


## GOODS AND SERVICES TAX

Presented by:  
Ca. Jayesh Gogri  
At: Refresher Course of GST  
By: ICAI  
On: 20<sup>th</sup> April, 2017



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- Related to Job Work including related Transitional Provisions
- Ecommerce including provisions related to TCS
- Registration
- Payment of Taxes
- Related Transition provisions
- Documentation

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Session Design...



<input type="checkbox"/>	Job work
<input type="checkbox"/>	Works Contract
<input type="checkbox"/>	E-commerce
<input type="checkbox"/>	TCS
<input type="checkbox"/>	TDS
<input type="checkbox"/>	Goods return
<input type="checkbox"/>	Payments



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...Session Design



- Registrations
- Records
- Returns
- With related transitional provisions

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**JOB WORK**

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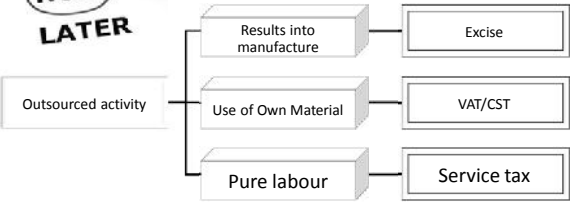


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Job work current laws



Outsourced activity

- Results into manufacture → Excise
- Use of Own Material → VAT/CST
- Pure labour → Service tax

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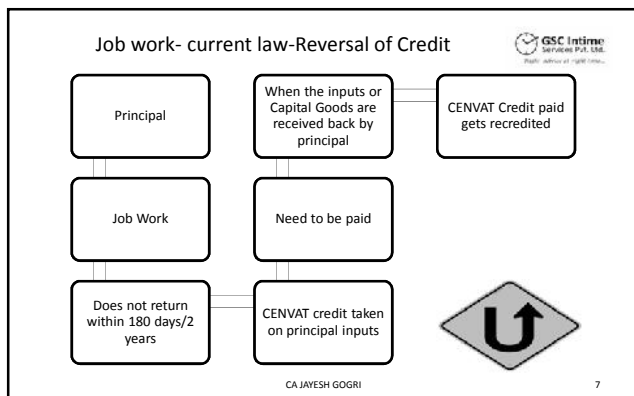
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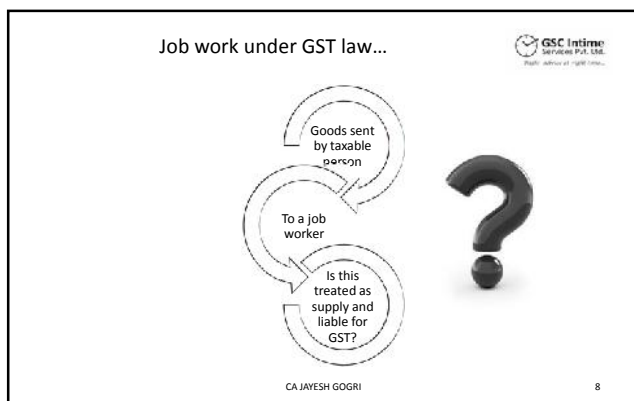
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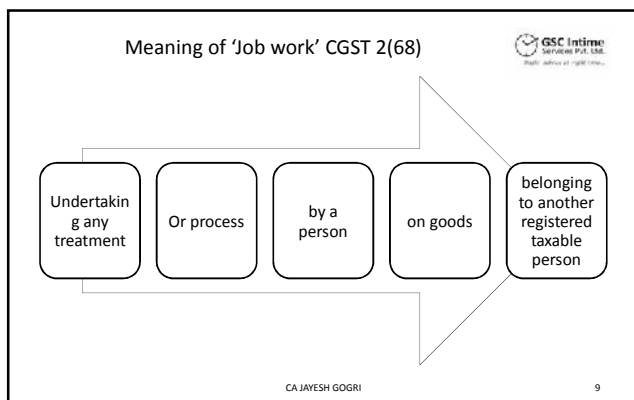
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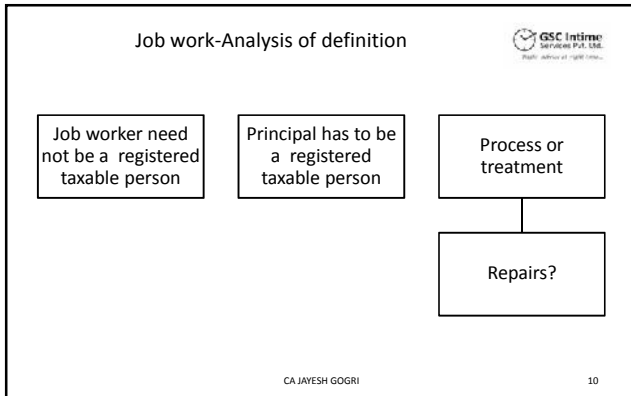
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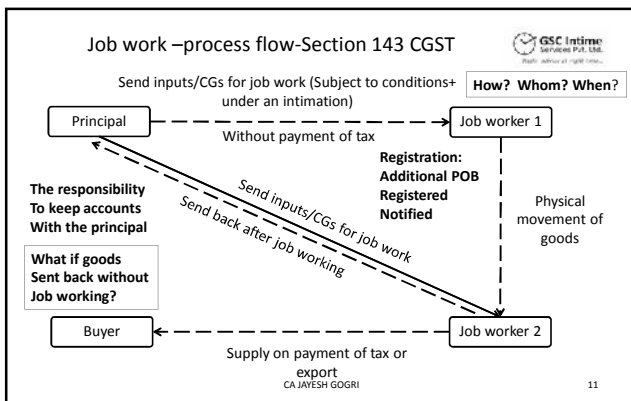
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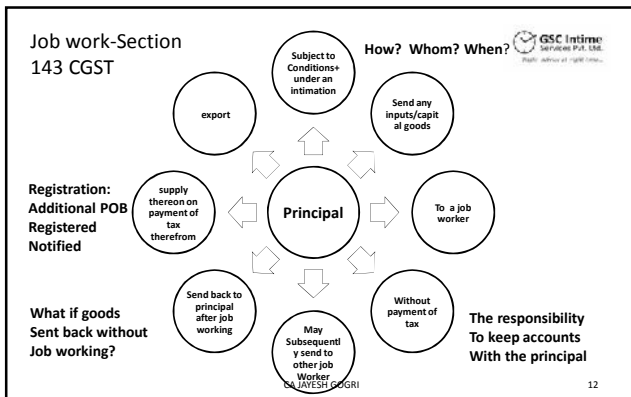
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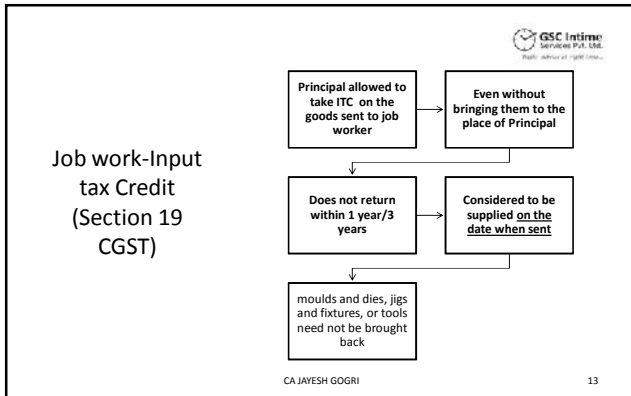
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**Job work-Turnover for registration**

**Explanation (ii) to Section 22**

**the supply of goods,**

**after completion of job-work,**

**by a registered job worker**

**shall be treated as the supply of goods**

**by the principal**

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**Job work-Transitional Provisions (CGST 141)**

Goods sent to job worker

Before the appointed day

Not Returned within 6+2 months

ITC to be recovered

Recovery-Not creditable

Both to declare details

Of the stock

Can be cleared within 6 +2 months-tax/export

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Job work-Comparison with the previous law



- ITC subject to conditions
- Exemption within the law v. Notification/Rules
- 180 days v. 1 year
- 2 years v. 3 years
- Brought back after the period-no salvage

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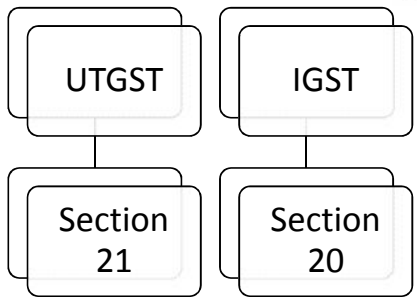

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Job work-Other laws



UTGST IGST

Section 21 Section 20

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**WORKS CONTRACT**

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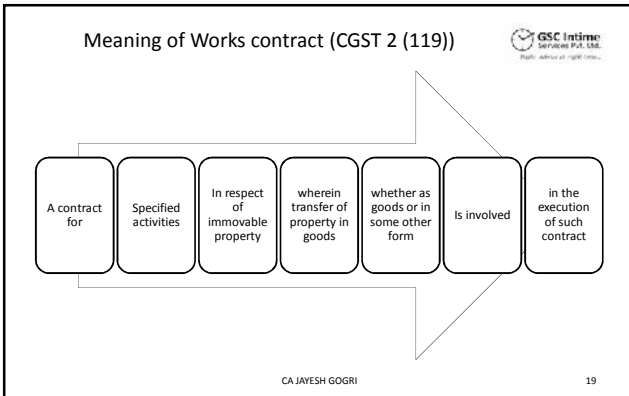
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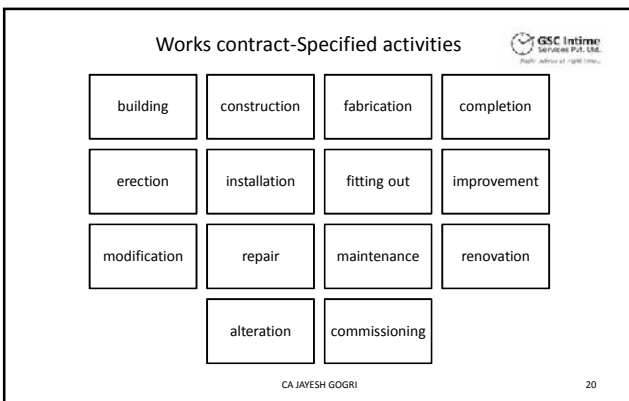
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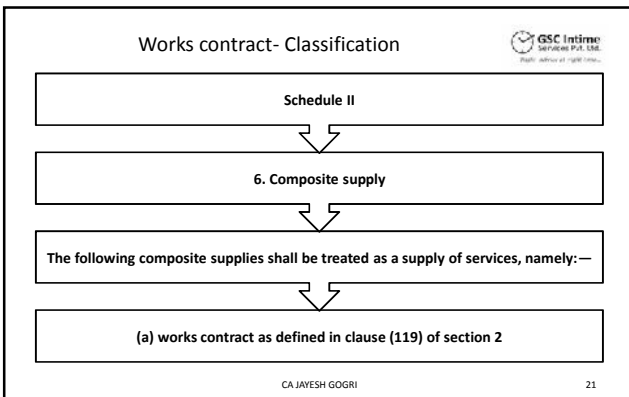
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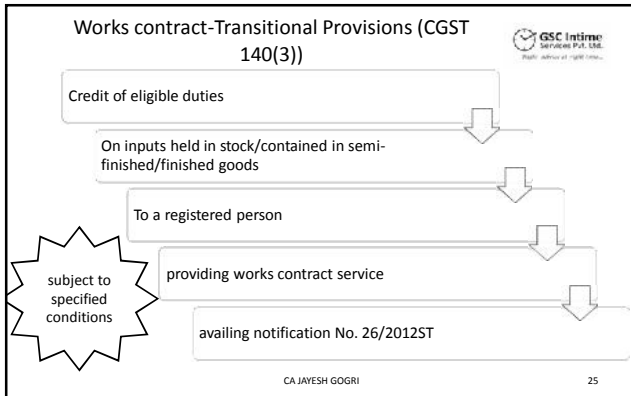
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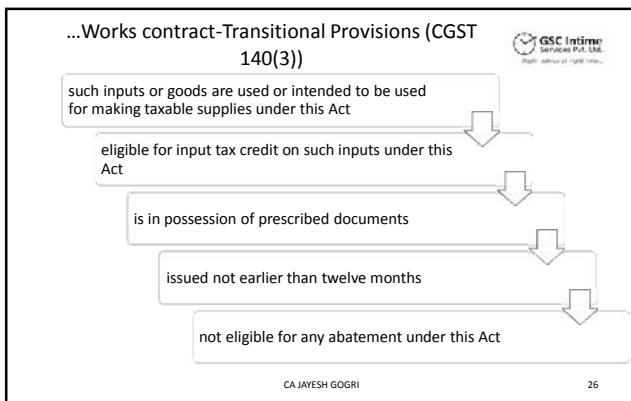
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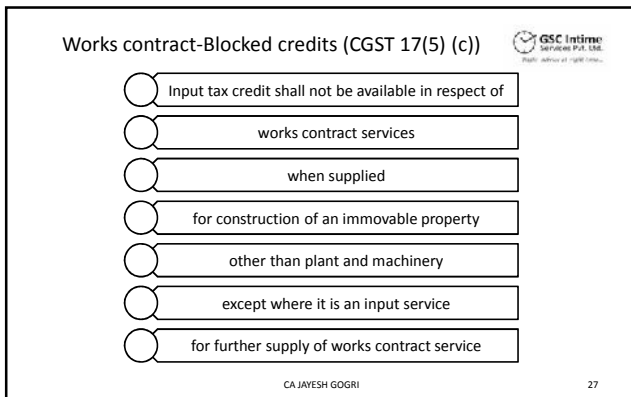
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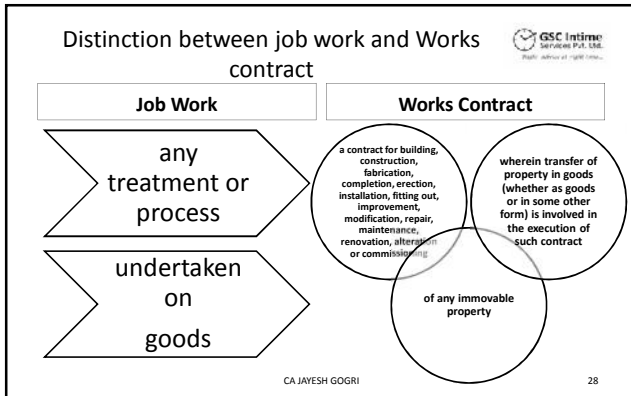
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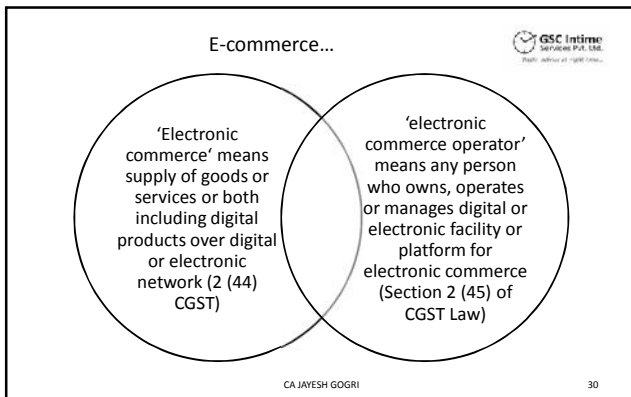
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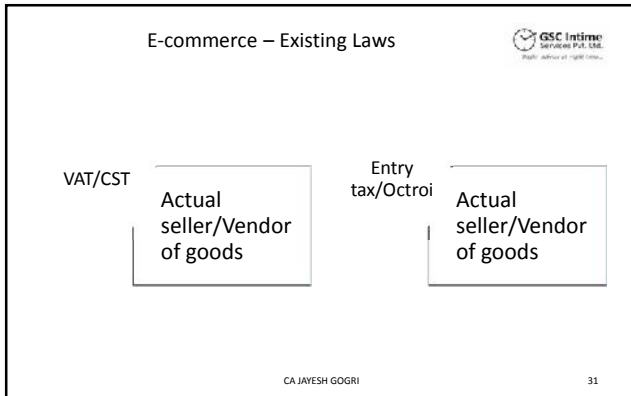
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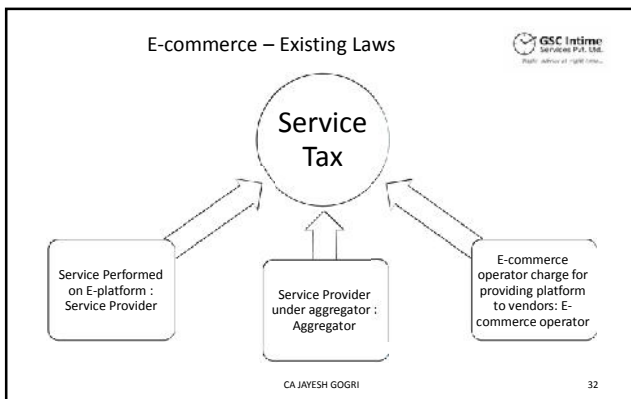
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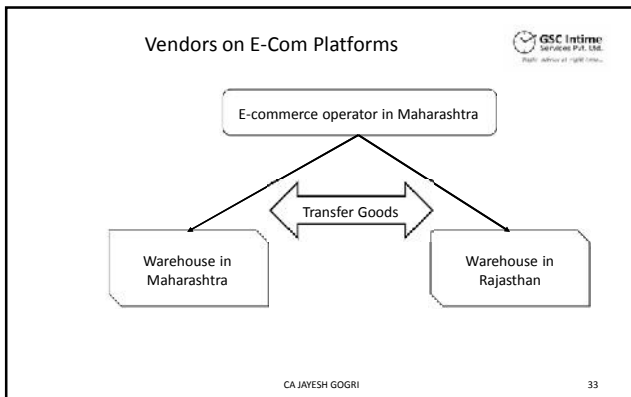
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E-commerce – Existing Laws

E commerce operator charge vendors for using their platform and Traders are not eligible to take cenvat of the same



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Levy (CGST 9 (5) & IGST 5 (5))

- Notified services – E-com operator may be liable as if he is the supplier
- If not present physically- representative



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Taxable Event-Supply

Composite Supply      Mixed Supply



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**Ecom-Concept of 'composite' and 'mixed' supply**

**Composite Supply**

- ☒ Comprising of two or more supplies
- ☒ Naturally bundled
- ☒ & supplied in conjunction with each other
- ☒ In the ordinary course of business
- ☒ One of which is a principal supply
- ☒ **Treated as a supply of principal supply**

**Mixed Supply**

- ☒ Comprising of two or more individual supplies
- ☒ Made in conjunction with each other
- ☒ For a Single price
- ☒ Which is not a composite supply
- ☒ **Treated as supply of that particular supply which attracts highest rate of tax**

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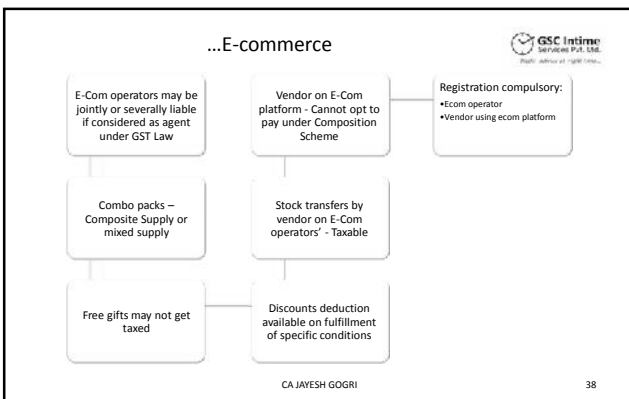
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**TCS (CGST 52)...**

- ☒ Every electronic commerce operator
- ☒ not being an agent
- ☒ shall collect
- ☒ at such rate not exceeding 1%
- ☒ of the net value of
- ☒ taxable supplies made through it
- ☒ where the consideration is to be collected by the operator
- ☒ Net value of means the aggregate value of taxable supplies other than services notified under sub-section (5) of section 9, made during any month by all registered persons through the operator reduced by the aggregate value of taxable supplies returned to the suppliers during the said month

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...TCS

  
Right Address at Right Intime

- ☉ To be paid by 10<sup>th</sup> of the next month
- ☉ Statement to be filed by 10<sup>th</sup> of the next month
  - Rectification possible before
    - If not as a result of
      - scrutiny, audit, inspection or enforcement activity by the tax authorities
    - Due date of Filing statement of September of the next FY
    - Actual date of Filing annual statement
    - Whichever is earlier
- ☉ Details will be matched
  - Rectification by either in the next month
  - Liability will be added to the supplier's output liability

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Ecom- information (CGST 52 (13,14))

  
Right Address at Right Intime

- ☉ Service of notice by department to Ecom operator for details relating to:
  - (a) supplies of goods or services or both effected through such operator during any period; or
  - (b) stock of goods held by the suppliers making supplies through such operator in the godowns or warehouses, by whatever name called, managed by such operator and declared as additional places of business by such suppliers, as may be specified in the notice
- ☉ Furnish the required information within 15 working days
- ☉ Consequence of failure to furnish information
  - Penalty which may extend to Rs. 25,000/-

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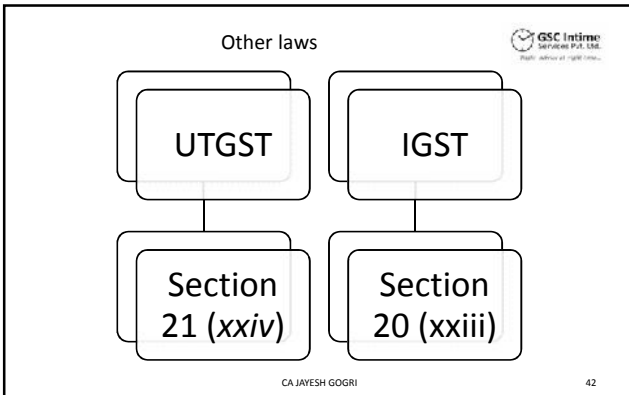
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Right Address at Right Intime

# TDS

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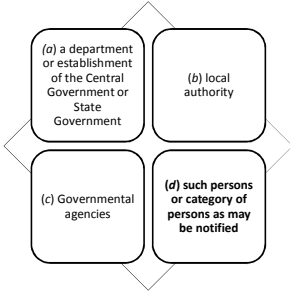
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Right Address at Right Intime

## TDS – Who? (CGST 51)



(a) a department or establishment of the Central Government or State Government

(b) local authority

(c) Governmental agencies

(d) such persons or category of persons as may be notified

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Right Address at Right Intime

## TDS- How much?

CGST /  
UTGST

• 1%

Value

IGST

• 2%

- Amount
- Less [(CGST+ SGST/UTGST) or IGST]
- Less [Cess]

indicated in the invoice

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### TDS-Exception



No deduction shall be made if

the location of the supplier and

the place of supply

is in a State or Union territory which is different from the State or as the case may be, Union territory of registration of the recipient

(Proviso to 51(1) CGST)

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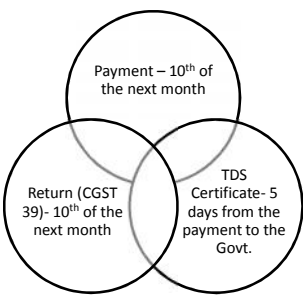
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### TDS- When?





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### TDS-Transitional provisions (CGST 142(13))



Where a supplier has made any sale of goods

in respect of which tax was required to be deducted at source

under any law of a State or Union territory relating to Value Added Tax

has also issued an invoice for the same

before the appointed day,

no TDS u/s 51

where payment to the said supplier is made on or after the appointed day

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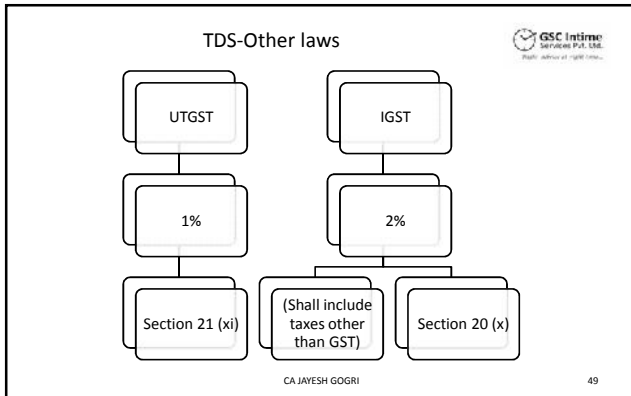
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**Distinction between TDS and TCS**

Particulars	TDS	TCS
On what?	Contracts exceeding 2.5 lacs	Charges /fees
Who?	Govt. depts/Notified persons	E com operators
Rate	1% CGST	Upto 1% CGST
Certificate	Necessary	Not necessary
Compliance	Return	Statement
	No annual return	Annual statement
Rectification	Not possible-refund	Possible within prescribed time limit

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**REGISTRATION (CGST 22 TO 30)**

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Registration



I am a Chartered Accountant and supply services to clients situated in 4 States. Should one registration at Mumbai be sufficient?



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Registration (Sections 22 to 28)



Registration

- Mandatory registration
- Optional registration
- Voluntary registration
- Suo Moto registration

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Mandatory Registration (Section 25)



Every person who is liable to be registered under Section 22 or 24 shall apply for registration in every State/UT in which he is so liable within 30 days from the date on which he becomes liable to registration in such manner and subject to such conditions, as may be prescribed

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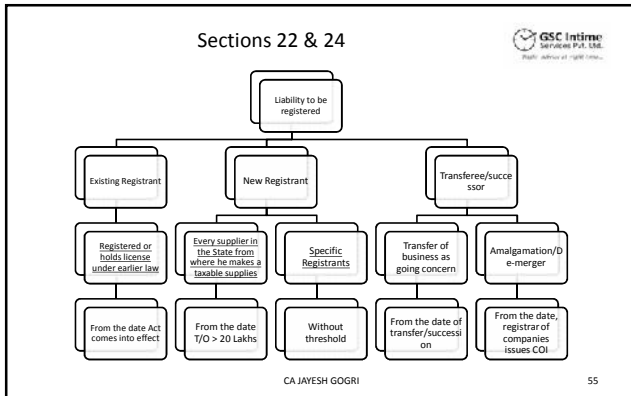
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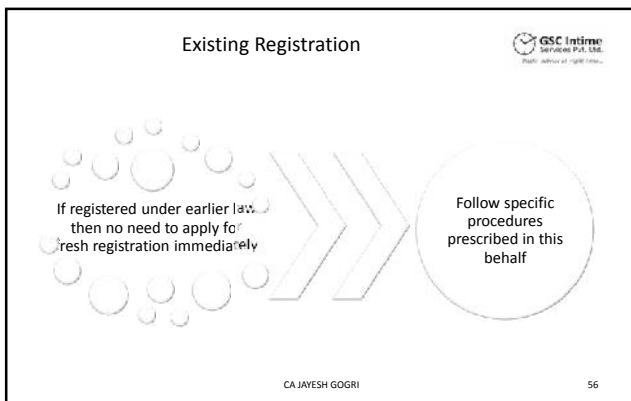
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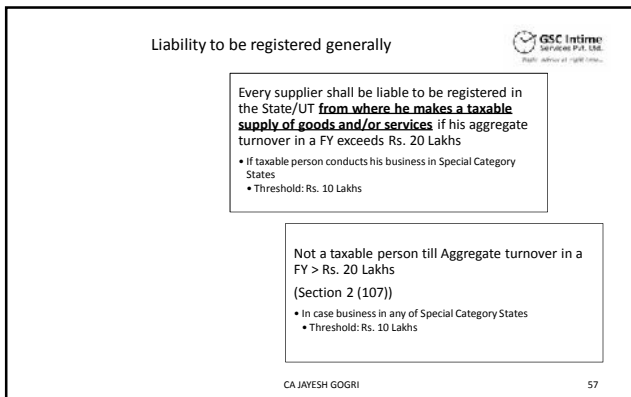
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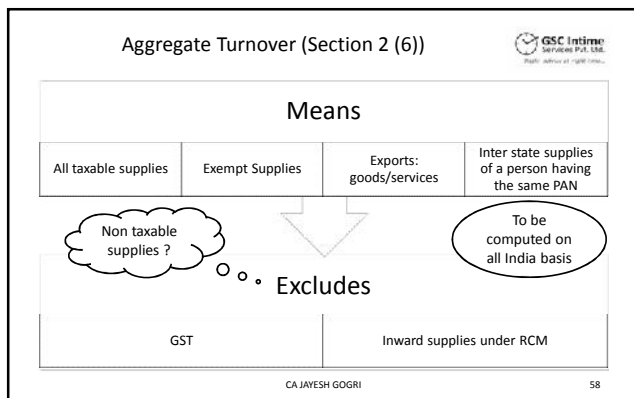
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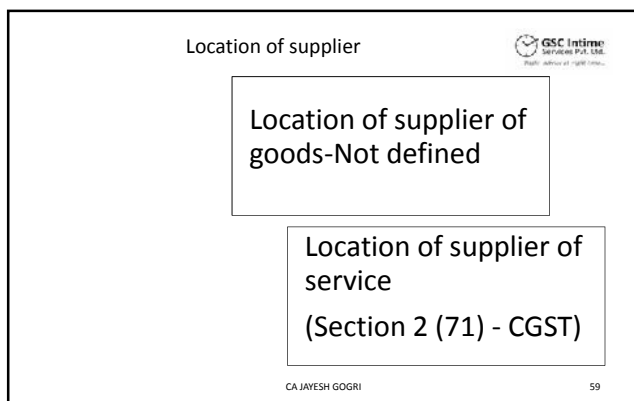
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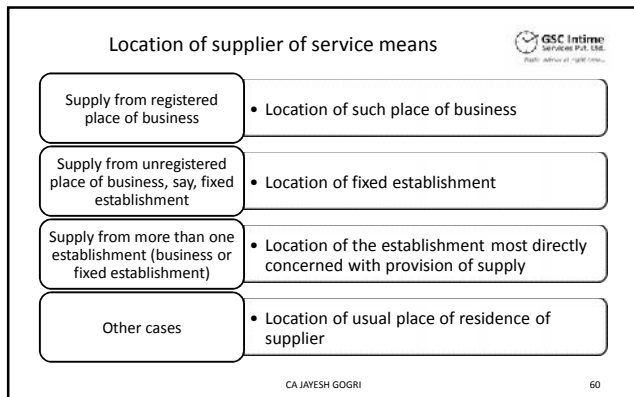
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Place of Business includes (Section 2 (85))

A place from where the business is ordinarily carried on

A place where a taxable person maintains his books of accounts or

and includes a warehouse, a godown or any other place where a taxable person stores his goods, supplies or receives goods and/or services or

A place where a taxable person is engaged in business through agent, by whatever name called

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Fixed establishment means (Section 2 (50))

A place (other than registered place of business) which is characterised by

To supply services or to receive and use services for its own needs

A sufficient degree of permanence and suitable structure

In terms of human and technical resources

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Mandatory Registration-Threshold not applicable (24)

Inter-State Supplies

Person required to pay GST under RCM

Deductor of TDS

ISD

Casual taxable person

Non-resident taxable person

Agent

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Mandatory Registration-Threshold not applicable

Collector of TCS

Vendor on E-commerce platform

E-commerce operator

Supplier of online information and database access or retrieval services from outside India to unregistered person in India

Persons notified by Central or State Government on recommendations of the Council

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Optional Registration (Section 25 (2))

If multiple business verticals in a State – Optional separate registration

Business Vertical

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Voluntary Registration (Section 25 (3))

- All provisions of this Act applicable
- Why would one take voluntary registration?
  - For claiming ITC
  - Due to Customer's specific demand
  - To have unbroken chain of GST till the goods/services reach end consumer
  - To pass on the credit-ISD

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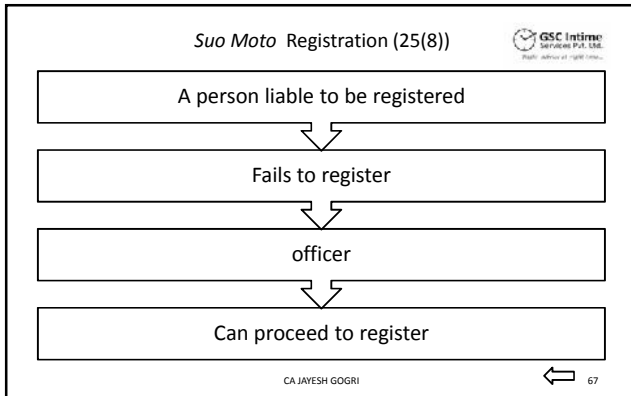
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- Registration (Section 25(6) & (7))**
- ☑ PAN mandatory
  - ☑ If registration under GST for TDS, TAN under Income tax mandatory
  - ☑ NRI- If no PAN then other documents as may be prescribed
  - ☑ After verification, 2 options to department:
    - Grant RC
    - Reject RC
  - ☑ If no deficiency communicated within specific time limit, registration deemed to be granted
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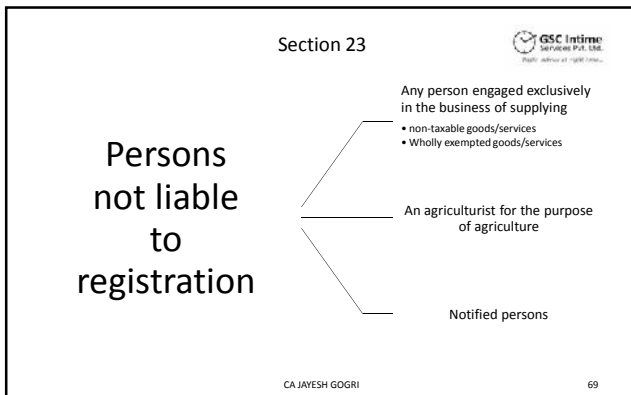
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**Consequences of default in taking Registration**

Liability to a penalty

- Higher of
- Rs. 10,000/- or
- 100% of tax evaded or
- The tax not deducted or short deducted

ITC cannot be claimed for the period prior to registration (Effective date of Registration)

Pay Liability with interest

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**GSTIN (Goods and Services Tax Identification Number)**

1 2 3 4 5 6 7 8 9 10 11 12 13 14 15

State Code

Registration of vertical of businesses 0-9 and A-Z

PAN

Z by default

Check digit

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**GSTIN**

Maharashtra - 27

State Code as defined under the Indian Census 2011

Delhi - 07

Gujarat - 24

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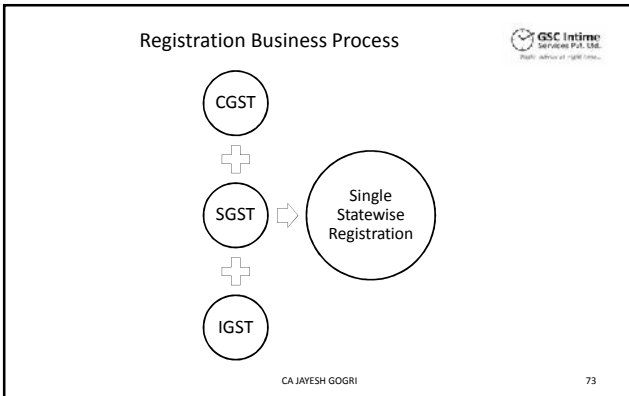
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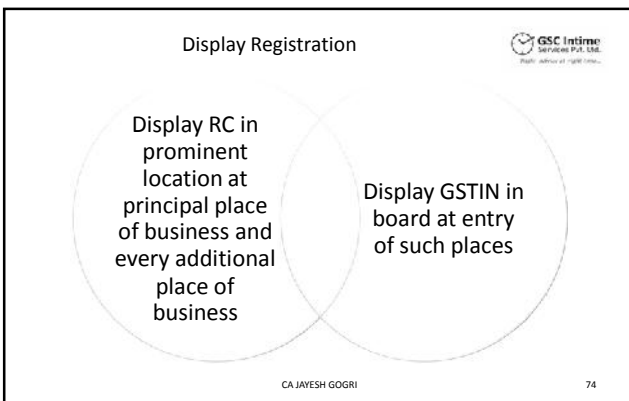
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**MIGRATION**

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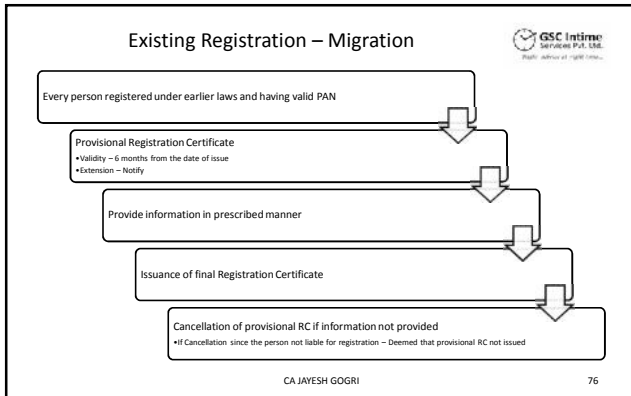
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### Helpdesk

Keep all snapshots for queries & future purposes

GSTN {  
• 0124-4688999  
• helpdesk@gst.gov.in

MVAT {  
• 1800225900

CBEC {  
• 1800-1200-232  
• cbecmitra.helpdesk@icegate.gov.in

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### CANCELLATION OF REGISTRATION

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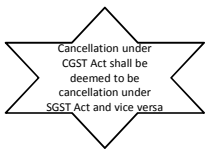
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**Section 29 - Cancellation of registration...**



- ⊗ **Cancellation - By Proper Officer or Application by tax payer**
  - Issuance of SCN except in case of death
  - Providing reasonable opportunity of being heard
  
- ⊗ **Reasons for cancellation**
  - Transfer/discontinuation of business
    - Discontinuation of business
    - Full transfer of business for any reason
    - Death of proprietor
    - Amalgamation
    - De-merger
    - Disposal of business
  - Change in constitution of business
  - No longer liable to be registered



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**...Cancellation of registration...**



- ⊗ **Cancellation possible even from earlier date if**
  - Contravention of provisions of GST Law
  - Composition dealers – returns not furnished consecutively for 3 tax periods
  - Other dealers – returns not furnished consecutively for 6 months
  - Voluntary registration – Business not commenced in 6 months from the date of registration
  
- ⊗ **If registration obtained by fraud, wilful mis-statement, suppression of facts**
  - Cancellation with retrospective effect
  
- ⊗ **ITC**
  - Pay ITC of inputs in stock, contained in semi-finished or finished goods or output tax, whichever is higher
  - Capital goods: Pay either ITC (-) specific % or tax on transaction value, whichever is higher
  - Detailed rules for calculation to be prescribed

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**...Cancellation of registration**



Cancellation of registration shall not affect liability of taxable person for period prior to cancellation

- to pay tax and other dues or
- to discharge any obligation

Irrespective of the time of determination i.e. either before or after the date of cancellation

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Right address at right time.

## TAX INVOICE – SECTION 31

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### Relevance of Tax Invoice

- Disallowance of credit to the recipient
- Fraudulently non issuance or issuance of invoice without supply –  
Penalty upto 10,000 or amount of tax whichever is higher
- Bona fide non issuance or issuance of invoice without supply –  
Penalty upto 10,000 or 10% of tax whichever is higher
- Improper invoice-upto 25,000
- Confiscation of goods and/or conveyance
- Prosecution

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### Tax Invoice – When?

```
graph TD
    A[Goods] --> B[Before or at the time of]
    B --> C[If supply involves movement of goods]
    B --> D[Other cases]
    C --> E[Removal of goods for supply to recipient]
    C --> F[Delivery of goods or making available to the recipient]
    D --> E
    D --> F
```

Notified goods: Tax invoice to be issued within specific time limit

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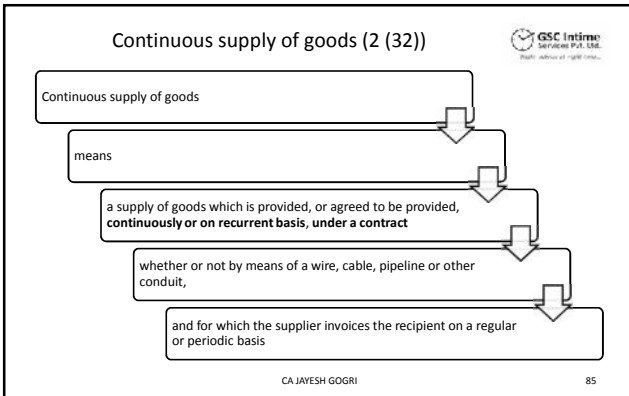
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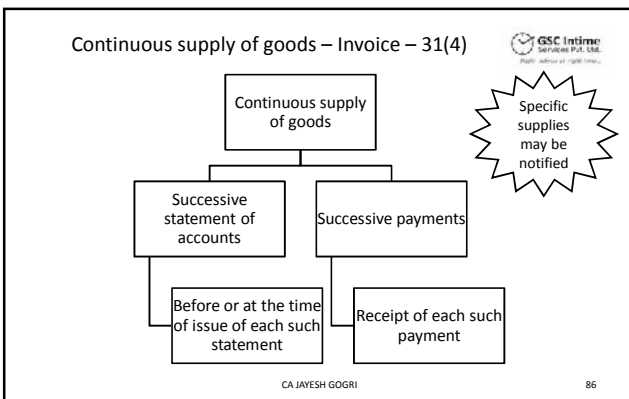
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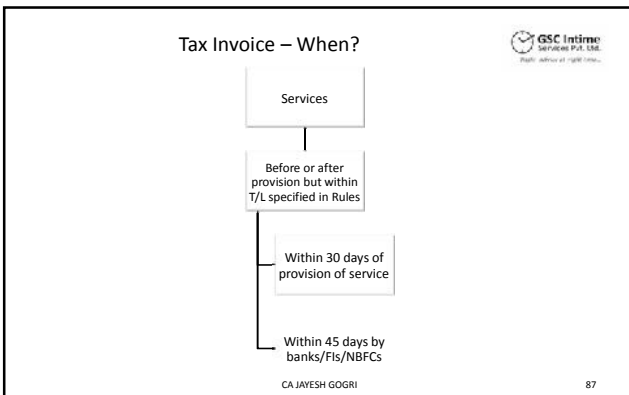
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**Continuous supply of services**

Continuous supply of services  
Means

a supply of services which is provided, or agreed to be provided, continuously or on recurrent basis, under a contract, **for a period exceeding three months** with periodic payment obligations

and includes supply of such service as the Central or a State Government may, whether or not subject to any condition, by notification, specify

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**Continuous supply of services**

Last date of raising invoice

Specific supplies may be notified

Due date of payment - ascertainable from the contract

Due date not ascertainable

Payment linked to completion of event

Before or after payment is liable to be made by recipient but within 30 days from the date payment becomes due

Before or after receipt of payment but within specified time period

Before or after completion of event but within specified time period

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**Cessation of supply of service**

Supply of service ceases under a contract before completion of supply

To the extent of supply effected before such cessation

Invoice to be issued at the time of cessation of service

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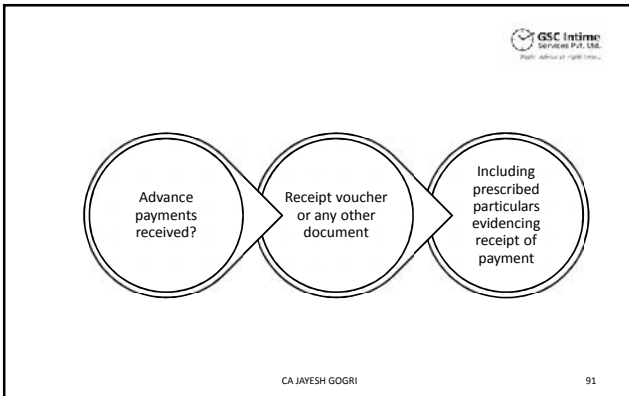
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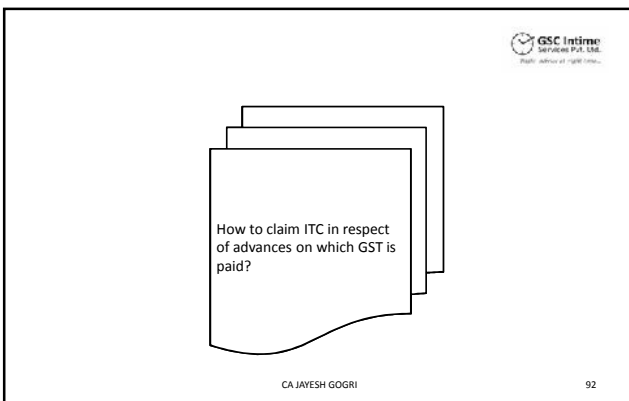
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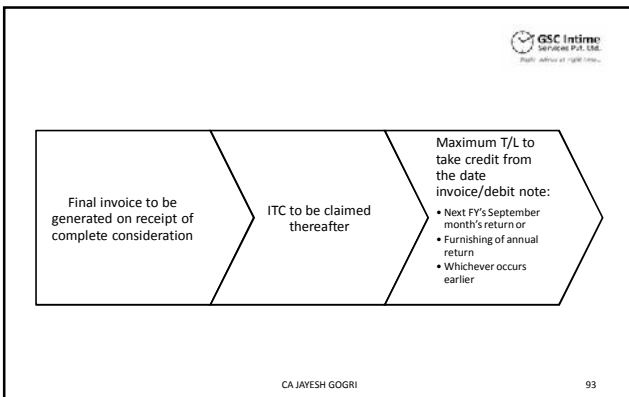
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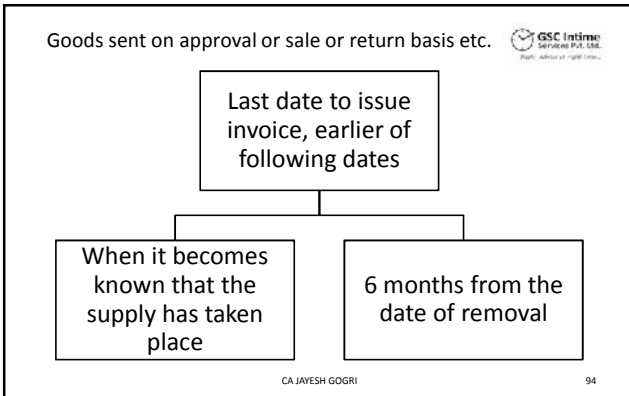
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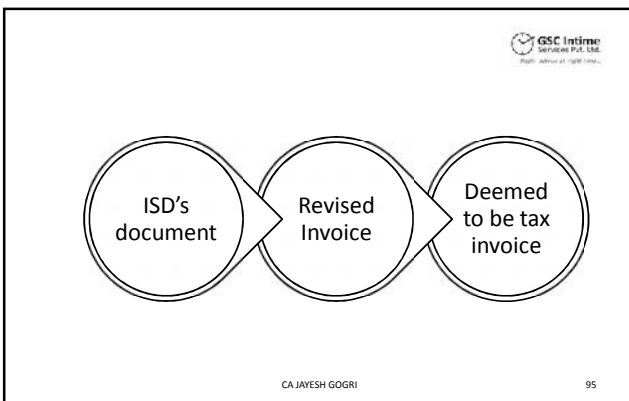
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- Tax Invoice – Contents** 
- Name, address and GSTIN of the supplier
  - Name, address, GSTIN/UIDN of the recipient
  - Consecutive serial number unique for a financial year (In one or multiple series)
    - Alphabets/numbers/both
  - In case of unregistered recipient and supply more than 50,000- Name, address of the recipient, address of delivery
  - HSN code of goods/Accounting code for services
  - Description of goods/services
  - Quantity, unit/unique quantity code
  - Value
  - Taxable value
    - Discount
    - Abatement
  - Rate and amount of tax
  - Inter state supply-place of supply
  - RCM?
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**Tax Invoice – Banking Company**

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**Tax Invoice – GTA**

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**Tax Invoice – Passenger transportation**

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# PAYMENT

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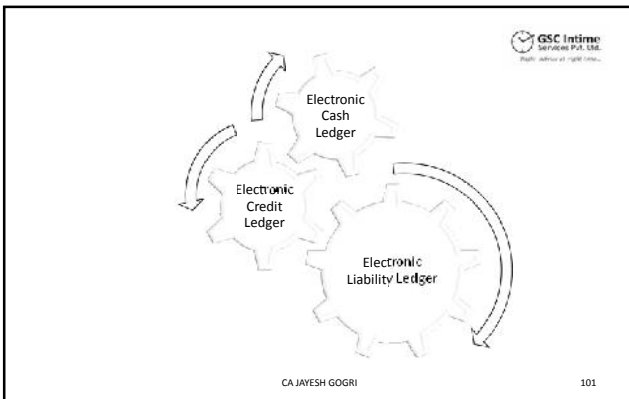
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**Electronic Liability Register-FORM GST PMT 1**

  
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<p><b>Debits:</b></p> <ul style="list-style-type: none"><li>• As per return</li><li>• Tax</li><li>• Interest</li><li>• Late fee</li><li>• Any other amount payable</li><li>• As determined by the officer</li><li>• Tax</li><li>• Interest</li><li>• Penalty</li><li>• Any other amount payable</li><li>• Tax and interest – mismatch</li><li>• TDS/TCS/Composition tax</li></ul>	<p><b>Credits:</b></p> <ul style="list-style-type: none"><li>• Payment made towards taxes</li><li>• Relief granted by appellate authority</li><li>• Penalties reduced due to payment of tax against SCN</li></ul>
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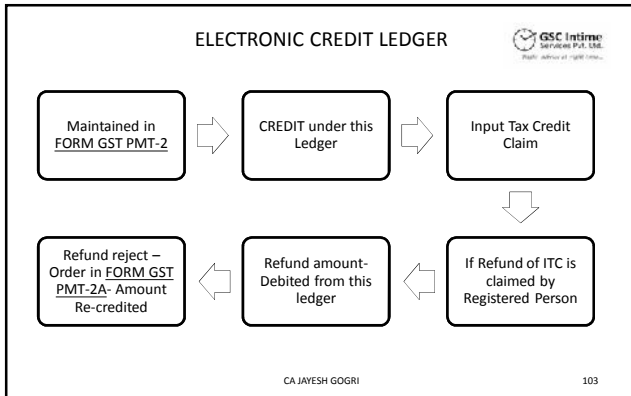
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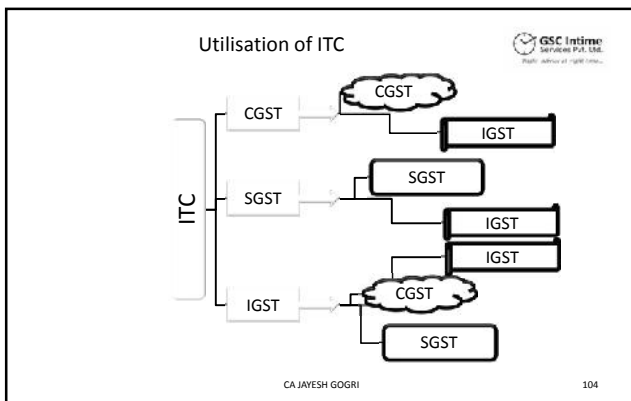
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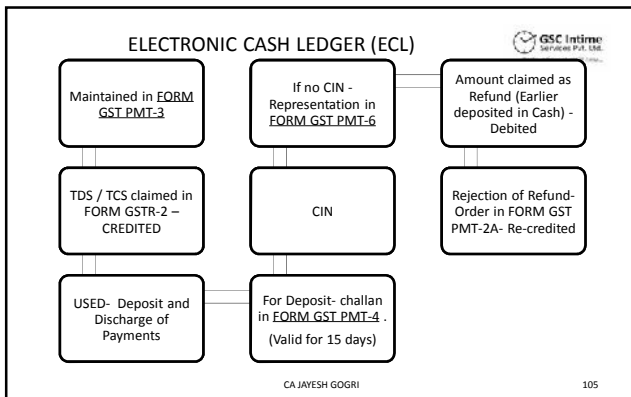
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# DOCUMENTATION

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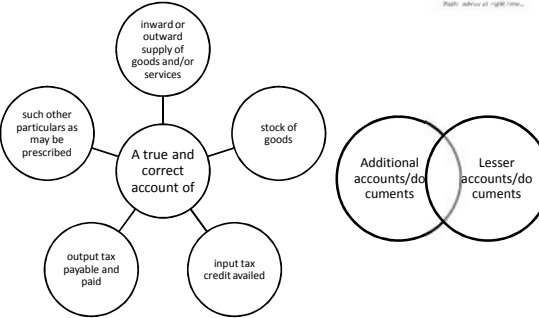
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## Accounts and records to be maintained



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-  where more than one place of business is specified in the certificate of registration, the accounts relating to each place of business shall be kept at such places of business concerned
-  the registered person may keep and maintain such accounts and other particulars in the electronic form in the manner as may be prescribed
-  The Commissioner/Chief Commissioner may notify a class of taxable persons to maintain additional accounts or documents for such purpose as may be specified

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**Period of retention**



Until the expiry of 72 months from the due date of filing of Annual Return

In case of appeal, either of the following occurring later:

- 1 year after final disposal of such appeal or revision or other proceedings or
- 72 months from the due date of filing annual return

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**If failed to account for goods/services**

Proper officer to determine tax payable as if goods/services supplied and follow adjudication procedure

**Owner/WH keeper, whether registered or not**

To maintain records of consignor, consignee and other relevant details of goods as may be prescribed

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