Available from 15th July 2019

CA Final – Indirect Taxes
Module 1 – GST (Multi-Color)
Module 2 – GST & Customs (Black & White)

CA IPCC – Indirect Taxes
Module – GST (Multi-Color)

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Section 9(3) of CGST Act, 2017 which provides for RCM in case of intra-state supplies of notified goods and notified services is mutatis mutandis applicable for RCM in case of inter-state supplies of notified goods and notified services by virtue of Section 5(3) of IGST Act, 2017.

Section 9(4) of CGST Act, 2017 which provides for RCM in case of intra-state supplies by unregistered dealer to registered dealer is mutatis mutandis applicable for RCM in case of inter-state supplies by unregistered dealer to registered dealer by virtue of Section 5(4) of IGST Act, 2017.

Section 9(5) of CGST Act, 2017 which provides for ECO to pay GST for intra-state supplies of notified services is mutatis mutandis applicable for ECO to pay GST for inter-state supplies of notified services by virtue of Section 5(5) of IGST Act, 2017.
MEANING OF PERSON, TAXABLE PERSON, SUPPLIER & RECIPIENT

<table>
<thead>
<tr>
<th>Person INCLUDES</th>
<th>Taxable Person MEANS</th>
</tr>
</thead>
<tbody>
<tr>
<td>➔ an Individual,</td>
<td>➔ Person who is registered or liable to be registered under Section 22 (registration) or Section 24 (compulsory registration).</td>
</tr>
<tr>
<td>➔ a Hindu Undivided Family,</td>
<td>➔ an Association of Persons or Body of Individuals, whether incorporated or not, in India or outside India</td>
</tr>
<tr>
<td>➔ a Firm,</td>
<td>➔ any Corporation established by / under any Central, State or Provisional Act or Government Company as defined in Section 2(45) of Companies Act, 2013</td>
</tr>
<tr>
<td>➔ a Limited Liability Partnership,</td>
<td>➔ Central Government or a State Government,</td>
</tr>
<tr>
<td>➔ a Company,</td>
<td>➔ a Local Authority, or</td>
</tr>
<tr>
<td>➔ any Body Corporate incorporated by or under the laws of a Country outside India</td>
<td>➔ Every Artificial Juridical Person, not falling within any of the above;</td>
</tr>
<tr>
<td>➔ a Society as defined in Societies Registration Act, 1860,</td>
<td></td>
</tr>
<tr>
<td>➔ a Co-operative Society registered under any law relating to Co-operative Societies</td>
<td></td>
</tr>
</tbody>
</table>

Note: A person who is liable to be registered, but has not taken registration is a Taxable Person. A person not liable to be registered, but has taken voluntary registration is also a Taxable Person.

Note: Nature of business or Constitution of business is not relevant for levy of GST. Also, not for profit entities are also liable to GST unless exempted.
**Section 2(105) of CGST Act**

**Supplier MEANS**

- Person *supplying* the said goods or services or both and

**Note:** Supplier includes an agent acting as such on behalf of such supplier

**Section 2(93) of CGST Act**

**Recipient MEANS**

- Consideration is payable
  - Person who is *liable to pay* that consideration,
  - For Goods: Person to whom the goods are *delivered or made available*, or to whom *possession or use* of the goods is given or made available
  - For Services: Person to whom the service is *rendered*

**No Consideration is payable**

**Note:** Any reference to a person to whom a supply is made shall be construed as a reference to the recipient of the supply. Recipient shall include an agent acting as such on behalf of the recipient

**Notes:**

- For any supply to happen, there should be *contractual reciprocity* which implies that *supplier and recipient* are decided based on such contract (whether oral or written).
- Beneficiary need NOT be always the Recipient. For example, where a Faculty takes classes in an Academy for CA students, there are basically 2 contracts:
  - *Contract 1* is between *Academy and Students*, where Academy is the Supplier and Students are Recipients cum Beneficiaries.
  - *Contract 2* is between *Faculty and Academy*, where Faculty is the Supplier, Academy is the Recipient and Students are Beneficiaries.
LIABILITY TO PAY GST

Forward Charge Mechanism (FCM)
- It implies that GST will be collected and paid by the Supplier to the Government.
- In normal cases, GST for all goods and services has to be paid by the Supplier and all the compliance requirements i.e. registration, payment, returns, etc. shall be done by Supplier.

Reverse Charge Mechanism (RCM)
- It implies that GST will be paid by the Recipient to the Government.
- Only in notified cases, GST for notified goods and services OR for supply from unregistered supplier has to be paid by the Recipient and all the compliance requirements i.e. registration, payment, returns, etc. shall be done by Recipient.

Electronic Commerce Operator (ECO)
- It implies that GST will be paid by ECO / Representative of ECO / Person Appointed by ECO to the Government.
- Only in notified cases, GST for notified services has to be paid by the ECO and all the compliance requirements i.e. registration, payment, returns, etc. shall be done by ECO or representative of ECO or person appointed by ECO.

Notes:
- It is important to note that GST being indirect tax, burden of tax is always on Recipient.
- Reverse charge cases are notified under Section 9(3)/9(4) of CGST Act, 2017 & ECO cases are notified under Section 9(5) of CGST Act, 2017.
- If a supply is not covered by Reverse Charge case under Section 9(3)/9(4) and ECO case under Section 9(5), then it is Forward Charge case.
**REVERSE CHARGE MECHANISM**

**MEANING OF “REVERSE CHARGE” – SECTION 2(98) OF CGST ACT, 2017**

**Note:** Payment of tax by ECO under Section 9(5) is NOT defined as Reverse Charge.

**REVERSE CHARGE MECHANISM CASES**

- **Supply of Notified Goods/Services Section 9(3) of CGST Act, 2017**
  - For Supply of Notified Categories of Goods or Services (notified by Govt. on recommendation of GST Council), Recipient shall be liable to pay tax in relation to supply of such goods or services or both.
  - Exemption from Registration: NN 5/2017 – CT: Suppliers who are only engaged in making supplies of taxable goods or services or both, the total tax on which is liable to be paid on reverse charge basis by the Recipient are exempted from obtaining registration.

- **Supply of Notified Goods/Services by Unregistered Person to Notified Registered Person Section 9(4) of CGST Act, 2017**
  - Supply of Any Goods or Services Notified Categories of Goods or Services by an Unregistered Person to Any Registered Person Notified Registered Person, Recipient shall be liable to pay tax in relation to such supply.
  - Exemption from Payment under RCM:
    (i) NN 9/2017 – CT (Rate): Intra-state supply of goods or services by an Unregistered Supplier to a TDS Registered Person is exempt from payment of CGST/SGST. This exemption is ONLY for intra-state supply and NOT for inter-state supply.
    (ii) NN 10/2017 – CT (Rate): Intra-state supply of second hand goods by an Unregistered Supplier to a Registered Recipient is exempt from payment of CGST/SGST provided that such registered recipient is operating under Margin Scheme (Rule 32 of CGST Rules, 2017). This exemption is ONLY for intra-state supply and NOT for inter-state supply.

Both the above EN for non-applicability of RCM under Section 9(4) are NOT relevant after amendment in Section 9(4).
### DIFFERENCE BETWEEN SECTION 9(3), SECTION 9(4) AND SECTION 9(5)

<table>
<thead>
<tr>
<th>Particulars</th>
<th>Section 9(3)</th>
<th>Section 9(4)</th>
<th>Section 9(5)</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1) Supplier</td>
<td>Any Supplier</td>
<td>Unregistered Supplier</td>
<td>Notified Supplier through ECO</td>
</tr>
<tr>
<td>(2) Recipient</td>
<td>Notified Recipient</td>
<td>Notified Registered Recipient</td>
<td>Any Recipient</td>
</tr>
<tr>
<td>(3) Goods &amp; Services</td>
<td>Notified Goods and Notified Services</td>
<td>Notified Goods and Notified Services</td>
<td>Notified Services</td>
</tr>
<tr>
<td></td>
<td><strong>Notified Recipient will pay GST</strong></td>
<td><strong>Registered Recipient will pay GST</strong></td>
<td><strong>ECO will pay GST</strong></td>
</tr>
<tr>
<td></td>
<td><em>(Recipient has to apply for Mandatory Registration under Section 24)</em></td>
<td><em>(ECO has to apply for Mandatory Registration under Section 24)</em></td>
<td></td>
</tr>
</tbody>
</table>
## REVERSE CHARGE MECHANISM FOR NOTIFIED SERVICES
### SECTION 9(3) OF CGST ACT, 2017 OR SECTION 5(3) OF IGST ACT, 2017

**Recent Amendment**

**RCM FOR INTRA-STATE SUPPLY [NN 13/2017 – CT(RATE)] AND RCM FOR INTER-STATE SUPPLY [NN 10/2017 – IT(RATE)]**

<table>
<thead>
<tr>
<th>CATEGORY OF SUPPLY OF SERVICE</th>
<th>SUPPLIER OF SERVICE (BY)</th>
<th>RECIPIENT OF SERVICE (TO)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Insurance Agent Services (Refer Note 1)</td>
<td>Insurance Agent</td>
<td>▪ Any person carrying on the Insurance Business located in Taxable Territory</td>
</tr>
<tr>
<td>Recovery Agent Services</td>
<td>Recovery Agent</td>
<td>▪ A Banking Company or a Financial Institution or a Non-Banking Financial Company located in Taxable Territory</td>
</tr>
<tr>
<td>Direct Selling Agent Services</td>
<td>Individual Direct Selling Agents (DSAs) other than a Body Corporate, Partnership Firm / LLP</td>
<td>▪ A Banking Company or a Non-Banking Financial Company located in Taxable Territory</td>
</tr>
<tr>
<td>Business Facilitator Services</td>
<td>Business Facilitator</td>
<td>▪ A Banking Company located in Taxable Territory</td>
</tr>
<tr>
<td>Agent of Business Correspondent Services</td>
<td>Agent of Business Correspondent</td>
<td>▪ A Business Correspondent, located in the Taxable Territory</td>
</tr>
</tbody>
</table>
### Reverse Charge Mechanism

<table>
<thead>
<tr>
<th>Service Description</th>
<th>Description</th>
<th>Examples</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Directorial Services</strong></td>
<td>Director, who is not an Employee (i.e. Director other than MD or WTD)</td>
<td>- Any Company or Body Corporate located in <strong>Taxable Territory</strong></td>
</tr>
<tr>
<td><strong>RBI Services</strong></td>
<td>Members of Overseeing Committee constituted by the Reserve Bank of India</td>
<td>- Reserve Bank of India</td>
</tr>
<tr>
<td><strong>Sponsorship Services</strong></td>
<td>Any person</td>
<td>- Any Body Corporate or Partnership Firm / LLP located in the <strong>Taxable Territory</strong></td>
</tr>
<tr>
<td><strong>Transfer or permitting the use of enjoyment of copyright covered under Section 13(1)(a) of Copyright Act, 1957 relating to Original Literary, Dramatic, Musical or Artistic Works</strong></td>
<td>Author or Music Composer, Photographer, Artist or the like</td>
<td>- Publisher, Music Company, Producer or the like located in <strong>Taxable Territory</strong></td>
</tr>
<tr>
<td><strong>Arbitral Tribunal Services</strong></td>
<td>Arbitral Tribunal</td>
<td>- Any Business Entity in <strong>Taxable Territory</strong></td>
</tr>
<tr>
<td><strong>Legal Services, directly or indirectly (Refer Note 2)</strong></td>
<td>An individual advocate including a senior advocate or firm of advocates</td>
<td>- Any Business Entity in <strong>Taxable Territory (Refer Note)</strong></td>
</tr>
<tr>
<td>Services by way of Transportation of Goods by Road (Refer Note 3)</td>
<td>Goods Transport Agency who is NOT opting to pay GST @ 12%</td>
<td>Where the person liable to pay freight is located in Taxable Territory AND is one of the specified persons</td>
</tr>
<tr>
<td>---</td>
<td>---</td>
<td>---</td>
</tr>
</tbody>
</table>
|   |   | ▪ Factory registered under Factories Act, 1948  
|   |   | ▪ Society registered under Societies Registration Act, 1860  
|   |   | ▪ Body Corporate established by or under any law  
|   |   | ▪ Co-operative Society established by or under any law  
|   |   | ▪ Partnership Firm / LLP, including Association of Person, whether registered or not  
|   |   | ▪ Any Registered Person (Registered under GST)  
|   |   | ▪ Casual Taxable Person |

**Note:** RCM shall not apply in case of GTA where the recipient is a. Department or Establishment of the CG or SG or UT; or  
b. Local Authority; or  
c. Governmental Agencies, which has taken registration under the CGST Act, 2017 only for the purpose of deducting tax under Section 51 and not for making a taxable supply of goods or services. (i.e. Above case shall be taxable under FCM. However, the same has been exempted.)

<table>
<thead>
<tr>
<th>Security Services (Service provided by way of Supply of Security Personnel)</th>
<th>Any person other than a Body Corporate</th>
<th>A Registered Person, located in the Taxable Territory</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td><strong>Note:</strong> RCM shall not apply in case of Security Services where the recipient is</td>
</tr>
</tbody>
</table>
|   |   | (i) Registered Person paying taxes under Section 10 (Composition Scheme)  
|   |   | (ii) a. Department or Establishment of the CG or SG or UT; or  
|   |   | b. Local Authority; or  
|   |   | c. Governmental Agencies, which has taken registration under the CGST Act, 2017 only for
### Reverse Charge Mechanism

<table>
<thead>
<tr>
<th>Services supplied by way of Transfer of Development Rights or Floor Space Index (FSI) (including additional FSI) for construction of a project by a Promoter</th>
<th>Any Person</th>
<th>Promoter</th>
</tr>
</thead>
<tbody>
<tr>
<td>Long-term Lease of land (30 years or more) against consideration in the form of Upfront Amount (called as premium, salami, cost, price, development charges, etc.) and / or Periodic Rent for construction of a project by a promoter.</td>
<td>Any Person</td>
<td>Promoter</td>
</tr>
<tr>
<td><strong>Government Services (Refer Note 4)</strong></td>
<td>Central Government, State Government or Union Territory or Local Authority</td>
<td>Any Business Entity in <strong>Taxable Territory</strong></td>
</tr>
<tr>
<td><strong>Renting of Immovable Property</strong></td>
<td>Central Government, State Government or Union Territory or Local Authority</td>
<td>Any Registered Person (Registered under GST)</td>
</tr>
</tbody>
</table>

**Explanation:** The provisions of this notification, in so far as they apply to the Central Government and State Governments, shall also apply to the Parliament and State Legislatures.

For detailed analysis and examples, refer “Classification” Chapter.
## Notes:

1. **Meaning of “Insurance Agent” – Section 2(10) of Insurance Act, 1938**

| **Means** | An insurance agent *licensed under Section 42*  
| —— | —— |
| ▪ who receives or agrees to receive payment by way of commission or other remuneration in consideration  
| ▪ of his soliciting or procuring insurance business including business relating to the continuance, renewal or revival of  
| policies of insurance . |

**Note:** Thus if there is an insurance company who is selling insurance policies through an ECO (example policy bazaar) and paying commission to ECO for sale of policies, then such ECO cannot be termed as insurance agent unless such ECO is licensed under Section 42 of Insurance Act, 1938. Unless, ECO shall be termed as “insurance agent”, RCM shall not be applicable and ECO shall pay GST on such commission received from Insurance Company under Forward Charge Mechanism.

2. **Meaning of “Legal Services” and “Business Entity in Taxable Territory” for Legal Services**

| **Legal Services** | Any service provided in relation to  
| —— | —— |
| ▪ advice, consultancy or assistance  
| ▪ in any branch of law,  
| ▪ in any manner and  
| **Includes** | Representational Services  
| ▪ before any Court, Tribunal or Authority |

| **Business Entity in Taxable Territory** | “Business Entity located in the Taxable Territory” who is  
| —— | —— |
| ▪ litigant, applicant or petitioner, as the case may be,  
| ▪ shall be treated as the person who receives the legal services  
| for the purpose of this notification |

3. **Recipient of GTA Services**

Person liable to pay freight to GTA (i.e. Consignor or Consignee, who is paying freight) shall be the Recipient of GTA Services and RCM shall be applicable on him  
(i) If he is in Taxable Territory AND  
(ii) If he is one of the specified persons.

4. **Following services are NOT covered by RCM for Government Services**

(i) Services by the Department of Posts by way of Speed Post, Express Parcel Post, Life Insurance, and Agency Services provided to a person other than Central Government, State Government or Union Territory or Local Authority;  
(ii) Services in relation to an Aircraft or a Vessel, inside or outside the precincts of a Port or an Airport;  
(iii) Transport of Goods or Passengers
## Reverse Charge Mechanism

<table>
<thead>
<tr>
<th>CATEGORY OF SUPPLY OF SERVICE</th>
<th>SUPPLIER OF SERVICE (BY)</th>
<th>RECIPIENT OF SERVICE (TO)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Import of Any Service</td>
<td>Any person located in a Non-Taxable Territory</td>
<td>Any person located in the Taxable Territory other than Non-Taxable Online Recipient</td>
</tr>
<tr>
<td>Service by way of Transportation of goods by a Vessel from a place outside India up to the Customs Station of clearance in India</td>
<td>Any person located in Non-Taxable Territory</td>
<td>Importer, as defined in Section 2(26) of the Customs Act, 1962, located in the Taxable Territory</td>
</tr>
</tbody>
</table>

For detailed analysis and examples, refer “Classification” Chapter.
### REVERSE CHARGE MECHANISM FOR NOTIFIED GOODS / SERVICES FOR NOTIFIED RECIPIENT

SECTION 9(4) OF CGST ACT, 2017 OR SECTION 5(4) OF IGST ACT, 2017

#### Recent Amendment (Fully Amended)

**RCM FOR INTRA-STATE SUPPLY [NN 7/2019 – CT(RATE)] AND RCM FOR INTER-STATE SUPPLY [NN 7/2019 – IT(RATE)]**

<table>
<thead>
<tr>
<th>CATEGORY OF SUPPLY OF GOODS / SERVICES</th>
<th>SUPPLIER (BY)</th>
<th>RECIPIENT (TO)</th>
</tr>
</thead>
</table>
| Inputs and Input Services (other than specified goods / specified services as given below) purchased by promoter from unregistered person, for construction of project, in a FY or part thereof (ONLY to the extent shortfall of 80% criteria of inward supplies from registered person) | Unregistered Person | ▪ Promoter  
(Pay GST @ 18% on such Inputs and Input Services ONLY to the extent of shortfall of 80% criteria  
Pay GST @ 28% on Cement EVEN if 80% criteria is satisfied) |
| Capital Goods purchased by promoter from unregistered person for construction of project | Unregistered Person | ▪ Promoter  
(Pay GST @ applicable rate on all such Capital Goods) |

**Note:** Earlier, the effective rate of GST on real estate sector was 8% or 12% with ITC. With effect from 01.04.2019, the effective rates of GST have come down largely subject to certain conditions. New effective rates of GST for the new projects by promoters are as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Particulars</th>
<th>Rate</th>
<th>Conditions</th>
</tr>
</thead>
</table>
| 1.     | Construction of Affordable Houses (Area 60 sq.mt. in Metros / 90 sq.mt. in Non-Metros AND Value upto Rs.45 lakhs) | 1%   | (a) ITC shall NOT be available  
(b) 80% of Inputs and Input Services other than  
(i) services by way of grant of development rights, long term lease of land (against upfront payment in the form of premium, salami, development charges etc.) or FSI (including additional FSI),  
(ii) electricity, high speed diesel, motor spirit, natural gas, used in supplying the service shall be purchased from registered persons.  
(c) 100% of Capital Goods shall be received from registered persons.  
**Note:** In case of any shortfall in meeting the above said 80% (for inputs and input services) or 100% (for capital goods), taxes shall be paid under RCM u/s 9(4) of CGST Act or RCM u/s 5(4) of IGST Act. |
| 2.     | (a) All houses other than Affordable Houses  
(b) Residential Real Estate Project (RREP): Real Estate Project in which the carpet area of commercial apartments is not more than 15% of total carpet area of all apartments. | 5%   | |

Vishal Jain

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Praveen Jain
ELECTRONIC COMMERCE OPERATOR FOR NOTIFIED SERVICES
SECTION 9(5) OF CGST ACT, 2017 OR SECTION 5(5) OF IGST ACT, 2017

MEANING OF “ELECTRONIC COMMERCE OPERATOR” – SECTION 2(45) OF CGST ACT, 2017

Any Person who Owns, Operates or Manages
Digital or Electronic Facility or Platform
for Electronic Commerce

ELECTRONIC COMMERCE OPERATOR CASES [NN 17/2017 – CT (RATE) & NN 14/2017 – IT (RATE)]

Passenger Transportation Service

- Services by way of Transportation of Passengers by a Radio-Taxi, Motor-Cab, Maxi-Cab and Motor Cycle (read as Motor Car)
  - Except where the transportation of passengers is by transport vehicle, omnibus, road-roller, tractor, motor cycle OR invalid carriage

Accommodation Service

- Services by way of providing accommodation in Hotels, Inns, Guest Houses, Clubs, Campsites or other Commercial Places meant for Residential or Lodging purposes,
  - Except where the person supplying such service through ECO is liable for registration under Section 22(1) of CGST Act, 2017

House-Keeping Service

- Services by way of House-Keeping, such as Plumbing, Carpentry etc.
  - Except where the person supplying such service through ECO is liable for registration under Section 22(1) of CGST Act, 2017
### Example 1: Passenger Transportation Service through ECO

<table>
<thead>
<tr>
<th>Particulars</th>
<th>GST</th>
</tr>
</thead>
<tbody>
<tr>
<td>Booking of Cab through OLA</td>
<td>OLA will pay GST on Passenger Transportation Service → ECO Case</td>
</tr>
<tr>
<td>Booking of Bus Seat in KPN Travels through Red Bus</td>
<td>KPN Travels will pay GST on Passenger Transportation Service → FCM Case</td>
</tr>
<tr>
<td>Note: Red Bus will pay GST on its Commission → FCM Case</td>
<td></td>
</tr>
</tbody>
</table>

### Example 2: Accommodation Service through ECO

<table>
<thead>
<tr>
<th>Particulars</th>
<th>GST</th>
</tr>
</thead>
<tbody>
<tr>
<td>Booking of Room of Muthu Hotel (not liable for registration) through Trivago</td>
<td>Trivago will pay GST on Accommodation Service → ECO Case</td>
</tr>
<tr>
<td>Booking of Room of Taj Hotel (liable for registration) through Trivago</td>
<td>Taj Hotel will pay GST on Accommodation Service → FCM Case</td>
</tr>
<tr>
<td>Note: Trivago will pay GST on its Commission → FCM Case</td>
<td></td>
</tr>
</tbody>
</table>

### Example 3: Housekeeping Service through ECO

<table>
<thead>
<tr>
<th>Particulars</th>
<th>GST</th>
</tr>
</thead>
<tbody>
<tr>
<td>Booking of Carpenter, Mr. Hardik Pandya (not liable for registration) through Urbanclap</td>
<td>Urbanclap will pay GST on Housekeeping Service → ECO Case</td>
</tr>
<tr>
<td>Booking of Carpenter, Mr. KL Rahul (liable for registration) through Urbanclap</td>
<td>Mr. KL Rahul will pay GST on Housekeeping Service → FCM Case</td>
</tr>
<tr>
<td>Note: Urbanclap will pay GST on its Commission → FCM Case</td>
<td></td>
</tr>
</tbody>
</table>
## Notes:
1. **Meaning of “Maxicab”, “Motorcab”, “Radio Taxi” and “Motor Car” for Passenger Transportation Services**

<table>
<thead>
<tr>
<th></th>
<th>Maxicab</th>
<th>Motorcab</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Means</strong></td>
<td>Any motor vehicle constructed or adapted to carry</td>
<td>Any motor vehicle constructed or adapted to carry</td>
</tr>
<tr>
<td></td>
<td>- <em>more than 6 passengers but not more than 12 passengers</em> excluding the</td>
<td>- <em>not more than 6 passengers</em> excluding the driver</td>
</tr>
<tr>
<td></td>
<td>driver</td>
<td>for hire or reward</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>Radio Taxi</th>
<th>Motor Car</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Means</strong></td>
<td>A taxi including a radio cab, by whatever name</td>
<td>Any motor vehicle <em>other than</em></td>
</tr>
<tr>
<td></td>
<td>called, which</td>
<td>transport vehicle,</td>
</tr>
<tr>
<td></td>
<td>is in <em>two-way radio communication</em> with a</td>
<td>omnibus,</td>
</tr>
<tr>
<td></td>
<td>central control office and</td>
<td>road-roller,</td>
</tr>
<tr>
<td></td>
<td>is enabled for tracking using Global</td>
<td>tractor,</td>
</tr>
<tr>
<td></td>
<td>Positioning System (<em>GPS</em>) or General Packet</td>
<td>motor cycle or</td>
</tr>
<tr>
<td></td>
<td>Radio Service (<em>GPRS</em>)</td>
<td>invalid carriage</td>
</tr>
</tbody>
</table>

*GPS* = Global Positioning System
*GPRS* = General Packet Radio Service
INDIRECT TAX – CA FINAL

LEARN THE
BEST WAY
FROM THE
BEST TEAM!

Vishal Jain A
Praveen Jain K

<table>
<thead>
<tr>
<th>BATCH – FULL COURSE</th>
<th>DATES</th>
</tr>
</thead>
<tbody>
<tr>
<td>Best Academy, Coimbatore (TN)</td>
<td>15th July 2019 to 27th July 2019</td>
</tr>
<tr>
<td>Lakshya, Calicut (Kerala)</td>
<td>15th August 2019 to 24th August 2019</td>
</tr>
<tr>
<td>Shradha Academy, Banagalore (Karnataka)</td>
<td>12th September 2019 to 20th September 2019</td>
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</tbody>
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CRASH COURSE DATES WILL BE ANNOUNCED SOON
COMING SOON TO CHENNAI & HYDERABAD
FROM MAY 2020 EXAMS!!!!