namely:—

“(4) The Government may, on the recommendations of the Council, by notification, specify a class of registered persons who shall, in respect of supply of specified categories of goods or services or both received from an unregistered supplier, pay the tax on reverse charge basis as the recipient of such supply of goods or services or both, and all the provisions of this Act shall apply to such recipient as if he is the person liable for paying the tax in relation to such supply of goods or services or both.”.

Amendment
of section 10.

5. In section 10 of the principal Act,—

(a) in sub-section (1) —

(i) for the words “in lieu of the tax payable by him, an amount calculated at such rate”, the words, brackets and figures “in lieu of the tax payable by him

under sub-section (1) of section 9, an amount of tax calculated at such rate” shall be substituted;

(ii) in the proviso, for the words “one crore rupees”, the words “one crore and fifty lakh rupees” shall be substituted;

(iii) after the proviso, the following proviso shall be inserted, namely:—

“Provided further that a person who opts to pay tax under clause (a) or clause (b) or clause (c) may supply services (other than those referred to in clause (b) of paragraph 6 of Schedule II), of value not exceeding ten per cent. of turnover in a State or Union territory in the preceding financial year or five lakh rupees, whichever is higher.”;

(b) in sub-section (2), for clause (a), the following clause shall be substituted, namely:—

“(a) save as provided in sub-section (1), he is not engaged in the supply of services;”.

6. In section 12 of the principal Act, in sub-section (2), in clause (a), the words, brackets and figure “sub-section (1) of ” shall be omitted.

Amendment
of section 12.

7. In section 13 of the principal Act, in sub-section (2), the words, brackets and figure “sub-section (2) of ” occurring at both the places, shall be omitted.

Amendment
of section 13.

8. In section 16 of the principal Act, in sub-section (2),—

Amendment
of section 16.

(a) in clause (b), for the *Explanation*, the following *Explanation* shall be substituted, namely:—

“*Explanation*.—For the purposes of this clause, it shall be deemed that the registered person has received the goods or, as the case may be, services—

(i) where the goods are delivered by the supplier to a recipient or any other person on the direction of such registered person, whether acting as an agent or otherwise, before or during movement of goods, either by way of transfer of documents of title to goods or otherwise;

(ii) where the services are provided by the supplier to any person on the direction of and on account of such registered person.”;

(b) in clause (c), for the word and figures “section 41”, the words, figures and letter “section 41 or section 43A” shall be substituted.

9. In section 17 of the principal Act,—

Amendment
of section 17.

(a) in sub-section (3), the following *Explanation* shall be inserted, namely:—

‘*Explanation*.—For the purposes of this sub-section, the expression “value of exempt supply” shall not include the value of activities or transactions specified in Schedule III, except those specified in paragraph 5 of the said Schedule.’;

(b) in sub-section (5), for clauses (a) and (b), the following clauses shall be substituted, namely:—

“(a) motor vehicles for transportation of persons having approved seating capacity of not more than thirteen persons (including the driver), except when they are used for making the following taxable supplies, namely:—

(A) further supply of such motor vehicles; or

(B) transportation of passengers; or

(C) imparting training on driving such motor vehicles;

(aa) vessels and aircraft except when they are used—

(i) for making the following taxable supplies, namely:—

(A) further supply of such vessels or aircraft; or

(B) transportation of passengers; or

(C) imparting training on navigating such vessels; or

(D) imparting training on flying such aircraft;

(ii) for transportation of goods;

(ab) services of general insurance, servicing, repair and maintenance in so far as they relate to motor vehicles, vessels or aircraft referred to in clause (a) or clause (aa):

Provided that the input tax credit in respect of such services shall be available—

(i) where the motor vehicles, vessels or aircraft referred to in clause (a) or clause (aa) are used for the purposes specified therein;

(ii) where received by a taxable person engaged—

(I) in the manufacture of such motor vehicles, vessels or aircraft; or

(II) in the supply of general insurance services in respect of such motor vehicles, vessels or aircraft insured by him;

(b) the following supply of goods or services or both—

(i) food and beverages, outdoor catering, beauty treatment, health services, cosmetic and plastic surgery, leasing, renting or hiring of motor vehicles, vessels or aircraft referred to in clause (a) or clause (aa) except when used for the purposes specified therein, life insurance and health insurance:

Provided that the input tax credit in respect of such goods or services or both shall be available where an inward supply of such goods or services or both is used by a registered person for making an outward taxable supply of the same category of goods or services or both or as an element of a taxable composite or mixed supply;

(ii) membership of a club, health and fitness centre; and

(iii) travel benefits extended to employees on vacation such as leave or home travel concession:

Provided that the input tax credit in respect of such goods or services or both shall be available, where it is obligatory for an employer to provide the same to its employees under any law for the time being in force.”.

Amendment
of section 20.

10. In section 20 of the principal Act, in the *Explanation*, in clause (c), for the words and figures “under entry 84,”, the words, figures and letter “under entries 84 and 92A” shall be substituted.

Amendment
of section 22.

11. In section 22 of the principal Act,—

(a) in sub-section (1), after the proviso, the following proviso shall be inserted, namely:—

“Provided further that the Government may, at the request of a special category State and on the recommendations of the Council, enhance the aggregate turnover referred to in the first proviso from ten lakh rupees to such amount, not exceeding twenty lakh rupees and subject to such conditions and limitations, as may be so notified.”;

(b) in the *Explanation*, in clause (iii), after the words “State of Jammu and Kashmir”, the words “and States of Arunachal Pradesh, Assam, Himachal Pradesh, Meghalaya, Sikkim and Uttarakhand” shall be inserted.”.

12. In section 24 of the principal Act, in clause (x), after the words “commerce operator”, the words and figures “who is required to collect tax at source under section 52” shall be inserted. Amendment of section 24.

13. In section 25 of the principal Act,—

(a) in sub-section (1), after the proviso and before the *Explanation*, the following proviso shall be inserted, namely:—

Amendment of section 25.

“Provided further that a person having a unit, as defined in the Special Economic Zones Act, 2005, in a Special Economic Zone or being a Special Economic Zone developer shall have to apply for a separate registration, as distinct from his place of business located outside the Special Economic Zone in the same State or Union territory.”;

(b) in sub-section (2), for the proviso, the following proviso shall be substituted, namely:—

“Provided that a person having multiple places of business in a State or Union territory may be granted a separate registration for each such place of business, subject to such conditions as may be prescribed.”.

14. In section 29 of the principal Act,—

(a) in the marginal heading after the word “Cancellation”, the words “or suspension” shall be inserted;

Amendment of section 29.

(b) in sub-section (1), after clause (c), the following proviso shall be inserted, namely:—

“Provided that during pendency of the proceedings relating to cancellation of registration filed by the registered person, the registration may be suspended for such period and in such manner as may be prescribed.”;

(c) in sub-section (2), after the proviso, the following proviso shall be inserted, namely:—

“Provided further that during pendency of the proceedings relating to cancellation of registration, the proper officer may suspend the registration for such period and in such manner as may be prescribed.”.

15. In section 34 of the principal Act,—

(a) in sub-section (1),—

Amendment of section 34.

(i) for the words “Where a tax invoice has”, the words “Where one or more tax invoices have” shall be substituted;

(ii) for the words “a credit note”, the words “one or more credit notes for supplies made in a financial year” shall be substituted;

(b) in sub-section (3),—

(i) for the words “Where a tax invoice has”, the words “Where one or more tax invoices have” shall be substituted;

(ii) for the words “a debit note”, the words “one or more debit notes for supplies made in a financial year” shall be substituted.

16. In section 35 of the principal Act, in sub-section (5), the following proviso shall be inserted, namely:— Amendment of section 35.

“Provided that nothing contained in this sub-section shall apply to any department of the Central Government or a State Government or a local authority, whose books of account are subject to audit by the Comptroller and Auditor-General of India or an auditor appointed for auditing the accounts of local authorities under any law for the time being in force.”.

Amendment
of section 39.

17. In section 39 of the principal Act,—

(a) in sub-section (1),—

(i) for the words “in such form and manner as may be prescribed”, the words “in such form, manner and within such time as may be prescribed” shall be substituted;

(ii) the words “on or before the twentieth day of the month succeeding such calendar month or part thereof ” shall be omitted;

(iii) the following proviso shall be inserted, namely:—

“Provided that the Government may, on the recommendations of the Council, notify certain classes of registered persons who shall furnish return for every quarter or part thereof, subject to such conditions and safeguards as may be specified therein.”;

(b) in sub-section (7), the following proviso shall be inserted, namely:—

“Provided that the Government may, on the recommendations of the Council, notify certain classes of registered persons who shall pay to the Government the tax due or part thereof as per the return on or before the last date on which he is required to furnish such return, subject to such conditions and safeguards as may be specified therein.”;

(c) in sub-section (9),—

(i) for the words “in the return to be furnished for the month or quarter during which such omission or incorrect particulars are noticed”, the words “in such form and manner as may be prescribed” shall be substituted;

(ii) in the proviso, for the words “the end of the financial year”, the words “the end of the financial year to which such details pertain” shall be substituted.

Insertion of new
section 43A.

18. After section 43 of the principal Act, the following section shall be inserted, namely:—

Procedure for
furnishing
return and
availing input
tax credit.

“43A. (1) Notwithstanding anything contained in sub-section (2) of section 16, section 37 or section 38, every registered person shall in the returns furnished under sub-section (1) of section 39 verify, validate, modify or delete the details of supplies furnished by the suppliers.

(2) Notwithstanding anything contained in section 41, section 42 or section 43, the procedure for availing of input tax credit by the recipient and verification thereof shall be such as may be prescribed.

(3) The procedure for furnishing the details of outward supplies by the supplier on the common portal, for the purposes of availing input tax credit by the recipient shall be such as may be prescribed.

(4) The procedure for availing input tax credit in respect of outward supplies not furnished under sub-section (3) shall be such as may be prescribed and such procedure may include the maximum amount of the input tax credit which can be so availed, not exceeding twenty per cent. of the input tax credit available, on the basis of details furnished by the suppliers under the said sub-section.

(5) The amount of tax specified in the outward supplies for which the details have been furnished by the supplier under sub-section (3) shall be deemed to be the tax payable by him under the provisions of the Act.

(6) The supplier and the recipient of a supply shall be jointly and severally liable to pay tax or to pay the input tax credit availed, as the case may be, in relation to outward supplies for which the details have been furnished under sub-section (3) or sub-section (4) but return thereof has not been furnished.

(7) For the purposes of sub-section (6), the recovery shall be made in such manner as may be prescribed and such procedure may provide for non-recovery of an amount of tax or input tax credit wrongly availed not exceeding one thousand rupees.

(8) The procedure, safeguards and threshold of the tax amount in relation to outward supplies, the details of which can be furnished under sub-section (3) by a registered person,—

(i) within six months of taking registration;

(ii) who has defaulted in payment of tax and where such default has continued for more than two months from the due date of payment of such defaulted amount,

shall be such as may be prescribed.”.

19. In section 48 of the principal Act, in sub-section (2), after the word and figures “section 45”, the words “and to perform such other functions” shall be inserted.

Amendment
of section 48.

20. In section 49 of the principal Act,—

Amendment
of section 49.

(a) in sub-section (2), for the word and figures “section 41”, the words, figures and letter “section 41 or section 43A” shall be substituted;

(b) in sub-section (5),—

(i) in clause (c), the following proviso shall be inserted, namely:—

“Provided that the input tax credit on account of State tax shall be utilised towards payment of integrated tax only where the balance of the input tax credit on account of central tax is not available for payment of integrated tax;”;

(ii) in clause (d), the following proviso shall be inserted, namely:—

“Provided that the input tax credit on account of Union territory tax shall be utilised towards payment of integrated tax only where the balance of the input tax credit on account of central tax is not available for payment of integrated tax;”.

21. After section 49 of the principal Act, the following sections shall be inserted, namely:—

Insertion of
new sections
49A and 49B.

“49A. Notwithstanding anything contained in section 49, the input tax credit on account of central tax, State tax or Union territory tax shall be utilised towards payment of integrated tax, central tax, State tax or Union territory tax, as the case may be, only after the input tax credit available on account of integrated tax has first been utilised fully towards such payment.

Utilisation of
input tax
credit subject
to certain
conditions.

49B. Notwithstanding anything contained in this Chapter and subject to the provisions of clause (e) and clause (f) of sub-section (5) of section 49, the Government may, on the recommendations of the Council, prescribe the order and manner of utilisation of the input tax credit on account of integrated tax, central tax, State tax or Union territory tax, as the case may be, towards payment of any such tax.”.

Order of
utilisation of
input tax
credit.

22. In section 52 of the principal Act, in sub-section (9), for the word and figures “section 37”, the words and figures “section 37 or section 39” shall be substituted.

Amendment
of section 52.

23. In section 54 of the principal Act,—

Amendment
of section 54.

(a) in sub-section (8), in clause (a), for the words “zero-rated supplies”, the words “export” and “exports” shall respectively be substituted;

(b) in the *Explanation*, in clause (2),—

(i) in sub-clause (c), in item (i), after the words “foreign exchange”, the words “or in Indian rupees wherever permitted by the Reserve Bank of India” shall be inserted;

(ii) for sub-clause (e), the following sub-clause shall be substituted, namely:—

“(e) in the case of refund of unutilised input tax credit under clause (ii) of the first proviso to sub-section (3), the due date for furnishing of return under section 39 for the period in which such claim for refund arises;”.

Amendment of section 79. **24.** In section 79 of the principal Act, after sub-section (4), the following *Explanation* shall be inserted, namely:—

‘*Explanation.*—For the purposes of this section, the word person shall include “distinct persons” as referred to in sub-section (4) or, as the case may be, sub-section (5) of section 25.’.

Amendment of section 107. **25.** In section 107 of the principal Act, in sub-section (6), in clause (b), after the words “arising from the said order,”, the words “subject to a maximum of twenty-five crore rupees,” shall be inserted.

Amendment of section 112. **26.** In section 112 of the principal Act, in sub-section (8), in clause (b), after the words “arising from the said order,” the words “subject to a maximum of fifty crore rupees,” shall be inserted.

Amendment of section 129. **27.** In section 129 of the principal Act, in sub-section (6), for the words “seven days”, the words “fourteen days” shall be substituted.

Amendment of section 140. **28.** In section 140 of the principal Act, with effect from the 1st day of July, 2017,—

(a) in sub-section (1), after the letters and word “CENVAT credit”, the words “of eligible duties” shall be inserted and shall always be deemed to have been inserted;

(b) in the *Explanation 1*—

(i) for the word, brackets and figures “sub-sections (3), (4)”, the word, brackets and figures “sub-sections (1), (3), (4)” shall be substituted and shall always be deemed to have been substituted;

(ii) clause (iv) shall be omitted and shall always be deemed to have been omitted;

(c) in the *Explanation 2*—

(i) for the word, brackets and figure “sub-section (5)”, the words, brackets and figures “sub-sections (1) and (5)” shall be substituted and shall always be deemed to have been substituted;

(ii) clause (iv) shall be omitted and shall always be deemed to have been omitted;

(d) after *Explanation 2* as so amended, the following *Explanation* shall be inserted and shall always be deemed to have been inserted, namely:—

‘*Explanation 3.*—For removal of doubts, it is hereby clarified that the expression “eligible duties and taxes” excludes any cess which has not been specified in *Explanation 1* or *Explanation 2* and any cess which is collected as additional duty of customs under sub-section (1) of section 3 of the Customs Tariff Act, 1975.’.

29. In section 143 of the principal Act, in sub-section (1), in clause (b), after the proviso, the following proviso shall be inserted, namely:—

Amendment
of section
143.

“Provided further that the period of one year and three years may, on sufficient cause being shown, be extended by the Commissioner for a further period not exceeding one year and two years respectively.”.

30. In Schedule I of the principal Act, in paragraph 4, for the words “taxable person”, the word “person” shall be substituted.

Amendment
of Schedule I.

31. In Schedule II of the principal Act, in the heading, after the word “ACTIVITIES”, the words “OR TRANSACTIONS” shall be inserted and shall always be deemed to have been inserted with effect from the 1st day of July, 2017.

Amendment of
Schedule II.

32. In Schedule III of the principal Act, —

Amendment of
Schedule III.

(i) after paragraph 6, the following paragraphs shall be inserted, namely:—

“7. 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.

8. (a) Supply of warehoused goods to any person before clearance for home consumption;

(b) 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.”;

(ii) the *Explanation* shall be numbered as *Explanation 1* and after *Explanation 1* as so numbered, the following *Explanation* shall be inserted, namely:—

‘*Explanation 2.*—For the purposes of paragraph 8, the expression “warehoused goods” shall have the same meaning as assigned to it in the Customs Act, 1962.’.

52 of 1962.

DR. REETA VASISHTA,
Additional Secretary to the Govt. of India.



भारत का राजपत्र The Gazette of India

असाधारण

EXTRAORDINARY

भाग II — खण्ड 1

PART II — Section 1

प्राधिकार से प्रकाशित

PUBLISHED BY AUTHORITY

सं० 45]

नई दिल्ली, बृहस्पतिवार, अगस्त 30, 2018/ भाद्रपद 8, 1940 (शक)

No. 45] NEW DELHI, THURSDAY, AUGUST 30, 2018/BHADRAPADA 8, 1940 (SAKA)

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW AND JUSTICE (Legislative Department)

New Delhi, the 30th August, 2018/Bhadrapada 8, 1940 (Saka)

The following Act of Parliament received the assent of the President on the 29th August, 2018, and is hereby published for general information:—

THE INTEGRATED GOODS AND SERVICES TAX (AMENDMENT) ACT, 2018

No. 32 OF 2018

[29th August, 2018.]

An Act further to amend the Integrated Goods and Services Tax Act, 2017.

BE it enacted by Parliament in the Sixty-ninth Year of the Republic of India as follows:—

1. (1) This Act may be called the Integrated Goods and Services Tax (Amendment) Act, 2018.

Short title and
commencement.

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint:

Provided that different dates may be appointed for different provisions of this Act and any reference in any such provision to the commencement of this Act shall be construed as a reference to the coming into force of that provision.

- Amendment of section 2. **2.** In section 2 of the Integrated Goods and Services Tax Act, 2017 (hereinafter referred to as the principal Act),—
- (i) in clause (6), in sub-clause (iv), after the words "foreign exchange", the words "or in Indian rupees wherever permitted by the Reserve Bank of India" shall be inserted;
- (ii) in clause (16), in the *Explanation*, in the long line, after the words "function entrusted", the words, figures and letter "to a Panchayat under article 243G or" shall be inserted.
- Amendment of section 5. **3.** In section 5 of the principal Act, for sub-section (4), the following sub-section shall be substituted, namely:—
- "(4) The Government may, on the recommendations of the Council, by notification, specify a class of registered persons who shall, in respect of supply of specified categories of goods or services or both received from an unregistered supplier, pay the tax on reverse charge basis as the recipient of such supply of goods or services or both, and all the provisions of this Act shall apply to such recipient as if he is the person liable for paying the tax in relation to such supply of goods or services or both."
- Amendment of section 8. **4.** In section 8 of the principal Act, in sub-section (2), in *Explanation* 1, in clause (iii), the words, "being a business vertical" shall be omitted.
- Amendment of section 12. **5.** In section 12 of the principal Act, in sub-section (8), the following proviso shall be inserted, namely:—
- "Provided that where the transportation of goods is to a place outside India, the place of supply shall be the place of destination of such goods."
- Amendment of section 13. **6.** In section 13 of the principal Act, in sub-section (3), in clause (a), for the second proviso, the following proviso shall be substituted, namely:—
- "Provided further that nothing contained in this clause shall apply in the case of services supplied in respect of goods which are temporarily imported into India for repairs or for any other treatment or process and are exported after such repairs or treatment or process without being put to any use in India, other than that which is required for such repairs or treatment or process;"
- Amendment of section 17. **7.** In section 17 of the principal Act, after sub-section (2), the following sub-section shall be inserted, namely:—
- "(2A). The amount not apportioned under sub-section (1) and sub-section (2) may, for the time being, on the recommendations of the Council, be apportioned at the rate of fifty per cent. to the Central Government and fifty per cent. to the State Governments or the Union territories, as the case may be, on *ad hoc* basis and shall be adjusted against the amount apportioned under the said sub-sections."
- Amendment of section 20. **8.** In section 20 of the principal Act, after the fourth proviso, the following proviso shall be inserted, namely:—
- "Provided also that where the appeal is to be filed before the Appellate Authority or the Appellate Tribunal, the maximum amount payable shall be fifty crore rupees and one hundred crore rupees respectively."

DR. REETA VASISHTA,
Additional Secretary to the Govt. of India.

भारत का राजपत्र
The Gazette of India

असाधारण

EXTRAORDINARY

भाग II — खण्ड 1

PART II — Section 1

प्राधिकार से प्रकाशित

PUBLISHED BY AUTHORITY

सं० 46]

नई दिल्ली, बृहस्पतिवार, अगस्त 30, 2018/ भाद्रपद 8, 1940 (शक)

No. 46] NEW DELHI, THURSDAY, AUGUST 30, 2018/BHADRAPADA 8, 1940 (SAKA)

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।

Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW AND JUSTICE

(Legislative Department)

New Delhi, the 30th August, 2018/Bhadrapada 8, 1940 (Saka)

The following Act of Parliament received the assent of the President on the 29th August, 2018, and is hereby published for general information:—

**THE UNION TERRITORY GOODS AND SERVICES TAX
ACT, (AMENDMENT) 2018**

No. 33 OF 2018

[29th August, 2018.]

An Act to amend the Union Territory Goods and Services Tax Act, 2017.

BE it enacted by Parliament in the Sixty-ninth Year of the Republic of India as follows:—

1. (1) This Act may be called the Union Territory Goods and Services Tax (Amendment) Act, 2018.

Short title and
commencement.

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

Amendment
of section 7.

2. In section 7 of the Union Territory Goods and Services Tax Act, 2017 (hereinafter referred to as the principal Act), for sub-section (4), the following sub-section shall be substituted, namely:—

"(4) The Government may, on the recommendations of the Council, by notification, specify a class of registered persons who shall, in respect of supply of specified categories of goods or services or both received from an unregistered supplier, pay the tax on reverse charge basis as the recipient of such supply of goods or services or both, and all the provisions of this Act shall apply to such recipient as if he is the person liable for paying the tax in relation to such supply of goods or services or both."

Amendment
of section 9.

3. In section 9 of the principal Act, in clause (b), the following proviso shall be inserted, namely:—

"Provided that the input tax credit on account of Union territory tax shall be utilised towards payment of integrated tax only where the balance of the input tax credit on account of central tax is not available for payment of integrated tax."

Insertion of
new sections
9A and 9B.

4. After section 9 of the principal Act, the following sections shall be inserted, namely:—

Utilisation of
input tax
credit.

"9A. Notwithstanding anything contained in section 9, the input tax credit on account of Union territory tax shall be utilised towards payment of integrated tax or Union territory tax, as the case may be, only after the input tax credit available on account of integrated tax has first been utilised towards such payment.

Order of
utilisation of
input tax
credit.

9B. Notwithstanding anything contained in this Chapter and subject to the provisions of clause (c) of section 9, the Government may, on the recommendations of the Council, prescribe the order and manner of utilisation of the input tax credit on account of integrated tax, Central tax, State tax or Union territory tax, as the case may be, towards payment of any such tax."

DR. REETA VASISHTA,
Additional Secretary to the Govt. of India.



भारत का राजपत्र The Gazette of India

असाधारण

EXTRAORDINARY

भाग II — खण्ड 1

PART II — Section 1

प्राधिकार से प्रकाशित

PUBLISHED BY AUTHORITY

सं० 47]

नई दिल्ली, बृहस्पतिवार, अगस्त 30, 2018/ भाद्रपद 8, 1940 (शक)

No. 47] NEW DELHI, THURSDAY, AUGUST 30, 2018/BHADRAPADA 8, 1940 (SAKA)

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW AND JUSTICE

(Legislative Department)

New Delhi, the 30th August, 2018/Bhadrapada 8, 1940 (Saka)

The following Act of Parliament received the assent of the President on the 29th August, 2018, and is hereby published for general information:—

THE GOODS AND SERVICES TAX (COMPENSATION TO STATES) AMENDMENT ACT, 2018

No. 34 OF 2018

[29th August, 2018.]

An act further to amend the Goods and Services Tax (Compensation to States) Act, 2017.

BE it enacted by Parliament in the Sixty-ninth Year of the Republic of India as follows:—

1. (1) This Act may be called the Goods and Services Tax (Compensation to States) Amendment Act, 2018. Short title and commencement.

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

15 of 2017.

2. In section 7 of the Goods and Services Tax (Compensation to States) Act, 2017 (hereinafter referred to as the principal Act), in sub-section (4), in clause (b), in sub-clause (ii), for the words "Central Board of Excise and Customs", the words "Central Board of Indirect Taxes and Customs" shall be substituted. Amendment of section 7.

Amendment
of section 10.

3. In section 10 of the principal Act, after sub-section (3), the following sub-section shall be inserted, namely:—

"(3A) Notwithstanding anything contained in sub-section (3), fifty per cent. of such amount, as may be recommended by the Council, which remains unutilised in the Fund, at any point of time in any financial year during the transition period shall be transferred to the Consolidated Fund of India as the share of Centre, and the balance fifty per cent. shall be distributed amongst the States in the ratio of their base year revenue determined in accordance with the provisions of section 5:

Provided that in case of shortfall in the amount collected in the Fund against the requirement of compensation to be released under section 7 for any two months' period, fifty per cent. of the same, but not exceeding the total amount transferred to the Centre and the States as recommended by the Council, shall be recovered from the Centre and the balance fifty per cent. from the States in the ratio of their base year revenue determined in accordance with the provisions of section 5."

— — — —

DR. REETA VASISHTA,
Additional Secretary to the Govt. of India.

EXTRACTS OF GST PROPOSALS FROM FINANCE (BILL NO.2), 2019

26

Amendment of
First Schedule:

~~87. In the Customs Tariff Act, the First Schedule shall~~

~~(a) be amended in the manner specified in the Fourth Schedule;~~

~~(b) be also amended in the manner specified in the Fifth Schedule, with effect from such date as the Central Government may, by notification in the Official Gazette, appoint.~~

Validation of
modification in
classification
of certain
goods leviable
to anti-
dumping duty
with
retrospective
effect:

~~88. (1) The notification of the Government of India in the Ministry of Finance (Department of Revenue) number G.S.R. 186 (E), dated the 22nd February, 2016 amending the notification number G.S.R. 804 (E), dated the 21st October, 2015, issued in exercise of the powers conferred by sub-sections (1) and (5) of section 9A of the Customs Tariff Act, 1975 read with rules 18 and 20 of the Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995 shall be deemed to have, and always to have, for all purposes, validly come into force on and from the 21st day of October, 2015.~~

~~(2) Refund shall be made of all such anti-dumping duty which has been collected, but which would not have been so collected, if the notification referred to in sub-section (1) been in force at all material times.~~

~~(3) An application for refund of anti-dumping duty referred to in sub-section (2) shall be made within a period of six months from the date on which the Finance (No.2) Bill, 2019 receives the assent of the President.~~

Validation of
modification in
description
of goods with
retrospective
effect:

~~89. (1) The notification of the Government of India in the Ministry of Finance (Department of Revenue) number G.S.R. 665 (E), dated the 5th July 2016 amending the notification number G.S.R. 285 (E), dated the 8th March, 2016, issued in exercise of the powers conferred by sub-sections (1) and (5) of section 9A of the Customs Tariff Act, 1975, read with rules 18, 20 and 23 of the Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995 shall be deemed to have, and always to have, for all purposes, come into force on and from the 8th day of March, 2016.~~

~~(2) Refund shall be made of all such anti-dumping duty which has been collected, but which would not have been so collected, if the notification referred to in sub-section (1) been in force at all material times.~~

~~(3) An application for refund of anti-dumping duty referred to in sub-section (2) shall be made within a period of six months from the date on which the Finance (No.2) Bill, 2019 receives the assent of the President.~~

Amendment
of Fourth
Schedule:

Central Excise

~~90. In the Fourth Schedule to the Central Excise Act, 1944, in Chapter 27, for the entry in column (4) occurring against tariff item 2709 20 00, the entry "Re.1 per tonne" shall be substituted.~~

Amendment
of section 2.

Central Goods and Services Tax

~~91. In section 2 of the Central Goods and Services Tax Act, 2017 (hereinafter referred as the Central Goods and Services Tax Act), in clause (4), after the words "the Appellate Authority for Advance Ruling," the words "the National Appellate Authority for Advance Ruling," shall be inserted;~~

Amendment
of section 10.

~~92. In section 10 of the Central Goods and Services Tax Act,—~~

~~(a) in sub-section (1), after the second proviso, the following Explanation shall be inserted, namely:—~~

~~"Explanation.— For the purposes of second proviso, the value of exempt supply of services provided by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount shall not be taken into account for determining the value of turnover in a State or Union territory."~~

~~(b) in sub-section (2),—~~

~~(i) in clause (d), the word "and" occurring at the end shall be omitted;~~

~~(ii) in clause (e), for the word "Council:", the words "Council; and" shall be substituted;~~

~~(iii) after clause (e), the following clause shall be inserted, namely:—~~

~~"(f) he is neither a casual taxable person nor a non-resident taxable person:"~~

~~(c) after sub-section (2), the following sub-section shall be inserted, namely:—~~

~~"(2A) Notwithstanding anything to the contrary contained in this Act, but subject to the provisions of sub-sections (3) and (4) of section 9, a registered person, not eligible to opt to pay tax under sub-section (1) and sub-section (2), whose aggregate turnover in the preceding financial year did not exceed fifty lakh rupees, may opt to pay, in lieu of the tax payable by him under sub-section (1) of section 9, an amount of tax calculated at such rate as may be prescribed, but not exceeding three per cent. of the turnover in State or turnover in Union territory, if he is not—~~

(a) engaged in making any supply of goods or services which are not leviable to tax under this Act;

(b) engaged in making any inter-State outward supplies of goods or services;

(c) engaged in making any supply of goods or services through an electronic commerce operator who is required to collect tax at source under section 52;

(d) a manufacturer of such goods or supplier of such services as may be notified by the Government on the recommendations of the Council; and

(e) a casual taxable person or a non-resident taxable person:

43 of 1961.

Provided that where more than one registered person are having the same Permanent Account Number issued under the Income-tax Act, 1961, the registered person shall not be eligible to opt for the scheme under this sub-section unless all such registered persons opt to pay tax under this sub-section.”;

(d) in sub-section (3), after the words, brackets and figure “under sub-section (1)” at both the places where they occur, the words, brackets, figure and letter “or sub-section (2A), as the case may be,” shall be inserted.

(e) in sub-section (4), after the words, brackets and figure “of sub-section (1)”, the words, brackets, figure and letter “or, as the case may be, sub-section (2A)” shall be inserted.

(f) in sub-section (5), after the words, brackets and figure “under sub-section (1)”, the words, brackets, figure and letter “or sub-section (2A), as the case may be,” shall be inserted.

(g) after sub-section (5), the following *Explanations* shall be inserted, namely:—

‘Explanation 1.— For the purposes of computing aggregate turnover of a person for determining his eligibility to pay tax under this section, the expression “aggregate turnover” shall include the value of supplies made by such person from the 1st day of April of a financial year upto the date when he becomes liable for registration under this Act, but shall not include the value of exempt supply of services provided by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount.

Explanation 2.— For the purposes of determining the tax payable by a person under this section, the expression “turnover in State or turnover in Union territory” shall not include the value of following supplies, namely:—

(i) supplies from the first day of April of a financial year upto the date when such person becomes liable for registration under this Act; and

(ii) exempt supply of services provided by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount.’.

Amendment of section 22.

93. In section 22 of the Central Goods and Services Tax Act, in sub-section (1), after the second proviso, the following shall be inserted, namely:—

“Provided also that the Government may, at the request of a State and on the recommendations of the Council, enhance the aggregate turnover from twenty lakh rupees to such amount not exceeding forty lakh rupees in case of supplier who is engaged exclusively in the supply of goods, subject to such conditions and limitations, as may be notified.

*Explanation.—*For the purposes of this sub-section, a person shall be considered to be engaged exclusively in the supply of goods even if he is engaged in exempt supply of services provided by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount.”.

Amendment of section 25.

94. In section 25 of the Central Goods and Services Tax Act, after sub-section (6), the following sub-sections shall be inserted, namely:—

“(6A) Every registered person shall undergo authentication, or furnish proof of possession of Aadhaar number, in such form and manner and within such time as may be prescribed:

Provided that if an Aadhaar number is not assigned to the registered person, such person shall be offered alternate and viable means of identification in such manner as Government may, on the recommendations of the Council, prescribe:

Provided further that in case of failure to undergo authentication or furnish proof of possession of Aadhaar number or furnish alternate and viable means of identification, registration allotted to such person shall be deemed to be invalid and the other provisions of this Act shall apply as if such person does not have a registration.

(6B) On and from the date of notification, every individual shall, in order to be eligible for grant of registration, undergo authentication, or furnish proof of possession of Aadhaar number, in such manner as the Government may, on the recommendations of the Council, specify in the said notification:

Provided that if an Aadhaar number is not assigned to an individual, such individual shall be offered alternate and viable means of identification in such manner as the Government may, on the recommendations of the Council, specify in the said notification. 5

(6C) On and from the date of notification, every person, other than an individual, shall, in order to be eligible for grant of registration, undergo authentication, or furnish proof of possession of Aadhaar number of the Karta, Managing Director, whole time Director, such number of partners, Members of Managing Committee of Association, Board of Trustees, authorised representative, authorised signatory and such other class of persons, in such manner, as the Government may, on the recommendation of the Council, specify in the said notification: 10

Provided that where such person or class of persons have not been assigned the Aadhaar Number, such person or class of persons shall be offered alternate and viable means of identification in such manner as the Government may, on the recommendations of the Council, specify in the said notification.

(6D) The provisions of sub-section (6A) or sub-section (6B) or sub-section (6C) shall not apply to such person or class of persons or any State or Union territory or part thereof, as the Government may, on the recommendations of the Council, specify by notification. 15

Explanation.—For the purposes of this section, the expression “Aadhaar number” shall have the same meaning as assigned to it in clause (a) of section 2 of the Aadhaar (Targeted Delivery of Financial and Other Subsidies, Benefits and Services) Act, 2016.” 18 of 2016.

Insertion of new section 31A.

Facility of digital payment to recipient.

Amendment of section 39.

95. After section 31 of the Central Goods and Services Tax Act, the following section shall be inserted, namely:— 20

“31A. The Government may, on the recommendations of the Council, prescribe a class of registered persons who shall provide prescribed modes of electronic payment to the recipient of supply of goods or services or both made by him and give option to such recipient to make payment accordingly, in such manner and subject to such conditions and restrictions, as may be prescribed.”. 25

96. In section 39 of the Central Goods and Services Tax Act,—

(a) for sub-sections (1) and (2), the following sub-sections shall be substituted, namely:—

“(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 shall, for every calendar month or part thereof, furnish, a return, electronically, of inward and outward supplies of goods or services or both, input tax credit availed, tax payable, tax paid and such other particulars, in such form and manner, and within such time, as may be prescribed: 30

Provided that the Government may, on the recommendations of the Council, notify certain class of registered persons who shall furnish a return for every quarter or part thereof, subject to such conditions and restrictions as may be specified therein.

(2) A registered person paying tax under the provisions of section 10, shall, for each financial year or part thereof, furnish a return, electronically, of turnover in the State or Union territory, inward supplies of goods or services or both, tax payable, tax paid and such other particulars in such form and manner, and within such time, as may be prescribed.”; 35

(b) for sub-section (7), the following sub-section shall be substituted, namely:—

“(7) Every registered person who is required to furnish a return under sub-section (1), other than the person referred to in the proviso thereto, or sub-section (3) or sub-section (5), shall pay to the Government the tax due as per such return not later than the last date on which he is required to furnish such return: 40

Provided that every registered person furnishing return under the proviso to sub-section (1) shall pay to the Government, the tax due taking into account inward and outward supplies of goods or services or both, input tax credit availed, tax payable and such other particulars during a month, in such form and manner, and within such time, as may be prescribed: 45

Provided further that every registered person furnishing return under sub-section (2) shall pay to the Government the tax due taking into account turnover in the State or Union territory, inward supplies of goods or services or both, tax payable, and such other particulars during a quarter, in such form and manner, and within such time, as may be prescribed.”.

Amendment of
section 44.

97. In section 44 of the Central Goods and Services Tax Act, in sub-section (1), the following provisos shall be inserted, namely:—

5 “Provided that the Commissioner may, on the recommendations of the Council and for reasons to be recorded in writing, by notification, extend the time limit for furnishing the annual return for such class of registered persons as may be specified therein:

 Provided further that any extension of time limit notified by the Commissioner of State tax or the Commissioner of Union territory tax shall be deemed to be notified by the Commissioner.”.

Amendment of
section 49.

10 **98.** In section 49 of the Central Goods and Services Tax Act, after sub-section (9), the following sub-sections shall be inserted, namely:—

 “(10) A registered person may, on the common portal, transfer any amount of tax, interest, penalty, fee or any other amount available in the electronic cash ledger under this Act, to the electronic cash ledger for integrated tax, central tax, State tax, Union territory tax or cess, in such form and manner and subject to such conditions and restrictions as may be prescribed and such transfer shall be deemed to be a refund from the electronic cash ledger under this Act.

15 “(11) Where any amount has been transferred to the electronic cash ledger under this Act, the same shall be deemed to be deposited in the said ledger as provided in sub-section (1).”.

Amendment of
section 50.

99. In section 50 of the Central Goods and Services Tax Act, in sub-section (1), the following proviso shall be inserted, namely:—

20 “Provided that the interest on tax payable in respect of supplies made during a tax period and declared in the return for the said period furnished after the due date in accordance with the provisions of section 39, except where such return is furnished after commencement of any proceedings under section 73 or section 74 in respect of the said period, shall be levied on that portion of the tax that is paid by debiting the electronic cash ledger.”.

Amendment of
section 52.

100. In section 52 of the Central Goods and Services Tax Act,—

(a) in sub-section (4), the following provisos shall be inserted, namely:—

25 “Provided that the Commissioner may, for reasons to be recorded in writing, by notification, extend the time limit for furnishing the statement for such class of registered persons as may be specified therein:

 Provided further that any extension of time limit notified by the Commissioner of State tax or the Commissioner of Union territory tax shall be deemed to be notified by the Commissioner.”;

(b) in sub-section (5), the following provisos shall be inserted, namely:—

30 “Provided that the Commissioner may, on the recommendations of the Council and for reasons to be recorded in writing, by notification, extend the time limit for furnishing the annual statement for such class of registered persons as may be specified therein:

 Provided further that any extension of time limit notified by the Commissioner of State tax or the Commissioner of Union territory tax shall be deemed to be notified by the Commissioner.”.

Insertion of
new section
53A.

35 **101.** After section 53 of the Central Goods and Services Tax Act, the following section shall be inserted, namely:—

Transfer of
certain
amounts.

40 “53A. Where any amount has been transferred from the electronic cash ledger under this Act to the electronic cash ledger under the State Goods and Services Tax Act or the Union territory Goods and Services Tax Act, the Government shall, transfer to the State tax account or the Union territory tax account, an amount equal to the amount transferred from the electronic cash ledger, in such manner and within such time as may be prescribed.”.

Amendment of
section 54.

102. In section 54 of the Central Goods and Services Tax Act, after sub-section (8), the following sub-section shall be inserted, namely:—

45 “(8A) The Government may disburse the refund of the State tax in such manner as may be prescribed.”.

Amendment of
section 95.

103. In section 95 of the Central Goods and Services Tax Act,—

(i) in clause (a),—

(a) after the words “Appellate Authority”, the words “or the National Appellate Authority” shall be inserted;

(b) after the words and figures “of section 100”, the words, figures and letter “or of section 101C” shall be inserted;

(ii) after clause (e), the following clause shall be inserted, namely:—

“(f) “National Appellate Authority” means the National Appellate Authority for Advance Ruling referred to in section 101A.”.

Insertion of
new sections
101A, 101B
and 101C.

104. After section 101 of the Central Goods and Services Tax Act, the following sections shall be inserted, namely:—

Constitution of
National
Appellate
Authority for
Advance
Ruling.

“101A. (1) The Government shall, on the recommendations of the Council, by notification, constitute, with effect from such date as may be specified therein, an Authority known as the National Appellate Authority for Advance Ruling for hearing appeals made under section 101B.

(2) The National Appellate Authority shall consist of—

(i) the President, who has been a Judge of the Supreme Court or is or has been the Chief Justice of a High Court, or is or has been a Judge of a High Court for a period not less than five years;

(ii) a Technical Member (Centre) who is or has been a member of Indian Revenue (Customs and Central Excise) Service, Group A, and has completed at least fifteen years of service in Group A;

(iii) a Technical Member (State) who is or has been an officer of the State Government not below the rank of Additional Commissioner of Value Added Tax or the Additional Commissioner of State tax with at least three years of experience in the administration of an existing law or the State Goods and Services Tax Act or in the field of finance and taxation.

(3) The President of the National Appellate Authority shall be appointed by the Government after consultation with the Chief Justice of India or his nominee:

Provided that in the event of the occurrence of any vacancy in the office of the President by reason of his death, resignation or otherwise, the senior most Member of the National Appellate Authority shall act as the President until the date on which a new President, appointed in accordance with the provisions of this Act to fill such vacancy, enters upon his office:

Provided further that where the President is unable to discharge his functions owing to absence, illness or any other cause, the senior most Member of the National Appellate Authority shall discharge the functions of the President until the date on which the President resumes his duties.

(4) The Technical Member (Centre) and Technical Member (State) of the National Appellate Authority shall be appointed by the Government on the recommendations of a Selection Committee consisting of such persons and in such manner as may be prescribed.

(5) No appointment of the Members of the National Appellate Authority shall be invalid merely by the reason of any vacancy or defect in the constitution of the Selection Committee.

(6) Before appointing any person as the President or Members of the National Appellate Authority, the Government shall satisfy itself that such person does not have any financial or other interests which are likely to prejudicially affect his functions as such President or Member.

(7) The salary, allowances and other terms and conditions of service of the President and the Members of the National Appellate Authority shall be such as may be prescribed:

Provided that neither salary and allowances nor other terms and conditions of service of the President or Members of the National Appellate Authority shall be varied to their disadvantage after their appointment.

(8) The President of the National Appellate Authority shall hold office for a term of three years from the date on which he enters upon his office, or until he attains the age of seventy years, whichever is earlier and shall also be eligible for reappointment.

(9) The Technical Member (Centre) or Technical Member (State) of the National Appellate Authority shall hold office for a term of five years from the date on which he enters upon his office, or until he attains the age of sixty-five years, whichever is earlier and shall also be eligible for reappointment.

(10) The President or any Member may, by notice in writing under his hand addressed to the Government, resign from his office:

Provided that the President or Member shall continue to hold office until the expiry of three

months from the date of receipt of such notice by the Government, or until a person duly appointed as his successor enters upon his office or until the expiry of his term of office, whichever is the earliest.

(11) The Government may, after consultation with the Chief Justice of India, remove from the office such President or Member, who—

5

(a) has been adjudged an insolvent; or

(b) has been convicted of an offence which, in the opinion of such Government involves moral turpitude; or

(c) has become physically or mentally incapable of acting as such President or Member; or

10

(d) has acquired such financial or other interest as is likely to affect prejudicially his functions as such President or Member; or

(e) has so abused his position as to render his continuance in office prejudicial to the public interest:

15

Provided that the President or the Member shall not be removed on any of the grounds specified in clauses (d) and (e), unless he has been informed of the charges against him and has been given an opportunity of being heard.

20

(12) Without prejudice to the provisions of sub-section (11), the President and Technical Members of the National Appellate Authority shall not be removed from their office except by an order made by the Government on the ground of proven misbehaviour or incapacity after an inquiry made by a Judge of the Supreme Court nominated by the Chief Justice of India on a reference made to him by the Government and such President or Member had been given an opportunity of being heard.

25

(13) The Government, with the concurrence of the Chief Justice of India, may suspend from office, the President or Technical Members of the National Appellate Authority in respect of whom a reference has been made to the Judge of the Supreme Court under sub-section (12).

30

(14) Subject to the provisions of article 220 of the Constitution, the President or Members of the National Appellate Authority, on ceasing to hold their office, shall not be eligible to appear, act or plead before the National Appellate Authority where he was the President or, as the case may be, a Member.

101B. (1) Where, in respect of the questions referred to in sub-section (2) of section 97, conflicting advance rulings are given by the Appellate Authorities of two or more States or Union territories or both under sub-section (1) or sub-section (3) of section 101, any officer authorised by the Commissioner or an applicant, being distinct person referred to in section 25 aggrieved by such advance ruling, may prefer an appeal to National Appellate Authority:

Appeal to
National
Appellate
Authority.

35

Provided that the officer shall be from the States in which such advance rulings have been given.

(2) Every appeal under this section shall be filed within a period of thirty days from the date on which the ruling sought to be appealed against is communicated to the applicants, concerned officers and jurisdictional officers:

40

Provided that the officer authorised by the Commissioner may file appeal within a period of ninety days from the date on which the ruling sought to be appealed against is communicated to the concerned officer or the jurisdictional officer:

45

Provided further that the National Appellate Authority may, if it is satisfied that the appellant was prevented by a sufficient cause from presenting the appeal within the said period of thirty days, or as the case may be, ninety days, allow such appeal to be presented within a further period not exceeding thirty days.

Explanation.— For removal of doubts, it is clarified that the period of thirty days or as the case may be, ninety days shall be counted from the date of communication of the last of the conflicting rulings sought to be appealed against.

(3) Every appeal under this section shall be in such form, accompanied by such fee and verified in such manner as may be prescribed.

50

101C. (1) The National Appellate Authority may, after giving an opportunity of being heard to the applicant, the officer authorised by the Commissioner, all Principal Chief Commissioners, Chief Commissioners of Central tax and Chief Commissioner and Commissioner of State tax of all States and Chief Commissioner and Commissioner of Union territory tax of all Union territories, pass such order as it thinks fit, confirming or modifying the rulings appealed against.

Order of
National
Appellate
Authority.

(2) If the members of the National Appellate Authority differ in opinion on any point, it shall be decided according to the opinion of the majority.

(3) The order referred to in sub-section (1) shall be passed as far as possible within a period of ninety days from the date of filing of the appeal under section 101B.

(4) A copy of the advance ruling pronounced by the National Appellate Authority shall be duly signed by the Members and certified in such manner as may be prescribed and shall be sent to the applicant, the officer authorised by the Commissioner, the Board, the Chief Commissioner and Commissioner of State tax of all States and Chief Commissioner and Commissioner of Union territory tax of all Union territories and to the Authority or Appellate Authority, as the case may be, after such pronouncement.”.

Amendment of section 102.

105. In section 102 of the Central Goods and Services Tax Act, in the opening portion,—

(a) after the words “Appellate Authority”, at both the places where they occur, the words “or the National Appellate Authority” shall be inserted;

(b) after the words and figures “or section 101”, the words, figures and letter “or section 101C, respectively,” shall be inserted;

(c) for the words “or the appellant”, the words “,appellant, the Authority or the Appellate Authority” shall be substituted.

Amendment of section 103.

106. In section 103 of the Central Goods and Services Tax Act,—

(i) after sub-section (1), the following sub-section shall be inserted, namely:—

“(1A) The advance ruling pronounced by the National Appellate Authority under this Chapter shall be binding on—

(a) the applicants, being distinct persons, who had sought the ruling under sub-section (1) of section 101B and all registered persons having the same Permanent Account Number issued under the Income-tax Act, 1961;

(b) the concerned officers and the jurisdictional officers in respect of the applicants referred to in clause (a) and the registered persons having the same Permanent Account Number issued under the Income-tax Act, 1961.”;

(ii) in sub-section (2), after the words, brackets and figure “in sub-section (1)”, the words, brackets, figure and letter “and sub-section (1A)” shall be inserted.

Amendment of section 104.

107. In section 104 of the Central Goods and Services Tax Act, in sub-section (1),—

(a) after the words “Authority or the Appellate Authority”, the words “or the National Appellate Authority” shall be inserted;

(b) after the words and figures “of section 101”, the words, figures and letter “or under section 101C” shall be inserted.

Amendment of section 105.

108. In section 105 of the Central Goods and Services Tax Act,—

(a) for the marginal heading, the following marginal heading shall be substituted, namely:—

“Powers of Authority, Appellate Authority and National Appellate Authority”;

(b) in sub-section (1), after the words “Appellate Authority”, the words “or the National Appellate Authority” shall be inserted;

(c) in sub-section (2), after the words “Appellate Authority”, the words “or the National Appellate Authority” shall be inserted.

Amendment of section 106.

109. In section 106 of the Central Goods and Services Tax Act,—

(a) for the marginal heading, the following marginal heading shall be substituted, namely:—

“Procedure of Authority, Appellate Authority and National Appellate Authority”;

(b) after the words “Appellate Authority”, the words “or the National Appellate Authority” shall be inserted.

Amendment of section 168.

110. In section 168 of the Central Goods and Services Tax Act, in sub-section (2), after the word, and figures “section 39,” the words, brackets and figures “sub-section (1) of section 44, sub-sections (4) and (5) of section 52,” shall be inserted.

111. In section 171 of the Central Goods and Services Tax Act, after sub-section (3), the following shall be inserted, namely:—

Amendment of section 171.

“(3A) Where the Authority referred to in sub-section (2) after holding examination as required under the said sub-section comes to the conclusion that any registered person has profiteered under sub-section (1), such person shall be liable to pay penalty equivalent to ten per cent. of the amount so profiteered:

Provided that no penalty shall be leviable if the profiteered amount is deposited within thirty days of the date of passing of the order by the Authority.

Explanation.— For the purposes of this section, the expression “profiteered” shall mean the amount determined on account of not passing the benefit of reduction in rate of tax on supply of goods or services or both or the benefit of input tax credit to the recipient by way of commensurate reduction in the price of the goods or services or both.”.

112. (1) In the notification of the Government of India in the Ministry of Finance (Department of Revenue) number G.S.R. 674(E), dated the 28th June, 2017, issued by the Central Government on the recommendations of the Council, under sub-section (1) of the section 11 of the Central Goods and Services Tax Act, 2017, in the Schedule, after S. No. 103 and the entries relating thereto, the following S. No. and the entries shall be inserted and shall deemed to have been inserted retrospectively with effect from the 1st day of July, 2017, namely:—

	(1)	(2)	(3)
20	“103A	26	Uranium Ore Concentrate”.

Amendment of notification number G.S.R. 674(E) issued under sub-section (1) of section 11 of Central Goods and Services Tax Act, retrospectively.

(2) For the purposes of sub-section (1), the Central Government shall have and shall be deemed to have the power to amend the notification referred to in sub-section (1) with retrospective effect as if the Central Government had the power to amend the said notification under sub-section (1) of section 11 of the said Act, retrospectively, at all material times.

(3) No refund shall be made of all such tax which has been collected, but which would not have been so collected, if the notification referred to in sub-section (1) had been in force at all material times.

Integrated Goods and Services Tax

113. After section 17 of the Integrated Goods and Services Tax Act, 2017, the following section shall be inserted, namely:—

Insertion of new section 17A.

“17A. Where any amount has been transferred from the electronic cash ledger under this Act to the electronic cash ledger under the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act, the Government shall transfer to the State tax account or the Union territory tax account, an amount equal to the amount transferred from the electronic cash ledger, in such manner and within such time, as may be prescribed.”.

Transfer of certain amounts.

114. (1) In the notification of the Government of India in the Ministry of Finance (Department of Revenue) number G.S.R. 667(E), dated the 28th June, 2017, issued by the Central Government on the recommendations of the Council, under sub-section (1) of the section 6 of the Integrated Goods and Services Tax Act, 2017, in the Schedule, after S. No. 103 and the entries relating thereto, the following S. No. and the entries shall be inserted and shall deemed to have been inserted retrospectively with effect from the 1st day of July, 2017, namely:—

	(1)	(2)	(3)
40	“103A	26	Uranium Ore Concentrate”.

Amendment of notification number G.S.R. 667(E) issued under sub-section (1) of section 6 of Integrated Goods and Services Tax Act, retrospectively.

(2) For the purposes of sub-section (1), the Central Government shall have and shall be deemed to have the power to amend the notification referred to in sub-section (1) with retrospective effect as if the Central Government had the power to amend the said notification under sub-section (1) of section 6 of the said Act, retrospectively, at all material times.

(3) No refund shall be made of all such tax which has been collected, but which would not have been so collected, if the notification referred to in sub-section (1) had been in force at all material times.

Union Territory Goods and Services Tax

115. (1) In the notification of the Government of India in the Ministry of Finance (Department of Revenue) number G.S.R. 711(E), dated the 28th June, 2017, issued by the Central Government on the recommendations of the Council, under sub-section (1) of the section 8 of the Union Territory Goods and Services Tax Act, 2017, in the Schedule, after S. No. 103 and the entries relating thereto, the following S. No. and the entries shall be inserted and shall deemed to have been inserted

Amendment of notification number G.S.R. 711(E) issued under sub-section (1) of section 8 of Union Territory Goods and Services Tax Act, retrospectively.

retrospectively with effect from the 1st day of July, 2017, namely:—

(1)	(2)	(3)
"103A	26	Uranium Ore Concentrate".

(2) For the purposes of sub-section (1), the Central Government shall have and shall be deemed to have the power to amend the notification referred to in sub-section (1) with retrospective effect as if the Central Government had the power to amend the said notification under sub-section (1) of section 8 of the said Act, retrospectively, at all material times. 5

(3) No refund shall be made of all such tax which has been collected, but which would not have been so collected, if the notification referred to in sub-section (1) had been in force at all material times.

Service Tax

10

Special provision for retrospective exemption from service tax on service by way of grant of liquor licence:

~~116. (1) Notwithstanding anything contained in section 66B of Chapter V of the Finance Act, 1994 as it stood prior to its omission vide section 173 of the Central Goods and Services Tax Act, 2017 with effect from the 1st day of July, 2017 (hereinafter referred to as the said Chapter), no service tax shall be levied or collected in respect of taxable service provided or agreed to be provided by the State Government by way of grant of liquor licence, against consideration in the form of licence fee or application fee, by whatever name called, during the period commencing from the 1st day of April, 2016 and ending with the 30th day of June, 2017 (both days inclusive).~~ 15

32 of 1994.
12 of 2017.

~~(2) Refund shall be made of all such service tax which has been collected, but which would not have been so collected, had sub-section (1) been in force at all material times:~~

~~Provided that an application for the claim of refund of service tax shall be made within a period of six months from the date on which the Finance (No.2) Bill, 2019 receives the assent of the President.~~

~~(3) Notwithstanding the omission of the said Chapter, the provisions of the said Chapter shall apply for refund under this section retrospectively as if the said Chapter had been in force at all material times.~~

Special provision for retrospective exemption from service tax in certain cases relating to services provided by Indian Institutes of Management to students:

~~117. (1) Notwithstanding anything contained in section 66, as it stood prior to the 1st day of July, 2012, or in section 66B, as it stood prior to the 1st day of July, 2017, of Chapter V of the Finance Act, 1994, as it stood prior to its omission vide section 173 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as the said Chapter), no service tax shall be levied or collected during the period commencing from the 1st day of July, 2003 and ending with the 31st day of March, 2016 (both days inclusive), in respect of taxable services provided or agreed to be provided by the Indian Institutes of Management to the students as per the guidelines of the Central Government, by way of the following educational programmes, except Executive Development Programme, namely:—~~ 25

32 of 1994.
12 of 2017.

~~(a) two year full time Post Graduate Programmes in Management for the Post Graduate Diploma in Management, to which admissions are made on the basis of Common Admission Test conducted by the Indian Institute of Management;~~ 35

~~(b) fellow programme in Management;~~

~~(c) five year integrated programme in Management.~~

~~(2) Refund shall be made of all such service tax which has been collected, but which would not have been so collected, had sub-section (1) been in force at all material times:~~

~~Provided that an application for the claim of refund of service tax shall be made within a period of six months from the date on which the Finance (No.2) Bill, 2019 receives the assent of the President.~~

~~(3) Notwithstanding the omission of the said Chapter, the provisions of the said Chapter shall apply for refund under this section retrospectively as if the said Chapter had been in force at all material times.~~

Special provision for retrospective exemption from service tax in certain cases relating to long term lease of plots for development of infrastructure for financial business:

~~118. (1) Notwithstanding anything contained in section 66B of Chapter V of the Finance Act, 1994, as it stood prior to its omission vide section 173 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as the said Chapter), no service tax shall be levied or collected on upfront amount, called as premium, salami, cost, price, development charges or by any other name, payable in respect of service by way of granting long term lease of thirty years or more of plots for development of infrastructure for financial business, provided or agreed to be provided by the State Government Industrial Development Corporations or Undertakings or by any other entity having fifty per cent. or more of the ownership of the Central Government or the State Government or the Union territory, either directly or through an entity which is wholly owned by the Central Government or the State Government or the Union territory, to the developers in any industrial or financial business area during the period commencing from the 1st day of October, 2013 and ending with the 30th day of June, 2017 (both days inclusive).~~ 50

45 32 of 1994.
12 of 2017.

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II,
SECTION 3, SUB-SECTION (ii)]

Government of India
Ministry of Finance
(Department of Revenue)

New Delhi, the 13th October, 2017

**THE CENTRAL GOODS AND SERVICES TAX (REMOVAL OF DIFFICULTIES)
ORDER, 2017**

Order No. 01/2017-Central Tax

S.O. (E). – Whereas, certain difficulties have arisen in giving effect to the provisions of the Central Goods and Services Tax Act, 2017 (12 of 2017), hereinafter in this order referred to as the said Act, in so far as it relates to the provisions of section 10 of the said Act;

Now, therefore, in exercise of the powers conferred by section 172 of the said Act, the Central Government, on recommendations of the Council, hereby makes the following Order, namely:-

1. This Order may be called the Central Goods and Services Tax (Removal of Difficulties) Order, 2017.

2. For the removal of difficulties,-

(i) it is hereby clarified that if a person supplies goods and/or services referred to in clause (b) of paragraph 6 of Schedule II of the said Act and also supplies any exempt services including services by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount, the said person shall not be ineligible for the composition scheme under section 10 subject to the fulfilment of all other conditions specified therein.

(ii) it is further clarified that in computing his aggregate turnover in order to determine his eligibility for composition scheme, value of supply of any exempt services including services by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount, shall not be taken into account.

[F. No. 354/173/2017-TRU]

(Ruchi Bisht)

Under Secretary to the Government of India

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II,
SECTION 3, SUB-SECTION (ii)]

Government of India
Ministry of Finance
(Department of Revenue)

Order No. 1/2018-Central Tax

New Delhi, the 11th December, 2018

S.O.(E).—WHEREAS, sub-section (1) of section 44 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this Order referred to as the said Act) provides that every registered person, other than an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, shall furnish an annual return for every financial year electronically in such form and manner as may be prescribed on or before the thirty-first day of December following the end of such financial year;

AND WHEREAS, for the purpose of furnishing of the annual return electronically for every financial year as referred to in sub-section (1) of section 44 of the said Act, the electronic system to be developed is at the advanced stage and is likely to be made operational by the 31st January, 2019 as a result whereof, the said annual return for the period from the 1st July, 2017 to the 31st March, 2018 could not be furnished by the registered persons, as referred to in the said sub-section (1) and because of that, certain difficulties have arisen in giving effect to the provisions of the said section;

NOW, THEREFORE, in exercise of the powers conferred by section 172 of the Central Goods and Services Tax Act, 2017, the Central Government, on recommendations of the Council, hereby makes the following Order, to remove the difficulties, namely:—

1. Short title.—This Order may be called the Central Goods and Services Tax (Removal of Difficulties) Order, 2018.

2. In section 44 of the Central Goods and Services Tax Act, 2017, after sub-section (2), the following Explanation shall be inserted, namely:—

“Explanation.- For the purposes of this section, it is hereby declared that the annual return for the period from the 1st July, 2017 to the 31st March, 2018 shall be furnished on or before the 31st March, 2019.”.

[F. No. 20/06/17/2018-GST]

(Dr. Sreeparvathy S.L.)
Under Secretary to the Government of India

**[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II,
SECTION 3, SUB-SECTION (ii)]**

**Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes and Customs**

Order No. 02/2018-Central Tax

New Delhi, the 31st December, 2018

S.O.(E).—WHEREAS, sub-section (4) of section 16 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this Order referred to as the said Act) provides that a registered person shall not be entitled to take input tax credit in respect of any invoice or debit note for supply of goods or services or both after the due date of furnishing of the return under section 39 for the month of September following the end of financial year to which such invoices or invoice relating to such debit note pertains or furnishing of the relevant annual return, whichever is earlier;

AND WHEREAS, sub-section (3) of section 37 of the said Act provides that-

Any registered person, who has furnished the details under sub-section (1) for any tax period and which have remained unmatched under section 42 or section 43, shall, upon discovery of any error or omission therein, rectify such error or omission in such manner as may be prescribed, and shall pay tax and interest, if any, in case there is short payment of tax on account of such error or omission, in return to be furnished for such tax period:

Provided that no rectification of error or omission in respect of the details furnished under sub-section (1) shall be allowed after furnishing of the return under section 39 for the month of September following the end of the financial year to which such details pertain, or furnishing of the relevant annual return, whichever is earlier;

AND WHEREAS, the financial year 2017-18 was the first year of the implementation of the Goods and Services Tax in India and the taxpayers were still in the process of familiarising themselves with the new taxation system and due to lack of said familiarity-

- (i) the registered persons eligible to avail input tax credit could not claim the same in terms of provisions of section 16 because of missing invoices or debit notes referred to sub-section (4) within the stipulated time;
- (ii) the registered persons could not rectify the error or omission in terms of provisions of sub-section (3) of section 37 within the stipulated time,

as a result whereof certain difficulties have arisen in giving effects to the provisions of sub-section (4) of section 16 and sub-section (3) of section 37;

NOW, THEREFORE, in exercise of the powers conferred by section 172 of the Central Goods and Services Tax Act, 2017, the Central Government, on recommendations of the Council, hereby makes the following Order, to remove the difficulties, namely:—

1. Short title—This Order may be called the Central Goods and Services Tax (Second Removal of Difficulties) Order, 2018.-

2. In sub-section (4) of section 16 of the said Act, the following proviso shall be inserted, namely: -

“Provided that 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.”.

3. In sub-section (3) of section 37 of the said Act, after the existing proviso, the following proviso shall be inserted, namely: —

“Provided further that the rectification of error or omission in respect of the details furnished under sub-section (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.”.

[F. No. 20/06/16/2018-GST]

(Dr. Sreeparvathy S.L.)
Under Secretary to the Government of India.

**[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II,
SECTION 3, SUB-SECTION (ii)]**

**Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes and Customs**

Order No.03/2018-Central Tax

New Delhi, the 31st December, 2018

S.O.(E).—WHEREAS, sub-section (1) of section 44 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this Order referred to as the said Act) provides that every registered person, other than an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, shall furnish an annual return for every financial year electronically in such form and manner as may be prescribed on or before the thirty-first day of December following the end of such financial year;

AND WHEREAS, for the purpose of furnishing of the annual return electronically for every financial year as referred to in sub-section (1) of section 44 of the said Act, through the electronic system to be developed is at the advanced stage, it may likely to take some more time for being made operational as a result whereof, the said annual return for the period from the 1st July, 2017 to the 31st March, 2018 could not be furnished by the registered persons, as referred to in the said sub-section (1) and because of that, certain difficulties have arisen in giving effect to the provisions of the said section.

NOW, THEREFORE, in exercise of the powers conferred by section 172 of the Central Goods and Services Tax Act, 2017, the Central Government, on recommendations of the Council, hereby makes the following Order, to remove the difficulties, namely:—

1. Short title.—This Order may be called the Central Goods and Services Tax (Third Removal of Difficulties) Order, 2018.

2. In section 44 of the Central Goods and Services Tax Act, 2017, in the Explanation, for the figures, letters and word “31st March, 2019”, the figures, letters and word “30th June, 2019” shall be substituted.

[F.No.20/06/16/2018-GST]

(Dr. Sreeparvathy S.L.)
Under Secretary to the Government of India.

**[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II,
SECTION 3, SUB-SECTION (ii)]**

**Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes and Customs**

Order No. 04/2018-Central Tax

New Delhi, the 31st December, 2018

S.O.(E). --- WHEREAS, sub-section (4) of section 52 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this Order referred to as the said Act) provides that every operator who collects the amount specified in sub-section (1) shall furnish a statement, electronically, containing the details of outward supplies of goods or services or both effected through it, including the supplies of goods or services or both returned through it, and the amount collected under sub-section (1) during a month, in such form and manner as may be prescribed, within ten days after the end of such month;

AND WHEREAS, certain operators, were unable to obtain registration because of technical issues being faced by them on the common portal but they collected the amount for the months of October, November and December 2018, as a result whereof, the statement under sub-section (4) of section 52 of the said Act could not be furnished and because of that certain difficulties have arisen in giving effect to the provisions of the said sub-section;

NOW, THEREFORE, in exercise of the powers conferred by section 172 of the Central Goods and Services Tax Act, 2017, the Central Government, on recommendations of the Council, hereby makes the following Order, to remove the difficulties, namely: —

1. Short title. —This Order may be called the Central Goods and Services Tax (Fourth Removal of Difficulties) Order, 2018.
2. In section 52 of the Central Goods and Services Tax Act, 2017, in sub-section (4), the following Explanation shall be inserted, namely: —

“Explanation: - For the purposes of this sub-section, it is hereby declared that the due date for furnishing the said statement for the months of October, November and December, 2018 shall be the 31st January, 2019.”.

[F.No.20/06/16/2018-GST]

(Dr. Sreeparvathy S.L.)
Under secretary to the Government of India

**[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II,
SECTION 3, SUB-SECTION (ii)]**

**Government of India
Ministry of Finance
(Department of Revenue)
[Central Board of Indirect Taxes and Customs]**

ORDER

No. 01/2019-Central Tax

New Delhi, the 1st February, 2019

S.O. (E). --- WHEREAS, sub-section (1) of section 10 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this Order referred to as the said Act) provides that-

(i) a registered person engaged in the supply of services, other than supply of service referred to in clause (b) of paragraph 6 of Schedule II to the said Act, may opt for the scheme under the said sub-section;

(ii) a person who opts for the said scheme may supply services (other than those referred to in clause (b) of paragraph 6 of Schedule II to the said Act), of value not exceeding ten per cent. of turnover in a State or Union territory in the preceding financial year or five lakh rupees, whichever is higher;

AND WHEREAS, clause (a) of sub-section (2) of section 10 of the said Act provides that the registered person shall be eligible to opt under sub-section (1), if, save as otherwise provided in sub-section (1), he is not engaged in the supply of services;

AND WHEREAS, rendering of services as part of the savings and investment practice of business, by way of extending deposits, loans or advances, in so far as the consideration is represented by way of interest or discount, is resulting in their ineligibility for the aforesaid scheme, causing hardships to a lot of small businesses and because of that, certain difficulties have arisen in giving effect to the provisions of section 10;

NOW, THEREFORE, in exercise of the powers conferred by section 172 of the Central Goods and Services Tax Act, 2017 and in supersession of the Central Goods and Services Tax (Removal of Difficulties) Order, 2017, No. 01/2017-Central Tax, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, vide number S.O. 3330 (E), dated the

13th October, 2017, except as respects things done or omitted to be done before such supersession, the Central Government, on recommendations of the Council, hereby makes the following Order, namely: —

1. Short title. —This Order may be called the Central Goods and Services Tax (Removal of Difficulties) Order, 2019.
2. For the removal of difficulties, it is hereby clarified that the value of supply of exempt services by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount, shall not be taken into account -
 - (i) for determining the eligibility for composition scheme under second proviso to sub-section (1) of section 10;
 - (ii) in computing aggregate turnover in order to determine eligibility for composition scheme.

[F.No.20/06/16/2018 – GST (Pt. II)]

(Dr. Sreeparvathy S.L.)
Under secretary to the Government of India

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (ii)]

**Government of India
Ministry of Finance
(Department of Revenue)
[Central Board of Indirect Taxes and Customs]**

ORDER

No. 02/2019-Central Tax

New Delhi, the 1st February, 2019

S.O.(E). --- WHEREAS, sub-section (4) of section 52 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this Order referred to as the said Act) provides that every operator who collects the amount specified in sub-section (1) shall furnish a statement, electronically, containing the details of outward supplies of goods or services or both effected through it, including the supplies of goods or services or both returned through it, and the amount collected under sub-section (1) during a month, in such form and manner as may be prescribed, within ten days after the end of such month;

AND WHEREAS, certain operators, were unable to obtain registration because of technical issues being faced by them on the common portal but they collected the amount for the months of October, November and December 2018, as a result whereof, the statement under subsection (4) of section 52 of the said Act could not be furnished and because of that certain difficulties have arisen in giving effect to the provisions of the said sub-section;

NOW, THEREFORE, in exercise of the powers conferred by section 172 of the Central Goods and Services Tax Act, 2017, the Central Government, on recommendations of the Council, hereby makes the following Order, to remove the difficulties, namely: —

1. Short title. —This Order may be called the Central Goods and Services Tax (Second Removal of Difficulties) Order, 2019.
2. In section 52 of the Central Goods and Services Tax Act, 2017, in sub-section (4), in the Explanation, for the figures, letters and word “31st January, 2019”, the figures, letters and word “07th February, 2019” shall be substituted.

[F.No.20/06/17/2018-GST]

**(Dr.Sreeparvathy S.L.)
Under Secretary to the Government of India**

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II,
SECTION 3, SUB-SECTION (ii)]

Government of India
Ministry of Finance (Department of Revenue)
Central Board of Indirect Taxes and Customs

Removal of Difficulty
Order No. 3/2019-Central Tax

New Delhi, the 8th March, 2019

S.O.(E). --- Whereas, clause (c) of sub-section (3) of section 31 the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter referred to as the said Act) provides that a registered person supplying exempted goods or services or both or paying tax under the provisions of section 10 shall issue, instead of a tax invoice, a bill of supply, and therefore any person not covered by the said clause has to issue a tax invoice;

Now, Therefore, in exercise of the powers conferred by section 172 of the said Act, the Central Government, on recommendations of the Council, hereby makes the following Order, to remove the difficulties, namely: —

1. Short title. —This Order may be called the Central Goods and Services Tax (Third Removal of Difficulties) Order, 2019.
2. For the removal of difficulties, it is hereby clarified that provisions of clause (c) of sub-section (3) of section 31 of the said Act shall apply to a person paying tax under Notification No. 2/2019- Central Tax (Rate) dated 07.03.2019 published in the Gazette of India, Extraordinary, vide number G.S.R. No.189 (E), dated the 7th March, 2019.

[F.No. 354/25/2019-TRU]

(Dr. Sreeparvathy S.L.)
Under secretary to the Government of India

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II,
SECTION 3, SUB-SECTION (ii)]

Government of India
Ministry of Finance
(Department of Revenue)

New Delhi, the 29th March, 2019

**THE CENTRAL GOODS AND SERVICES TAX (REMOVAL OF DIFFICULTIES)
ORDER, 2019**

Order No. 04/2019-Central Tax

S.O. (E). – Whereas, sub-section (2) of section 17 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this Order referred to as the “said Act”) provides that the input tax credit shall be restricted to so much of input tax as is attributable to the taxable supplies;

And whereas sub-section (3) of section 17 of said Act provides that the value for the purpose of sub-section (2) of section 17 of the said Act shall be such as prescribed by rules;

Now, therefore, in exercise of the powers conferred by section 172 of the said Act, the Central Government, on recommendations of the Council, hereby makes the following Order, namely:-

1. Short title. -- This Order may be called the Central Goods and Services Tax (Fourth Removal of Difficulties) Order, 2019.
2. For the removal of difficulties, it is hereby clarified that in case of supply of services covered by clause (b) of paragraph 5 of Schedule II of the said Act, the amount of credit attributable to the taxable supplies including zero rated supplies and exempt supplies shall be determined on the basis of the area of the construction of the complex, building, civil structure or a part thereof, which is taxable and the area which is exempt.
3. This Order shall come into force with effect from the 1st day of April, 2019.

[F. No. 354/32/2019-TRU]

(Pramod Kumar)
Deputy Secretary to the Government of India

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (ii)]

**Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes and Customs**

Order No. 5/2019-GST

New Delhi, the 23rd April, 2019

S.O. (E). —WHEREAS, sub-section (2) of section 29 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as the ‘CGST Act’) provides for cancellation of registration by proper officer in situations described in clause (a) to clause (e) as under: -

- (a) a registered person has contravened such provisions of the Act or the rules made thereunder as may be prescribed; or
- (b) a person paying tax under section 10 has not furnished returns for three consecutive tax periods; or
- (c) any registered person, other than a person specified in clause (b), has not furnished returns for a continuous period of six months; or
- (d) any person who has taken voluntary registration under sub-section (3) of section 25 has not commenced business within six months from the date of registration; or
- (e) registration has been obtained by means of fraud, willful misstatement or suppression of facts:

Provided that the proper officer shall not cancel the registration without giving the person an opportunity of being heard.

AND WHEREAS, sub-section (1) of section 169 of the CGST Act provides for service of notice (opportunity of being heard); clause (c) and (d) of said sub-section are as under: -

.....

- (c) by sending a communication to his e-mail address provided at the time of registration or as amended from time to time; or
- (d) by making it available on the common portal; or

.....

AND WHEREAS, sub-section (1) of Section 30 provides for revocation of cancellation of the registration within thirty days from the date of service of the cancellation order.

AND WHEREAS, sub-section (1) of section 107 of the CGST Act provides for filing appeal by any person aggrieved by any decision or order passed by an adjudicating authority within three months from the date on which the said decision or order is communicated to such person and sub-section (4) of section 107 of the CGST Act empowers the Appellate Authority that it may, if he is satisfied that the appellant was prevented by sufficient cause from presenting the appeal within the aforesaid period of three months, allow it to be presented within a further period of one month.

AND WHEREAS, a large number of registrations have been cancelled under sub-section (2) of section 29 of the CGST Act by the proper officer by serving notices as per clause (c) and clause (d) of sub-section (1) of section 169 of the CGST Act and the period of thirty days provided for revocation of cancellation order in sub-section (1) of section 30 of the CGST Act, the period for filing appeal under section (1) of section 107 of the CGST Act and also the period of condoning the delay provided in sub-section (4) of Section 107 of the CGST Act has elapsed; the registered persons whose registration have been cancelled under sub-section (2) of section 29 of the CGST Act are unable to get their cancellation of registration revoked despite having fulfilled all the requirements for revocation of cancellation of registration. GST being a new Act, these taxpayers were not familiar with the manner of service of notice by e-mail or making available at portal in comparison to earlier regime where manual service of notice was provided, as a result whereof certain difficulties have arisen in giving effects to the provisions of sub-section (1) of section 30 of the CGST Act;

NOW, THEREFORE, in exercise of the powers conferred by section 172 of the Central Goods and Services Tax Act, 2017, the Central Government, on recommendations of the Council, hereby makes the following Order, to remove the difficulties, namely: —

Short title.—This Order may be called the Central Goods and Services Tax (Fifth Removal of Difficulties) Order, 2019.-

In sub-section (1) of section 30 of the said Act, the following proviso shall be

inserted, namely: -

“Provided that the registered person who was served notice under sub-section (2) of section 29 in the manner as provided in clause (c) or clause (d) of sub-section (1) of section 169 and who could not reply to the said notice, thereby resulting in cancellation of his registration certificate and is hence unable to file application for revocation of cancellation of registration under sub-section (1) of section 30 of the Act, against such order passed up to 31.03.2019, shall be allowed to file application for revocation of cancellation of the registration not later than 22.07.2019.”.

[F. No. 20/06/16/2018-GST]

(Ruchi Bisht)

Under Secretary to the Government of India

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii)]

**Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes and Customs**

Order No. 6/2019-Central Tax

New Delhi, the 28th June, 2019

S.O.(E).—WHEREAS, sub-section (1) of section 44 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this Order referred to as the said Act) provides that every registered person, other than an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, shall furnish an annual return for every financial year electronically in such form and manner as may be prescribed on or before the thirty-first day of December following the end of such financial year;

AND WHEREAS, for the purpose of furnishing of the annual return electronically for every financial year as referred to in sub-section (1) of section 44 of the said Act, certain technical problems are being faced by the taxpayers as a result whereof, the said annual return for the period from the 1st July, 2017 to the 31st March, 2018 could not be furnished by the registered persons, as referred to in the said sub-section (1) and because of that, certain difficulties have arisen in giving effect to the provisions of the said section.

NOW, THEREFORE, in exercise of the powers conferred by section 172 of the Central Goods and Services Tax Act, 2017, the Central Government, on recommendations of the Council, hereby makes the following Order, to remove the difficulties, namely:—

1. Short title.—This Order may be called the Central Goods and Services Tax (Sixth Removal of Difficulties) Order, 2019.

2. In section 44 of the Central Goods and Services Tax Act, 2017, in the Explanation, for the figures, letters and word “30th June, 2019”, the figures, letters and word “31st August, 2019” shall be substituted.

[F.No.20/06/17/2018-GST]

(Ruchi Bisht)
Under Secretary to the Government of India

**[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II,
SECTION 3, SUB-SECTION (ii)]**

**Government of India
Ministry of Finance
(Department of Revenue)
[Central Board of Indirect Taxes and Customs]**

ORDER

No. 01/2019- Union Territory Tax

New Delhi, the 1st February, 2019

S.O.(E). --- WHEREAS, section 21 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017) read with sub-section (1) of section 10 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this Order referred to as the said Act) provides that-

(i) a registered person engaged in the supply of services, other than supply of service referred to in clause (b) of paragraph 6 of Schedule II to the said Act, may opt for the scheme under the said sub-section;

(ii) a person who opts for the said scheme may supply services (other than those referred to in clause (b) of paragraph 6 of Schedule II to the said Act), of value not exceeding ten per cent. of turnover in a State or Union territory in the preceding financial year or five lakh rupees, whichever is higher;

AND WHEREAS, section 21 of the Union Territory Goods and Services Tax Act, 2017 read with clause (a) of sub-section (2) of section 10 of the said Act provides that the registered person shall be eligible to opt under sub-section (1) of the said Act, if, save as otherwise provided in the said sub-section (1), he is not engaged in the supply of services;

AND WHEREAS, rendering of services as part of the savings and investment practice of business, by way of extending deposits, loans or advances, in so far as the consideration is represented by way of interest or discount, is resulting in their ineligibility for the aforesaid scheme, causing hardships to a lot of small businesses and because of that, certain difficulties have arisen in giving effect to the provisions of section 10 of the said Act;

NOW, THEREFORE, in exercise of the powers conferred by section 26 of the Union Territory Goods and Services Tax Act, 2017 and in supersession of the Union Territory

Goods and Services Tax (Removal of Difficulties) Order, 2017, No. 01/2017 - Union Territory Tax, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, vide number S.O. 3329 (E), dated the 13th October, 2017, except as respects things done or omitted to be done before such supersession, the Central Government, on recommendations of the Council, hereby makes the following Order, namely: —

1. Short title. —This Order may be called the Union Territory Goods and Services Tax (Removal of Difficulties) Order, 2019.
2. For the removal of difficulties, it is hereby clarified that the value of supply of exempt services by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount, shall not be taken into account -
 - (i) for determining the eligibility for composition scheme under second proviso to sub-section (1) of section 10 of the said Act;
 - (ii) in computing aggregate turnover in order to determine eligibility for composition scheme.

[F.No.20/06/16/2018 – GST (Pt. II)]

(Dr. Sreeparvathy S.L.)
Under secretary to the Government of India

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II,
SECTION 3, SUB-SECTION (ii)]

Government of India
Ministry of Finance (Department of Revenue)
Central Board of Indirect Taxes and Customs

Removal of Difficulty
Order No. 2/2019-Union Territory Tax

New Delhi, the 8th March, 2019

S.O.(E). --- Whereas, clause (vii) of section 21 of Union Territory Goods and Services Tax Act, 2017 (14 of 2017) read with clause (c) of sub-section (3) of section 31 the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter referred to as the said Act) provides that a registered person supplying exempted goods or services or both or paying tax under the provisions of section 10 of the said Act shall issue, instead of a tax invoice, a bill of supply, and therefore any person not covered by the said clause of the said Act has to issue a tax invoice;

Now, Therefore, in exercise of the powers conferred by section 26 of the Union Territory goods and Services Tax Act, 2017, the Central Government, on recommendations of the Council, hereby makes the following Order, to remove the difficulties, namely: —

1. Short title. —This Order may be called the Union Territory goods and Services Tax Act, 2017 (Second Removal of Difficulties) Order, 2019.
2. For the removal of difficulties, it is hereby clarified that provisions of clause (c) of sub-section (3) of section 31 of the said Act read with clause (vii) of section 21 of Union Territory Goods and Services Tax Act, 2017 (14 of 2017) shall apply to a person paying tax under Notification No. 2/2019-Union Territory Tax (Rate) dated 07.03.2019 published in the Gazette of India, Extraordinary, vide number G.S.R. No.191 (E), dated the 7th March, 2019.

[F.No. 354/25/2019-TRU]

(Dr. Sreeparvathy S.L.)
Under secretary to the Government of India

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II,
SECTION 3, SUB-SECTION (ii)]

Government of India
Ministry of Finance
(Department of Revenue)

New Delhi, the 29th March, 2019

**THE UNION TERRITORY GOODS AND SERVICES TAX (REMOVAL OF
DIFFICULTIES) ORDER, 2019**

Order No. 3/2019- Union Territory Tax

S.O. (E). – Whereas, clause (v) of section 21 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017) read with sub-section (2) of section 17 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this Order referred to as the “said Act”) provides that the input tax credit shall be restricted to so much of input tax as is attributable to the taxable supplies;

And whereas clause (v) of section 21 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), read with sub-section (3) of section 17 of said Act provides that the value for the purpose of sub-section (2) of section 17 of the said Act shall be such as prescribed by rules;

Now, therefore, in exercise of the powers conferred by section 26 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), the Central Government, on recommendations of the Council, hereby makes the following Order, namely: -

1. Short title. -- This Order may be called the Union Territory Goods and Services Tax (Third Removal of Difficulties) Order, 2019.
2. For the removal of difficulties, it is hereby clarified that in case of supply of services covered by clause (b) of paragraph 5 of Schedule II of the said Act, the amount of credit attributable to the taxable supplies including zero rated supplies and exempt supplies shall be determined on the basis of the area of the construction of the complex, building, civil structure or a part thereof, which is taxable and the area which is exempt.
3. This order shall come into force with effect from the 1st of April, 2019.

[F. No. 354/32/2019-TRU]

(Pramod Kumar)
Deputy Secretary to the Government of India