

ANALYSIS OF THE RECOMMENDATIONS OF THE 47TH GST COUNCIL MEETING

Extension of time limit for issuance of demand order under Section 73 for 2017-18

- Section 73(10) prescribes an outer time limit of **3 years from the due date of furnishing annual return** for any financial year.
- For **2017-18**, this time period was scheduled to **expire in February 2023**.
- The Council proposes to **extend the limitation period** for issuance of order for such demand **upto 30th September 2023**.
- The **legality of such extension may have to be examined** after it is prescribed in the law. Currently, Section 73 does not contain any power to allow extension of limitation period.

Comprehensive Changes in GSTR-3B

- The Council proposes to make **comprehensive changes** in **FORM GSTR-3B**. For this, a proposal would be placed in public domain for seeking inputs/suggestions of the stakeholders.

Establishment of GST Appellate Tribunal

- The Council has decided to constitute a Group of Ministers to address various concerns raised by the States in relation to **constitution of GST Appellate Tribunal** and make recommendations for appropriate amendments in CGST Act.

Refund Related Recommendations

Time limit for filing of refund extended for the COVID period

- The Supreme Court through its order dated 23/03/2020 and 10/01/2022 via suo moto writ petition (civil) No.3/2020 excluded the period of limitation in filing petitions/applications/ suits/ appeals/ all other quasi proceedings from 15/03/2020 till 28/02/2022
- A cryptic **Circular 157/13/2021-GST dated 20th July 2021** was issued by the Government to infer that such **extensions would not be applicable for refund applications** under GST

- Various writ petitions disputing the said Circular and requesting for the extension of limitation period of refund before the High Court had been filed. Various High Courts gave a **favourable ruling that the Supreme Court order would be applicable for refunds** also. Some of these judgement include:
 - GNC Infra LLP vs Assistant Commissioner by Madras HC ([2022] 89 GST 284])
 - Saiher Supply Chain Consulting (P) Ltd vs Union of India ([2022] 134 taxmann.com 154 (Bombay))
 - Rafflesia Trading Private Limited vs Assistant Commissioner of State Goods and Service Tax, Ballygunge Charge & Ors. [TS- 53-HC (CAL) -2022-GST]
- The GST Council has now proposed that **Time period from 01.03.2020 to 28.02.2022 to be excluded** from calculation of the limitation period **for filing refund claim** by an applicant under section 54 and 55 of CGST Act,
- At the same time, a similar extension has been granted for **issuance of demand/ order (by proper officer) in respect of erroneous refunds** under section 73 of CGST Act

Removal of abnormalities in inverted duty refund calculation formula

- The **Apex Court in the case of VKC Footsteps India Pvt Ltd.** pointed out **anomalies in formula prescribed in Rule 89(5)** of the CGST Rules, 2017 for refund under inverted duty structure.
- The apex court stated that the formula makes a presumption that the output tax payable on supplies has been entirely discharged from the ITC accumulated on account of input goods and there has been no utilisation of the ITC on input services.
- It therefore **directed the council to look** into the said matter
- The council has now proposed to Change in formula for calculation of refund under rule 89(5) to **take into account utilization of ITC on account of inputs and input services for payment of output tax** on inverted rated supplies in the **same ratio in which ITC has been availed on inputs and input services** during the said tax period
- This would now **increase the refund of those taxpayers** who are availing ITC on input services also.

Refund in case of risky exporters

- In case where there is export of goods with payment of tax, there is **automatic refund on the basis of shipping bill filed** by the exporter and on fulfilment of certain other conditions

- However, where an exporter gets flagged as **risky exporter** due to violation of provisions of law, the **automatic refund claims** in respect of such exporter gets **suspended/withheld**.
- The **suspension is withdrawn only after the exporter gets flagged as a non-risky exporter**. This process would take a lot of time and the exporter could not get his refund till that time.
- Now as per Rule 96, it is proposed in such cases **to provide for transmission of such IGST refund claims** on the portal in a **system generated FORM GST RFD-01** to the jurisdictional GST authorities **for processing**. The jurisdictional authorities would then dispose of such IGST refund claims, after due verification.

Re-credit of amount in electronic credit ledger for AA / EPCG / EOU

- Where a taxpayer **imports goods under Advance Authorisation/EPCG/EOU** scheme by availing exemption on payment of IGST at the time of import, the said taxpayer is **required to export goods without payment of tax as per Rule 96(10)** of the CGST Rules, 2017
- However, since in case of export of goods with payment of tax, refund is triggered automatically, many exporters **refund got sanctioned automatically even though they had imported goods without payment** of IGST.
- Now when such exporters were identified, they were made to **deposit the amount of ITC wrongly refunded** to them. However, after payment of the said amount there was currently **no mechanism to reclaim the credit of the said ITC in their Electronic Credit Ledger**
- Now it is proposed that a **new FORM GST PMT-03A be introduced** for the same. This will enable the taxpayers to get **re-credit** of the amount of erroneous refund, paid back by them, in their electronic credit ledger

Exemption on payment of IGST for certain importers

- Present exemption of IGST on import of goods under AA/EPCG/EOU scheme granted under various Customs notification would be continued. Further, E-wallet scheme under customs shall no longer be pursued

Non allowability of refund under Inverted Duty Structure

- Refund on account of **inverted duty structure shall not be allowed** on the following
 - i. Edible Oils
 - ii. Coals

Specified officer under the GST to mean authorized officer under the SEZ Rules

- In respect of refunds pertaining to supplies to SEZ Developer/Unit, an Explanation to be inserted in sub-rule (1) of rule 89 of CGST Rules to clarify that **“specified officer”** under the said sub-rule shall mean the **“specified officer”** or **“authorized officer”**, as **defined under SEZ Rules, 2006**

Refund on export of electricity

- On account of dispute of classification of electricity within goods or services among other disputes, exporters of electricity have faced difficulty in obtaining refund from the GST Department
- Amendment in CGST Rules is proposed to provide for **refund of unutilized Input Tax Credit on account of Export of Electricity**. This would facilitate the exporters of electricity in claiming refund of utilized ITC on zero rated supplies

Supply by Duty Free shops to be treated as exports

- **Special procedures for refund** have been prescribed for **Duty Free shops** established in departure area of an international airport, beyond the immigration counters. These retail outlets supplying indigenous goods to outgoing international tourists who are leaving India are eligible to claim refund of tax paid by it on inward supply of such goods in **Form GST 10B**.
- This special procedure is no longer needed for Duty Free Shops as per the recommendations of the GST Council.
- The Council proposes to **treat all supplies from Duty Free Shops (DFS)** at international terminal to outgoing international passengers **as exports by DFS** and consequential refund benefit would be available to them on such supplies
- Rule 95A of the CGST Rules, Circular No. 106/25/2019-GST dated 29.06.2019 and related notifications would be rescinded accordingly.

Interest only when ITC wrongly utilized and manner of interest calculation

- The Finance Act 2022 had provided retrospective amendment in section 50(3) of CGST Act, with effect from 01.07.2017, to provide that **interest will be payable on the wrongly availed ITC only when the same is utilized**.
- The GST Council has **recommended to issue notification** in respect of the said amendment made by the Finance Act, 2022 **at the earliest**
- Further, the Council has recommended to provide for the **manner of calculation of interest**

No reversal of ITC on account of duty credit scrips

- **Duty credit scrips** have been classified as **exempt goods** under the HSN code 4907.
- Therefore, on account of Rule 42 and 43 of the CGST Rules 2017, **ITC reversals** are required to be made by **taxpayers selling such scrips**

- **Explanation 1 after rule 43 of CGST Rules** is proposed to be amended to provide that **there is no requirement of reversal of input tax credit** for exempted supply of Duty Credit Scrips by the exporters.

Transfer of electronic cash ledger between various branches of same entity

- Amendment in 49(10) of CGST Act 2017 as per Finance Act 2022 had been made to provide for transfer of balance in electronic cash ledger of a registered person to electronic cash ledger of CGST and IGST of a distinct person. This means that **ITC may be transferred within various branches of an entity have separate GSTIN but the same PAN.**
- The GST Council has **recommended to issue notification** in respect of the said amendment made by the Finance Act, 2022 **at the earliest**

Relief for composition dealers and resolution of negative balance in ECL

Negative balance in ECL

- Due to non-filling up of some of the tables in GSTR-4, the **balance in the electronic cash ledger** had become **negative** for quite a few composition dealers
- **GSTN has been asked to expeditiously resolve** the issue of negative balance in Electronic Cash Ledger being faced by some of the composition taxpayers.

Extension of GSTR-4 and CMP-08

- The Council has proposed to **extend the waiver of late fee** under section 47 for delay in filing **FORM GSTR-4 for FY 2021-22 till 28.07.2022** (The existing waiver is for the period from 01.05.2022 till 30.06.2022)
- The Council has proposed to **extend the due date of filing of FORM GST CMP-08** for the **1st quarter of FY 2022-23 from 18.07.2022 to 31.07.2022**

Withdrawal of exemption on specified non-branded food items

- Earlier, GST had been **exempted on certain food items, grains etc.**, where the **right on their brand names had been voluntarily foregone**. This was a huge area of dispute before the GST department as to what constituted a brand name. Some of the questions which were unsettled had been
 - i. Whether the name of the manufacturer would be brand name

- ii. Whether sale from an exclusive retail outlet would be categorised as brand name
 - iii. Difference between unbranded and unregistered brand name
- To avoid the aforesaid disputes, the government plans to exclude **all types of pre-packaged and pre-labelled pack** in terms of Legal Metrology Act from the scope of exemption. Therefore, a number of packaged items would be **now covered under GST**

Exemption from GSTR-9 / 9A for taxpayers with AATO upto Rs. 2 crores

- Similar to the previous financial years, **exemption** from filing annual return in FORM **GSTR-9/9A for FY 2021-22** is to be provided to taxpayers **having AATO upto Rs. 2 crores.**

Automatic revocation of suspension of registration upon return filing

- On account of certain reasons, the **registration is liable to be suspended.** This suspension could be on account of significant difference between GSTR-1 and 3B or on account of significant difference between GSTR-2B and 3B
- Upon **proper filing of all pending returns, the Provision for automatic revocation of suspension of registration** would be provided.

Risk based monitoring for new registrations

- The GoM on IT Reforms has recommended that the GSTN should put in place the **AI/ML based mechanism to verify the past history** of the registration applicants.
- Further, an **improved risk-based monitoring** of their behavior would be carried out post registration.
- This is to ensure that **non-compliant tax payers could be identified in their infancy** and appropriate action be taken so as to minimize risk to exchequer
- Whether the above actions can cause the **process of registration** to become **more cumbersome is to be seen.**

Additional payment modes

- **UPI & IMPS** have been provided to be added as an **additional mode for payment** of Goods and Services Tax to taxpayers under Rule 87(3) of CGST Rules.

Clarification on rates of certain goods

Electric Vehicles

- The **rate of GST on electrically operated vehicles** is currently **5%**.
- In a few advance rulings it was disputed and held that, **electric vehicles without battery pack** would not be categorized as an electrical vehicle. They would simply be considered as chassis fitted with engines, **disputable at the rate of 28%**.
- To settle this dispute it is proposed to be clarified **that electric vehicles whether or not fitted with a battery pack**, are eligible for the concessional **GST rate of 5%**.

Fly Ash Bricks

- It had been provided that the rate of GST on '**Fly ash bricks or fly ash aggregate with 90 percent or more fly ash content**' would be **12%**
- The point of contention was whether the **requirement of fly ash content of 90%** is also applicable for **Fly Ash Bricks** as well. This issue had also been raised before various advance ruling authorities.
- Now it is clarified that such **Fly ash Bricks would continue to attract 12% rate irrespective of the Fly ash content**.

Stones with minor polish and ready to use

- The **concessional rate of GST of 5%** is applicable on **monumental or building stone which are not mirror polished** for ready to use
- However, **certain stones have minor polish** applied on them for making them **ready to use**. There was an area of dispute regarding the classification of such stones in the concessional rate category
- It has now been clarified that **such minor polished stone** [excluding mirror polished] will attract **concessional rate of 5%**

Mango

- The rates of GST had only been provided for **Raw and Fresh Mango** as **exempt and sliced, dried mangoes** to be **5%**.

- The residuary heading for 12% had not discussed about any other form of Mango under the HSN code 0804.
- It has now been clarified that **all other forms of Mango including mango pulp** would be **taxable at 12%**.

Clarification on rate of Sewage treated water

- **Sewage treated water is exempted from GST** and is not the same as purified water provided in S. No. 99 of notification 2/2017-CT(Rate). The word 'purified' is being omitted to make this amply clear.

Nicotine Gum

- Nicotine Polarilex Gum attracts a GST rate of 18%.

Clarification on rates of certain services

Supply by ice-cream parlours

- The rate of GST on **supply of ice-cream by ice-cream parlours was clarified to be 18%** with ITC vide Circular no. 164/20/2021-GST dated 6th October 2021.
- **Till the date** of this circular, a **number of ice-cream parlours** had treated themselves as restaurants **charging GST at the rate of 5% without availment of ITC**.
- To provide relief to such parlours, it has been clarified that **GST charged @ 5% without ITC on the same during the period 1.07.2017 to 5.10.2021 shall be regularized** to avoid unnecessary litigation

Preferential location charges

- In case of long term lease of land, the lessors charge preferential location charges separately from the upfront lease premium.
- There was a dispute as to whether the same should be classifiable as long term lease or a standalone supply under GST.
- It has been clarified that location charge or **preferential location charges (PLC)** are **part of consideration charged for long term lease of land** and shall get the same treatment under GST as that of long term lease.

- This may also settle the dispute regarding the **PLC charged by the developer in the construction of building**. The said PLC may now be **included in the consideration** for construction services instead of being treated as a standalone supply.

Sale of land after levelling, laying of drainage lines etc.

- At times, the promoter sells land after carrying out certain activities on it. These activities may **include levelling, laying of drainage lines etc.**
- The dispute that was arising was whether such development would amount to construction services liable to GST or sale of land without GST.
- It has been clarified that this would **continue to be sale of land if basic work and some amenities are provided** on it.
- However, **the dispute** as to whether **sale of plotted development land** in projects with amenities like club house, beautified garden etc. would amount to sale of land or not is still **not settled**.

Renting of motor vehicle on time basis

Rate of tax

- Vehicles can be rented in a number of ways –
 - Based on time where cost of fuel is not included in the consideration
 - Based on distance where cost of fuel is included in consideration
- Where vehicle is rented in a manner that the **fuel cost is included in consideration, the rate of GST would be 12%**
- Renting of vehicle with operator for transportation of goods **on time basis** is classifiable under Heading 9966 (rental services of transport vehicles with operators) and **attracts GST at 18%**

Reverse charge applicability

- **RCM is applicable** on renting of motor vehicle by a body corporate from other than body corporate **if the cost of fuel is included** in the consideration charged.

- It has been clarified now that even **where vehicle is rented based on time** without the inclusion of fuel cost, **RCM would still be applicable.**

Transit Cargo to / from Nepal and Bhutan

- ‘Supply of services associated with **transit cargo to Nepal and Bhutan** (landlocked countries)’ has been exempt from GST under entry 9B of notification No. 12/2017-CT(R) dated 28.06.2017.
- It has been clarified that transit cargo both **to and from Nepal and Bhutan** would be exempt from GST.

Selling of space in souvenir

- Normally, selling of space for advertisement in print media attracts a GST rate of 5% under HSN code 9983
- Whether such **print media will cover souvenirs** or not was a matter of dispute.
- It has now been stated that the activity of selling of space for advertisement in souvenirs published in the form of books is **eligible for a concessional GST at 5%.**

Higher toll charges

- ‘Service by way of access to a road or a bridge on payment of toll charges’ is exempt from GST under entry no. 23 of notification No. 12/2017-CT(R) dated 28.06.2017
- Additional fees are collected in the form of higher toll charges from vehicles not having Fastag
- It has been clarified that such **additional fees** is **essentially payment of toll** for allowing access to roads or bridges to such vehicles and **shall be exempt** just like toll charges

Other clarifications

- Application fee charged **for entrance or for issuance of eligibility certificate** for admission or issuance of migration certificate **by universities is exempt** from GST.
- **Ginned or baled fibre** is covered in entry 24B of notification No. 12/2017- Central Tax (Rate) dated 28.06.2017 in the category of **raw vegetable fibres**. The exemption under this entry is being rationalized
- Services provided by the **guest anchors to TV channels** in lieu of honorarium **attract GST**.
- Services in form of **Assisted Reproductive Technology (ART)/ In vitro fertilization (IVF)** are covered under the definition of health care services for the purpose of **exemption under GST**.
- The expression '**public transport**' used in the exemption entry at SI No. 17(d) of notification No. 12/2017-CT(R), which exempts transport of passengers by public transport other than predominantly for tourism purpose, in a vessel between places located in India, **means that such transport should be open to public for point to point transport** [e.g. such transport in Andaman and Nicobar islands].

Other Changes

Department of Post

- Until now services rendered by the Department of Posts by way of **speed post, express parcel post, life insurance, and agency services** provided to a person other than the Central Government, State Government, Union territory is chargeable to tax **under forward charge**.
- For **all other services provided by the Department of Posts**, tax is applicable on RCM on Business Entity which are liable to take registration for crossing of minimum threshold of turnover limit
- Now the government has proposed to broaden the tax base by getting all these other **services under Forward Charge Mechanism (FCM)**.

Goods Transport Agency (GTA)

- Currently GTA has the option to pay under FCM at 12% [with ITC] or under RCM at 5% [subject to non availment of ITC on goods and services used in supplying GTA services]

- **Once a GTA opts for a rate of 12%** (with ITC) under FCM, **he does not have an option to switch back** to 5% (without ITC) under RCM. There is no restriction on switch from 5% (under RCM) to 12% (under FCM) currently.
- Now it has proposed that this **option of 5%** under RCM or 12% under FCM shall be **exercised at the beginning of the Financial Year.**

Tour Operator

- Service provided by **Indian Tour operator to a foreign resident** for a tour partially in India and partially outside India is to be **subject to tax proportionate to the tour conducted in India** for such foreign tourist subject to conditions that this concession does not exceed half of tour duration.

Person making supplies through E-commerce

- Currently any **person making supplies through E-commerce** had to take mandatory registration despite his turnover not exceeding the prescribed limit of taking registration. Also, they could not opt for composition registration.
- It is now proposed that such **mandatory registration shall be done away**, and registration shall be required only subject to conditions such as-
 - i. the **aggregate turnover** on all India basis does not exceed the threshold limit of turnover specified **under sub-section (1) of section 22** of the CGST Act and notifications issued thereunder.
 - ii. the person is **not making any inter-State taxable supply**
- Further, it is proposed to allow supplier making supplies through E-commerce to **opt for composition scheme** for intra state supplies subject to certain conditions. This is expected to be tentatively **effective from 1st January 2023.**
- This a welcome move made by the government in helping the small e-commerce companies which have grown multi-fold in the last few years.

Issuance of certain circulars

- The council has proposed the Issuance of the following circulars in order to remove ambiguity and legal disputes on various issues:
 - a. Clarification on issue of claiming **refund under inverted duty structure** where the supplier is supplying goods under some concessional notification.
 - b. Clarification on various issues relating to **applicability of demand and penalty provisions** under the CGST Act in respect of transactions **involving fake invoices.**
 - c. Clarification on mandatory furnishing of correct and proper information of **inter-State supplies and amount of ineligible/blocked Input Tax Credit** and reversal thereof in return **in FORM GSTR-3B.**

- d. Clarification in respect of certain GST related issues:
- i. Clarification on the issues pertaining to refund claimed by the **recipients of supplies regarded as deemed export**;
 - ii. Clarification on various issues relating to **interpretation of section 17(5)** of the CGST Act;
 - iii. Clarification on the **issue of perquisites provided by employer to the employees** as per contractual agreement;
 - iv. Clarification on **utilization of the amounts available in the electronic credit ledger and the electronic cash ledger** for payment of tax and other liabilities.

GST on casinos, race course and online gaming

- The Council directed that the **Group of Ministers on Casino, Race Course and Online Gaming re-examine the issues** in its terms of reference based on further inputs from States and submit its report within a short duration.

Rate Recommendations

- All rate changes recommended by the 47th GST Council Meeting, to be made effective from 18th July'2022.

RATE CHANGES TO REMOVE INVERTED DUTY STRUCTURE

GOODS			
S. No.	Description	From	To
1.	Printing, writing or drawing ink	12%	18%
2.	Knives with cutting blades, Paper knives, Pencil sharpeners and blades therefor, Spoons, forks, ladles, skimmers, cake-servers etc.	12%	18%
3.	Power driven pumps primarily designed for handling water such as centrifugal pumps, deep tube-well turbine pumps, submersible pumps; Bicycle pumps	12%	18%
4.	Machines for cleaning, sorting or grading, seed, grain pulses; Machinery used in milling industry or for the working of cereals etc; Pawan Chakki that is Air Based Atta Chakki; Wet grinder;	5%	18%
5.	Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce and its parts, Milking machines and dairy machinery	12%	18%
6.	LED Lamps, lights and fixture, their metal printed circuits board;	12%	18%
7.	Drawing and marking out instruments	12%	18%
8.	Solar Water Heater and system;	5%	12%

9.	Prepared/finished leather/chamois leather / composition leathers;	5%	12%
SERVICES			
1	Services supplied by foreman to chit fund	12%	18%
2	Job work in relation to processing of hides, skins and leather	5%	12%
3	Job work in relation to manufacture of leather goods and footwear	5%	12%
4	Job work in relation to manufacture of clay bricks	5%	12%
5	Works contract for roads, bridges, railways, metro, effluent treatment plant, crematorium etc.	12%	18%
6	Works contract supplied to central and state governments, local authorities for historical monuments, canals, dams, pipelines, plants for water supply, educational institutions, hospitals etc. & sub-contractor thereof	12%	18%
7	Works contract supplied to central and state governments, union territories & local authorities involving predominantly earthwork and sub-contracts thereof	5%	12%

OTHER RATE CHANGES

GOODS			
S. No.	Description	From	To
1.	Ostomy Appliances	12%	5%
2.	Orthopedic appliance- Splints and other fracture appliances; artificial parts of the body; other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability; intraocular lens	12%	5%
3.	Tetra Pak (Aseptic Packaging Paper)	12%	18%
4.	Tar (whether from coal, coal gasification plants, producer Gas plants and Coke Oven Plants.	5%/18%	18%
5.	IGST on import of Diethylcarbamazine (DEC) tablets supplied free of cost for National Filariasis Elimination Programme	5%	Nil
6.	Cut and Polished diamonds	0.25%	1.5%
7.	IGST on specified defence items imported by private entities/vendors, when end-user is the Defence forces.	Applicable rate	Nil
SERVICES			
1	Transport of goods and passengers by ropeways.	18%	5% (with ITC of services)
2	Renting of truck/goods carriage where cost of fuel is included	18%	12%

EXEMPTION WITHDRAWAL

GOODS			
S. No.	Description	From	To
1.	Cheques, lose or in book form	Nil	18%
2.	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed	Nil	12%
3.	Parts of goods of heading 8801	Nil	18%
SERVICES			
S. No.	Description	From	To
1	Ttransport of passengers by air to and from NE states & Bagdogra for business class	Nil	To be Notified
2	Exemption on following services is being withdrawn.		
a)	Transportation by rail or a vessel of railway equipment and material.	Nil	To be Notified
b)	storage or warehousing of commodities which attract tax (nuts, spices, copra, jaggery, cotton etc.)	Nil	To be Notified
c)	Fumigation in a warehouse of agricultural produce.	Nil	To be Notified
d)	Services by RBI, IRDA, SEBI, FSSAI, GSTN	Nil	To be Notified
e)	Renting of residential dwelling to business entities (registered persons).	Nil	To be Notified
f)	Services provided by the cord blood banks by way of preservation of stem cells	Nil	To be Notified
3	Common Effluent Treatment Plants, common bio-medical waste treatment facilities for treatment or disposal of biomedical waste	Nil	12% with ITC
4	Hotel accommodation priced upto Rs. 1000/day	Nil	12%
5	Room rent (excluding ICU) exceeding Rs 5000 per day per patient charged by a hospital shall be taxed to the extent of amount charged for the room	Nil	5% without ITC
6	Tax exemption on training or coaching in recreational activities relating to arts or culture, or sports (other than Individual). [For an individual, it would continue to be exempt]	Nil	To be Notified

CONCESSIONAL RATE RATIONALIZATION

S. No.	Description of goods	From	To
1.	Petroleum/ Coal bed methane	5%	12%
2.	Scientific and technical instruments supplied to public funded research institutes	5%	Applicable rate
3.	E-waste	5%	18%

Note: The recommendations of the GST Council have been presented in this release containing major item of decisions in simple language for information of all stakeholders. The same would be given effect through relevant Circulars/ Notifications/ Law amendments which alone shall have the force of law.

This publication contains information for general guidance only. It is not intended to address the circumstances of any particular individual or entity. Although the best of endeavour has been made to provide the provisions in a simpler and accurate form, there is no substitute to detailed research with regard to the specific situation of a particular individual or entity. S. Khaitan & Associates or any of its officials do not accept any responsibility for loss incurred by any person for acting or refraining to act as a result of any matter in this publication



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