

CA FINAL

NOTIFICATION & CLARIFICATION SUMMARY



**V'Smart
Academy**

Summary of Notifications

Chapter No.	Amendments	Page No.
1.	Composition Scheme	
i.	Rate of composition tax payable by manufacturers under CGST Act reduced to 0.5% from 1%	15
ii.	For traders composition tax would be leviable as a percentage of turnover of taxable supplies of goods in State /UT i.e. exempt supplies would not be added for calculation of turnover in state	15
iii.	Clarification on eligibility of restaurant services for Composition scheme – If a person engaged in restaurant services also supplies exempt services including services of extending deposits, loans, advances so far as consideration shown by way of interest or discount then he shall still be eligible for opting Composition scheme . For the computation of Aggregate turnover to determine the eligibility value of exempt services including services of extending deposits, loans, advances so far as consideration shown by way of interest or discount not to be taken in account.	14
2.	Reverse Charge	
i.	GST to be payable under reverse charge on services provided by Overseeing Committee members to RBI i.e. RBI shall be liable to pay tax	11
ii.	GST to be payable under reverse charge on renting of immovable property <div> <div>➤ By CG, SG, UT or LA to a RP then under RCM charge RP is liable</div> <div>➤ By CG, SG, UT or LA to a URP then normal charge is applicable.</div> </div>	12
iii.	Further, “insurance agent” has been defined as per sec 2(10) of I.A Act 1938. Thus RCM is applicable only if a person is holding licence as I.A & supplies services to Insurer otherwise normal charge is applicable.	13
iv.	Legal Service :- In case of services provided by an individual advocate including a senior advocate or firm of advocates by way of legal services, directly or indirectly, GST is payable under reverse charge by any business entity located in the taxable territory.	11
v.	Sec 9(4)& 5(4) of CGST & IGST Act - Reverse charge on purchases made from unregistered persons deferred till June 30, 2018 & This has been further exempted to 30.09.2018.	13
3.	Time of Supply	
i.	In exercise of powers of sec 148 of CGST act, All supplier of goods can consider the TOS as per sec 12(2)(a) i.e. date of issue of invoice or last date of issue of invoice without considering the date of payment	18
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iii.	Protected Monuments : Services by way of admission to a protected monument so declared under the Ancient Monuments and Archaeological Site and Remains Act 1958 or any of the State Acts, for the time being in force	35
iv.	Transportation of goods by a vessel : Services by way of transportation of goods by a vessel from customs station of clearance in India to a place outside India (Exempted till 30.09.2018)	36
v.	Transportation of goods by an aircraft : Services by way of transportation of goods by an aircraft from customs station of clearance in India to a place outside India.(Exempted till 30.09.2018)	36
vi.	Services provided by Fair Price Shop Service provided by Fair Price Shops to Central Government by way of sale of food grains, Kerosin, Sugar, Edible Oil etc. under Public Distribution System(PDS) against consideration in the form of commission or margin. (The exemptions under serial nos.11A and 11B have been merged under one entry)	36

Chapter No.	Amendments	Page No.
	<p>Service to Govt. of article 243G</p> <p>vii. Pure services (excluding works contract service or other composite supplies involving supply of any goods) provided to the Central Government, State Government or Union territory or local authority or a Governmental authority or a Government Entity by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution or in relation to any function entrusted to a Municipality under article 243W of the Constitution.</p>	37
	<p>Service Provided by Govt. Entity</p> <p>Supply of service by a Government Entity to Central Government, State Government, Union territory, local authority or any person specified by Central Government, State Government, Union territory or local authority against consideration received from Central Government, State Government, Union territory or local authority, in the form of grants, has been exempted from CGST. Further, the term "Government Entity" has also been defined in the notification as under: "Government Entity" means an authority or a board or any other body including a society, trust, corporation, (i) set up by an Act of Parliament or State Legislature; or (ii) established by any Government, with 90% or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State Government, Union Territory or a local authority. [Notification No. 32/2017 CT (R) dated 13.10.2017].</p>	37
	<p>viii. Service to Govt. by way of any Activity in relation to article 243G or 243W Service to Govt. by way of any activity in relation to any function entrusted to a Municipality under article 243W of the Constitution.</p>	37
	<p>ix. Services by way of Hire by road (c) Motor vehicle for transport of students, faculty and staff, to a person providing services of transportation of students, faculty and staff to an educational institution providing services by way of pre-school education and education upto higher secondary school or equivalent. (New entry made to the services)</p>	37
	<p>x. Services of Life Insurance Business</p> <p>Services of life insurance provided or agreed to provided by the Naval Group Insurance Fund to the personnel of Coast Guard under the Group Insurance Schemes of the Central Government.</p>	37
	<p>xi. Re Insurance Services</p> <p>Services by way of reinsurance of the insurance schemes specified in serial number 35 or 36</p>	37
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	<p>xiii. Supply of Services having POS in Nepal/Bhutan</p> <p>Supply of services having place of supply in Nepal or Bhutan, against payment in Indian Rupees.</p>	38
	<p>xiv. Intellectual Property Services -</p> <p>Importation of Intellectual Property Rights -Service imported into territory of India. To the extent it is included in transaction value as royalties & Licences under Rule 10(1)(c) of custom valuations (Determination of value of imported goods) Rules, 2007 on which ACD 3(7) paid under custom Tariff Act, 1975.</p>	38
	<p>xv. Central Government's share of profit petroleum exempted from CGST</p> <p>Intra-State supply of services by way of grant of licence or lease to explore or mine petrol crude or natural gas or both is exempt</p>	38
	Amendments to Existing exemption	
	<p>i. Legal Services :</p> <p>a) Services provided by an arbitral tribunal to iii) The Central Government, State Government, Union territory, local authority, Governmental Authority or Government Entity. (b) a partnership firm of advocates or an individual as an advocate other than a senior advocate, by way of legal services to- iv) The Central Government, State Government, Union territory, local authority, Governmental Authority or Government Entity. (c) a senior advocate by way of legal services to - (iii) The Central Government, State Government, Union territory, local authority, Governmental Authority or Government Entity.</p>	40
	<p>ii. Services by way of right to admission to-</p> <p>(d) Planetarium – Newly Inserted (The threshold for exemption limit is increased from Rs 250 to Rs 500)</p>	40
	<p>iii. Transport by Air to CG : Services provided to the Central Government, by way of transport of passengers with or without accompanied belongings, by air, embarking from or terminating at a regional connectivity scheme airport, against consideration in the form of viability gap funding, are exempt from CGST. The exemption was not available on or after the expiry of a period of one year (3 Years) from the date of commencement of operations of the regional connectivity scheme airport as notified by the Ministry of Civil Aviation.</p>	40
	<p>iv. Service by an unincorporated Body or a Non-Profit Entity –</p> <p>Up to an amount of seven thousand five hundred rupees per month per member for sourcing of goods (Threshold limit increased from ₹ 5000 to ₹ 7500)</p>	40

Chapter No.	Amendments	Page No.																								
	v. Education & training sector substantially amended (refer from notes)	40																								
	vi. Life Insurance Services – Life micro-insurance product as approved by the Insurance Regulatory and Development Authority, having maximum amount of cover of ₹ 2 Lacs (Increased threshold from ₹50,000)	41																								
	vii. Earlier, services by a specified organisation in respect of a religious pilgrimage facilitated by Ministry of External Affairs the Government of India, under bilateral arrangement were exempted from CGST vide entry at serial no. 60. The said entry has been amended to omit the words “Ministry of External Affairs” there from	42																								
5.	Value of Supply																									
	<p>New rule 31A introduced in CGST Rules to provide for valuation of supply of lottery and actionable claim in the form of chance to win in betting, gambling or horse racing in a race club.</p> <p>Amendment Rule 31 A : Value of Supply in case of lottery, betting Gambling & Horse racing</p> <table><tr><th></th><th>Lottery run by</th><th>Value</th><th></th><th>Lottery run by</th><th>Value</th></tr><tr><td>(a)</td><td>The value of supply of lottery run by State Govt.</td><td>Value shall be deemed to be ➤ face value of ticket or ➤ price as notified in the Official Gazette by the organising State, whichever is higher. 100/112 of the</td><td>(b)</td><td>The value of supply of lottery authorised by State Govt.</td><td>Value shall be deemed to be ➤ face value of ticket 100/128 of the or ➤ price as notified in the Official Gazette by the organising State, whichever is higher.</td></tr><tr><td>(b)</td><td colspan="5">Value of betting, gambling and horse racing = Face Value of Bet or Amount paid to totalisator</td></tr><tr><td>(c)</td><td colspan="5">“Organising State” has the same meaning as assigned to it in clause (f) of sub-rule (1) of rule 2 of the Lotteries (Regulation) Rules, 2010.</td></tr></table>		Lottery run by	Value		Lottery run by	Value	(a)	The value of supply of lottery run by State Govt.	Value shall be deemed to be ➤ face value of ticket or ➤ price as notified in the Official Gazette by the organising State, whichever is higher. 100/112 of the	(b)	The value of supply of lottery authorised by State Govt.	Value shall be deemed to be ➤ face value of ticket 100/128 of the or ➤ price as notified in the Official Gazette by the organising State, whichever is higher.	(b)	Value of betting, gambling and horse racing = Face Value of Bet or Amount paid to totalisator					(c)	“Organising State” has the same meaning as assigned to it in clause (f) of sub-rule (1) of rule 2 of the Lotteries (Regulation) Rules, 2010.					20
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6.	Place of Supply																									
	A new rule 3 has been inserted in IGST Rules to provide a mechanism to compute the proportionate value of advertisement services attributable to different States or Union territories in the absence of any contract between the supplier of service and recipient of services (Refer notes)	21																								
7.	Registration																									
	Supplies through Eco																									
	i. Person making supplies of services other than supplies specified u/s 9(5) of CGST Act through an ECO who is required to collect tax at source u/s 52 of CGST Act & has an aggregate T/O, to be computed on all India not exceeding ₹20 lakhs F.Y. (₹10 lakh in special category state except state of J & K) are notified as category of exempted persons from registration. Clarification regarding levy of GST on homestays [Circular No. 27/01/2018 dt 04/01/2018] - Even though they provide services through ECO, are not required to take registration	45																								
	ii. Sub rule (1A) to rule 17 inserted The Unique Identity Number granted under sub-rule (1) to a person under sec 25(9)(a) of CGST Act shall be applicable to the territory of India.	45																								
	iii. Proviso to Rule 20 has been removed regarding voluntary cancellation of registration. Hence, any person who had registered him self voluntarily can now apply for cancellation of registration without waiting for any time limit	46																								
	iv. Rule 17 of the CGST Rules has been amended to provide that the Unique Identity Number granted to any specialised agency of the UN or any Multilateral Financial Institution and Organisation notified under the United Nations (Privileges and Immunities) Act, 1947, Consulate or Embassy of foreign countries shall be applicable to the territory of India.	46																								
	v. Rule 19 :- Any particular of the application for registration shall not stand amended with effect from a date earlier than the date of submission of the application for amendment on the common portal except with the order of the Commissioner for reasons to be recorded in writing and subject to such conditions as the Commissioner may, in the said order, specify.	46																								
8.	Input Tax Credit																									
	i. For the purpose of Rule 42 & 43 of CGST rules to compute aggregate value of exempt supplies it shall exclude :- a) Value of supply of services having POS in Nepal and Bhutan against pay in INR b) Value off supply of services by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest/ discount. c) Value of services by transport of goods by vessel from custom stations of clearance in India to a place outside India	47																								
	ii. Rule 45 - Conditions and restrictions in respect of inputs and capital goods sent to the job worker amended (For detail refer notes)	47																								

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	iii. Rule 40(1)(b) - has been amended with effect from 01.07.2017 to empower CGST/IGST Commissioner to extend the time period for submission of such declaration. Further, any extension of the time limit notified by the SGST Commissioner or UTGST Commissioner shall be deemed to be notified by the CGST/IGST Commissioner.	47
	iv. Rule 45(3) has been amended to empower the CGST Commissioner or SGST/UTGST Commissioner to grant extension of time period for furnishing of the details of challans in respect of goods dispatched to a Jobworker /received from Jobwork to another another during the quarter.	47
9.	Tax Invoice	
	i. Rule 46A - where a registered person is supplying taxable as well as exempted goods or services or both to an unregistered person, a single "invoice-cum-bill of supply" may be issued for all such supplies.	51
	ii. Rule 54 – Amended changes made for invoice issued pertaining to banking, insurance & NBFCs as given the option to issue consolidated tax invoice at the end of month. Sub rule 1A inserted to rule 54 of CGST rules as regard to ISD stating the particulars to be given in an Invoice (Refer notes)	54
	Rule 55A inserted i.e The person-in charge of the conveyance shall carry a copy of the tax invoice or the bill of supply issued in accordance with the provisions of rules 46, 46A or 49 in a case where such person is not required to carry an e-way bill under these rules	54
10.	Return	
	i. Quarterly filing of GSTR 1 return for registered person having aggregate turnover of upto 1.5 Crore rupees in the preceding financial year or the current financial year	53
	ii. Form GSTR 3B extended further and Form GSTR 2 has been postponed	
	iii. Form GSTR 2 and 3 have been postponed by the Government till 30th June 2018.	
11.	Accounts, Records & E-Way Bill	
	i. Rules pertaining to E-Way Bill were substituted ➡ Following are rules applicable on movement of goods of value exceeding specified value for such cases generation of E- way bill shall be mandatory:- Rule 138 – Information to be furnished prior to commencement of movement of goods and generation of E-way bill Rule 138A – Documents and devices to be carried by a person in charge of a conveyance Rule 138B – Verification of documents & conveyances Rule 138C – Inspection & Verification of goods Rule 138D – Facility for uploading information regarding detention of vehicle (Refer notes for detail discussion)	55
	ii. Clarification on issues in respect of maintenance of books of accounts relating to additional place of business by a principal or an auctioneer for the purpose of auction of tea, coffee, rubber etc. Its Clarified that - Such principal or auctioneer shall intimate their jurisdictional proper officer in writing about the maintenance of books of accounts relating to additional place(s) of business at their principal place of business.	65
For common topics – Refund , Demand & Recovery , Appeals & revision amendments refer notes in detail		

Summary of Clarifications via Circulars

Chapter	Clarification	Pg.No.								
Supply	➔ Priority Sector Lending Certificates (PSLCs) are taxable as goods & there is no exemption to trading in PSLCs.	2								
	➔ Levability of GST on taxable services provided by the members of the JV to the JV and vice versa and inters se between the members of the JV :- ☞ If Cash calls in joint venture then considered as merely a transaction in money and hence not a supply ☞ Cash Calls in nature of advance for supply of service pooled by JV towards taxable services received from a member or a third party for supply of service party is in the nature of consideration & hence attracts GST	2								
	Deemed Distinct Person as per para 2 of Sch I i. the inter-state movement of goods like movement of various modes of conveyance, between distinct persons <table><tr><th>Situations</th><th>GST Council recommendation and conclusion</th></tr><tr><td>Carrying Goods or passenger or both in conveyance</td><td>Between deemed distinct person shall be Treated neither as supply of goods or services & no IGST to be levied</td></tr><tr><td>Repairs & Maintenance of conveyance</td><td>On movement between deemed distinct persons shall be treated neither as supply of goods or services & no IGST to be levied Note: On repairs & maintenance charges done for such conveyances GST shall be payable</td></tr><tr><td>Movement for further supply</td><td>Treated as supply of goods or services & IGST to be levied</td></tr></table>	Situations	GST Council recommendation and conclusion	Carrying Goods or passenger or both in conveyance	Between deemed distinct person shall be Treated neither as supply of goods or services & no IGST to be levied	Repairs & Maintenance of conveyance	On movement between deemed distinct persons shall be treated neither as supply of goods or services & no IGST to be levied Note: On repairs & maintenance charges done for such conveyances GST shall be payable	Movement for further supply	Treated as supply of goods or services & IGST to be levied	3
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	ii. inter-state movement of rigs, tools and spares, and all goods on wheels Aforsaid clarification shall mutatis muntandis apply to interstate movement of such goods.	4								
	iii. inter-state transfer of aircraft engines, parts and accessories for use by their own airlines – GST is payable on such transfers	5								
	Supply on Approval basis :- Supply of Jewellery within the state or from the state of registration to another state on approval basis. <table><tr><td>What document is required at the final removal?</td><td>➔ Supply on approval basis - Delivery challan along with e-way bill ➔ other than approval basis - Tax invoice</td></tr><tr><td>When to issue Invoice?</td><td>Supply on approval basis - When supply is fructified Other than approval basis - At the time of supply</td></tr><tr><td>Which tax is payable on Approval?</td><td>Interstate supplies IGST shall be levied</td></tr><tr><td>Whether CTP registration is required?</td><td>No.</td></tr></table>	What document is required at the final removal?	➔ Supply on approval basis - Delivery challan along with e-way bill ➔ other than approval basis - Tax invoice	When to issue Invoice?	Supply on approval basis - When supply is fructified Other than approval basis - At the time of supply	Which tax is payable on Approval?	Interstate supplies IGST shall be levied	Whether CTP registration is required?	No.	5
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ii. Taxation of the supply of art works by artists in different States other than the State in which they are registered as a taxable person <table><tr><td>What Document to be Issued?</td><td>For supply on approval basis - Delivery challan along E-way Bill. On actual supply - Invoice to be issued</td></tr><tr><td>When Is GST Leviable?</td><td>On Inter state - IGST Shall be levied Display at Gallery - GST applicable on actual supply</td></tr><tr><td>Whether CTP registration is required?</td><td>No.</td></tr></table> Note :- In case of art work sent to the gallery for exhibition there is no consideration flow hence not a supply	What Document to be Issued?	For supply on approval basis - Delivery challan along E-way Bill. On actual supply - Invoice to be issued	When Is GST Leviable?	On Inter state - IGST Shall be levied Display at Gallery - GST applicable on actual supply	Whether CTP registration is required?	No.	6			
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Schedule III Consumer Disputes Redressal Commissions (National/ State/ District) may not be tribunals as they may not have been set up directly under the Constitution. However, they are clothed with the characteristics of a tribunal. ☞ In view of the aforesaid, it is hereby clarified that fee paid by litigants in the Consumer Disputes Redressal Commissions are not leviable to GST. Any penalty imposed by or amount paid to these Commissions will also not attract GST.	6									
Composite & Mixed supply : Taxability of printing contracts: - <table><tr><th>Cases</th><th>Situations</th><th>Classification</th></tr><tr><td>Case 1</td><td>In the case of printing of books, pamphlets, brochures, annual reports, and the like</td><td>supply of printing the content is supplied by the recipient of supply is the principal supply and the physical inputs including paper are ancillary used for printing & belongs to printer thus, such supplies would constitute supply of service.</td></tr></table>	Cases	Situations	Classification	Case 1	In the case of printing of books, pamphlets, brochures, annual reports, and the like	supply of printing the content is supplied by the recipient of supply is the principal supply and the physical inputs including paper are ancillary used for printing & belongs to printer thus, such supplies would constitute supply of service.	7			
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Chapter	Amendments								
	Case 2	In case of supply of printed envelopes, letter cards, printed boxes, tissues, napkins, wall paper etc.	Predominant supply is that of goods and the supply of printing of the content supplied by the recipient of supply is ancillary thus, such supplies would constitute supply of goods.						
	Clarification on levy of GST on printing To clarify whether supply in the situations listed below shall be treated as a supply of goods or supply of service :		8						
	<table><tr><th>Issue</th><th>Clarificaion</th></tr><tr><td>1. The books are printed/ published/ sold on procuring copyright from the author or his legal heir. [e.g. White Tiger Procures copyright from Ruskin Bond] 2. The books are printed/ published/ sold against a specific brand name. [e.g. Manorama Year Book] 3. The books are printed/ published/ sold on paying copyright fees to a foreign publisher for publishing Indian edition (same language) of foreign books. [e.g. Penguin (India) Ltd. pays fees to Routledge (London)] The books are printed/ published/ sold on paying copyright fees to a foreign publisher for publishing Indian language edition (translated). [e.g. Ananda Publishers Ltd. pays fees to Penguin (NY)]</td><td>The supply of books shall be treated as supply of goods as long as the supplier owns the books and has the legal rights to sell those books on his own account.</td></tr></table>	Issue	Clarificaion	1. The books are printed/ published/ sold on procuring copyright from the author or his legal heir. [e.g. White Tiger Procures copyright from Ruskin Bond] 2. The books are printed/ published/ sold against a specific brand name. [e.g. Manorama Year Book] 3. The books are printed/ published/ sold on paying copyright fees to a foreign publisher for publishing Indian edition (same language) of foreign books. [e.g. Penguin (India) Ltd. pays fees to Routledge (London)] The books are printed/ published/ sold on paying copyright fees to a foreign publisher for publishing Indian language edition (translated). [e.g. Ananda Publishers Ltd. pays fees to Penguin (NY)]	The supply of books shall be treated as supply of goods as long as the supplier owns the books and has the legal rights to sell those books on his own account.				
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	<table><tr><th>Issue</th><th>Clarification</th></tr><tr><td>i) Whether activity of bus body building, is a supply of goods or services?</td><td>In the case of bus body building there is supply of goods and services. Thus, classification of this composite supply, as goods or service would depend on which supply is the principal supply which may be determined on the basis of facts and circumstances of each case.</td></tr><tr><td>ii) Whether retreading of tyres is a supply of goods or services?</td><td>The primary question that should be asked is what the essential nature of the composite supply is and which element of the supply imparts that essential nature to the composite supply. Value may be one of the guiding factors in this determination, but not the sole factor. In retreading of tyres, which is a composite supply, the pre-dominant element is the process of retreading which is a supply of service. Rubber used for retreading is an ancillary supply. Supply of retreaded tyres, where the old tyres belong to the supplier of retreaded tyres, is a supply of goods @ 28%</td></tr></table>	Issue	Clarification	i) Whether activity of bus body building, is a supply of goods or services?	In the case of bus body building there is supply of goods and services. Thus, classification of this composite supply, as goods or service would depend on which supply is the principal supply which may be determined on the basis of facts and circumstances of each case.	ii) Whether retreading of tyres is a supply of goods or services?	The primary question that should be asked is what the essential nature of the composite supply is and which element of the supply imparts that essential nature to the composite supply. Value may be one of the guiding factors in this determination, but not the sole factor. In retreading of tyres, which is a composite supply, the pre-dominant element is the process of retreading which is a supply of service. Rubber used for retreading is an ancillary supply. Supply of retreaded tyres, where the old tyres belong to the supplier of retreaded tyres, is a supply of goods @ 28%		7
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	GST will be payable by the refinery only on the net quantity of superior kerosene oil (SKO) retained for the manufacture of Linear Alkyl Benzene (LAB). ☞ Though, refinery would be liable to pay GST on such returned quantity of SKO, when the same is supplied by it to any other person Cut pieces of fabrics under GST - Mere cutting and packing of fabrics into pieces of different lengths from bundles or thans, will not change the nature of these goods and such pieces of fabrics would continue to be classifiable under the respective heading as the fabric.		9						
Charge of GST	Benefit of zero rated supply as per sec 16 of IGST act, will apply mutatis mutandis for the purpose of compensation cess (wherever applicable)		9						
Exemption From GST	Health Care Services:- ☞ Rent on rooms provided to in patients is exempted		29						
	☞ Services provided by senior doctors/ consultants/ technicians hired by the hospitals, whether employees or not, are healthcare services and thus exempt. ☞ Retention money and the fee/payments made to the doctors etc., is towards the healthcare services provided by the hospitals to the patients and is exempt. ☞ Food supplied to the in-patients as advised by the doctor/nutritionists is a part of composite supply of healthcare and not separately taxable & thus exempt. Other supplies of food by a hospital to patients (not admitted) or their attendants or visitors are taxable.								
	Charitable & religious sector:- accommodation service in hostels by Trusts having declared tariff below one thousand rupees per day is exempt		31						

	<p>Agriculture Services:-</p> <ul style="list-style-type: none"> Warehousing of agricultural produce such as tea (i.e. black tea, white tea etc.), processed coffee beans or powder, pulses (de-husked or split), jaggery, processed spices, processed dry fruits, processed cashew nuts etc.. fall outside the definition of agricultural produce therefore the exemption from GST is not available to their loading, packing, warehousing etc. Milling of paddy into rice cannot be considered as an intermediate production process in relation to cultivation of plants for food, fibre or other similar products or agricultural produce. <ul style="list-style-type: none"> Milling of paddy into rice is not eligible for exemption under S.No 55 of Notification 12/2017 -CT (Rate) as not an intermediary process for Agriculture or Agriculture produce. Milling of paddy into rice on job work basis, is liable to GST at the rate of 5%, on the processing charges (and not on the entire value of rice). 	31
	<p>Renting of Immovable Property:-</p> <ul style="list-style-type: none"> Declared or published tariff is relevant only for determination of the tax rate slab. GST will be payable on the actual amount charged (transaction value) In case different tariff is declared at different places, highest of such declared tariffs shall be the declared tariff for the purpose of levy of GST. In case different tariff is declared for different seasons or periods of the year, the tariff declared for the season in which the service of accommodation is provided shall apply If tariff changes between booking and actual usage then declared tariff at the time of supply would apply Price or declared tariff does not include tax component 	33
	<p>Recreational activities:-</p> <p>Elephant/ camel joy rides cannot be classified as transportation services & thus will attract GST</p>	34
	<p>Insurance Services provided to the Govt:-</p> <p>Services provided to the CG, SG, UT under any insurance scheme for which total premium is paid by the CG, SG, UT are exempt from GST under Sl. No. 40 of notification No. 12/2017-Central Tax (Rate). Further, services provided SG by way of general insurance (managed by government) to employees of the SG/ Police personnel, employees of Electricity Department or students are exempt.</p>	34
	<p>Education Services:-</p> <ul style="list-style-type: none"> Catering Services provided by educational institution to its students, faculty & Staff – Is Exempt Catering services are provided by a mess or canteen other than the education institution – Not exempt & treated as supply of service 	41
JobWork	Clarification on issues related to Job Work refer notes	49
Return	A registered person once opts to file any of the option for filing of return, cannot change the return filing periodicity for the entire financial year thereafter	53