

# changes in GST Pocket Book



# Kasa Kaay?

Champs, there were certain changes in relation to the amendments, typo errors which had to be corrected in the pocket book. Here I have made changes in the pocket book of GST.

I want to just say sorry in case this has caused any inconvenience to you- it was unintentional ✨

I hope you are able to summarise all the concepts quickly through this pocket book.

Just a small tip for effective reading of this book - in case you feel that any specific concept is not covered here please make a note of it here or give reference to the source book so that you don't miss out on those concepts 😊

Make this as your last day friend and you will be covered for the exams 🙌 100

— Amit Bhaiya



## DISTINCT PERSON ( SECTION 25 )

**More than 1 registration** - If obtained more than 1 registration, whether in 1 State or more - treated as DP.

**Taken Registration in 1 state**, and has an office in another state - such establishments shall be treated as DP.

**Stock transfers / branch transfers** - If the transfers are undertaken between 2 offices which are registered - Distinct persons

**Transfer between two units with SAME REGISTRATION** - NOT considered as Distinct Persons

## SECTION 7(2) + SCHEDULE III

### NEGATIVE LIST

1. Employment - Pre mature termination **NO GST** ❌

- Non Compete fees **GST** ✅

2. Services by court / tribunal

3. Services by MP/MLA/ SPECIFIED PERSON

4. Funeral / Burial / Crematorium / Mortuary

5. Sale of land - **NO GST** ❌

Sale of Building - Under Construction **GST** ✅

- After Construction if part/entire consideration is received before the following date, **GST** ✅ earlier of -  
First occupation or issuance of completion certificate

6. Actionable Claims - Lottery, gambling, betting, casinos, horse riding, online gaming.

### CLARIFICATIONS

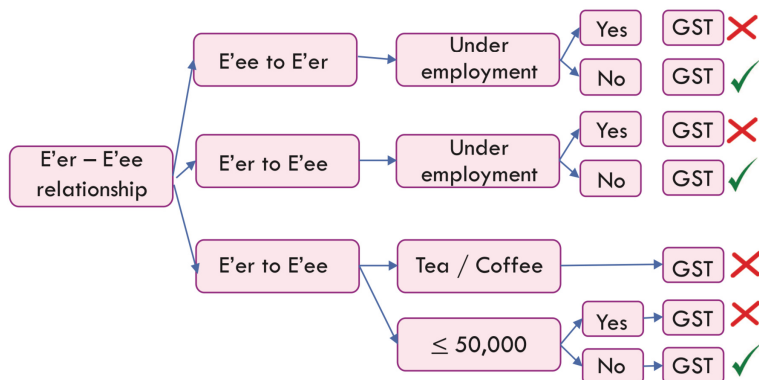
1. Grant of alcoholic liquor license - **NO GST** ❌

2. Inter State movement between two distinct persons - **NO GST on conveyance/truck.** ( rigs, tool, spares **NO GST**)

3. Display names or placing of name plates - **NO GST If aimed not to give any publicity**

4. No supply of services by the insured to the insurance company in lieu of -  
No claim Bonus ` offered by said insurance company to him.

## EMPLOYER - EMPLOYEE RELATIONS



## SECTION 7(1A) + SCHEDULE II

- Transfer of Title - **GOODS** (Listing only V)
- Temporary Transfer - **SERVICE** Imp. items below)
- Liquidation of assets transferred - **GOODS**
- Non compete Agreement - **SERVICE**

- Works Contract - **SERVICE**
- Intellectual property right - **SERVICE**
- Transfer of business as ~~good~~ **going** concern - **EXEMPT**

## Additional Topics on Supply

\* Circular on Supply of Food/Beverage  
alongwith cinema tickets \*

1] IF food is booked alongwith movie  
ticket → composite supply ✓  
↓  
Tax Rate of ticket ✓

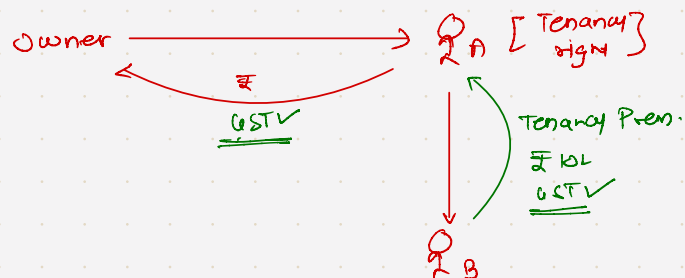
2] IF food is not booked at the time of  
booking movie ticket but purchased  
independently.

↳ Treat supply of food as  
restaurant service & 5% is  
charged.

Ticket → Independent Rate ✓

Food → 5%.

\* Taxability of Tenancy rights \*

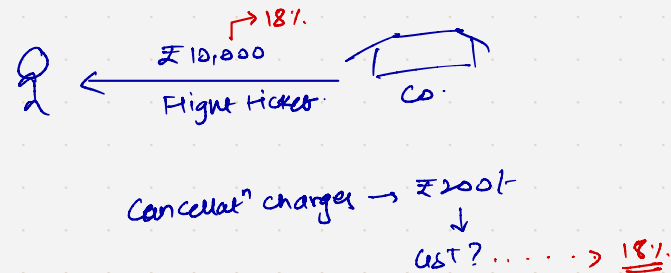


\* Taxability of sale of land after leveling,  
laying down of drainage lines, water pipeline \*

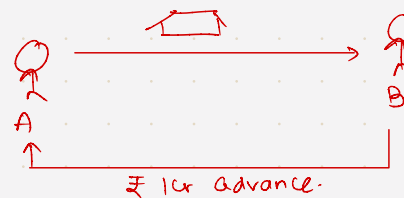


\* Taxability on Cancellation charges \*

→ Cancellation charges are treated as composite supply &  
thus, rate of original supply (which is cancelled) will  
be applicable on the cancellation charges.



\* Forfeiture of earnest money \*



IF B does not continue with the contract

↓  
A will forfeit the advance.

₹ 10L → NO GST → mere flow of money.



## Services notified under RCM

NATURE OF SERVICE	SUPPLIER (BY)	RECIPIENT ( liable to pay GST)	NATURE OF SERVICE	SUPPLIER (BY)	RECIPIENT ( liable to pay GST)
1. Goods Transport Agency (GTA)	GTA paying 5% CGST	a) factory b) society c) Cooperative society d) any body corporate excluding registered corporative Society	5. AA. Services by way of renting of residential dwelling.	Any person <div style="border: 1px solid red; padding: 2px; display: inline-block;">Check Amndt on next page</div>	Any registered person
GTA  specified persons	Not specified	e) partnership firm f) Casual taxable person g) Registered person under GST	5.B. Services of transfer of developmental rights	Any person	Promoter
FCM 12% ITC 5% ITC	RCM (5%) ITC		5. C. Long-term lease of land against consideration in upfront amount.	Any person	Promoter
2. Legal Services	Individual advocate	Business entity			
3. Services by arbitral tribunal.	Arbitral tribunal	Business entity	6. Services supplied by a director.	Director	Company, or body corporate
4. Sponsorship	Any person	Body, corporate or partnership firm	7. Services supplied by insurance agent.	Insurance agent	Insurance company
5. A. Services supplied by CG, SG, UT or LA by way of renting of immovable property and other than TAP (refer master chart of exemption )	CG, SG, UT or LA	any registered person under GST	8. Services supplied by recovery agent.	Recovery agent	Banking company or financial institution or NBFC
			9. Supply of services by members of <span style="color: blue;">RBI</span> overseeing committee.	members of overseeing committee	RBI

## Amendment

Renting of immovable property by URP other than residential dwellings to RP

1. Residential dwellings  
(R/URP)

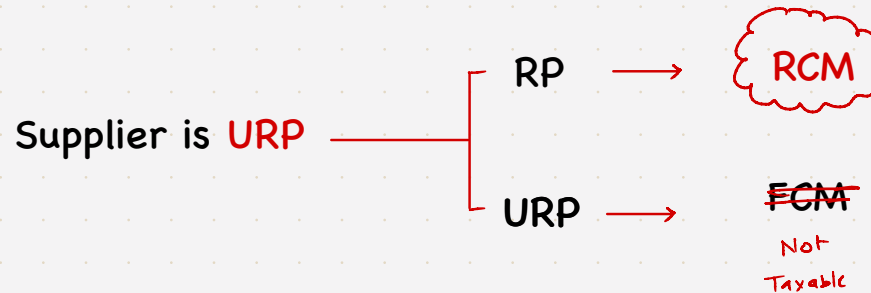
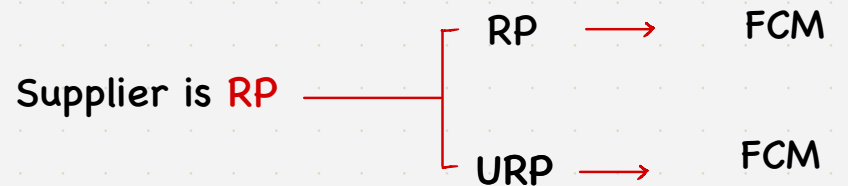


Exception

In case of a sole proprietor (RP) if he takes a property on rent on his own account for personal purpose

Exempt

2. Other properties



# 5

## EXEMPTIONS

\* BE : Business Entity

### SERVICES BY GOVT.

**T**

Transportation of  
GOODS/PASSENGERS



Provided to ANY  
(LA, Govt, BE)

GST ✓

**A**

Services w.r.t  
aircraft/vessels



Provided to ANY  
(LA, Govt, BE)

GST ✓

**P**

Dept. of Post

भारतीय डाक



India Post

- Post card
- Inland letter
- Book post
- Ordinary post

To any  
GST ✗

**Other than TAP**

Govt.

GST ✗

BE

>10L/20L/40L

GST ✓

If >5000 RCM

Others

GST ✗

Other

To any  
(LA, Govt, BE)

GST ✓

Renting of  
immovable property

Value

≤ 5000  
GST ✗

>5000  
GST ✓

### OTHER POINTS

#### EXEMPT

- Old age home run by CG/SG Resident aged ≥ 60 years consideration upto Rs.25,000 per month per member inclusive of charges for boarding, lodging and maintenance.

- Service by the way of Issuing Passport, visa, birth/death, certificate, driving licence **EXEMPT**

- Govt. providing Testing, calibration, safety check or certification relating to safety of workers or consumers

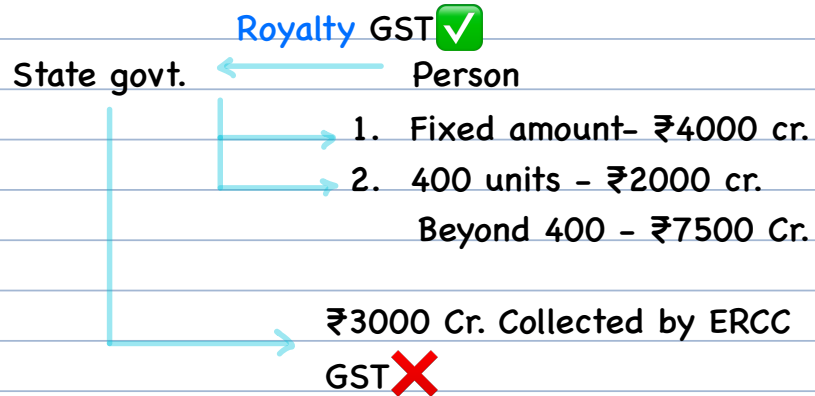
RP  
RCM

URP  
FCM

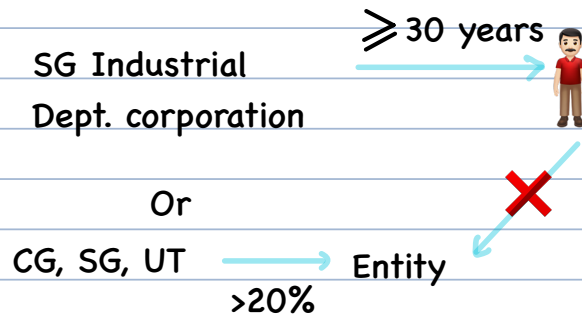
Services by Ministry of Railways - Taxable under FCM

## EXCESS ROYALTY

### COLLECTION CONTRACTOR



## LEASING SERVICE



## PREFERENTIAL LOCATION CHANGES



Value → 3cr.  
pref.

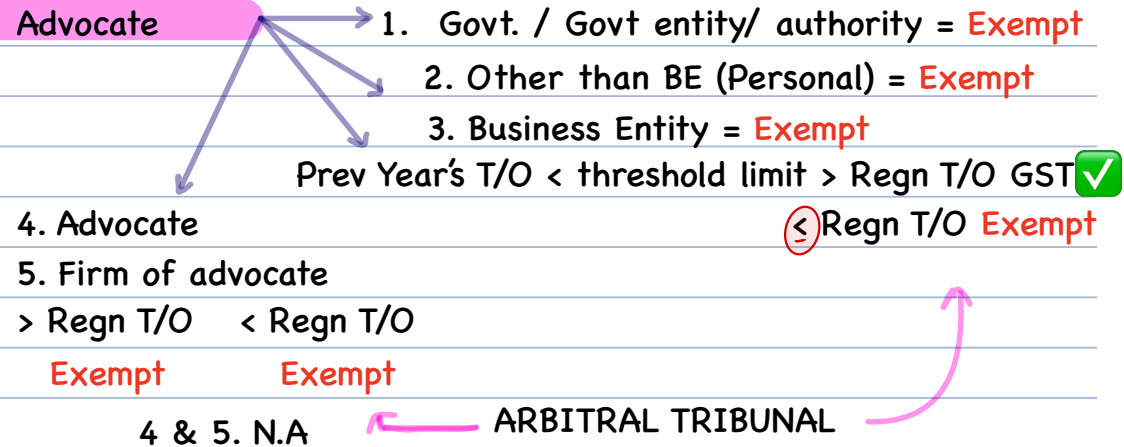
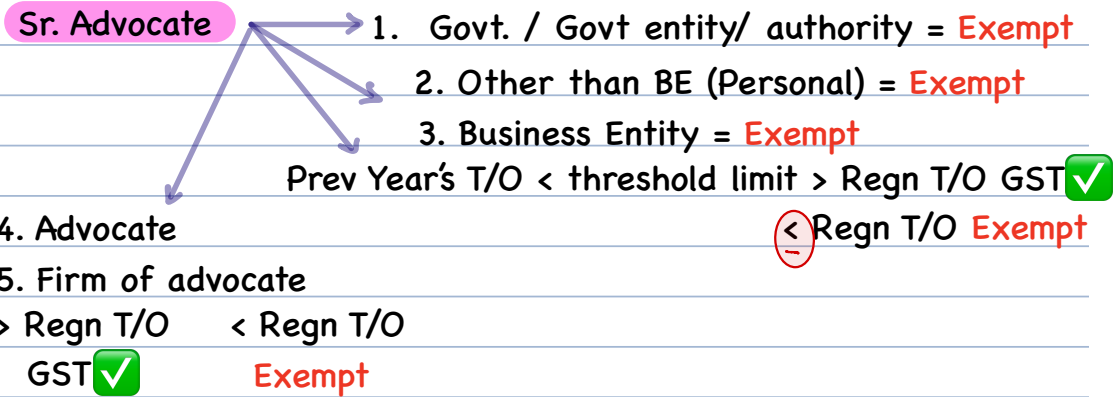
Local → 1cr.  
charger

Treatment  
will be same  
or sale of  
land



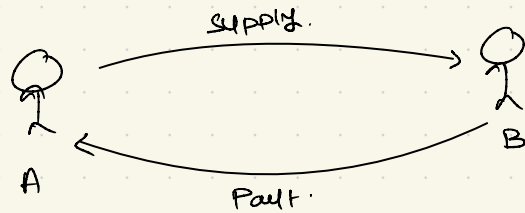
PLC - Not taxable. -ve list

## LEGAL SERVICES



## Additional Topics in Time of Supply

\* Time of Supply in case of interest/penalty/late fees.



Agt  
↓  
If recipient fails to make a payment on time → Int ₹1000

Exp. Payment → 7/7/24.  
Date

Actual Payment → 12/8/24.  
Date

Int paid → 1/9/24.

TOS in case of Interest = Date on which Int / Late Fee / Penalty

Received

(1/9/24)

Voucher

TOS

1] When Supply is not identifiable at the time of issue of voucher → Date of Redemption of the voucher ✓  
(eg. Customer can buy mobile, Cam, earphones etc & thus supplier does not know the actual supply)

2] When Supply is identifiable at the time of issue of voucher → Date of Issue of voucher ✓  
(eg. Voucher is of the mobile & thus, supplier knows the cost rate at the time of issue of voucher)

\* Sometimes under ECM, supplier does not have sufficient details to identify time of supply



TOS ⇒ Date of entry in BOA by the Recipient.

Notification 66/2017

S → R  
Goods  
SR + 400

I] Regular Scheme

Earlier Law

- 1] Date of Invoice
- 2] Last date to issue invoice.
- 3] Date of payment.

Now  
After NN 66/2017.

- 1] Date of Invoice
- 2] Last date to issue invoice
- 3] ~~Date of payment~~

II] Composition Scheme

NN 66/2017 → Not Applicable.

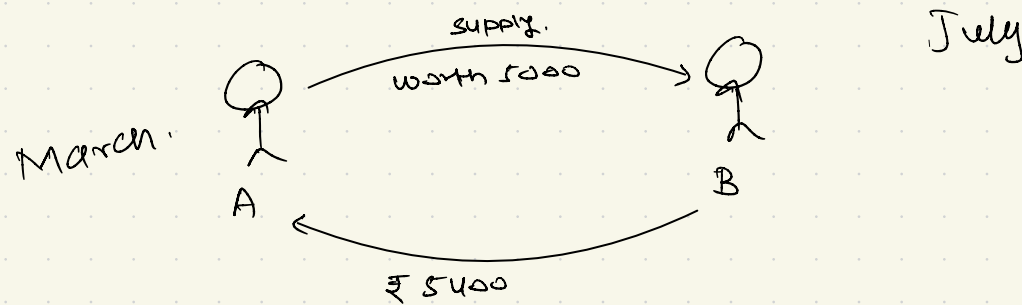
- ∴ TOS =
- 1] Date of Invoice
  - 2] Last date to issue invoice.
  - 3] Date of payment.



# Point on voucher  $\rightarrow$  same as goods.

# Point on Int/Penalty/Late fee  $\rightarrow$  same as goods.

# Advance upto ₹1000/-



options to consider TOS

1] consider time of supply on the date of actual receipt (today)

OR

2] TOS at the time of actual sale (date of next supply)

**Note**

Same concept will be applicable for goods but only to Composition Scheme ✓

Why not Regular scheme?? Because we never consider Date of Part while considering TOS (NN 66/2017)

x

## Registration for CTP/NRTP

- Mandatory
- Apply at least 5 days prior to start of business.
- Max. License period - 90 days or any period mentioned in license (**earlier**)
- Payment in advance on estimation
- Extension possible, if yes, max 90 days with prior approval.

### For CTP

- Normal Registration Process
- REG 01
- PAN required (PAN based)

### For NRTP

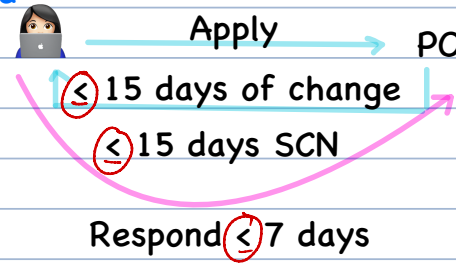
- In case of business entity estimated outside INDIA. Application + tax identification No. or any unique No. given by Govt. or PAN.
- NRTP can make an application with self attested copy of valid passport.
- Application needs to be e-verified by his authorised signature who is an Indian registered having valid PAN

**Amdt**

## Application in the registration

Core field  
Approval  
required

Non core field  
No approval required



Respond  $\leq 7$  days of receipt of ~~supply~~ *response* ✓

## Revocation of cancellation of registration



Cancellation order

Application for  
revocation

Accept

$\leq 30$  days

Reject

$\leq 30$   
days

Communicate  
and SCN to

RP

Response  $\leq 7$  days



Dispose off  $\leq 30$  days

Accept

Reject

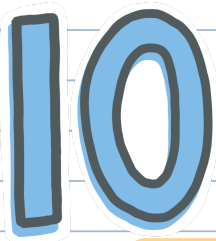
## Cancellation of registration

### • SuoMotu by RP

1. Business Discontinued
  - Business transferred
    - Death of proprietor
    - Demerged
    - Transferred as going concern
2. Change in constitution of business
3. RP - no longer liable to register

### Cancellation by PO

Business not carried out from PPOB, Issues invoice without supply of goods in violation of provisions, violates the provisions of 10A, Availed ITC wrongly, value mentioned in GSTR1 as in GSTR 3B, Business commenced within six months, Return not filed beyond three months from the due date of filing return



# Tax Invoice / Debit & Credit Note / E-Way Bill

## Time limit for issuing tax invoice

### GOODS

### SERVICES

#### Movement

#### Non Movement

#### Continuous

#### Non Continuous supply

#### Continuous supply

Removal of goods for supply to recipients

Delivery

Before or at the time of

- each statement; OR
- Receipt of payment

Normal case

<30 days from provision of service

Banks/NBFC/ Insurance Co

<45 days from provision of service

Due date of payment is

ASCERTAINABLE

On or before

DUE DATE OF

PAYMENT

Payment is linked to completion of events

On or before

completion of event

Goods sent on approval basis

-At the time of supply (when buyer gives his assent); OR

-6 months from the date of removal

Due date of payment is NON ASCERTAINABLE

Before or at the time of Receipt of payment

### Revised tax invoice

Registered person shall issue Revised Tax Invoice for all the taxable supplies from Effective Date of Registration upto Date of grant R/C within 1 month from date grant of registration

### Consolidated Revised tax invoice

RP may issue consolidated revise tax invoice in respect of all taxable supplies made to an unregistered recipient.

In case of interstate supplies, consolidated tax invoice cannot be issued in respect of all unregistered recipients if value exceeds ₹2,50,000

VOS < ₹200, recipient unregistered, recipient does not require invoice - issue consolidated invoice

### BILL OF SUPPLY

Required to be issued by

1. RP supplying exempted goods or services or both
2. RP paying tax under composition levy (or Sec 10(2A))

### Receipt Voucher

RP shall on receipt of advance payment, issue a receipt voucher.

If rate of tax is not determinable - 18%

Nature of supply not determinable- inter state supply

## TAX DEDUCTED AT SOURCE

## IMP. POINTS

- Rate of TDS = **2%** ( Intra:- CGST @ 1% SGST@ 1%  
Inter:- IGST@ 2%)
- Deductors of tax - CG/SG/ Local Authority/Government agencies/  
Notified persons ( refer rapider)
- Threshold- Total Value of supply of taxable goods/or services under  
a contract exceeds ₹2,50,000 (exclusive of tax and cess as per the  
invoice)
- TDS@2% of to be deducted on amount paid & not on contract value
- Delayed payment of TDS = Interest @18% p.a.
- Return = Form No:- GSTR - 7
- Due date:- 10th of next month
- TDS certificate- GSTR 7A
- Delayed return; Late fees - ₹100 every day, maximum ₹5000

## Categories of persons not liable to deduct TDS

1. When Goods/Services are supplied from one PSU to another PSU  
(Whether or not distinct person)
2. If any supply of Goods/Services takes place between 'Specified  
Recipients' of section 51
3. No TDS shall be deducted when supplier and place of supply are of  
same state, but recipient different state

## TCS not applicable

- If services are falling under section 9(5)  
Collected TCS will be shown in F.lec.cash ledger

## TAX COLLECTED AT SOURCE

Every ECO who supplies goods & collects consideration on  
behalf of supplier from customer on net value of taxable  
supplies made through it by suppliers has to collect TCS.

## Net Value of taxable supplies:

Add: Aggregate value of taxable supplies of G/S

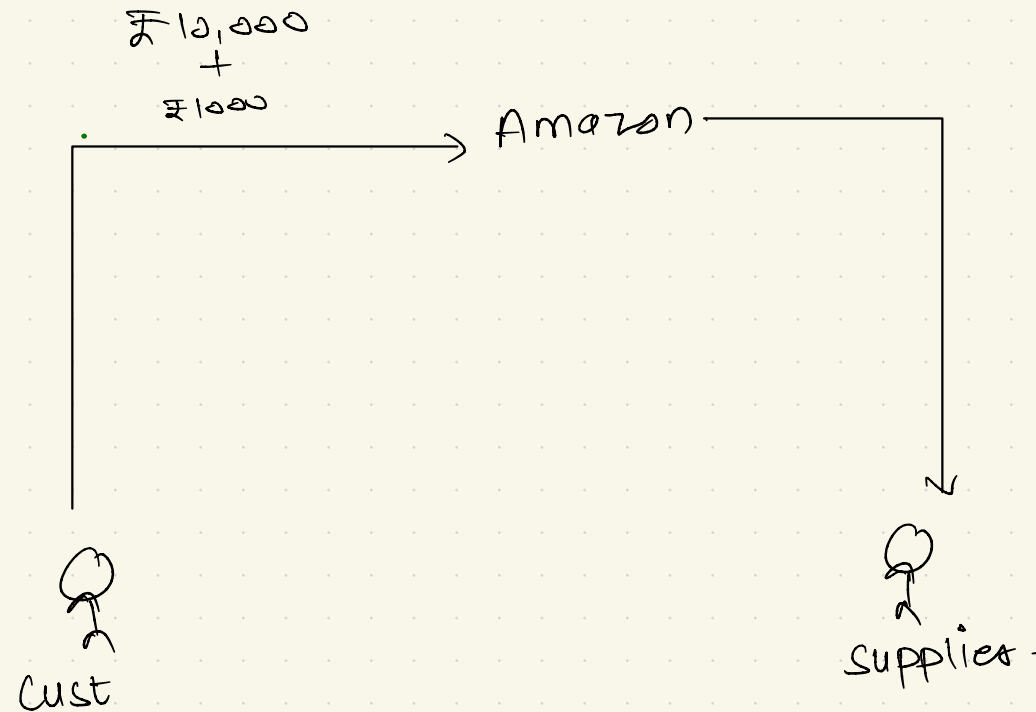
(other than notified services under section 9(5) by all RP  
through operator)

Less: Taxable supplies returned to suppliers

## IMP. POINTS

- Rate of TCS = **0.5%** (Intra:- CGST @ 0.25%SGST@ 0.25%  
Inter:- IGST@ 0.5%)
- Due date of TCS = 10th of next month
- Delay in Depositing TCS = Interest @ 18% p.a.
- Return = Form No:- GSTR-8
- Due date of filing Annual Statement = 31st Dec of next FY.
- The TCS amount collected by eco has to be remitted to  
the government treasury within 10 days after the end of  
the month
- An electronic statement has to be filed containing details  
of the outward supplies during the month within 10 days  
after the end of each month.
- An officer not below the rank of deputy commissioner  
can issue notice to furnish details, the ECO is required  
to furnish details within 15 working days. in case of  
failure, there is liability up to 25,000/-

# TCS Master Chart



Rate

→ 0.5%

GSTR-8 → 10th day  
of  
Deposit → succeeding  
month.

TCS → Applicable → Net Amt.  
↓  
After reducing  
Sales Return.

→ 9(5) → ✓

↓  
TCS → Not Applicable  
↓  
As the GST was paid by Eco.

Collected TCS will be  
shown in  
↓  
Elec. Cash Ledger

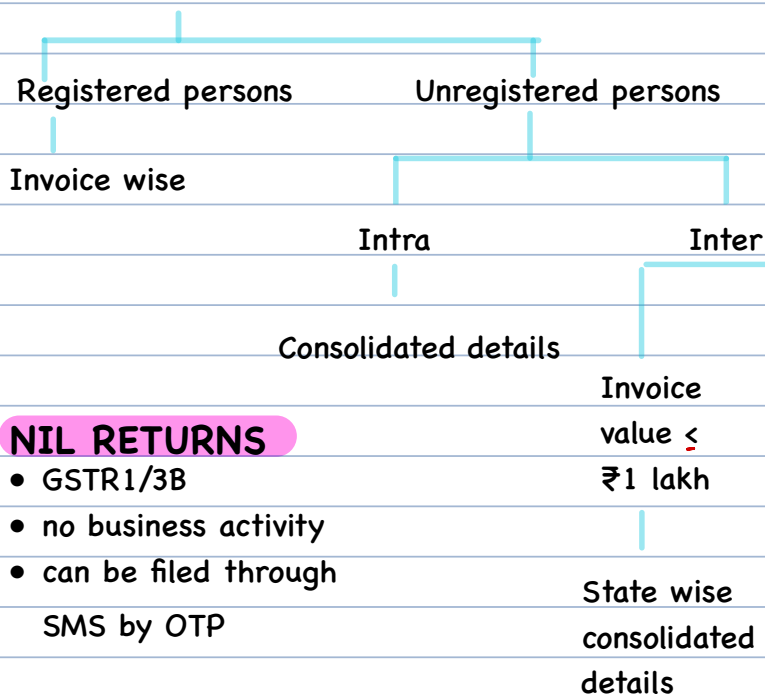


# 14

## GSTR 1

**Due Date:** GSTR1 of a month can be filed by 11th of succeeding month.

Details of Outward Supplies.



## NIL RETURNS

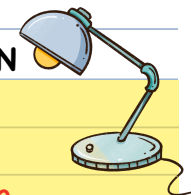
- GSTR1/3B
- no business activity
- can be filed through SMS by OTP

## GST RETURNS

## GSTR2B

Details of inward supplies, Auto-populated on the basis of details filled in GSTR 1 by supplier.

## QUICK REVISION



GSTR1 11th next month  
 GSTR 2B Auto-populate  
 GSTR 3B 20th of the next month  
 GSTR 4 30th April of the succeeding FY  
 CMP-08 18th of succeeding quarter  
 GSTR 5 13 days after end of calendar month or 7 days after the last date of validity of registration, earlier  
 GSTR 9 31st December of next FY  
 GSTR 10 Within 3 months of; Later of; date of cancellation or date of order of cancellation  
 Rectification earlier of; 30th day of November of FY or date of filing of relevant annual return.

## GSTR3B

Summary of Outward supplies, Inward supplies, Output tax ITC, Net tax payable + Payment of tax.  
**DUE DATE:** 20th day of the month succeeding the relevant calendar month

## AMENDMENT

## RECTIFICATION of Errors

earlier of the following dates:

- 30th day of November of the following FY; or
- Date of filing of the relevant annual return

Cases where RP is debarred from IFF/GSTR-I

- A RP shall not be allowed to furnish the details of outward supplies in GSTR-1, if not furnished the return in GSTR-3B for preceding months.
- (iv) RP shall not be allowed to furnish GSTR-1 if not furnished the details of bank account as per rule 10A.
- Intimation u/r 88C to pay or explain the difference in GSTR-1 & 3B received
- Intimation u/r 88D has been issued on common portal in respect of a tax period

# Harmonized system of Nomenclature

HSN code is a number which identifies the specific product

Digits of the HSN varies based on the turnover of such person in the preceding financial year

Annual Turnover in the prec FY	Number of digits of HSN
--------------------------------	-------------------------

Upto 5 Crores
---------------

B2B - 4 digits
----------------

B2C - 4 digits (optional)
---------------------------

More than 5 crores
--------------------

6 digits
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## GSTR 4

Composition Tax Payer

**Due Date:** 30th ~~June~~ April of next FY

**PAYMENT:** CMP-08; 18th of the following quarter.

## GSTR 5

NRTP

**Due Date:** 13th of next month; OR 7 days from expiry of registration certificate. **earlier**

## GSTR 9

Annual Return

Can be filled by all registered person except-

- i) CTP ii) NRTP iii) ISD iv) TCS/TDS v) OIDAR outside india

**Due Date:** 31st December of next FY

## GSTR 10

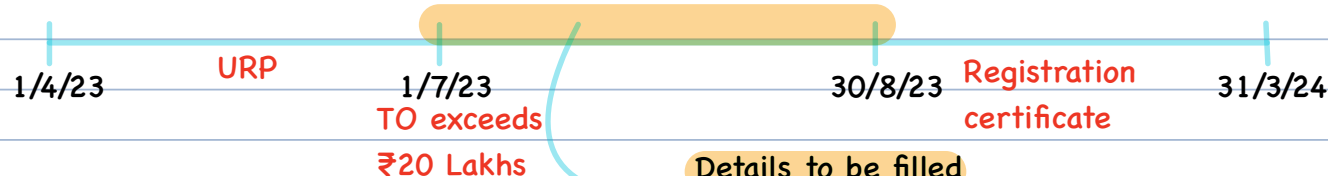
Final Return

Can be filed by normal taxpayer, including CTP, whose registration certificate has been cancelled or surrendered

**Due Date:** within three months from date of cancellation **or** date of order of cancellation; **LATER**

## FIRST RETURN

All the outward supplies made from the date of becoming liable to register upto date of grant of registration certificate, shall be filed in first return.



## GSTR 11

GST paid on inward supplies

→ UIN Holders

ITC = REFUND

File GSTR11

Issue temporary invoice, after registration certificate, issue revised tax invoice within 1 month

## LATE FEES

For Delayed Filing Of GSTR-1 And/Or GSTR-3B

Registered Persons who have Nil Outward Supplies in Tax Period; or RP whose Total Amount Of Tax Payable As Per GSTR-3B Is Nil

Lower Of the Following Two:

- Rs ₹20 (Rs10 under each act) for every day during which such failure continues; or
- 500 (Rs 250 under each act)

OTHER CASES (not nil return) Aggregate TO Of Preceding FY Doesn't Exceed Rs 1.5 Cr

- Rs 50 (Rs25 under each act)for every day during which failure continues; or
- Rs 2,000 (Rs1,000 each under each act)

Aggregate TO Of Preceding FY Exceeds Rs 1.5 Cr But Doesn't Exceed Rs 5 Cr

- Rs 50 (Rs25 under each act)for every day during which failure continues; or
- Rs 5000 (Rs 2,500 each under each act)

Aggregate Turnover Of Preceding FY Exceeds Rs 5 Cr

- Rs 50 (Rs25 under each act) for every day during which such failure continues; or
- Rs 10,000 (Rs5000 under each act)

## For Delayed Filing Of GSTR-4 (Return By A Composition Supplier)

Total Tax Payable as Per GSTR-4 Is Nil

Lower Of the Following Two:

- Rs 20 (Rs 10 under each act) for every day during which such failure continues; or
- Rs 500 (Rs 250 under each act)

Total Tax Payable as Per GSTR-4 Is NOT Nil

Lower of

- Rs 50 (Rs 25 under each act) for every day during which such failure continues; or
- Rs 2,000 (Rs 1000 under each act)

## For Delayed Filing Of GSTR-9

Registered persons having aggregate turnover < ₹ 5CR in the relevant FY

Lower Of the Following Two:

- Rs 50 (Rs 25 under each act) per day
- 0.04% of turnover in the State (0.02% under each act)

Registered persons having aggregate turnover < ₹ 20 CR in the relevant FY

- Rs 100 (Rs 50 under each act) per day
- 0.04% of turnover in the State (0.02% under each act)

Registered persons having aggregate turnover > ₹ 20 CR in the relevant FY

- Rs 200 (Rs 100 under each act) per day
- ~~0.05%~~ <sup>0.50%</sup> of turnover in the State (~~0.02% under each act~~)

**183B**

1] Nil Return → ₹500 OR ₹20/day ↓

2] other than Nil Return.

(i) T/o ≤ 1.5cr → ₹2000 OR ₹50/day ↓  
prel.FY

(ii) T/o > 1.5cr ≤ 5cr → ₹5000 OR ₹50/day ↓

(iii) T/o > 5cr → ₹10000 OR ₹50/day ↓

**GSTR-4**

1] Nil Return → ₹500 OR ₹20/day ↓

2] other than Nil Return.

(i) T/o ≤ 1.5cr → ₹2000 OR ₹50/day ↓  
prel.FY

**GSTR-9**

1] Agg T/o → ≤ 5cr → ₹50/day OR 0.04% of T/o ↓  
curr.FY

2] Agg T/o > 5cr ≤ 20cr → ₹100/day OR 0.04% of T/o ↓

3] Agg T/o > 20cr → ₹200/day OR ~~0.04%~~ <sup>0.50%</sup> of T/o ↓

# GSTR-1A

**What is it:!** Form GSTR-1A allows taxpayers to amend outward supply details filed in Form GSTR-1 for the current tax period.

**Is it mandatory?** Filing Form GSTR-1A is optional and can only be done once.

**Amendments of which period:** Amendments in GSTR-1A are restricted to the current tax period and include adding missed details, Modifying already declared details, including those from the Invoice Furnishing Facility (IFF) for QRMP taxpayers.

**Impact on Tax Liability:** Amendments in GSTR-1A affect tax liability, which is auto-populated in Form GSTR-3B for the same tax period.

**ITC Availability to Recipients:** ITC for supplies amended via GSTR-1A is reflected in the recipient's Form GSTR-2B for the subsequent tax period.

**Timeline:** For monthly taxpayers, GSTR-1A is available from the due date or actual filing of GSTR-1 until GSTR-3B is filed. For QRMP taxpayers, GSTR-1A becomes available after the quarterly GSTR-1 filing and is open until the filing of quarterly GSTR-3B.

**No Due Date:** GSTR-1A has no fixed due date but is limited by the filing timeline of GSTR-3B for the same tax period.



# GST amendments

## Inter

May / June / Sept 2025



## GST on Preferential Location Charges w.r.t. sale of residential / commercial properties

PLC paid with the construction services of residential / commercial property  
= Composite Supply

If sale of R / C property is taxable - PLC shall also be liable to tax

# RCM

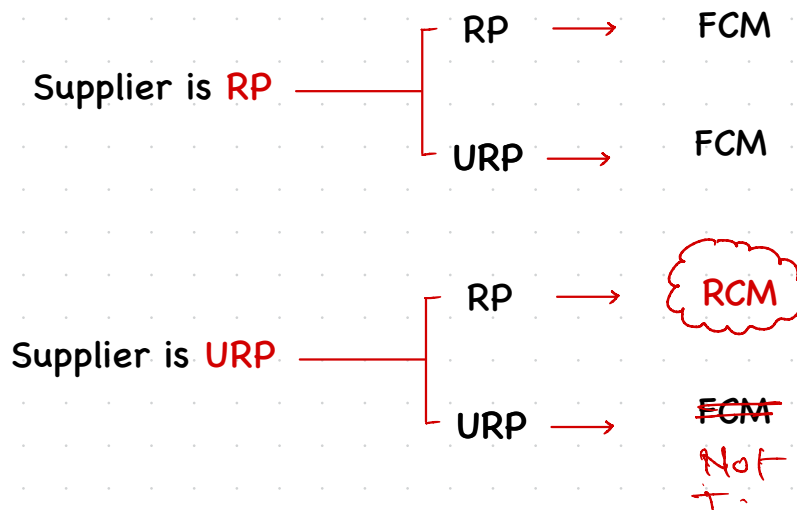
## 1 Renting of immovable property by URP other than residential dwellings to RP



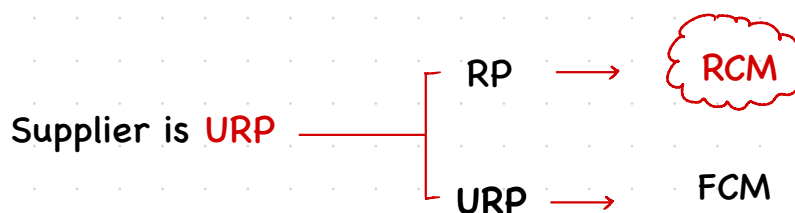
Exception  
In case of a sole proprietor (RP) if he takes a property on rent on his own account for personal purpose

Exempt

## 2. Other properties



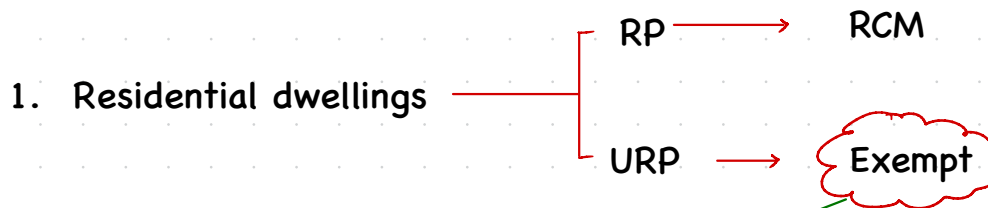
## 2 Supply of metal scrap



Usually if a person is providing exclusively RCM O supply - no need to take registration

But if Supplier is of metal scrap - exception is not applicable I.e. if metal supplier's TO exceeds the threshold - Regn is required.  
T

## Inter-linking of accommodation services with exemptions



This exemption is **not available** in the following cases

1. Accommodation services for students in student residences
2. Accommodation services provided by Hostels, camps, PG accommodations and the like.

- Handwritten notes: (12A) in a circle next to the list; 'CSTV' with a checkmark and underline next to the list.
- Accommodation service
  - VOS > 20,000 p.m.
  - Per person Per month
  - Accommodation is given for **continuous** period of **90 days**

What if hotel is given on rent for a longer duration?



Entry 12A will be applicable

Services of hostels for poor and middle class students where hostel is run by charitable trust



Entry 12A will be applicable



## What is Educational Institution?

Cat I



- Pre-school education &
- Education upto 12<sup>th</sup> std

Cat II



- other qualification recognized by Law in India.

Cat III



- Industrial Training Institute.
- ITC
- Modular Employable skill course.

Affiliated to  
National council for vocational training & Educational  
State Council for vocational Training

Cat IV



I I M.

## Affiliation services

Schools established or controlled by CG / SG / UT / LA / Govt Auth / Govt Entity

Exempt

Other schools

Taxable

Affiliation services by  
Central / State Educational  
Board or council

To

Services provided by **Ministry of Railways (Indian Railways)** to **individuals** by way of-

- sale of platform tickets;
- facility of retiring rooms/waiting rooms;
- cloak room services;
- battery operated car services.

Services provided by one zone/division under Ministry of Railways (Indian Railways) to another zone(s)/division(s) under Ministry of Railways (Indian Railways)

## Services provided by Special Purpose Vehicles (SPVs) to Ministry of Railways

### Services provided by SPV to MoR by way of

- Allowing MoR to use the infrastructure built and owned by SPV for a consideration

### Services provided by MoR to SPV

Services of maintenance in relation to the said infrastructure built and owned by the SPVs for a consideration

## Electricity transmission and distribution

Supply of services by way of providing

- metering equipment on rent,
- testing for meters/transformers/capacitors etc.,
- releasing electricity connection,
- shifting of meters/service lines,
- issuing duplicate bills etc.,



which are incidental or ancillary to the supply of transmission and distribution of electricity provided by electricity transmission and distribution utilities to their consumers

Research and Development services against consideration received in the form of grants supplied by -

- (a) a Government Entity; or
- (b) a research association, university, college or other institution, notified under clauses (ii) or (iii) of sub-section (1) of section 35 of the Income Tax Act, 1961

## Insurance services

Services by way of reinsurance of the specified schemes - EXEMPT



Included retrocession





## Category R – Skill Development Service

Amendment

~~NSDC~~

National council for vocational education and training (NCVET)

Service BY	Service TO
1. National Skill Development Corporation	1. National Skill Development Programme implemented by NSDC
2. Sector Skill Council approved by NSDC	2. Vocational skill development course
3. Assessment agency approved by SSC/NSDC	3. Any other Scheme implemented by NSDC
4. Training partner approved by SSC/NSDC	

## Place of Supply

Section 10(1)(ca)

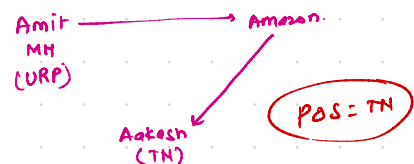
In case of **over-the-counter sale** made to **unregistered person**

POS - **Address of the recipient** mentioned in the invoice.

POS if the address is not mentioned - **Location of the supplier**

Sale of goods to URP where billing address is different than address of delivery where supply is through ECO

POS = Delivery address



## Time of Supply

Time of supply for spectrum usage under GST

Services of spectrum, usage, and other similar services, every telecom operator makes payment to the government in instalments

**TOS**

- when installment is
  - Due } Earlier.
  - Paid }

If the payt is upfront

- when the payment is
  - Due } Earlier.
  - made }

GST is applicable on reverse charge basis

It is considered as continuous supply service



AMIT MAHAJAN

# Input Tax Credit

Test drive car (Demo Car) = **ITC allowed**

↳ For demonstration of features = **ITC allowed**

↳ For other purposes = **ITC is blocked**

Other cars for sale (SIT) = ITC allowed as not blocked for car dealer

What if the demo vehicle is NOT purchased by the dealer but using manufacturer's car as a demo = **NO QUESTION OF ITC as the car is not purchased by the dealer**

**ITC on the amount paid by insurance company for repairs and maintenance of insured vehicle**

Situation 1 – Invoice raised in the name of Insurance Co (Cashless mode)

**ITC is allowed** as the insurance company used these services in their outward supply

Situation 2 – Invoice **NOT** raised in the name of Insurance Co  
(**NOT** a Cashless mode – reimbursement)

**ITC is NOT allowed** as the invoice is not raised in the name of insurance company



# Registration under GST

## Registration to be cancelled in certain cases (new clause)

The registration can be cancelled if the person does not file pending returns **within 30 days** from the date of order of revocation of registration

## Payment of Taxes

### Interest not applicable where balance is available in E Cash Ledger

Interest will not apply on the amount which is lying in E-cash Ledger on or before the due date for filing the return from the due date till the date of debit at the time of filing the return.

**April**

O/w Tax (-) ITC = GST Liab.

₹50K (-) ₹30K = ₹20K.

Due date of Payt & Return → 20 May 2025

Return filed on 22 May ✓

E-cash balance → ₹30K.

Late fee ✓

**Interest X**

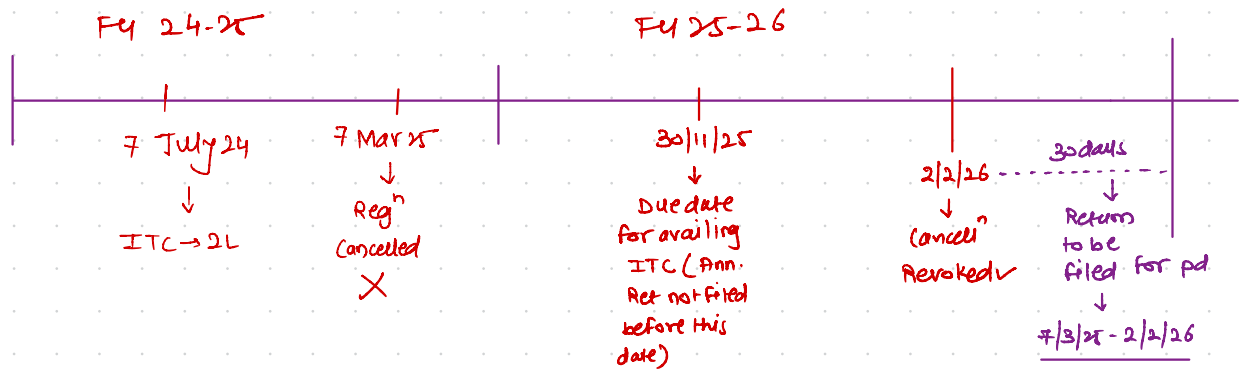
## Biometric Aadhaar Authentication Extended Nationwide

Previously - only in Gujarat, Andhra Pradesh, and Puducherry.

Now - it is applicable across all States and Union Territories for registration applications.

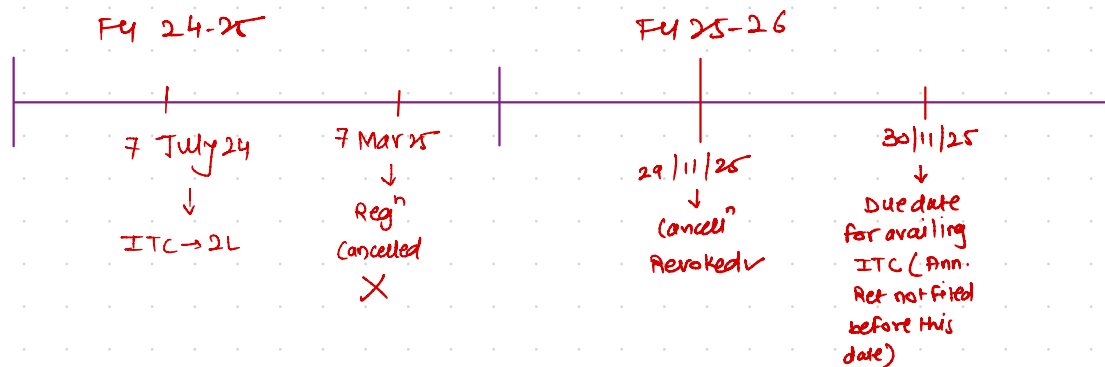
## Interlinking of ITC and Registration chapter

### Situation I



Note ITC for FY 24-25 can be availed on before actual date of filing Annual Return or 30 Nov of the subsequent FY but registration was cancelled from 7 March 2025 – this can cause inconvenience to the RP.  
Hence, ITC which could not be claimed can be utilized in the return filed within 30 days.

### Situation II



Note → Due date of claiming ITC is

- ① 30 Nov of the subsequent FY or Actual date of Ann Return (earlier)
- OR
- ② 30 days from the date of revocation of cancellation

LATER

## TCS

TCS rate has been reduced from 1% to 0.5% (0.25% CGST SGST each)

## TDS

TDS metal scrap

1. Usually, TDS is applicable on the supply to the govt and government deducts the TDS

### Exception

RP → RP → TDS is applicable  
↓  
Metal scrap

2. TDS is not applicable where supply is made by PSU to PSU or one specified person to another specified person (except for metal scrap)

1 spec. Person → spec. Person.  
TDS X



## Returns under GST

**What is it:!** Form GSTR-1A allows taxpayers to amend outward supply details filed in Form GSTR-1 for the current tax period.

**Is it mandatory?** Filing Form GSTR-1A is optional and can only be done once.

**Amendments of which period:** Amendments in GSTR-1A are restricted to the current tax period and include adding missed details, Modifying already declared details, including those from the Invoice Furnishing Facility (IFF) for QRMP taxpayers.

**Impact on Tax Liability:** Amendments in GSTR-1A affect tax liability, which is auto-populated in Form GSTR-3B for the same tax period.

**ITC Availability to Recipients:** ITC for supplies amended via GSTR-1A is reflected in the recipient's Form GSTR-2B for the subsequent tax period.

**Timeline:** For monthly taxpayers, GSTR-1A is available from the due date or actual filing of GSTR-1 until GSTR-3B is filed. For QRMP taxpayers, GSTR-1A becomes available after the quarterly GSTR-1 filing and is open until the filing of quarterly GSTR-3B.

**No Due Date:** GSTR-1A has no fixed due date but is limited by the filing timeline of GSTR-3B for the same tax period.

### Invoice wise details of inter state supply to unregistered person in GST Return

The invoice value threshold for furnishing invoice-wise details of inter-State supplies made to unregistered persons in Form GSTR-1/1A has been reduced from Rs. 2.5 lakh to Rs. 1 lakh.

Similarly, the upper limit of invoice value for furnishing consolidated details of State-wise inter-State supplies made to unregistered persons for each rate of tax in Form GSTR-1 has been reduced from Rs. 2.5 lakh to Rs. 1 lakh.

Due date of filing GSTR-4

~~30 April~~ of the subsequent FY

30 June

### Exemption from Filing Annual Return

Registered persons with an aggregate turnover up to Rs. 2 crores in the FY 2023-24 are exempt from filing the annual return in Form GSTR-9 for that FY



Recently added  
important topics





# Time of Supply

Clarification on time of supply in respect of supply of services of construction of road and maintenance thereof of National Highway Projects of National Highways Authority of India (NHAI) in Hybrid Annuity Mode (HAM) model

- Usually contract takes around 15-17 years to complete ✓ → i.e. > 3m

∴ continuous supply of service

SERVICES			
FCM		RCM	
Whether invoice issues within time?		Non Associated Enterprises	Associated Enterprises
YES	NO		
<b>I</b> Issue of <b>I</b> nvoice	<b>S</b> Provision of <b>S</b> ervice	<b>P</b> Date of <b>P</b> ayment	<b>P</b> Date of <b>P</b> ayment
<b>P</b> Receipt of <b>P</b> ayment	<b>P</b> Receipt of <b>P</b> ayment	<b>61</b> 61st day from the date of invoice	<b>E</b> Date of <b>E</b> ntury in the BOA of the recipient
whichever is earlier		whichever is earlier	
Non Continuous Supply		Continuous Supply	
Normal case	Banks/Insurance/NBFC	due date of payment is ascertainable	due date of payment is NON ascertainable
< 30 DAYS from provision of service	< 45 DAYS from provision of service	ON or before DUE DATE OF PAYMENT	before or at the time of receipt of payment
			payment is linked to completion of events ON or before completion of that event

\* In case of interest → include in cost ✓



Sec 16(4) → time limit to avail ITC

- 30 Nov of subsequent FY
  - OR
  - Actual date of filing Annual Return.
- earlier



(UK)

23/12/2023



(India)

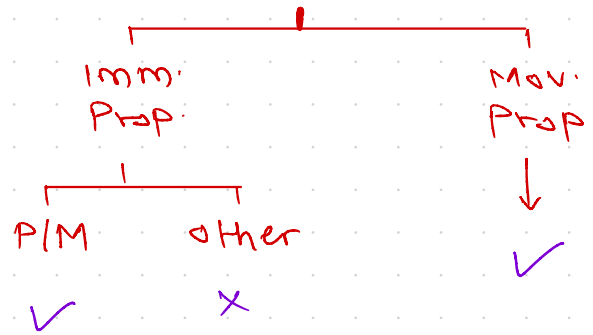
- AM will have to pay tax under RCM ✓
- AM will have to issue self invoice ✓
- Once AM makes the payment → eligible for ITC ✓

self invoice → 29/5/26 → Tax + Int Paid ✓

Time Limit to avail the ITC → over ✓

Clarification → Time Limit Not Applicable for RCM supplies from URP.

Clarification on availability of input tax credit on ducts and manholes used in network of optical fiber cables (OFCs) for providing telecom service in terms of section 17(5)



Ducts & manholes → Treated as P/M

↓  
ITC ✓

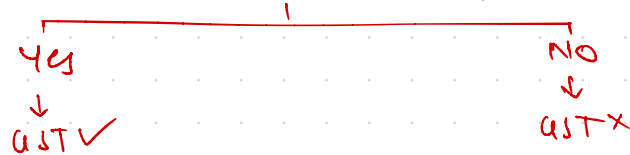
Student Notes

- \* Availability of ITC for warranty replacement of parts/repairs during warranty period.

**Case I** value includes warranty.

whether GST is applicable on repairs under warranty by original Equipment Manufacturer?

Check whether extra consid<sup>n</sup> is charged



**Case II**

Is distributor required to pay GST when he does the repairs/replacements on behalf of the Mnfgr who taking any consideration from customer?

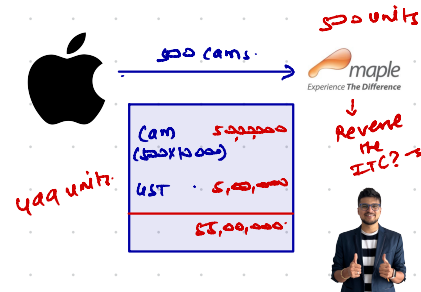


→ ₹ ✓ GST ✓  
→ ₹ ✗ GST ✗



**Case III**

Part replacement under warranty → is it a taxable supply bet<sup>n</sup> Distributor & Mnfgr?



- 1] Cam not working, went to Maple ✓
- 2] Maple replaced cam
- 3] Warranty given by Mnfgr & cam replaced by Maple.

- 1] Maple issues invoice on Apple ✓  
✓ the cam replaced which was available with Maple [either purch from Apple or 3<sup>rd</sup> party by paying the GST ✓ (ITC must be availed ✓)]
- Maple to collect value + GST & GST to be paid by the Distributor i.e. Maple ✓
- ITC not reqd to be reversed by Maple
- Apple can avail the ITC ✓

4] Replenishment of Distributor's stock

- Maple used its own stock & Apple sent the goods for restoration of stock ✓  
→ No GST ✗

ITC reversal → Not required.

2] Mnfgr supplies part w/o charge ✓

- Apple gives cams to Maple ✓ & Maple replaced the cam.
- No consideration charged ✗ No GST ✗.
- Apple need not reverse the ITC ✗

3] Credit Note issued by Mnfgr

- 1] Apple already sold 500 cams to Maple ✓
- 2] Maple is going to sell it further to customers whose cams turn out to be faulty which are not in warranty.
- 3] If Maple gives 1 cam to customer who was under warranty then 1 cam was given by Maple which was supposed to be given by Apple.



- 4] Why will Maple pay for 500 cams where 1 cam was sold on behalf of Apple.
- 5] Thus, he should be charged only for 499 & ∴ Credit Note for 1 cam

ITC reversal reqd??

- By Apple → No  
→ 499 → to → Maple ✓  
→ 1 → under warranty.
- By Maple → 499  
→ ITC of 1 unit for which he got a credit note.



#### Case IV

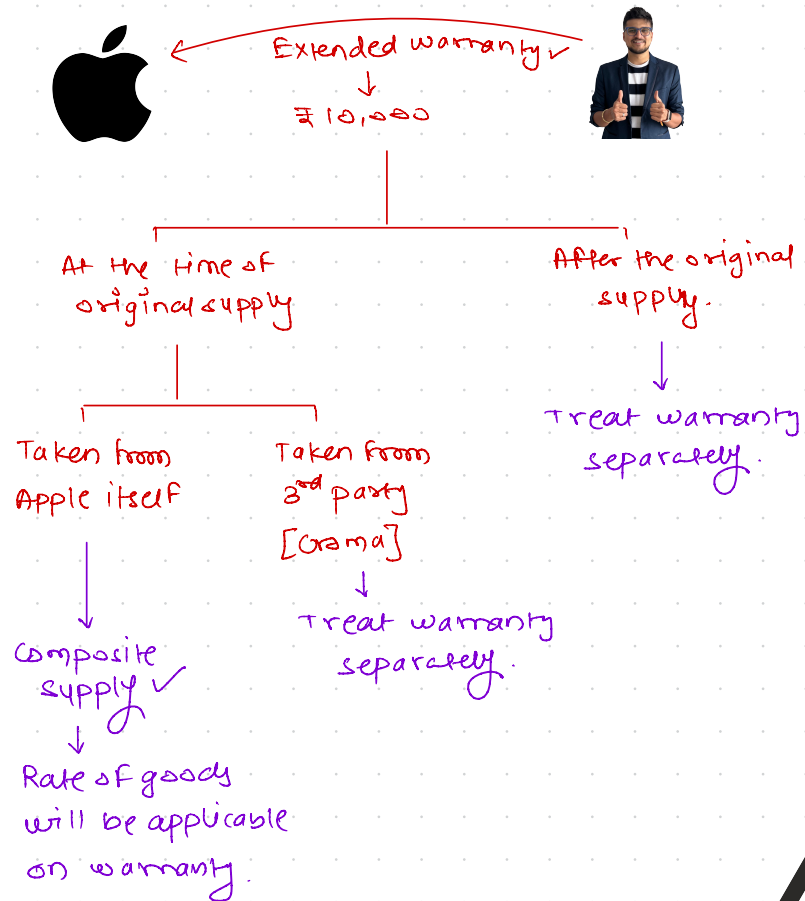
- Distributor provides repair service to customer under warranty ✓
- No charge from customer ✓
- charges Mnfgr for services provided to customer free of cost.

↳ value + GST ✓  
↳ to be paid by Distributor.

Apple → Maple  
10L  
1L

ITC → can be availed by Mnfgr (Apple)

#### Case II



consequential impact is ITC ✓



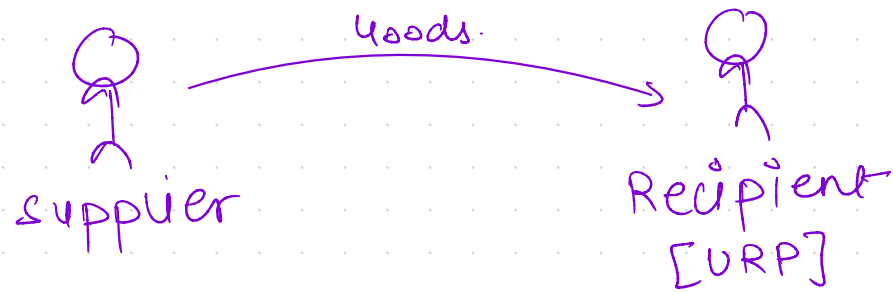
→ maple  
Experience The Difference  
Parts replaced  
under warranty  
free of cost ✓

Is Apple required to reverse the ITC??

↳ NO → Apple had already taken money earlier at the time of original supply to customer ✓.

## Place of supply.

section 10(c) over the counter purchase



Pos = Address given by the Recipient ✓

↓  
if not given

↓  
Location of the supplier.

\* supply made through Eco where  
billing address & shipping address are  
different

→ consider shipping address ✓

↓  
destination based tax ✓

## Registration

Risk-based biometric aadhaar authentication of  
registration applicants – Pilot project in Gujarat extended  
to Puducherry and Andhra Pradesh

In order to improve the registration process, biometric  
based aadhaar authentication of the high-risk applicants  
who opt for authentication of Aadhaar number was  
introduced on a pilot basis in the State of Gujarat.



An applicant who has opted for authentication of  
Aadhaar number and is identified on the common portal,  
based on data analysis and risk parameters,



shall be followed by biometric-based Aadhaar  
authentication and taking photograph:

- (i) of the applicant where the applicant is an individual or
- (ii) of such individuals where the applicant is not an  
individual, along with the verification of the original copy  
of the documents uploaded with the application in Form  
GST REG-01 at one of the notified Facilitation Centres