

NEWS

May 16- June 15

CRUNCH



WHAT'S INSIDE...

● GST


NANGIA & CO LLP
CHARTERED ACCOUNTANTS

GST SCHEDULED FOR JULY 1 ROLLOUT

- ❖ The Goods and Services tax (GST) Council, in its 14th meeting cleared one of the major hurdles of fitment of rates for 1,211 commodities and reaffirmed the date of rolling out GST on July 1st.
- ❖ In 15th meeting of GST Council, rules relating to transition provisions and returns were approved. The Council also fixed tax rates of remaining items including gold, textiles and footwear.
- ❖ In 16th meeting of GST Council, rules relating to accounts and record along with formats thereof were approved. The council has also revised the tax rates for 66 items as against 133 representations received from various industries.

Highlights:

- ❖ The GST Council finalized nine set of GST Rules namely invoice, valuation, input tax credit, payments, refund, registration, composition, transitional, returns and accounts & records along with final formats.
- ❖ CBEC has also released a document namely "Draft rule for issue of Credit Transfer Document (CTD) to be inserted in CENVAT Credit Rules 2004 for transfer of CENVAT credit paid on specified goods available with trader as on appointed date".
- ❖ The Council has also increased the threshold of turnover for businesses which can opt for composition scheme to Rs.75 lakh, from Rs.50 lakh for traders, manufacturers and restaurants.
- ❖ Till date 24 States have passed SGST Act while 7 States viz. Meghalaya, Punjab, Tamil Nadu, Karnataka, Kerala, Jammu & Kashmir and West Bengal are yet to pass SGST Act. [Press Note dated 05th June 2017 (Release ID :164420) by Ministry of Finance]

Tax rates for goods:

- ❖ The Council has broadly approved the GST rates for goods at nil rate, 5%, 12%, 18% and 28% to be levied on certain goods. GST Compensation Cess Rates for different supplies were also approved by the GST Council.
- ❖ A glimpse of tax rates of some items are drawn below:
 - Sugar, Tea, Coffee (except Instant) and edible oil to fall under 5% slab.
 - Coal to be taxed at 5% against 11.69% in current regime.
 - Tooth paste, hair oil, soaps to be taxed at 18%.
 - Indian sweets or mithai are in 5% slab.
 - Cement to be taxed at the rate of 28%.
 - Gold and rough diamonds to be taxed at 3% and 0.25% respectively.
 - Footwear below Rs.500 to be liable for GST at 5% and all other Footwear including leather footwear at 18%.
 - Beedi liable to GST at 28% without Cess. Beedi leaves to be taxed at 18%.

Revision in tax rates of goods :

- ❖ The GST council in its 16th meeting has decided to levy 12 per cent GST on packaged food items like fruits and vegetable products, pickles, murabba, ketchup, mustard sauce, topping spread, instant food mixes and chutney as against 18 per cent proposed earlier.

- ❖ The GST rate on insulin and agarbatti has also been lowered to 5 per cent, from 12 per cent; while computer printers and school bags will attract 18 per cent rate, as against 28 per cent proposed earlier.
- ❖ As per the revised tax rates decided by the Council, movie tickets costing up to Rs 100 will attract 18 per cent tax, as against 28 per cent proposed earlier. Those above Rs 100 will continue to attract 28 per cent GST.

Tax rates for services:

- ❖ The GST Council moved towards a multi-tiered service tax structure to distribute services under four slabs — 5, 12, 18 and 28 per cent as against the single rate of 15 per cent levied on all taxable services currently.
- ❖ A glimpse of rate of tax on some of the services is outlined below:
 - Transport services will be taxed at 5 %.
 - Non-AC train travel will be exempt and the 5 % will be levied on AC travel tickets.
 - Travelling on metro, local train would continue to be exempt from GST.
 - Economy class air travel will attract 5 percent GST while business class will be charged 12 %.
 - Non-AC restaurants will charge 12 % GST on food bill. Tax rate for AC restaurants and those with liquor license will be 18 %, while 5-star hotels will charge 28 % GST.
 - Work contracts like construction of a complex will be liable for a 12 % GST.

- ❖ Five categories of services have been classified under 28 per cent tax slab. Services pertaining to entertainment events, amusement facilities, sporting events such as IPL race club betting, 5-star or above rated hotels will invite a tax rate of 28 per cent.
- ❖ The list of “Classification Scheme for services under GST” mentioning group wise and individual service wise SAC (Service Accounting Codes) have been released in the public domain for general information.
- ❖ CBEC released a list of services falling under reverse charge in GST regime, as approved by the GST Council. Partial reverse charge mechanism has been mentioned therein. There is probability that same has eventually been done away with in GST regime.
- ❖ The services under the reverse charge list include services provided by a goods transport agency for transportation of goods by road, radio taxi or passenger transport services provided through electronic commerce operator and services by the Department of Posts by way of speed post, express parcel post, life insurance, and agency services provided to a person other than government etc.

Exemptions under GST:

- ❖ In 14th GST council meeting total 83 services (excluding IGST exemptions) have been exempted under GST including education & healthcare services. Three more services have been exempted by GST council in its 16th meeting.
- ❖ CBEC has also released IGST Exemptions/Concessions list as per the discussion held in the GST Council Meeting held on 18th/19th May, 2017.
- ❖ In 16th GST council meeting, IGST exemptions has been extended to import / reimport of diamonds in certain cases, interstate movement

of any mode of conveyance between distinct persons and for imports under agreement between India and Pakistan/Bangladesh for regulation of bus service.

Miscellaneous:

- ❖ Services provided by GSTN to the Central Government or State governments/union territories for implementation of GST is the new addition in the list of exempted services.
- ❖ Finance Minister Arun Jaitley said that the Council has agreed to set up a committee comprising of officials from Centre and State to look in to the complaints with regard to GST Anti Profiteering Measure.
- ❖ After fixation of rates, GST Council will focus on price behavior of companies to ensure that businesses pass on any tax reduction benefit to consumers when the new indirect tax regime comes into force on July 1.
- ❖ CBEC started a GST awareness campaign (<https://gstawareness.cbec.gov.in>) where various GST workshops are being organized. The details of all the past as well as upcoming awareness events have been uploaded on the website.
- ❖ The government is planning a massive outreach drive over the next six weeks to ensure that industry and consumers are prepared for the implementation of the GST.
- ❖ Revenue Secretary Hasmukh Adhia stated “Inflation will fall by 2% on implementation of GST and create buoyancy in the economy”.
- ❖ To ease out and formalize a mechanism for responding to people’s queries, government has set up two twitter handles i.e. for GST

related queries – @askGST_GOI and for GSTN related queries – @askGSTech.

- ❖ The different Ministries/Departments and Public Sector Undertakings (PSUs) under these ministries have been asked by the Cabinet Secretary to set-up and activate a GST Facilitation Cell to provide all possible support to the business and industry sector for the smooth roll-out of GST with effect from 1st July, 2017.
- ❖ The rules for the proposed anti-profiteering authority will be notified soon said by Revenue Secretary Hasmukh Adhia.
- ❖ CBEC mandates declaration of valid GSTIN in Customs documents i.e. bills of entry and shipping bills w.e.f. July 1, 2017, in order to avail IGST credit on imports or GST refund on exports, since declared GSTIN would be validated for correct IEC/ PAN linkage, CBEC directs assesses to ensure declaration of correct IEC and same PAN while obtaining GSTIN.
- ❖ The GST Council in its next meeting on June 18,2017 would take up the discussions about fitment/adjustment of GST rates on certain items and would consider the remaining draft GST Rules and related forms for Advance Ruling, Appeals and Revision, Assessment and Audit, E-Way Bill.

IMPACT OF GST ON VARIOUS SECTORS:

❖ **Impact of GST on Service Providers**

Standard GST rate would be 18% as compared to the current 15% service tax. Services like IT, telecom, banking, insurance, etc. may witness transitional increase in prices due to increased tax rates.

❖ **GST impact on E-commerce sector**

“E-commerce players like Flipkart and Snapdeal will have to deduct 1% TCS (tax collected at source) while making payments to suppliers” said by Revenue Secretary Hashmukh Adhia. GST is good for the e-commerce industry as it would eliminate hurdles in inter-state delivery and subsume the entry tax introduced on e-commerce shipments by some states.

❖ **Impact of GST on real estate**

The GST rate of 12% on the real estate sector will not have a measurable impact on prices, according to the National Real Estate Development Council (NAREDCO).

❖ **GST impact on Healthcare industry**

Healthcare services will continue to be exempt from tax under GST regime as decided in 14th GST council meeting. In overall this sector will be impartially impacted by implementation of GST.

❖ **Impact on Construction Companies**

Companies undertaking construction of a building, where the value of land is included in the price was taxed earlier under service tax regime @ 4.5% plus applicable state VAT now it would be taxed @ 18%. Works contract for original works would also be taxed @ 18% whereas same was taxed under service tax regime @ 6% plus applicable state VAT. This incremental tax rates may initially push the prices of real estate further in short run. However, this price increase could be controlled with the help of proper tax assessments of availability of input tax credits.

❖ **GST impact on Automobiles industry**

Currently, SUVs and cars having engines of 1500cc or larger, attracts tax between 41.5 to 44.5 per cent - 27-30 per cent central excise duty and the addition of state VAT. The implementation of GST on luxury cars will see a base 28 per cent tax and a 15 per cent cess i.e. 43 per cent which is lower than the current taxation. While small cars will probably see a price hike, luxury car manufacturers might have something to smile about.

❖ **Impact on Media Barons**

Selling of space for advertisement in print media was exempt from levy of service tax under the current regime, going forward this supply would be taxed at the rate of 5% under GST. This does not mean that corporates would have to shell extra on newspaper advertisement, but now corporates would have to bargain for a better price as the media barons now need to pass on the benefit of tax credits.

❖ **Impact on Government construction contractors**

Various services provided to the Government by way of construction, erection, repair, maintenance, renovation, or alteration of historical monument, canal, dam, civil structure (for other than business/profession), railways, specified metro contracts which were exempt earlier would be put tax under GST. Any company providing construction services to the government should reassess all such contracts to determine the additional levy of GST. Government contracts who are working under an inclusive contract would be hit the most may even face losses if these contracts are timely addressed.

❖ Impact on Airline Industry

Government has kept the rate of tax on economy class airfare almost similar. Earlier service tax was 6% now GST is proposed to be 5% for economy class seats in airline carrier. However, there is a substantial increase in the rate of tax for business class seats from 9% to 12% owing to which this section of airline industry might see a slump in demand. This fall in demand for business class seats could have an impact on the increase in demand for economy class seats and low-cost airlines might take full advantage of the same.

NANGIA'S TAKE:

- ❖ *Recent release of list of Tax rates for goods & services, list of Service Accounting Codes (SAC), list of exempted services & services falling under reverse charge, final set of rules/formats, list of exemptions by the government, it seems that the Government is determined to see the tax reform being implemented from July 1, 2017.*
- ❖ *With the release of rates, Industry needs to take significant decision on pricing of the products for re-negotiating contracts with immediate vendors and buyers. This is the time to kick start various activities for industry such as financial impact analysis and transition issues.*

- ❖ *Businesses should start planning the transition to the GST with immediate effect as they now need to make workflow changes and changes in Information technology environment to be in line with the reporting requirements under GST.*

Below is a bird's eye view of the rate structure as decided by the GST Council(Extracts of major items only):

1. Tax rates for Goods

DESCRIPTION OF GOODS	RATE OF TAX
Fresh milk	Nil
Fresh fruits	Nil
Puffed rice	Nil
Pappad	Nil
Bread	Nil
Aquatic/poultry /cattle feed	Nil
Human blood	Nil
Contraceptives	Nil
Condoms	Nil
Firewood	Nil
Bangles (nonprecious metals	Nil
Branded paneer	5 Percent
Coffee, tea	5 Percent
Groundnut(Specified)	5 Percent
Soyabean(Specified)	5 Percent
Vegetable fats & oils	5 Percent
Beet sugar, cane sugar	5 Percent
Bakery mixes, doughs, pizza bread	5 Percent
Sweetmeats	5 Percent
All ores and concentrate	5 Percent

DESCRIPTION OF GOODS	RATE OF TAX
Lignite	5 Percent
Peat	5 Percent
Tar distilled from coal	5 Percent
Kerosene PDS	5 Percent
Nuclear fuel	5 Percent
Nuclear grade sodium	5 Percent
Heavy water and other nuclear fuels	5 Percent
Compressed air	5 Percent
Animal or human blood vaccines: 5%	5 Percent
Diagnostic kits for detection of all types of hepatitis	5 Percent
Desferrioxami ne injection or deferiprone	5 Percent
Cyclosporin	5 Percent
Medicaments (including veterinary medicaments) used in biochemic systems and not bearing a brand name	5 Percent
Animal or human blood vaccines: 5%	5 Percent
Diagnostic kits for detection of all types of hepatitis	5 Percent
Desferrioxami ne injection or deferiprone	5 Percent
Cyclosporin	5 Percent
Medicaments (including veterinary medicaments) used in biochemic systems and not bearing a brand name	5 Percent
Drugs or medicines including their salts and esters and diagnostic test kits, specified in list 3 or list 4 appended to the notification no.12/2012- customs, dated the 17th March, 2012, dated the 17th March, 2012	5 Percent
Handmade safety matches	5 Percent

DESCRIPTION OF GOODS	RATE OF TAX
Hand pumps	5 Percent
Agarbatti	5 Percent
Solar water heater	5 Percent
Renewable energy devices.	5 Percent
Coronary stents	5 Percent
Artificial Kidneys	5 Percent
Broomsticks,jhadoo	5 Percent
Cotton	5 Percent
Frozen meat(Specified)	12 Percent
Butter, ghee, cheese	12 Percent
Ready to eat namkeen/bhujiya	12 Percent
Bio-gas	12 Percent
Medicinal grade hydrogen peroxide	12 Percent
Anaesthetics	12 Percent
Potassium iodate	12 Percent
Iodine	12 Percent
Steam	12 Percent
Glands and other organs for organotherapeutic uses	12 Percent
Ayurvedic, Unani, Homoeopathic siddha or Biochemist systems medicaments, put up for retail sale	12 Percent
Sterile suture materials	12 Percent
Sterile surgical catgut	12 Percent
Dental haemostatics	12 Percent

DESCRIPTION OF GOODS	RATE OF TAX
Fountain pen ink, ball pen ink	12 Percent
Tooth powder	12 Percent
Candles	12 Percent
Silicon wafers	12 Percent
Natural cork	12 Percent
Wood pulp	12 Percent
Lenses used in spectacles	12 Percent
Pencil sharpeners, knives	12 Percent
Power driven water pumps	12 Percent
Tractors	12 Percent
LED lights	12 Percent
Sports goods	12 Percent
Antiques	12 Percent
Wadding of textile materials and articles thereof	12 Percent
Condensed milk	18 Percent
Refined sugar	18 Percent
Infant use preparations, pasta, corn flakes, waffles, pastries and cakes	18 Percent
Jams, jellies	18 Percent
Mineral/aerated water (without sugar)	18 Percent
Petroleum jelly, Paraffin wax	18 Percent
Petroleum coke, Petroleum bitumen	18 Percent
Nicotine polacrilex gum	18 Percent

DESCRIPTION OF GOODS	RATE OF TAX
Hair oil	18 Percent
Dentrifices toothpaste	18 Percent
Whey proteins	18 Percent
Helmets	18 Percent
Hats and other headgears	18 Percent
Gelatin(Specified)	18 Percent
Propellant powder	18 Percent
Insecticides, fungicides, disinfectants	18 Percent
Hot water bottles	18 Percent
Copper bars, rods, wires	18 Percent
Nickel bars, rods, wires	18 Percent
Nickel screw, nuts, bolts	18 Percent
Nickel tubes, pipes, netting	18 Percent
Aluminium rods	18 Percent
Lead plates, sheets, strips	18 Percent
Zinc goods	18 Percent
Tin bars, rods	18 Percent
Padlocks, locks	18 Percent
Waterproof footwear	18 Percent
Parts of footwear (including uppers whether or not attached to soles other than outer soles);	18 Percent
Cocoa butter, fats, oils, powder, chocolates	28 Percent
Instant coffee, coffee aroma	28 Percent

DESCRIPTION OF GOODS	RATE OF TAX
Coffee concentrates, custard powder	28 Percent
Pan masala	28 Percent
Protein concentrates, sugar syrups	28 Percent
Aerated water (with sugar)	28 Percent
Paints and varnishes	28 Percent
Artists', students' or signboard colours	28 Percent
Shaving cream	28 Percent
Articles of artificial fur	28 Percent
Particle board	28 Percent
Plywood	28 Percent
Wall paper	28 Percent
Headbands	28 Percent
Wigs, false beards, eyelashes	28 Percent
Artificial flowers	28 Percent
Pianos	28 Percent
Revolvers	28 Percent
Razors	28 Percent
Manicure, pedicure sets	28 Percent
Air conditioners	28 Percent
Refrigerators	28 Percent
Storage water heaters	28 Percent
Dish washing machines	28 Percent

GST COMPENSATION CESS	RATE OF CESS
Pan masala	60 Percent
Aerated waters	12 Percent
Small cars (less than 4 metres, petrol)	1 Percent
Small cars (less than 4 metres, diesel)	3 Percent
Mid to large cars	15 Percent
Sports Utility Vehicles (SUVs)	15 Percent
Hybrid motor vehicles	15 Percent
Motorcycles	3 Percent
Aircraft (personal use)	3 Percent
Yachts	3 Percent
Pan masala	60 Percent
Aerated waters	12 Percent
Small cars (less than 4 metres, petrol)	1 Percent
Small cars (less than 4 metres, diesel)	3 Percent
Mid to large cars	15 Percent
Sports Utility Vehicles (SUVs)	15 Percent
Hybrid motor vehicles	15 Percent
Motorcycles	3 Percent
Aircraft (personal use)	3 Percent
Yachts	3 Percent

2. Tax rates for Services

DESCRIPTION OF SERVICES	RATE OF TAX	ITC AVAILABILITY
Transport of goods by rail	5 Percent	Yes
Transport of passengers by rail (other than sleeper class)	5 Percent	Yes
Services of goods transport agency (GTA) in relation to transportation of goods [other than used household goods for personal use]	5 Percent	No
Services of goods transport agency in relation to transportation of used household goods for personal use.	5 Percent	No
Transport of goods in a vessel including services provided or agreed to be provided by a person located in non-taxable territory to a person located in non-taxable territory by way of transportation of goods by a vessel from a place outside India up to the customs station of clearance in India	5 Percent	Yes
Renting of motorcab (If fuel cost is borne by the service recipient, then 18% GST will apply)	5 Percent	No
Transport of passengers, by- (i) Air conditioned contract/stage carriage other than motorcab; (ii) a radio taxi.	5 Percent	No
Transport of passengers by air in economy class	5 Percent	Yes
Transport of passengers, with or without accompanied belongings, by air, embarking from or terminating in a Regional Connectivity Scheme Airport.	5 Percent	Yes
Supply of tour operators' services	5 Percent	No
Leasing of aircrafts under Schedule II [5 (f)] by a scheduled airlines for scheduled operations	5 Percent	Yes
Selling of space for advertisement in print media	5 Percent	Yes

DESCRIPTION OF SERVICES	RATE OF TAX	ITC AVAILABILITY
Transport of goods in containers by rail by any person other than Indian Railways	12 Percent	Yes
Transport of passengers by air in other than economy class	12 Percent	Yes
Supply of Food/drinks in restaurant not having facility of air-conditioning or central heating at any time during the year and not having licence to serve liquor.	12 Percent	Yes
Renting of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having room tariff Rs.1000 and above but less than Rs.2500 per room per day	12 Percent	Yes
Services provided by foreman of chit fund in relation to chit	12 Percent	Yes
Construction of a complex, building, civil structure or a part thereof, intended for sale to a buyer, wholly or partly. [The value of land is included in the amount charged from the service recipient]	12 Percent	Yes
Temporary transfer or permitting the use or enjoyment of any Intellectual Property (IP) to attract the same rate as in respect of permanent transfer of IP;	12 Percent	Yes
Supply of Food/drinks in restaurant having licence to serve liquor	18 Percent	Yes
Supply of Food/drinks in restaurant having facility of air-conditioning or central heating at any time during the year	18 Percent	Yes
Supply of Food/drinks in outdoor catering	18 Percent	Yes
Renting of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes where room tariff of Rs 2500/ and above but less than Rs 5000/- per room per day	18 Percent	Yes
Transport of goods in containers by rail by any person other than Indian Railways	12 Percent	Yes
Transport of passengers by air in other than economy class	12 Percent	Yes

DESCRIPTION OF SERVICES	RATE OF TAX	ITC AVAILABILITY
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Temporary transfer or permitting the use or enjoyment of any Intellectual Property (IP) to attract the same rate as in respect of permanent transfer of IP;	12 Percent	Yes
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Supply of Food/drinks in restaurant having facility of air-conditioning or central heating at any time during the year	18 Percent	Yes
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Renting of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes where room tariff of Rs 2500/ and above but less than Rs 5000/- per room per day	18 Percent	Yes
Supply of Food/drinks in restaurant not having facility of air-conditioning or central heating at any time during the year and not having licence to serve liquor.	12 Percent	Yes
Renting of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having room tariff Rs.1000 and above but less than Rs.2500 per room per day	12 Percent	Yes
Services provided by foreman of chit fund in relation to chit	12 Percent	Yes

DESCRIPTION OF SERVICES	RATE OF TAX	ITC AVAILABILITY
Services by way of admission or access to circus, Indian classical dance including folk dance, theatrical performance, drama	18 Percent	Yes
Bundled service by way of supply of food or any other article of human consumption or any drink, in a premises (including hotel, convention center, club, pandal, shamiana or any other place, specially arranged for organizing a function) together with renting of such premises	18 Percent	Yes
Composite supply of Works contract as defined in clause 119 of section 2 of CGST Act	18 Percent	Yes
Services by way of admission to entertainment events or access to amusement facilities including exhibition of cinematograph films, theme parks, water parks, joy rides, merry-go rounds, go-carting, casinos, race-course, ballet, any sporting event such as IPL and the like;	28 Percent	Yes
Services provided by a race club by way of totalisator or a licensed bookmaker in such club;	28 Percent	Yes
Gambling;	28 Percent	Yes
Supply of Food/drinks in air-conditioned restaurant in 5-star or above rated Hotel	28 Percent	Yes
Accommodation in hotels including 5 star and above rated hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes, where room rent is Rs 5000/- and above per night per room	28 Percent	Yes
Transfer of the right to use any goods for any purpose (whether or not for a specified period) for cash, deferred payment or other valuable consideration (supply of service) to attract the same GST rate and compensation cess as applicable on supply of similar goods which involves any transfer of title in goods (supply of goods)	28 Percent	Yes

DESCRIPTION OF SERVICES	RATE OF TAX	ITC AVAILABILITY
Any transfer of right in goods or of undivided share in goods without the transfer of title thereof (supply of services) to attract the same GST rate and compensation cess as applicable on supply of similar goods which involves any transfer of title in goods (supply of goods).	28 Percent	Yes
Supply consisting of transfer of title in goods under an agreement which stipulates that property in goods shall pass at a future date upon payment of full consideration as agreed (supply of goods): value of leasing services shall be included in the value of goods supplied.	28 Percent	Yes
All other services not specified elsewhere	18 Percent	Yes
Any transfer of right in goods or of undivided share in goods without the transfer of title thereof (supply of services) to attract the same GST rate and compensation cess as applicable on supply of similar goods which involves any transfer of title in goods (supply of goods).	28 Percent	Yes
Supply consisting of transfer of title in goods under an agreement which stipulates that property in goods shall pass at a future date upon payment of full consideration as agreed (supply of goods): value of leasing services shall be included in the value of goods supplied.	28 Percent	Yes
All other services not specified elsewhere	18 Percent	Yes
Any transfer of right in goods or of undivided share in goods without the transfer of title thereof (supply of services) to attract the same GST rate and compensation cess as applicable on supply of similar goods which involves any transfer of title in goods (supply of goods).	28 Percent	Yes
Supply consisting of transfer of title in goods under an agreement which stipulates that property in goods shall pass at a future date upon payment of full consideration as agreed (supply of goods): value of leasing services shall be included in the value of goods supplied.	28 Percent	Yes
All other services not specified elsewhere	18 Percent	Yes

GST COMPLIANCE CALENDER

Jul-17						
M	T	W	T	F	S	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

Aug-17						
M	T	W	T	F	S	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

Sep-17						
M	T	W	T	F	S	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

Oct-17						
M	T	W	T	F	S	S
						1
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9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

Nov-17						
M	T	W	T	F	S	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

Dec-17						
M	T	W	T	F	S	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

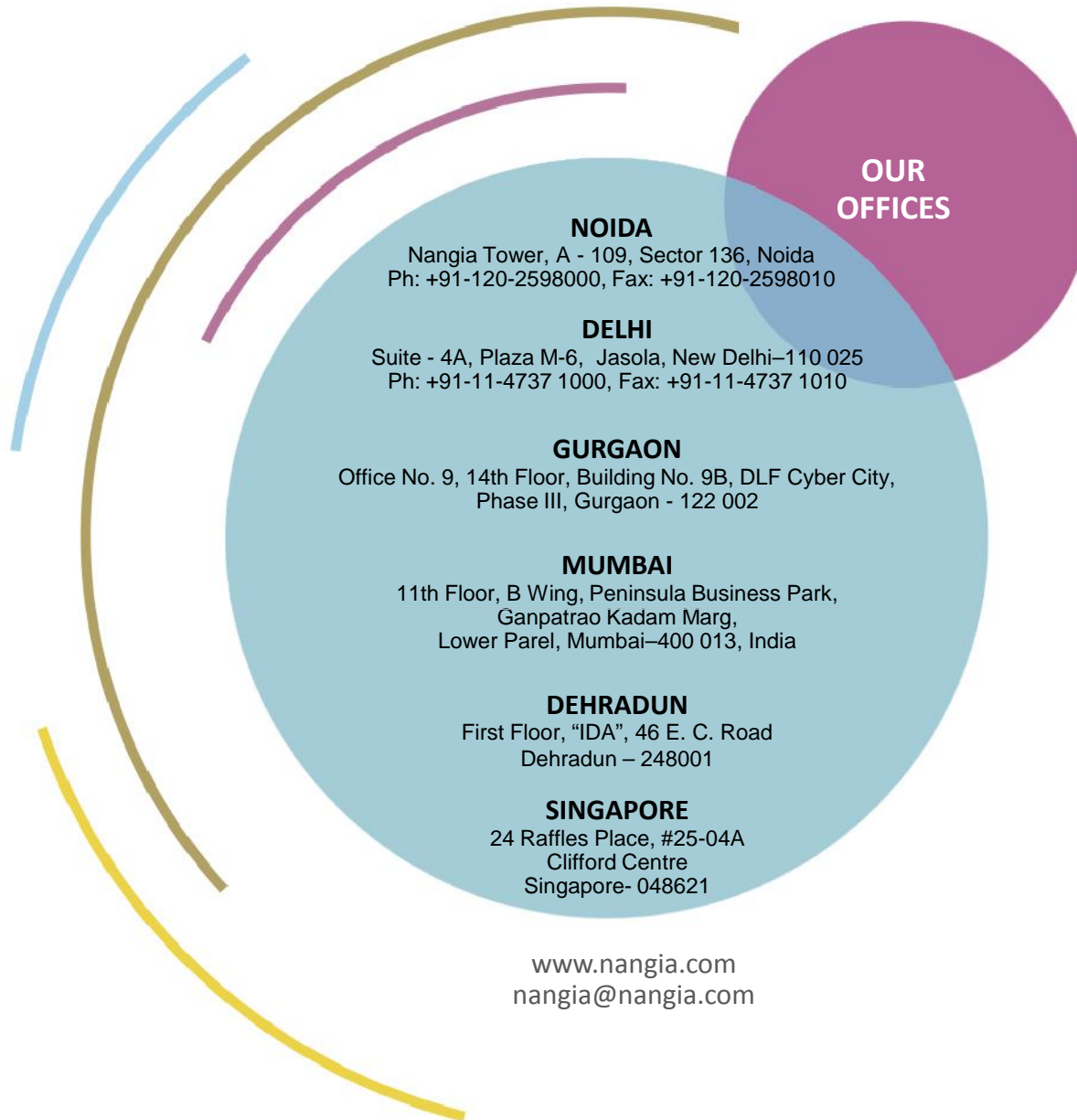
Jan-18						
M	T	W	T	F	S	S
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15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

Feb-18						
M	T	W	T	F	S	S
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13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28					

Mar-18						
M	T	W	T	F	S	S
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13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

	10th of the next month
	13th of the next month
	15th of the next month
	15th to 17th of the next month
	20th of the next month
	31st December of the next year

Outward return	GSTR-1
Return by Input service distributor	GSTR-6
Inward return	GSTR-2
Rectification by supplier in outward return	GSTR-1A
Monthly return	GSTR-3
Annual return	GSTR-9



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