

- Due date of submitting **Form GST TRAN-2** in respect of transitional period credit for each of the six tax periods has been notified as **31<sup>st</sup> March, 2018** or within such period as may be extended by the Commissioner

*(Notification No. 12/2018-Central Tax dated 7<sup>th</sup> March, 2018)*

- The **e-waybill rules** have been **amended** and have been notified once again. The major changes are as follows:

- Registered person can **authorize the transporter** to furnish information in Part A of Form GST EWB-01 and other requisite information electronically **for generation of the e-waybill**
- Consignor can **authorize the e-commerce operator** or courier agency to furnish information in Part A of Form GST EWB-01 **for generation of the e-waybill**
- In case of **inter-state movement** from principal to job worker for **job work**, the e-waybill can now be **generated by the job worker** (if registered) also. Earlier, only the principal was allowed to generate such e-waybill
- Consignment value will now **exclude the value of exempt** supply of goods where the invoice issued is **in respect of both exempt and taxable** supply of goods
- In case of **transportation by rail or air or vessel**, Part B of Form GST EWB-01 (the conveyance details) can be generated **either before or after commencement of movement.**
- In case of transport by **rail**, the goods will not be delivered unless the e-waybill is produced **at the time of delivery**
- For transportation **upto 50 Km** within the state from place of business of consignor to that of the transporter, **Part B of Form GST EWB-01 may not be required** to be furnished. The said distance was less than 10 Km earlier.
- It has been explicitly stated now that **only Part B** of Form GST EWB-01 is to be stated in case of transfer of goods from **one conveyance to another.**
- It has been amended to provide that **where the consignor or consignee has not generated** the e-waybill and the aggregate of the consignment value exceeds Rs. 50,000, the **transporter will generate** the e-waybill in Form GST EWB-01 only in respect of **inter state supply**. This will not be applicable in case of transportation by rail, air and vessel
- Authority for generation of e-waybill has been extended to **courier agency**
- The period of **validity** of e-waybill **for updation of Part B** of Form GST EWB-01 has been extended from 72 hours to **15 days**
- Validity of e-waybill in respect of **over dimensional cargo** has been kept as **one day for each 20 Km** instead of 100 Km. Over dimensional cargo is defined as a single indivisible unit which exceeds the dimensional limits as prescribed in Rule

93 of the Central Motor Vehicle Rules, 1989 made under the Motor Vehicles Act, 1988.

- **Requirement of e-waybill has been dispensed with in the following cases:**
  - Transportation from ICD/CFS to Customs port, airport, air cargo complex to land customs station or from one customs station/port to another
  - Transportation under customs supervision or under customs seal
  - Goods being transported are transit cargo from or to Nepal or Bhutan
  - Transportation of supplies by CSD to Unit run Canteens and CSD/Unit Run Canteens to authorized customers as exempted under Notification no. 7/2017-Central Tax (rate) dated 28 June, 2017
  - Intra state supply of heavy water and nuclear fuels by the Department of Atomic Energy to NPCL
  - Movement of goods caused by defence formation under Ministry of Defence as a consignor or consignee
  - Where consignor of goods is Central Government/State Government/Local Authority for transportation by rail
  - Where empty cargo containers are being transported
  - Where goods are transported upto a distance of 20 Km from place of business of the consignor to weighbridge for weighment or back to place of business

*(Notification no. 12/2018-Central Tax dated 7<sup>th</sup> March, 2018)*

- In the **declaration** to be given for both **Form GST RFD-01 and Form GST RFD-01A**, it has been explicitly mentioned that drawback should not have been availed in respect of **central excise duty/service tax/central tax** on goods or services or both.

*(Notification no. 12/2018-Central Tax dated 7<sup>th</sup> March, 2018)*

- The notification which had reduced the late fee for **Form GSTR 5A** to Rs. 50 per day (other than NIL return) / Rs. 20 per day (NIL return) has been rescinded. This means that from a prospective basis, the late fee is reinstated to **Rs. 200 per day** for a non-resident providing OIDAR services from outside India to non-taxable recipients in India.

*(Notification no. 13/2018-Central Tax dated 7<sup>th</sup> March, 2018)*

- The following has been stated with regard to disputed credit carried forward:

- Where a **CENVAT claim** was decided as **inadmissible** as per the last adjudication or appellate order and the same has been **carried forward as transitional credit**, then the CENVAT credit **shall not be utilized** by registered taxable person to discharge his tax liability under GST. If utilized, the same may be recovered with interest or penalty.
- If CENVAT credit has been **carried forward** inspite of being **blocked** under Section 17(5), then it **should not be utilized** by the taxpayer. It will be recovered with interest and penalty.
- If the **disputed credit** above is **greater than Rs. 10 lakhs**, taxpayer needs to give an **undertaking** to CG that such credit **shall not be utilized** or has not been availed as transitional credit.

*(Circular no. 33/07/2018-GST dated 23<sup>rd</sup> February, 2018)*

- Whether supply of **body building** amounts to **goods or services** depends on the principal supply and may be determined based on the **facts and circumstances** of each case

*(Circular no. 34/8/2018-GST dated 1<sup>st</sup> March, 2018)*

- Normally, **retreading of tyres** is a composite supply wherein the principal supply is supply of **service**. Where old tyres are **owned by supplier** and are provided for retreading, it will amount to supply of **goods**

*(Circular no. 34/8/2018-GST dated 1<sup>st</sup> March, 2018)*

- **Priority Sector Lending Certificates** are **taxable** at the standard rate of **18%**. It will be available as ITC to the bank buying certificates.

*(Circular no. 34/8/2018-GST dated 1<sup>st</sup> March, 2018)*

- **Activities** carried out by DISCOMS against recovery of charges from consumers are **taxable** if it is **not a service by way of transmission or distribution of electricity** by an electricity transmission or distribution utility. Such other services include application fee for releasing connection of electricity, rental charges against meter, testing fee, labour charges for shifting, charges for duplicate bill etc.

*(Circular no. 34/8/2018-GST dated 1<sup>st</sup> March, 2018)*

- Services by **Central Government/State Government** to any business entity by **guaranteeing of loans** taken from financial institution against consideration are **taxable**

*(Circular no. 34/8/2018-GST dated 1<sup>st</sup> March, 2018)*

- The following has been clarified with regard to taxability of **cash calls** raised by JV from its members:
  - **Capital contributed** for purchase of machinery in the Joint venture by a member is a **transaction in money**. So, it will not be subject to GST.
  - When **own machinery is used by the member** for providing any activity on behalf of JV, it amounts to a **service** between the member and the JV

*(Circular no. 35/9/2018-GST dated 5<sup>th</sup> March, 2018)*

*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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