




# GST FLOW (Index)



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Chapter

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Chapter

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### My Lovely Students

I look forward for you to love and enjoy the chartbook. I am confident that as your mentor & friend, I will succeed in simplifying concepts for you and making you fall in love with the subject.

### Some tricks and tips to score the best (Read before you jump inside exam hall)

1. In MCQs follow elimination method: Always eliminate 3 choices and then choose one. Reading all choices are must.
2. Quoting sections in an answer serves like a dessert to examiner, but quoting a wrong section might result in adding spices to a burn.
3. Supporting every answer with adequate & suitable reasoning is very important, substantiate your answer adequately.
4. Always remember, writing 80 and scoring 60 is good rather than trying to attempt 100 and fail.
5. Reminder: Drink some water & breath, it relaxes you.

All the best guys, Lets rock GST & let rock the exams.

The chart book is meant for CA Ramesh Soni's classroom purpose only. The charts in this book are applicable for November 20/May 21 exams only.

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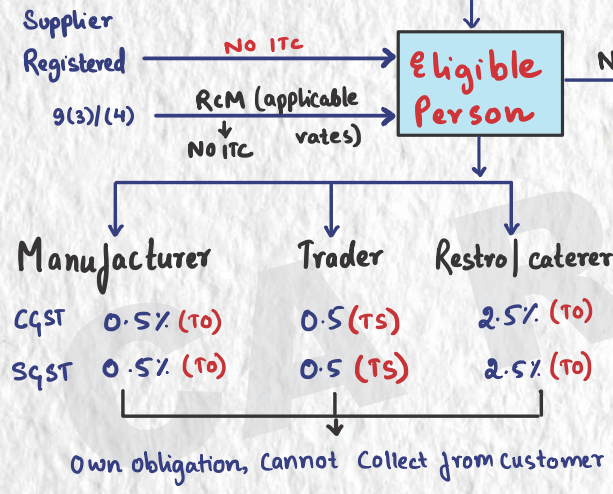
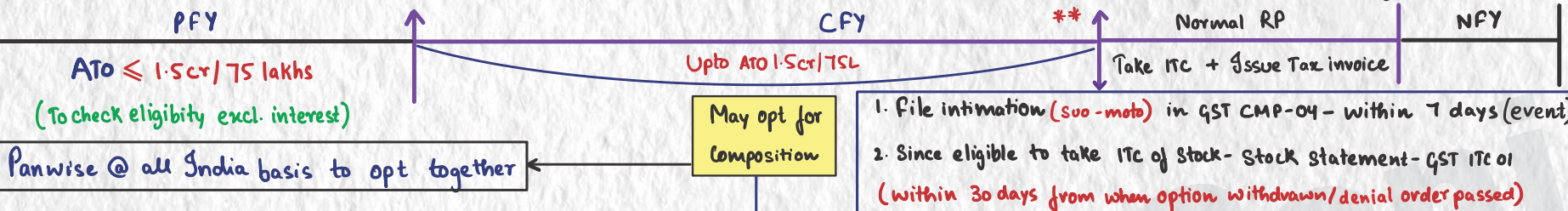


1. TP obtaining New Reg: Exercise option at the time of Regn  
 U/s 22 (in Part B of GST Reg-1)

**Composition Levy**  
 Section 10 of CGST

- MANTUS → 75 lacs
- HOJA → 1.5 cr

2. RP Switching to Compo: File intimation prior to Commencement of FY → GST CMP 02  
 (+) GST ITC 03 - within 60 days of commencement of FY (Rule 44)  
 (ITC to be reversed on STK + CGS)



Not to Collect tax → Issue (No ITC to Recipient) Bill of Supply

**Sec 10(2A) + NN. 02/2019** → Option to RP with ATO ≤ SOL in PFY (excl. interest) ⊕ ineligible MTR

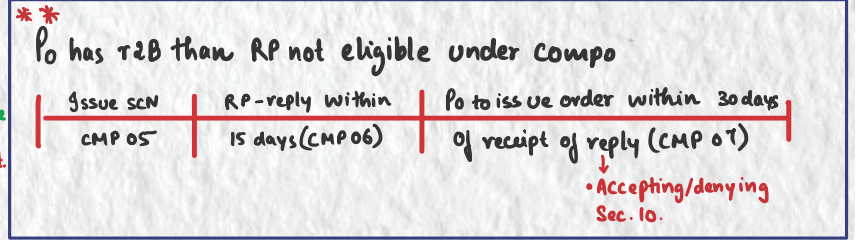
Pay tax @ 6% of To in st/UT (excl. interest/disct)

Conditions: ATO in PFY ≤ SOL + Ineligible MTR

- Not engaged in supplying non taxable Supplies of g/s
- Not engaged in making Interstate of w supply of g/s
- Not supplying g/s through ECO (reqd to deduct TDS)
- Neither a CTP nor a NRTP &
- Not Manufacturing Ice-cream, PM, AW, tobacco.

- Ineligible if:**
- Manufacturer of Pan masala (PM), Aerated water (AW), ice cream, Tobacco.
  - Interstate outward Supplier of goods (TS/ES + Not even branch t/b)
  - Supplier of Non taxable goods (HPMAN + AL for HC)
  - Supplying goods through ECO (liable to deduct TCS)  
 Note: No restriction on Supplying through Own portal
  - Service providers + CTP/NRTP
- Note: No limit on Interstate procurement of goods (ie Inward)

- MTR allowed to supply Services upto 10% of To in a state/UT (excl. interest/disct) in PFY or 5 lacs (H)
- For determining tax payable: To in state/UT shall exclude: Supplies from 1st April upto date of becoming liable & exempt supply of services provided by way of extending loans & advances in so far as the consid<sup>n</sup> is interest/dist.
- Pay tax Quarterly by 18th (CMP 08) and file GSTR 4 annually by 30th April [AR-GSTR 9A]
- Mention in bill "CTP, not eligible to collect tax on Supplies"
- Mention "Composition Taxable person" on notice/signboards at PPOB & APOB
- RP paying tax U/s 10: May not file fresh intimation every year to continue under Compo.



- Applicability of Compo - Panwise ATO
- Payment of Composition - State wise TO
- Cannot opt for Compo in middle of a FY (except New Registration)



**Circular:** Milling of Paddy → Rice  
Not intermediate Process

(b) Supply of farm labour  
(d) Renting of:  
Agro Machine/  
Vacant Land (with/without incidental structures)

Entry no. 54  
Services



Transportation of

**Relating to:** Cultivation of plant &  
Rearing of all life forms  
of Animals (except horses)  
→ Breeding of fish  
→ Rearing of silk worms  
→ Horticulture  
→ Forestry

(c) Process at agricultural farm  
Husking, dehusking  
tending, Pruning, Cutting,  
drying, cleaning, fumigating  
curing, Sorting, grading  
cooling bulk packing, etc  
↓  
Do not change the essential  
characteristics but make it  
marketable for the primary market.

warehousing  
(h) Fumigation in a warehouse  
of agricultural produce  
→ warehousing of agri produce/  
rice  
→ warehousing of Minor forest  
produce taramind, Curry leaf,  
Tendu patla, Bamboo, etc

(g) Services by any  
Agricultural produce  
Marketing Board/  
Commission agent (APMC)  
↓  
Services for purchase/  
sale of agri-produce

(e) Loading, Unloading,  
Packing, Storage of  
agri produce/rice  
↓  
Agriproduce/rice  
By GTA/rail/  
vessel.  
(f) Agri extension services

**For:** Food, fibre, fuel, raw material or  
other similar products/agricultural produce

**by way of:** (a) Agricultural operations  
directly related to prod<sup>n</sup> of agri produce  
incl. cultivation, harvesting, threshing,  
plant protection/testing

Agri-produce	Not agri-produce
Apple	Appy
Potato	potato chips
Tomato	Ketchup
Coffee beans	Processed Coffee - beans/powder
Green tea	tea
Sugarcane	Jaggery
whole pulses	Dal by splitting pulses Processed dry fruits, Spices

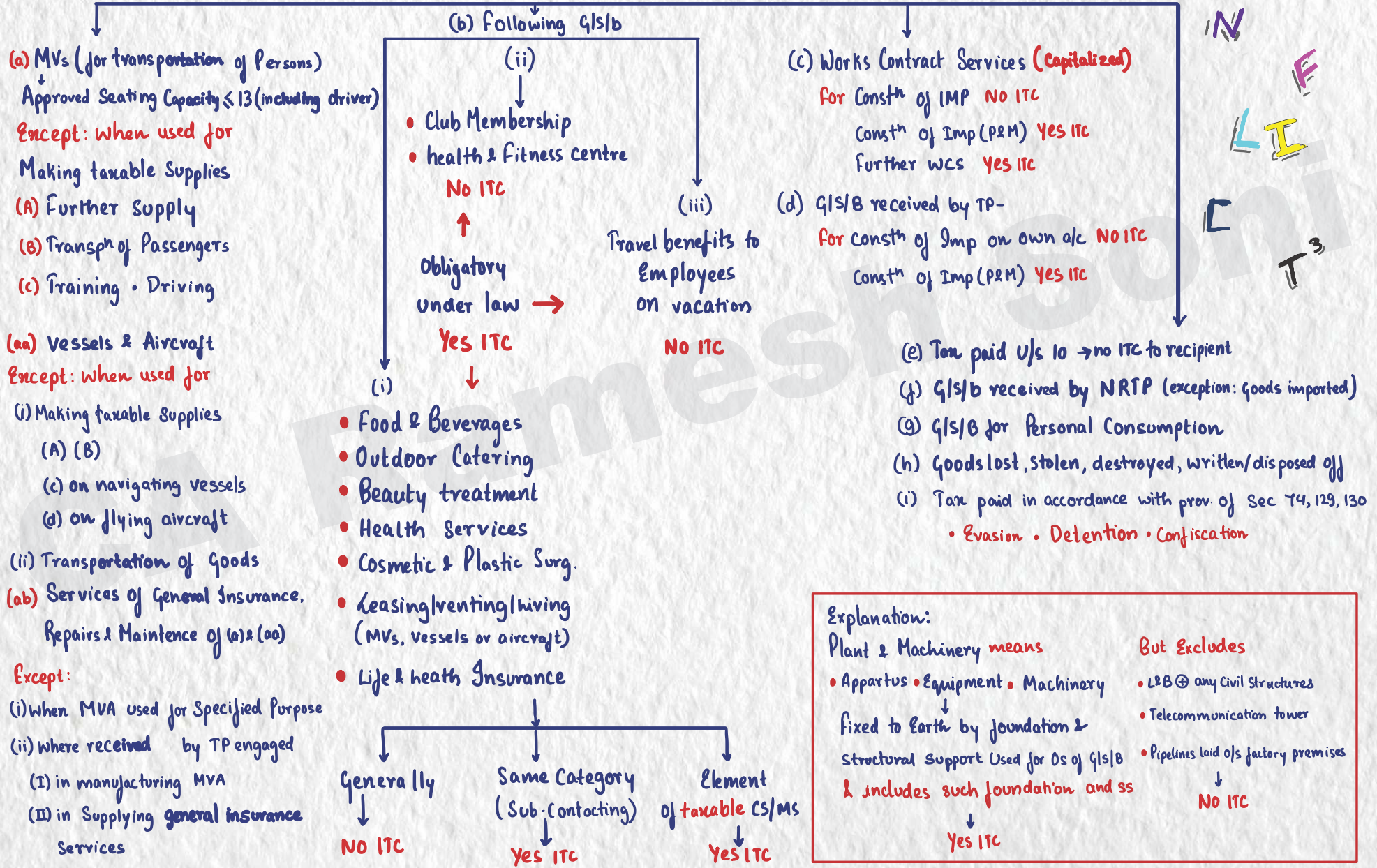
→ **warehousing of Cereals,**  
pulses, fruits, nuts & vegetables,  
spices, Copra, Sugarcane, Jaggery,  
indigo, unmanufactured tobacco,  
betel leaves, Coffee & tea.

**Entry no**

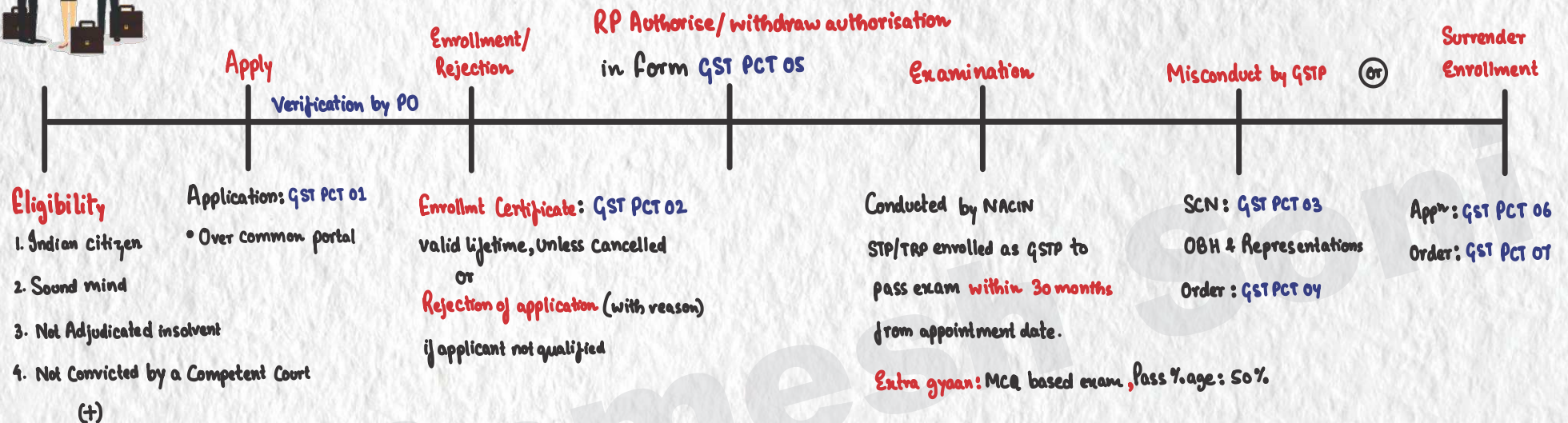
- SS:** Carrying out an intermediate process as jobwork  
- in relation to cultivation of plant & rearing of all  
life forms of animals (except horses)
- SSA:** Services by way of artificial insemination of livestock (horses)
- ST:** Services by way of pre-cooling, ripening, waxing, retail-  
packing, labelling of fruits & veg. which do not alter essential  
characteristics.
- SB:** Services by NCD (Ministry of Agriculture)  
- by way of cold chain knowledge dissemination.



# Blocked Credit - 17(5)



# GST Practitioner



Satisfies any of the following:

(a) He is a **retired officer of Commercial Tax dept** of any ST/CT (Group B gazetted officer > 2 yrs)

(b) He has enrolled as **sales tax practitioner / tax return preparer** under existing law for > 5 yrs

(c) He has passed:

(i) a **graduate/post graduate degree/equivalent** in Commerce, Law, Banking,

Business Administration or business management from any Indian university

(ii) a degree examination of any foreign university recognised by any Indian university as degree equivalent

(iii) any other examination, notified by govt on recommendation of Council

(iv) has passed final examination of ICAI/ICAI-Cost accountants/ICSI.

## Functions of GSTP

1. Furnish details of **outward & inward supplies**
2. Furnish **monthly, quarterly, annual or final return**
3. Make **deposit for credit** into the e. cash ledger
4. File a **refund claim**
5. File an application for **amendment/cancellation of registration**
6. Furnish information for generation of **e-way bill**
7. Furnish details of challan in **GST ITC 04 (Jobwork details)**
8. File an application for **amendment/cancellation of enrolment** under rule 5B
9. File an intimation to pay tax Under **Composition/withdrawal from scheme**

**Note:** Benefit of enrollment: GSTP's name would be made available On gst portal, so that tax payers can choose.