# **Summary of Notification/Circulars on 18th Jul, 2019**

1. **Noti 33/2019-CT:** Prescribing the Forms for Cancellation of GST Practitioner and Unblocking of E-way facility:

| Form | Particulars |
|---|---|
| GST PCT- 06 | APPLICATION FOR CANCELLATION OF ENROLMENT AS GOODS AND SERVICES TAX PRACTITIONER |
| GST PCT- 07 | ORDER OF CANCELLATION OF ENROLMENT AS GOODS AND SERVICES TAX PRACTITIONER |
| GST EWB- 05 | Application for unblocking of the facility for generation of E-Way Bill |
| GST EWB- 06 | Order for permitting / rejecting application for unblocking of the facility for generation of E-Way Bill |

2. **Noti 34/2019-CT:** Define due date for GST CMP-08 for Qtr Apr,19 to Jun,19 as 31st Jul,19.

3. **Circl 107/26/2019:** Given Scenario regards Supply of IT related Services (ITeS Services)

| Sc No. | Description |
|---|---|
| 1 | Supplier of ITeS services supplies back end services will not fall under the ambit of intermediary under section 2(13) of the IGST Act where these services are provided on his own account. |
| 2 | Supplier of backend services located in India arranges or facilitates the supply of goods or services by the client located abroad to the customers of client as these services are merely for arranging or facilitating the supply of goods or services between two or more persons. Therefore, would be intermediary in terms of section 2(13) of the IGST Act. |
| 3 | Combined of 2 above, ex: Supplier “A” supplying services as well as support services to his client “B” and / or to the customer “C” of his client is intermediary or not in terms of section 2(13) of the IGST Act would have to be determined in facts and circumstances of each case and further keeping in view of principal / main supply. |

Noted that supplier of ITeS services, who is not an intermediary in terms of section 2(13) of the IGST Act, can avail benefits of export of services provided he satisfies section 2(6) of the IGST Act

4. **Circl 108/27/2019:** Clarify regards Good send outside India for exhibition for export promotion

| S. No. | Points |
|---|---|
| 1 | The activity of sending / taking the goods out of India for exhibition or on consignment basis for export promotion, except Schedule I (i.e. "specified goods"), do not constitute supply as not fall within section 7 as there is no consideration. Therefore, the same will also not consider as Zero rated supply hence no requirement of bond or LUT. |
| 2 | Maintain a record of such goods as per the format at Annexure to this Circular. |
| 3 | The said activity is in the nature of "sale on approval basis" wherein the goods are sent / taken outside India for the approval of the person located abroad and shall be accompanied with a delivery challan. |
| 4 | The said goods are required either sold or brought back within six months from the date of removal otherwise it's deemed as supply on the expiry of six months. |
| 5 | Supplier can prefer refund claim even when the specified goods were sent / taken out of India without execution of a bond or LUT, if he is otherwise eligible for refund in respect of zero rated supply after he has issued the tax invoice. |

Further the example to explain it given at the end of circular.