



**CA/CS/CMA
INTER - MAY 24**

CA KARAN SHETH

GST CHARTS

**STUDY GST IN 45
PAGES**



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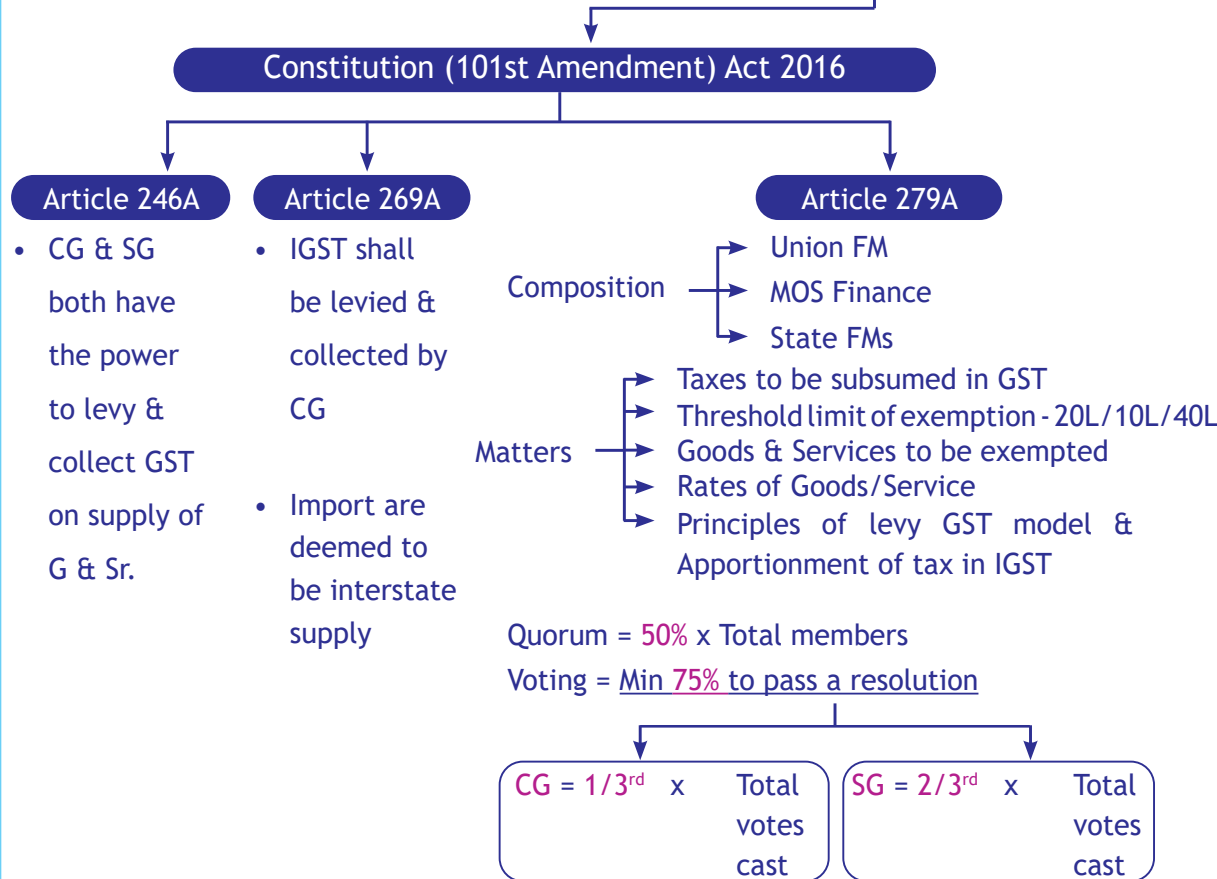
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2014	NDA (24) tabled the Constitution [122nd Amendment] Bill, 2014
2016	By 2016 the above Bill was passed in as Constitution (101st Amendment) Act 2016
2017	GST came into effect. w.e.f. 1st July 2017



Why was the need to amend constitution

The constitutional provisions had divided the powers to Centre and State to impose taxes. Where Centre levied excise duty → Mfg. in India.
 State levied VAT → Sale of goods within same state
 Centre levied and State collected → CST on interstate sale
 Centre levied Sr. Tax → Service supplied
 Centre levied Basic Custom Duty → Import of goods
 Introduction of GST required amendment in constitution so as to enable integration of all above taxes and duties into GST and to empower both Centre and States to levy and collect it. Hence constitution (101st Amendment) Act, 2016 was passed that has around 20 sections.

Interstate Supply → IGST

Location of Supplier

Place of Supply

50% → CG
50% → SG → (Where Goods/Service are destined / consumed)

i) Two different states or **ii) Two different UTs** or **iii) One state and one UT**

- Supply of **goods imported** in the territory of India till it crosses Custom Frontiers of India
- Supply of **service imported** into the territory of India.
- Inclusions:
 - LOS is in India and POS outside India
 - Supply of goods or service to/from SEZ
 - Supply is in taxable territory and it is not intrastate supply and not covered elsewhere in section 7

Intra-State Supply

Location of Supplier

Place of Supply

within State → CGST+ SGST [All States+ J&K, Delhi, Puducherry]
within U/T → CGST+ UTGST [Chandigarh, Ladakh, Lakshadweep, Andaman Nicobar, Diu/Daman & Dadra Nagar Haveli]

One U/T →

(i) Same State Or **(ii) Same Union territories**

Exclusion

- Supply of goods or services to / from SEZ
- Import of goods till it crosses customs frontiers of India
- Goods supplied to tourist u/s 15

Deficiencies in the erstwhile indirect tax regime

- (a) CENVAT (ie. Excise duty) did not include chain of value addition in the distributive trade after the stage of production. Similarly, in the State-level VAT, CENVAT (ie. Excise duty) load on the goods was not removed leading to the cascading of taxes.
- (b) Though CENVAT (ie. Excise duty) and State-Level VAT were essentially value added taxes, set off of one against the credit of another was not possible as CENVAT (ie. Excise duty) was a central levy and State-Level VAT was a State levy.
- (c) Certain transactions (ie. Restaurant) were subject to double taxation and were taxed as both goods and services, since under the earlier regime, distinction between goods and services was often blurred.
- (d) There were several taxes in the States, such as, Luxury Tax, Entertainment Tax, etc. which were not subsumed in the State VAT. Hence for a single transaction, multiple taxes in multiple forms were required to be paid.
- Eg:- Lottery ticket = 100
 (+) Lottery tax @20% = 20
 (+) VAT @10% = 12
 132
- (e) VAT on goods was not integrated with service tax and hence there would be cascading effect.
- (f) With service sector being the fastest growing sector in the economy, the exclusion of services from the tax base of the States potentially eroded their tax- revenue.
- (g) Being an origin-based tax, CST was also against one of the basic principles of consumption taxes that tax should accrue to the jurisdiction where consumption takes place. CST was not vatable as it was deposited with another SG & hence leading to cascading effect.

Taxes subsumed in GST	
CENTRAL TAXES	STATE TAXES
Excise Duty	VAT
Service Tax	Lottery Tax
CST	Entertainment tax (except levied by local body)
CVD	Luxury Tax
Special CVD	Entry Tax
	Tax on advertisement

Taxes not subsumed in GST
Basic custom duty
ED/VAT/CST on alcoholic liquor for human consumption
ED/VAT/CST on 5 petroleum products
Stamp duty
Property taxes
Tax on motor vehicles
Electricity duty

GSTN Goods and Services Tax Network (GSTN).

It is Not for Profit Company Sec 8 of Companies Act, 2013.
 GSTN has provided IT infrastructure under GST law.
 This portal is the taxpayer interface with the Government.
 Important functions which are performed by GSTN

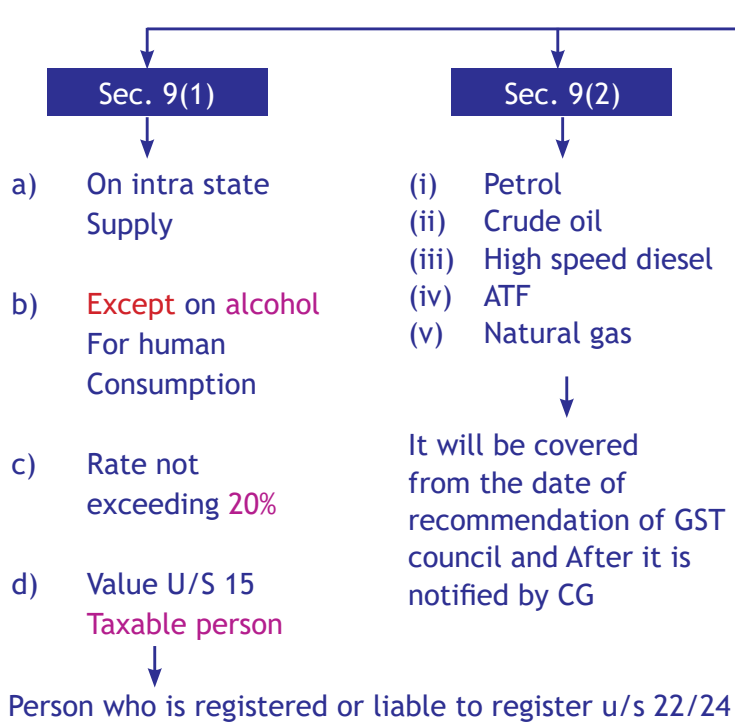
- (i) Facilitation of registration
- (ii) Payment of GST
- (iii) Returns filing
- (iv) Maintenance of ledgers of taxpayers
- (vi) Providing analysis of tax payers' profile
- (vii) Sharing of information in taxpayers returns with Centre and State Governments tax authorities;
- (viii) providing various MIS reports to the CG/SG based on the tax payer return information;
- (ix) Computation and settlement of IGST

Tobacco

→ Central Excise duty (+) GST

Opium, Indian Hemp, Narcotic Drugs

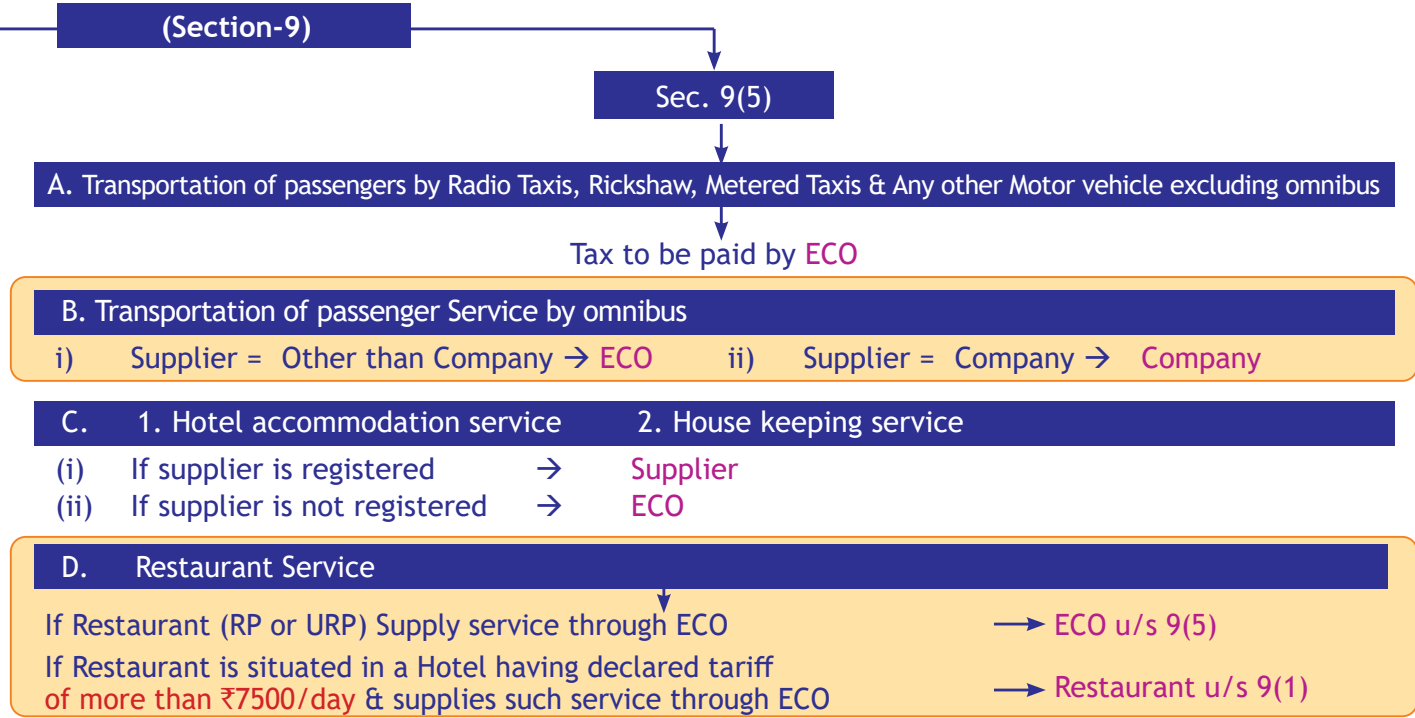
→ State Excise duty (+) GST



Sec. 9(4)

Only notified cases (ie Real Estate) are covered under this section where unregistered person is supplying Good/Service to Registered Recipient where tax is payable as per RCM.

		Remarks
1)	Registered Supplier → Registered Recipient	R/s shall pay tax as per FCM.
2)	Registered Supplier → Unregistered Recipient	R/s shall pay tax as per FCM.
3)	Unregistered Supplier → Registered Recipient	Since supplier is unregistered, he cannot charge GST to the recipient
4)	Unregistered Supplier → Unregistered Recipient	Since supplier is unregistered, he cannot charge GST to the recipient



ECO has physical presence	ECO itself
ECO does not have physical presence	Representative of ECO
ECO doesn't have physical presence nor has representative	Person appointed by ECO
Situation	Person Liable to pay tax
Hotel Lisa an unregistered person listed on GOIBIBO, an ECO whose physical presence is in India	ECO u/s 9(5)
Jonny Plummers, an unregistered person , listed on URBANCLAP, an ECO does not have physical presence in India.	Representative of ECO u/s 9(5)
Mr Armaan, listed his car with UBER, an ECO who doesn't has a physical presence & neither has a representative.	Person appointed by ECO u/s 9(5)
Hotel Radisson an registered person u/s 22(1) listed in OYO Rooms an ECO whose physical presence is in India	Hotel Radisson u/s 9(1)
Mr.Raju, a plumber registered u/s 22(1) listed on URBANCLAP, an ECO whose physical presence is in India	Mr. Raju u/s 9(1)
Shiv Sagar Restaurant, a registered person in GST is supplying service through Zomato, an ECO	Zomato u/s 9(5)
Status Restaurant, an unregistered person supplying service through Swiggy, an ECO	Swiggy u/s 9(5)
Masala Kraft, a restaurant in Hotel Decent where the declared tariff is 2500/day supplies service through Zomato, ECO	Zomato u/s 9(5)
Shamiana, a restaurant in Taj Hotel where the declared tariff is 1,00,000/day supplies service through Zomato, ECO	Shamiana u/s 9(1) Restaurant
Neeta Travels Pvt Ltd is supplying transportation of passenger service in an omnibus through REDBUS app.	Neeta Travels Pvt Ltd u/s 9(1)
Eagle Travels, a partnership firm is providing transportation of passenger service in an omnibus through GOIBIBO app	GOIBIBO, an ECO u/s 9(5)

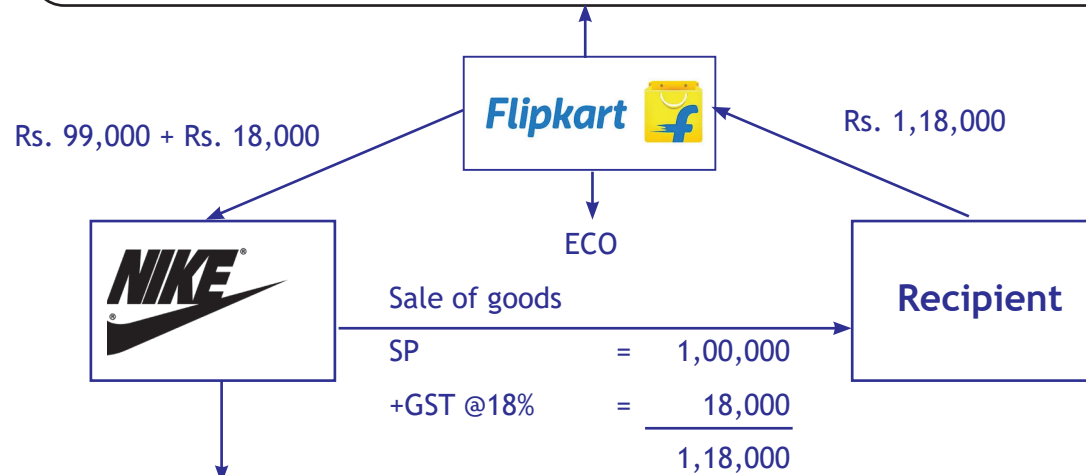


ECO

Every ECO **not being an agent** who goods & collects consideration on behalf of supplier from customer on **net value of taxable** supplies made through it by suppliers has been mandated to collect TCS.

E.g. OLX is an agent as consideration is not routed through him to supplier and hence it is not covered u/s 52

Collect TCS @1% on 'net value of taxable' supplies and deposit by 10th of next month



GST = 18,000 payable

Amount of Rs. 1000 shall be reflected in E-Cash Ledger of 'Nike'

Net Value of taxable supplies:

Add: Aggregate value of taxable supplies of G/S
Less: Taxable supplies returned to suppliers

Rate of TCS = 1%



Due date of TCS = 10th of next month following the month in which such supplies takes place.

Delay in Depositing TCS = Interest @ 18% p.a.

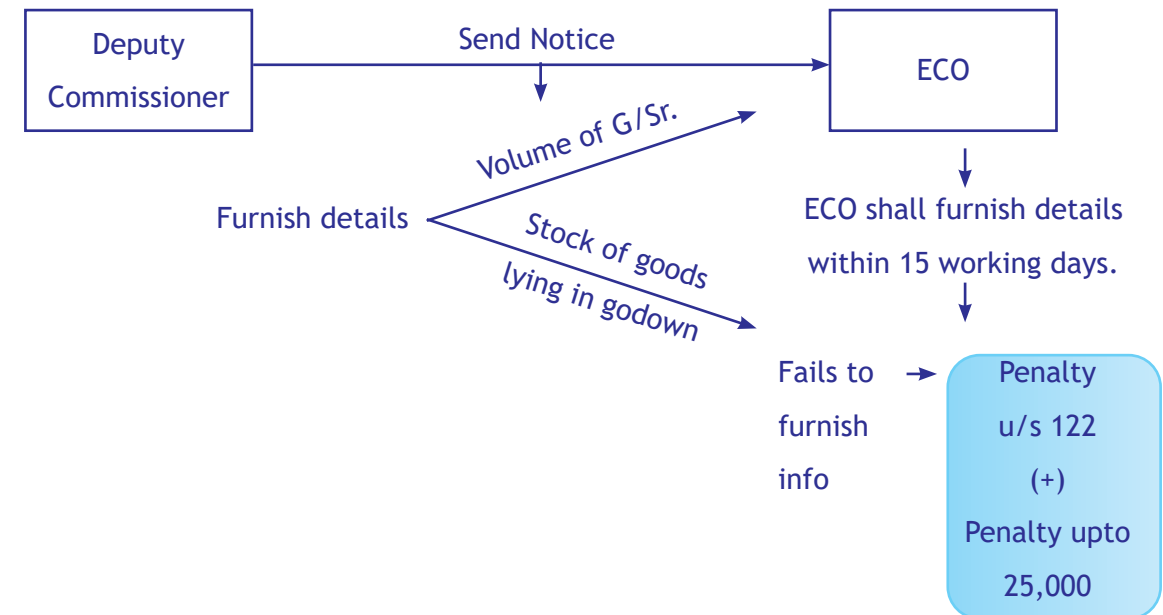
Return = Form No:- GSTR-8

Late fees on filing delayed return:

Rs. 100/ day
Or
5,000 } W.I.L.

Due date of filing Annual Statement = 31st December of next FY.

Notice to ECO



In the case of the ONDC Network (Open Network for Digital Commerce) there can be multiple ECOs in a single transaction one providing an interface to the buyer and the other providing an interface to the seller

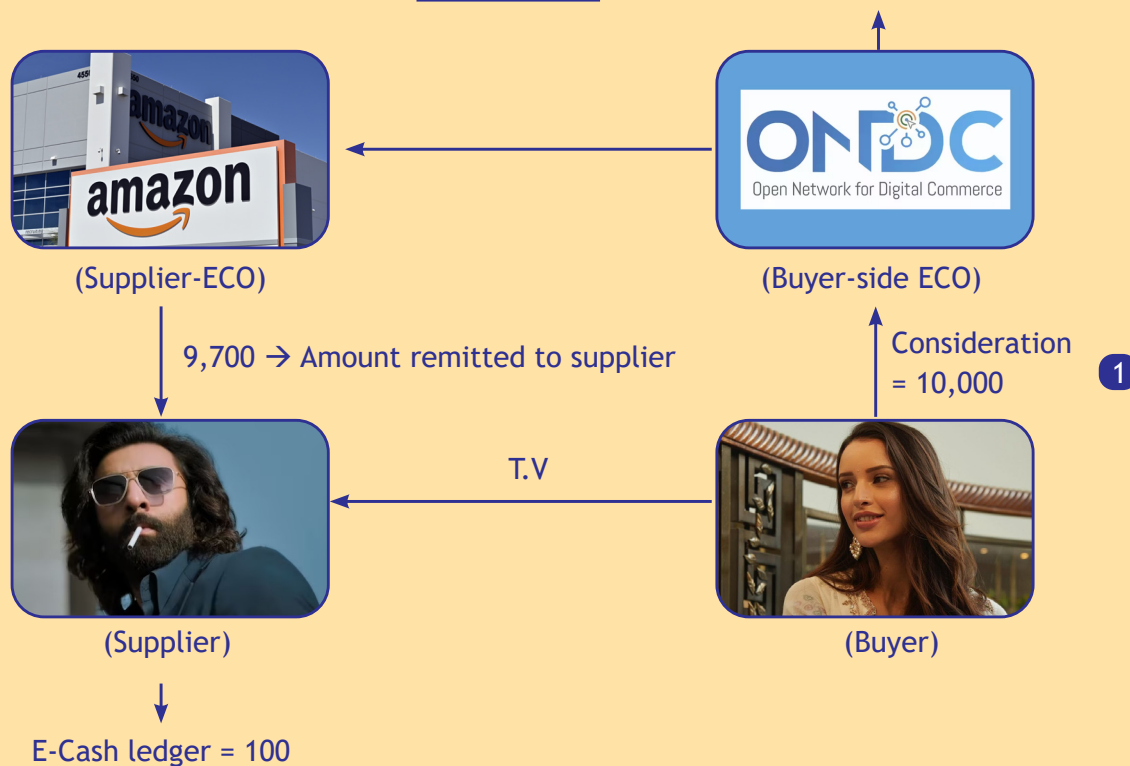
(In this setup, buyer-side ECO could collect consideration, deduct their commission and pass on the consideration to the seller-side ECO).

Clarification:-

Which ECO shall deduct TCS ?

Issue 1 - In this supplier side - ECO is not supplier himself

3 9,900(-) 100 (Amazon fees) (-) TCS@1% = 100
2 10,000 (-) 100 (ONDC Fees) = 9,900



Conclusion:- Only Supplier's ECO shall collect TCS u/s 52

Issue 2 - In this supplier side ECO is supplier of goods himself

2 10,000(-)100 (fees)(-) TCS@ 1%-100 = 9,800



Conclusion:- Only Buyer's ECO shall collect TCS u/s 52



GST Council Recommends an exemption

Govt shall by notification exempt such G/Sr

w.e.f the date as specified in such notification

Note: Explanation inserted in an entry within 1 yr of issue of said notification
Effective date of such explanation in the entry = Retrospectively from Date of inception of such entry

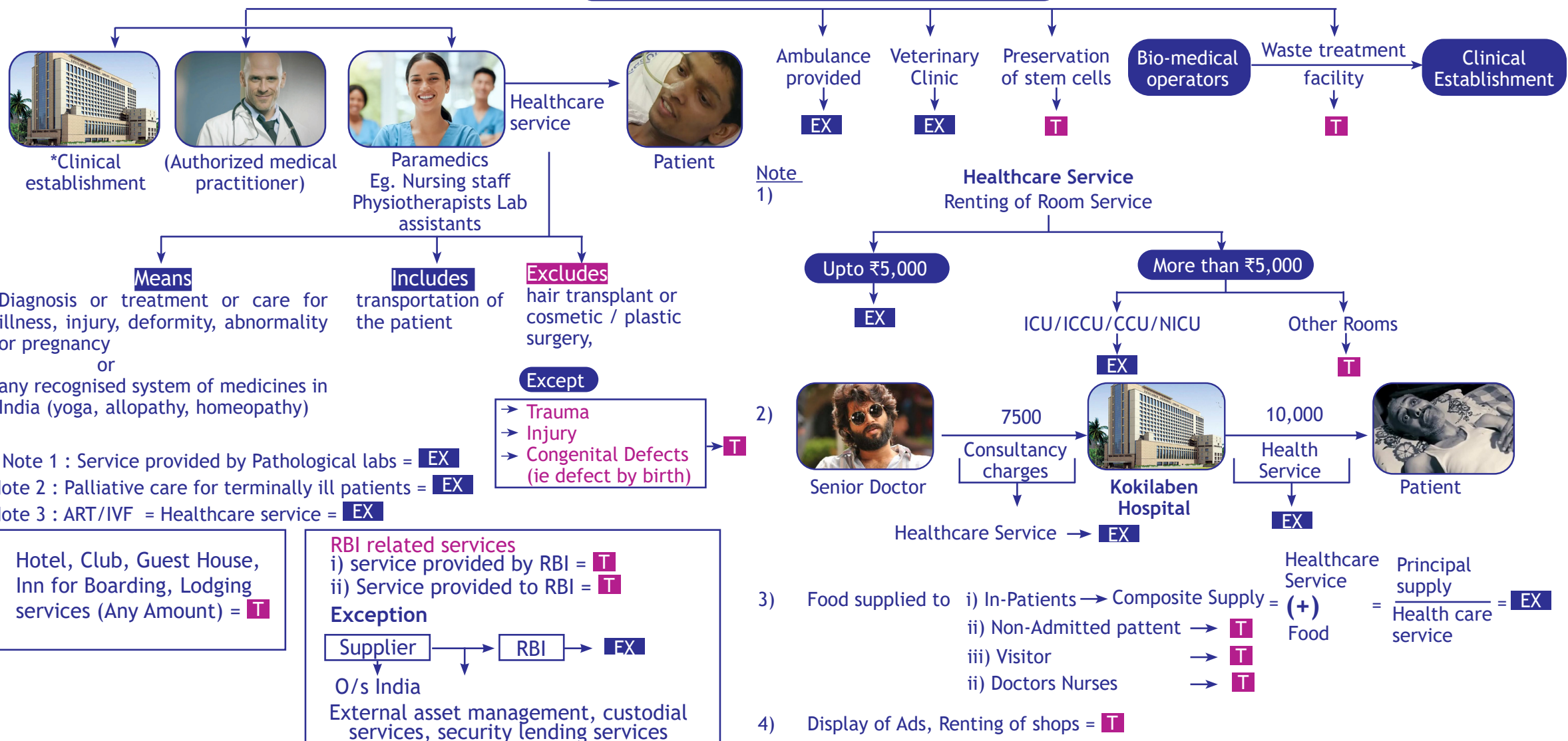
Eg.

Principal Notification No. 11/2017 CT (R) dated 28.06.2017 came into force with effect from 01.07.2017. Thereafter, a new entry - Entry no. 3(vi) was inserted w.e.f. 21.09.2017. Subsequently, an explanation was also inserted with respect to entry no. 3(vi) by issue of a notification on 26.07.2018 [i.e. within 1 year of the insertion of entry 3(vi)].

Although the effective date mentioned in the notification which inserted said explanation was 26.07.2018, said explanation will be effective from the inception of entry 3(vi) in notification i.e. 21.09.2017 and not 26.07.2018.

[Circular No. 120/39/2019 GST dated 11.10.2019]

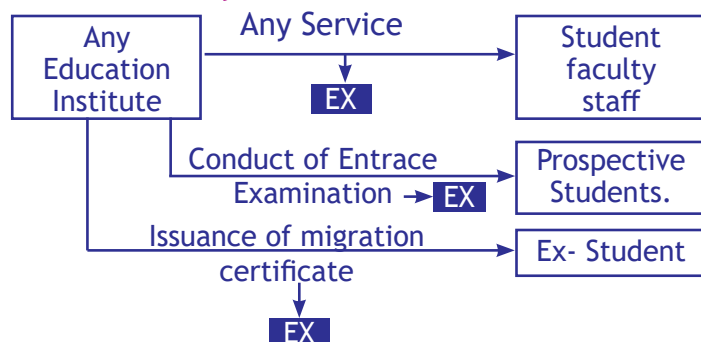
Health/Clinical Establishment related services



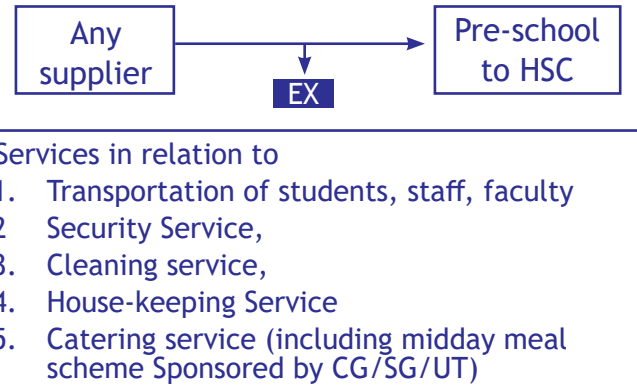
Education related services

1. Education Institution = **1**
- i) Pre-school (including **Anganwadis**) upto HSC
 - ii) Institution that gives qualification recognised by law
 - Indian Law → **EX** (Eg. ICAI, ICSI, Bar Council)
 - Foreign Law → **T** (Eg. CFA, ACCA)
 - iii) **IIM Act, 2017**
 - Short duration = Not Recognized = **T** by law
 - Long duration = Recognized by = **EX** (> 1 Year) law
 - iii) Maritime Training Institution = Merchant Shipping Act, 1958 = Education Institution
 - iv) Course run by
 - ITI/ITCs affiliated NCVT/SCVT
 - Modular Employable Skill course approved by NCVT
 - v) Central / State Boards / National Board of Exams / anybody, authority set up by CG/SG including National Testing Agency is an **education institution** in so far as it provides services by the way of conducting exams.
- **Few clarifications :**
- Online testing Result publication, printing of notification, Admit card, question papers → **EX**
 - Central Board State Board NBE → Conducting Exams Service → **EX**
- Services like giving accreditation to an institution / professional → **T**

Services provided by an Education institution to Students, Faculty and Staff **2**

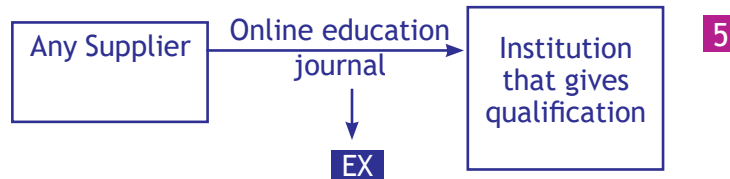
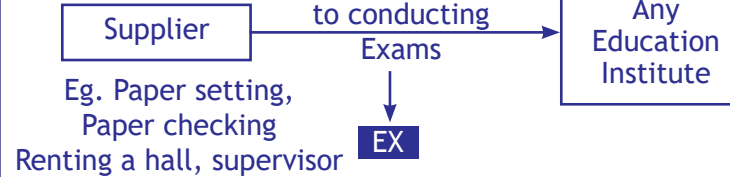


3. Services provided to Education institution **3**



- Note :**
- Security, Cleaning, Housekeeping service should be provided In campus = **EX** Outside campus = **T**
 - All other services to Pre-school to HSC = **T**
 - If above 5 services are provided to other Education institutions = **T**

4. Service in relation to conducting Exams **4**



Note 1 : Private Coaching = Taxable **6**

Note 2 : Boarding School Accomodation (+) = Education Supply = Composite : Pricipal Supply → Education Sr → **EX**

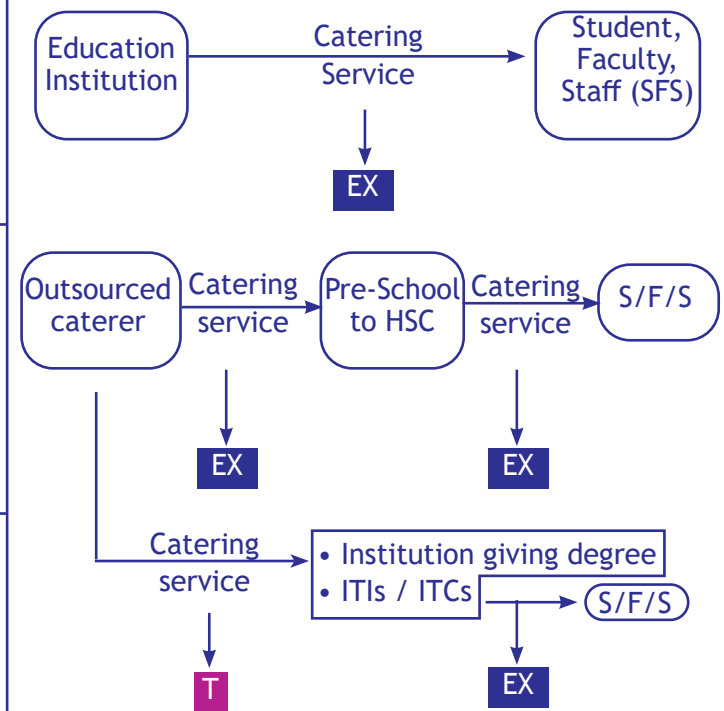
Note 3 :

Fees charged from prospective employers

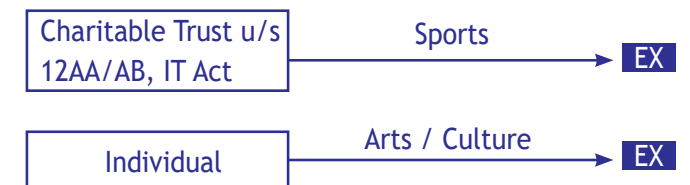
E.g. Placement service provided BY ICAI through Campus Interview to KS Academy → **T**

Note 4 :

Supply of Food



Coaching in relation to recreation activity





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Revise important adjustments
on the last day of the exam with
One concept one question book

ALL THE BEST

MY WARRIORS !!!

MUJHE PATA HAI TU KARLEGA

(I know you can do it)