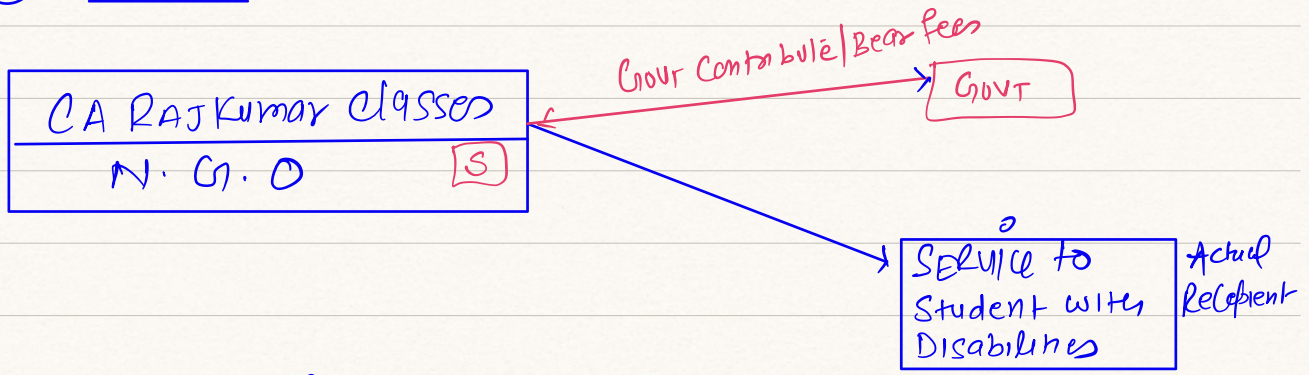


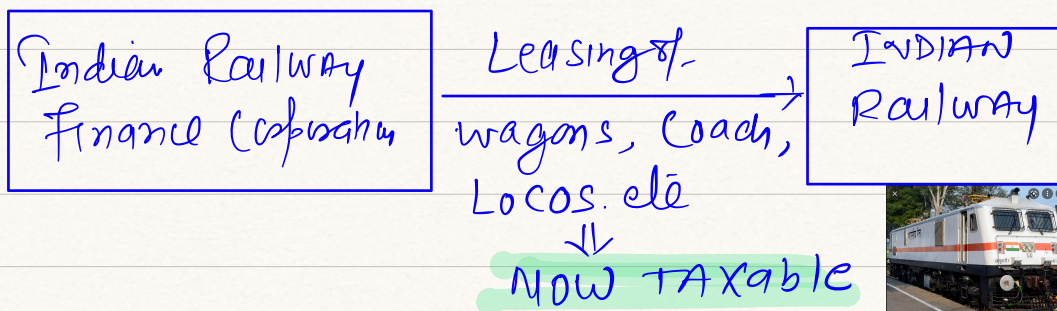
# EXEMPTION CHAPTER

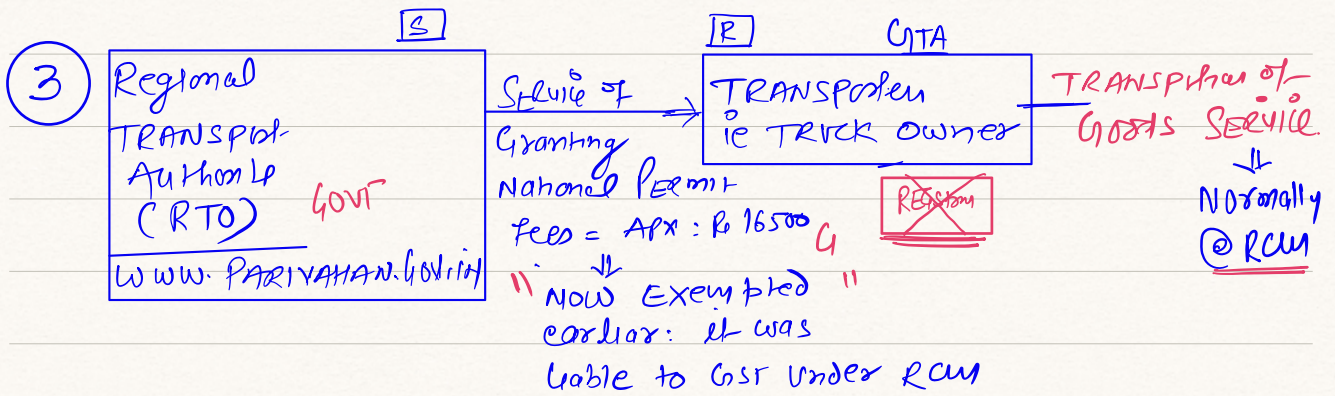
## ① EDUCATION?



Fees borne by Govt:	Others	Taxable
100%	-	EXEMPT
75%	25%	EXEMPT
60%	40%	TAXABLE

## ②

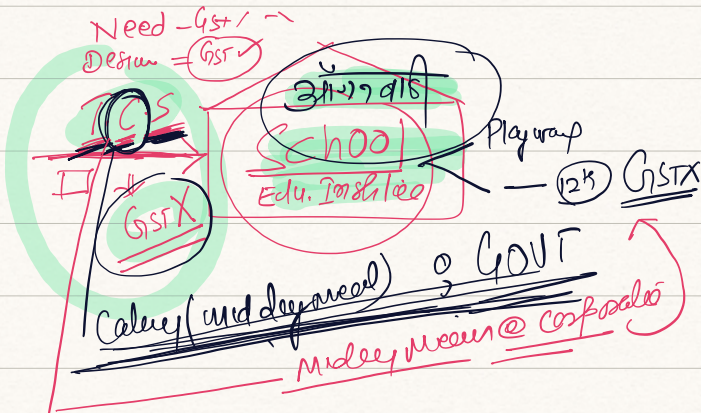
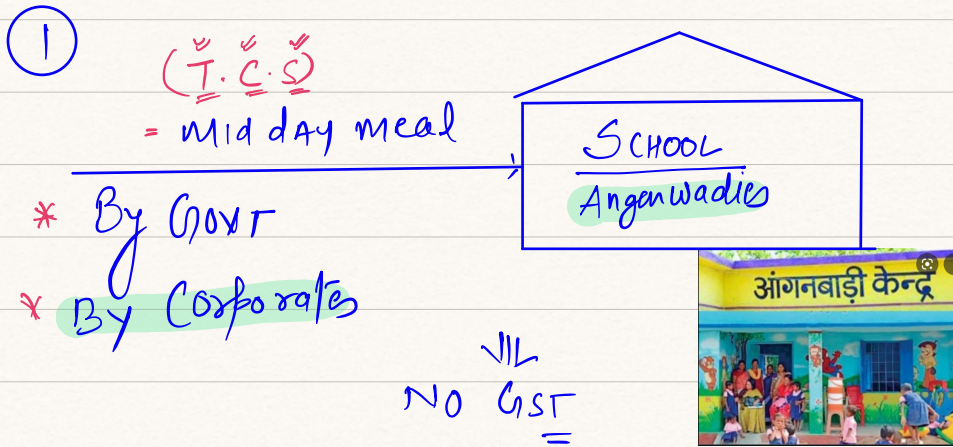




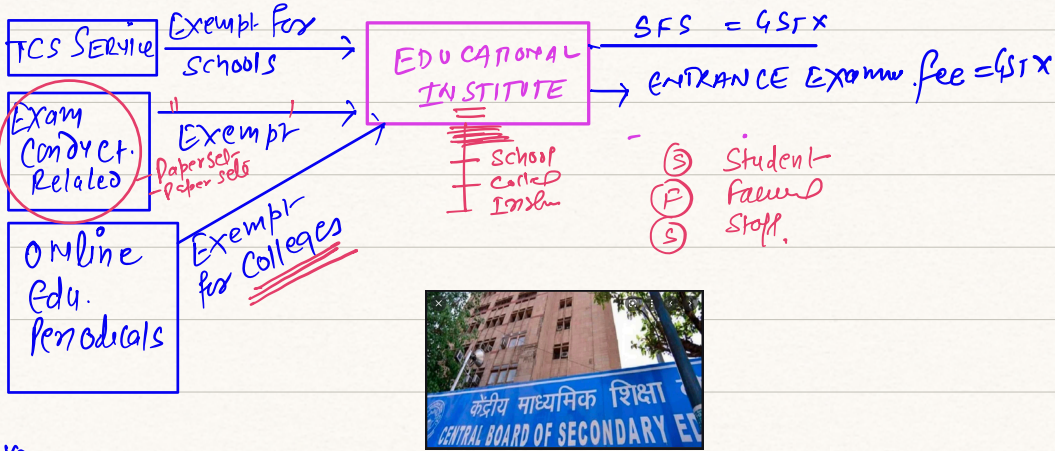
NIP



## CIRCULARS



2



\* Adminn/CONDUCT of Examination = GSTX → BOARD? (UP Board, CBSE, NATIONAL Board of Examination (NBE)) → Fee for CONDUCT of Examination = GSTX  
 → "ACCREDITATION FEES" = GSTX ✓

↓  
 Termed as EDUCATIONAL Institute = YES to the extent (limited manner)

3

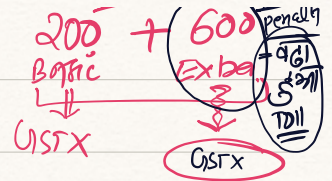
- Load within the limit	BASIC TOLL (₹500)	NO GST
- Over Load	BASIC TOLL * 4 500 x 4 = 2000 (EXTENDED TOLL)	NO GST



200 x 4 = 800

fine

# CHAPTER - INVOICE



\* **Concept of E-Invoice** - Also NOT Applicable ON: **Government Deptt, Local Authority**

\* **IN CASE of E-INVOICE** - whether physical copy of invoice need to be carried by transporter - **(NO)** only QR code would suffice



# REGISTRATION CHAPTER

Time limit for filing Revocation Application uls=30 + Rule 23

✓ Normal Time limit: within 30 days of RC Cancellation order

Extension 1: MAX=30 DAYS By Add.com./J.C

Extension 2: MAX=30 DAYS By Commission



# FILING OF RETURN

SECTION: 44 + Rule=80

FORM	DESCRIPTION	APPLICABILITY	DUE DATE
GSTR-9/9A @ Annually	ANNUAL RETURN ✓	REGISTERED PERSON <u>EXCEPT:</u> NEW * GOVT DEPART (LA) (Audit By CA) * T.I.N.C.T.  Special: For FY: 20-21 Annual Return IS NOT mandatory if in FY 20-21 Agg. T <sub>0</sub> is upto ₹ 2 Cr (Note for: 17-18, 18-19, 19-20 - Some provision already, i.e. NO AIR if T <sub>0</sub> upto 2 Cr)	31 <sup>st</sup> Dec. of Next FY.  (Time limit shifted to Rule=80 from section: 44 & Extension power removed)
GSTR-9C @ Annually	Gst Audit By CA/CMA & Reconciliation Statement @ SELF CERTIFIED	REGISTERED PERSON whose Agg. T <sub>0</sub> Exceeds ₹ 5 crore / ₹ 2 crore <u>EXCEPT:</u> * GOVT DEPART / LA (Audit By CA) * T.I.N.C.T.	31 <sup>st</sup> Dec. of Next FY.

Ⓓ = TDS Deductor (uls=51)

Ⓓ = INPUT SERVICE DISTRIBUTOR

Ⓓ = NON Resident Taxable Person (GSTR)

Ⓓ = Casual Taxable PERSON

Ⓓ = TCS Collector (uls=52)  
ie GSTR=5/6/7/8 & CP

## FINAL CRUX

# GOVT MAY EXEMPT ANY

Agg. T <sub>0</sub>	(319A) AIR	(90) GST Audit (CA) ReCo. Statement (SELF CERTIFIED)
UP TO 2 CR	✓/⊗	⊗
2 TO 5 CR	✓	⊗
5 CR +	✓	✓

FOR = GOVT DEPART. OR T.I.N.C.T.  
= NO AIR, NO RECO.

# COMMISSION MAY EXEMPT FROM AIR TO ANY REG. PERSON & NO AIR FOR 21-22 IF T<sub>0</sub> IS UP TO 2 CR.

Fy: 20-21  
 Penalties  
 Form 9/9A  
 CA - 20/21  
 31/12 x 11  
 AIR For 20-21  
 B  
 - Tol En  
 final  
 9C  $\leq$  Recommen + Pateu

Law from  
 upto 2 cr : A/RV  
 17-18, 18-19 -- 2-  
 31/12 NOH for

C

Maximum Late Fees payable under section 47 for delayed filing of GSTR: 01/3B/04/07 from June 2021/Quarter Ending June 2021 and onwards.... N/N 19 to 22/2021

FOR: YOUR READING ONLY

MAKE IT DOUBLE FOR IGST PURPOSE

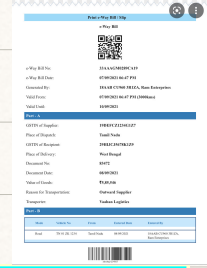
Form	Description	Late Fess under CGST (Maximum)
Form GSTR 01 and 3B	Nil Return	Rs.250
	Aggregate Turnover in PFY limited to Rs. 1.5 Cr	Rs.1000
	Aggregate Turnover in PFY more than Rs. 1.5 Cr but upto Rs. 5 cr	Rs.2,500
	Others	Rs. 5,000
Form GSTR 4	Nil	Rs.250
	Others	Rs.1000
Form GSTR *7	Delayed Furnishing	Rs. 25 per day for delayed period [Maximum: Rs. 1,000]

5000

100 or 5000 = Lower

+ 25 = ✓  
 + 10 = (Nil Retn) = 0

# E-way Bill



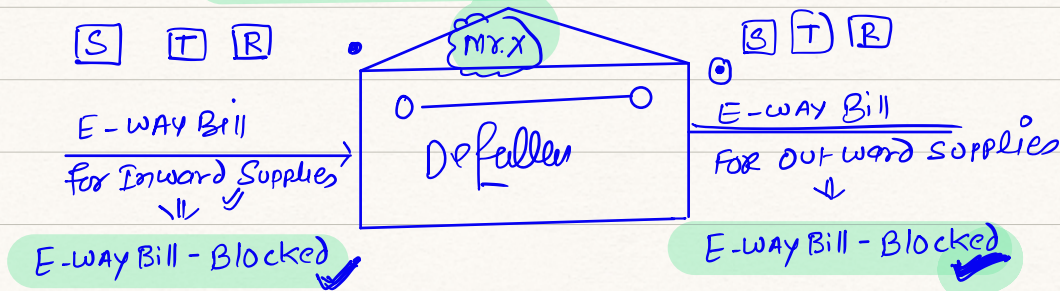
Rule: 138E

### Blocking of E way Bill:-

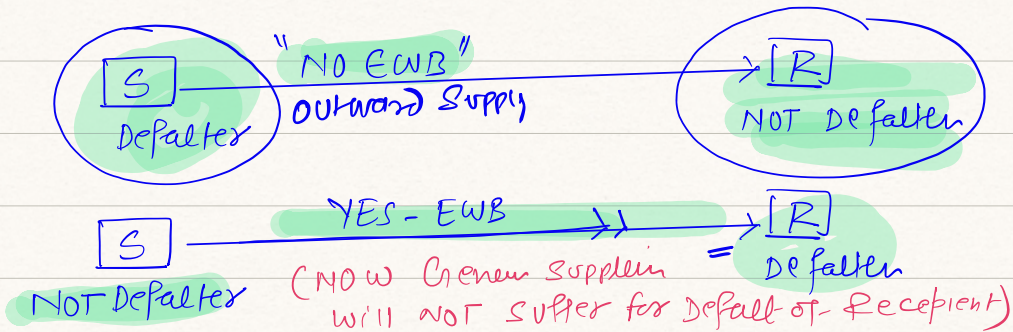
No person (Including a consignor, consignee, transporter, an e-commerce operator or a courier agency) shall be allowed to furnish the information in PART A of FORM GST EWB-01 in respect of any **outward movement** of goods of a registered person, who-

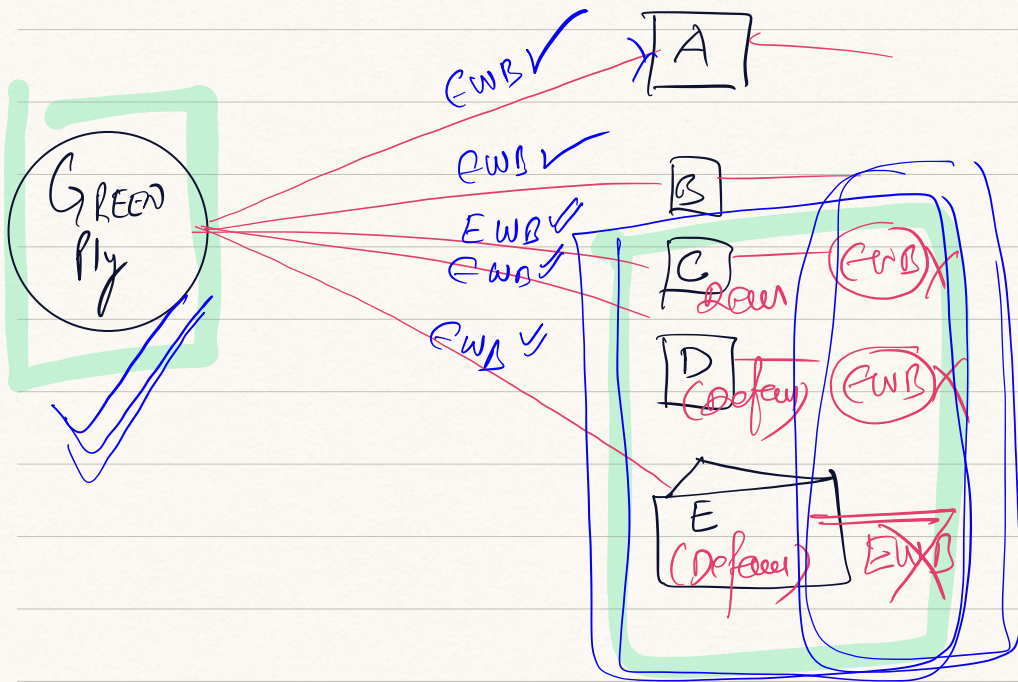
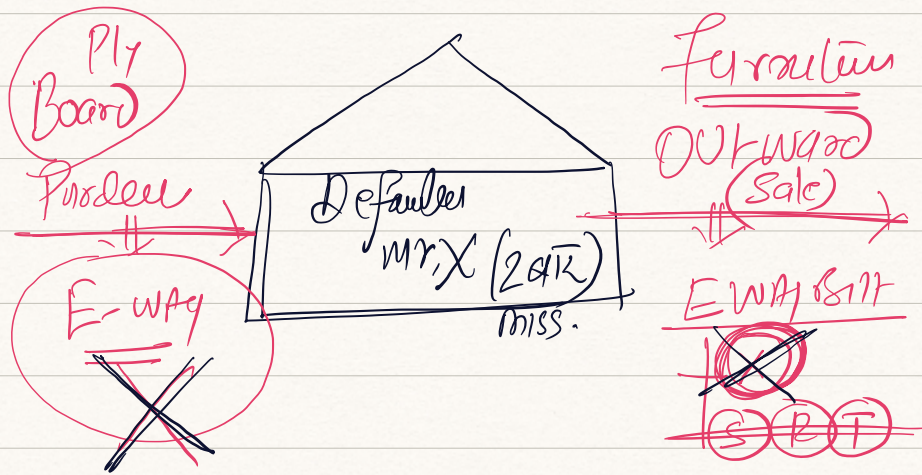
<b>PERSON AVAILING REGULAR SCHEME</b>	<ul style="list-style-type: none"> <li>- HAS NOT FURNISHED THE RETURNS [GSTR 3B] FOR A CONSECUTIVE PERIOD OF TWO TAX PERIODS</li> <li>- HAS NOT FURNISHED THE STATEMENT OF OUTWARD SUPPLIES (GSTR:1) FOR ANY TWO MONTHS OR QUARTERS [QRMP/OTHER SCHEME]</li> </ul>
<b>PERSON AVAILING REGULAR SCHEME</b> <i>Composition</i>	HAS NOT FURNISHED THE [STATEMENT IN FORM [GST CMP-08] FOR TWO CONSECUTIVE QUARTERS; OR
<b>EITHER REGULAR OR COMPOSITION SCHEME</b>	BEING A PERSON, WHOSE REGISTRATION HAS BEEN SUSPENDED UNDER RULE 21(1)(2)(2A). [WHEN TO SUSPEND RC- WHEN APPLICATION FOR CANCELLATION OF RC MADE BY THE PERSON, WHEN OFFICER FINDS SOME IRREGULARITY, WHEN THERE IS AN ANAMOLY IN GSTR 1 AND GSTR 2A]

Suppose Mr. X fall in any of the Above Activities



**AMENDMENT:**  
E-way Bill is Blocked for outward supply only  
ie For Inward Supplies can be prepared ✓





TRUST Recognised

<p>Old Procedure For Registration of TRUST @ manually</p>	<p>UIS = 12AA</p>	<p>UIS = 12AB</p>	<p>Effect on:</p> <ul style="list-style-type: none"> <li>* CHARITABLE TRUST</li> <li>* Old Age home</li> <li>* Rehabilitation Centre.</li> <li>* Training coach</li> <li>↳ Sports Activity.</li> </ul>
	<p>New Procedure For Registration of TRUST @ ELECTRONIC</p>		

\* NOW NEW TRUST Will be Registered under section 12AB  
 \* AND old Registered TRUST Registered under section 12AA will be migrated UIS: 12AB