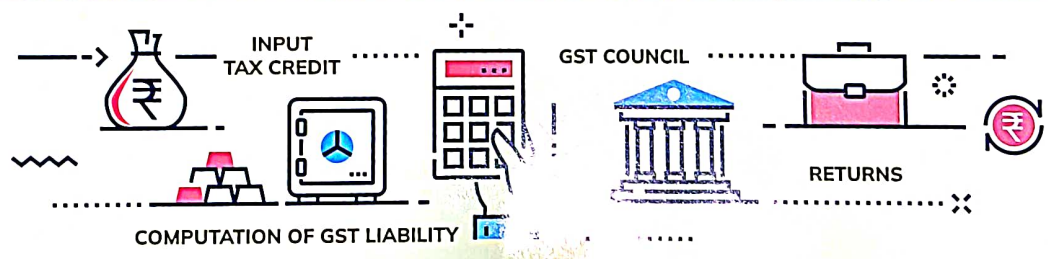


VERSION  
**7.0**

# THE CHARTMASTER'S Handwritten Chartbook



## For CA Inter Taxation - GST FOR NOV24/MAY25



**CA Ramesh S...**



## GST FLOW (Index)



### CHAPTER

### PAGE No.

### CHAPTER

### PAGE No.

GST in India - An Introduction

1

Accounts and Records

25

↓  
Goods & Services



2

E-way Bill



26 - 27

↓  
Supply

The Taxable event

3 - 4

Time of Supply

28

↓  
Charge of GST (Levy)

5 - 6

Input tax credit

29 - 32

↓  
Composition Levy



7

Payment of Tax



33

↓  
Registration

8 - 12

Tax deduction at Source

34

↓  
Exemptions from GST



13 - 22

Tax Collected at Source



35

↓  
Value of Supply

23

Returns & GST Practitioner



36 - 38

↓  
Tax Invoice, Cr & Dr note

24

Place of Supply

39



# GST in India - An Introduction

Article 366(12A): GST means any Tax on supply of goods/services except **AL for HC**  
 A Compulsory payment → Under an act → to govt → to provide public services

Alcoholic liquor for Human Consumption  
 AL for HC



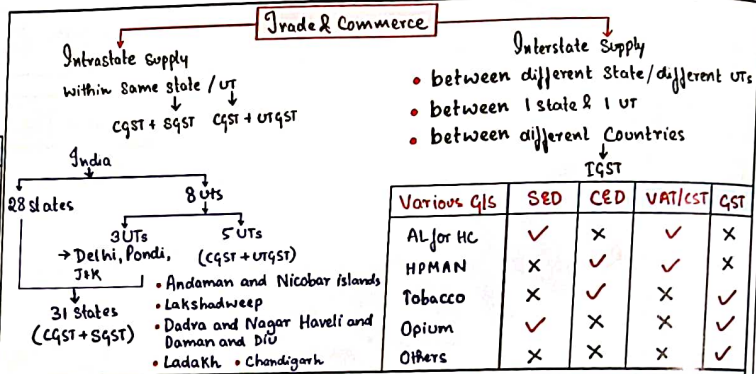
Direct tax	Indirect tax [Features]
<ul style="list-style-type: none"> <li>Imposed on Taxpayer</li> <li>Burden is on the person tax is imposed</li> <li>Example: Income tax</li> <li>Progressive in nature</li> </ul>	<ul style="list-style-type: none"> <li>Imposed on Goods &amp; Services</li> <li>Burden is shifted to ultimate Consumer</li> <li>Example: GST &amp; Custom duty</li> <li>Regressive in nature</li> </ul>

Deficiencies in existing tax System	Benefits of GST
<ul style="list-style-type: none"> <li>Cascading effect (tax on tax)</li> <li>No Input Credit to dealers/traders</li> <li>Double taxation due to non integration of VAT &amp; ST</li> <li>Several taxes were not subsumed: LT, ET, etc.</li> </ul>	<ul style="list-style-type: none"> <li>Creation of Unified national market</li> <li>Boost to make in India initiative</li> <li>Enhanced investment &amp; Employment</li> <li>Mitigation of ill effects of cascading</li> <li>Ease of doing business</li> <li>Reduction in Compliance cost</li> <li>Automated process with greater use of IT</li> <li>Elimination of multiple taxes &amp; double taxation</li> <li>Benefit to small traders and entrepreneurs</li> </ul>

Central taxes subsumed	State taxes subsumed	Taxes NOT subsumed into GST
<ul style="list-style-type: none"> <li>Central Excise duty</li> <li>Service tax</li> <li>CVD &amp; SPT CVD</li> <li>Central Sales tax</li> <li>Surcharges &amp; cesses</li> </ul>	<ul style="list-style-type: none"> <li>State surcharges &amp; cesses</li> <li>Entertainment tax except →</li> <li>Tax on lottery, betting &amp; Gambling</li> <li>Entry tax, purchase tax</li> <li>VAT &amp; Sales tax, Luxury tax</li> </ul>	<ul style="list-style-type: none"> <li>Basic Custom duty</li> <li>ET levied by local bodies</li> <li>Property tax &amp; Stamp duty</li> <li>Electricity duty</li> <li>SED on AL for HC, CED on HPMAN</li> </ul>

**Result of GST:** India has adopted dual model of GST which is imposed Concurrently by the centre & the state. GST levied by Centre: CGST, levied by State/UT: SGST/UTGST. Now centre has power to tax intrastate & states empowered to tax services. India has adopted its GST model from Canada.

**GSPTs:** IT, IES, Financial tech cos, appointed by GSTN to develop application for taxpayers to interact with GSTN, facilitating tax payers in uploading invoice & filing returns, & customise products according to needs of users. GSPTs take help of ASPs, GSPTs act as a link b/w taxpayers & GSTN. ASPs act as a link b/w taxpayers & GSPTs.



**Constitutional Provisions: Articles**

265: No tax shall be levied/collected except by authority of law  
 245: Parliament may make law for whole/any part of territory of India  
 state legislature may make law for whole/any part of the state  
 246(1st schedule): Divides power to make law into 3 lists.  
 List I: Union list: Parliament (C), List II: State list: state legislature, List III: Concurrent list  
 246A: Provides power to Parliament and State legislature to tax gst simultaneously  
 Parliament has exclusive power to make gst law w.r.t. interstate trade & Commerce  
 269A: IGST shall be levied & collected by Cg & apportioned b/w centre & state  
 279A: GST Council: Constituted on 15.09.16, 33 members → 2 states, 10 UTs / Minister nominated, Quorum 1/2 x no. of members, Majority for decision → 3/4th of weightage of mem. present & voting. Weightage of votes - Centre - 1/3rd, Sgs - 2/3rd of votes cast.  
**Functions:** To make recommendation to Union & States on: tax rates, cesses & surcharges to be subsumed, Rate of GST, GIs subject to/exempted from GST, Special provisions w.r.t. special category states, Date on which GST be levied on HPMAN, Threshold limit of turnover for registration.

**Common Portal:** www.gst.gov.in, ewaybillgst.gov.in, einvoice1-to.gst.gov.in  
 Managed by: Goods & Services Tax Network [GSTN], National Informatics Centre  
 Function of GSTN includes: Facilitating Registration, Computation & settlement of IGST  
 • Matching of tax payment details with Banking networks  
 • Providing MIS reports  
 • Forwarding Returns to central & state authorities  
 • Providing analysis of tax payer's profile

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# Goods & Services

## Goods - 2(52)

Means: Every kind of Movable property



Immovable property

- Land, Benefit arising out of Land
- Things attached to the earth/
- Permanently fastened to anything attached

Other than (Excludes)

Money → Indian Legal tender, foreign Currency, cheque, demand draft.  
 or any instrument recognised by RBI  
 but shall not include currency held for its numismatic value

Securities → Shares, stock, bond, debentures, MF  
 → Government Securities  
 → Rights in Securities



but Includes  
 Actionable Claim : means a claim to Unsecured debt or beneficial interest in moveable property not in possession of claimant.  
 Eg: Betting, Gambling, Lottery, Insurance Claims, Right to recover arrears of rent, etc.

Growing Crops, Grass & things attached to/forming part of the Land which are agreed to be Severed before Supply/ Under a Contract of Supply

## Services - 2(102)

Means: Anything

Other than: Goods Money & Securities

but Includes: Activities relating to the use of Money/Its Conversion by Cash/any other mode

↓ from  
 One form, Currency/ denomination

↓ to  
 Another form, Currency/ denomination

For which Separate Consideration is charged



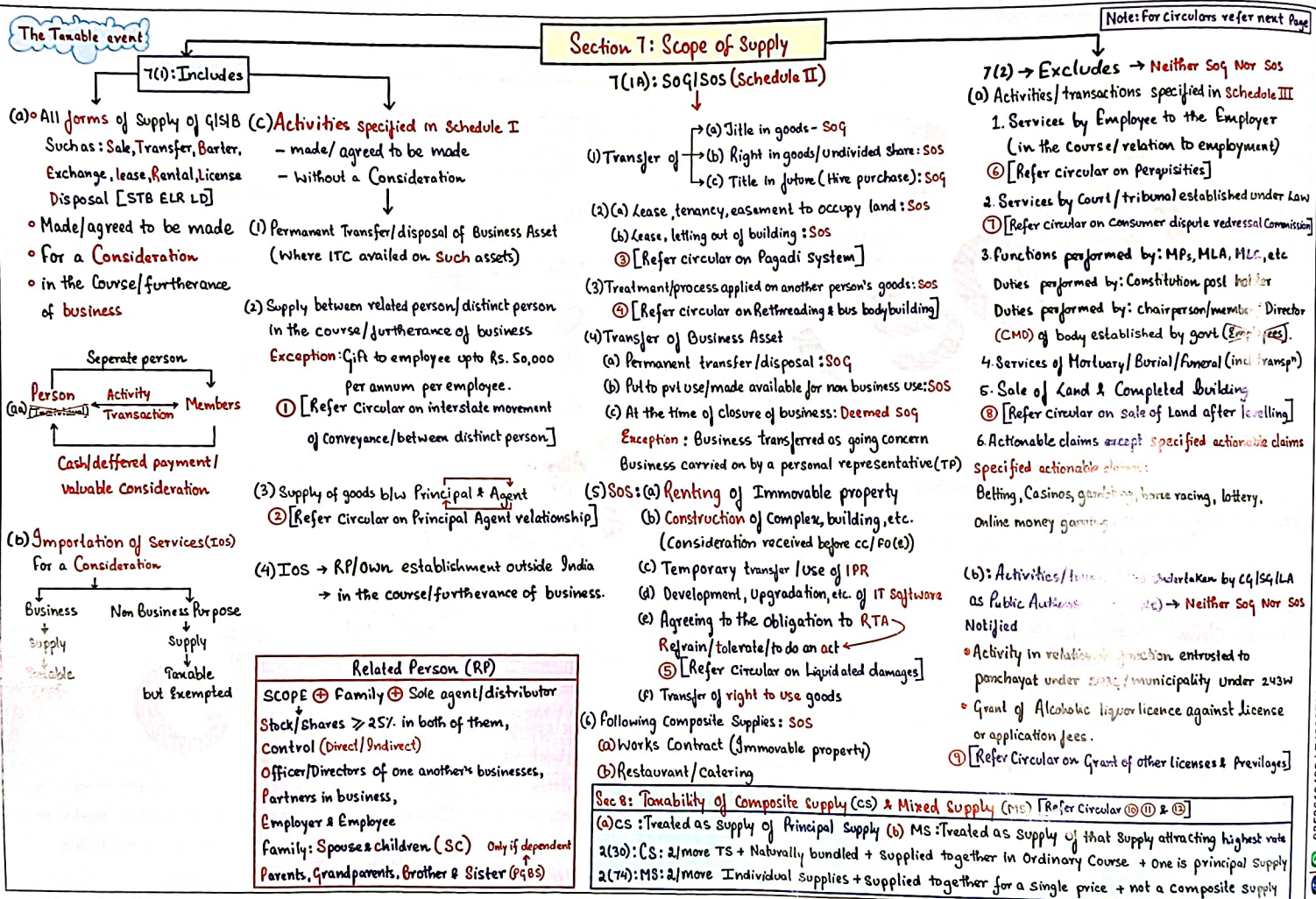
Explanation:

Services includes facilitating/arranging transactions in Securities  
 Eg: Demat charges, brokerage, Portfolio maintenance charges, Commission, etc



Discuss the applicability of GST in the following Cases:

1. Sale of debentures : Neither goods nor services : no GST
2. Sale of Plot of Land : Its a service, but no GST as per sec 7(a) read with schedule III
3. Cash deposit into bank : Transaction in money : money is neither goods nor service : No GST
4. Housing loan : Transaction in money : money is neither goods nor service : No GST
5. Interest on loan : Activity relating to use of money, it is a service.



## CIRCULARS

- ① Interstate movement of Conveyance/Cranes between distinct person
- On Conveyance/Rigs/Cranes: No GST (NSQ, NSOS)
  - On Repairs & Maintenance work: GST leviable
  - Movement for further supply: GST leviable.



### ② Scope of Principal Agent relationship

- Agent is further supplying in his name i.e. invoice is issued by agent in his name
  - Agent is procuring in his name i.e. goods procured are invoiced in his name
- } **Then the agent is an agent as per Schedule I Para 3.**

### ③ Pagadi: Transfer of tenancy rights against tenancy premium: SOS

- Exempt if granted for residential house to unregistered person.
- Further Sale/Surrendering by outgoing tenant for consideration: GST.

### ④ Rethreading of tyres

- Supplier does rethreading for customer: SOS
- Supplier sells rethreaded tyres: SOG



### Bus bodybuilding i.e. fabrication on:

- chassis provided by customer: SOS
- Own chassis & supplying bus: SOG.



### ⑤ Perquisites provided by employer to employee:

- Perquisites provided in terms of contractual agreement between employer & employee: No GST.

### ⑥ GST on amounts/charges by Consumer dispute redressal Commission

- They are not literally tribunal but have characteristics of a Tribunal & hence fees paid/penalty charged/any amount paid to CDRC: No GST.

### ⑦ GST on liquidated damages, Compensation & penalty arising out of breach of Contract/other provisions of Law.

- Agreement to Refrain, tolerate, or do an act
- Consideration: SOS

Some examples in this regards:

- Liquidated damages:** They are not the desired outcome of a Contract, it is only a Compensation for injury suffered due to breach of contract. They are mere flow of money & don't constitute consideration, not taxable.
- Cheque dishonour fine:** The Supplier never agrees to deposit fake cheque against consideration (i.e. penalty). It is not a consideration for Service, not taxable.
- Penalty for violation of law:** Laws are not framed for tolerating their violation. There is no agreement between govt & violator that such violation is allowed against penalty, hence not leviable to GST.
- Forfeiture of Salary/Payment of bond in the event of employee leaving before minimum agreed period:** Provision of forfeiture is incorporated to discourage non-serious candidates to take up employment. It is not a consideration for tolerating the act of premature quitting & hence not taxable.
- Late payment Surcharge/fee:** This facility is granted by Supplier naturally bundled with Principal supply. It should be assessed @ of Principal Supply (PS).
- Fixed charges for electricity:** The minimum fixed charges are for sale of electricity & are not taxable as electricity is exempt from GST.
- Cancellation charges:** Service of allowing Cancellation against Cancellation charges is naturally bundled with Principal Supply (PS), hence taxable @ of PS.

### ⑧ GST on sale of Land after levelling, lying down of drainage lines.

- Sale of developed land is sale of land & Covered in Sch.III: No GST.

### ⑨ Grant of other licenses & Privileges by govt (Except AL License)

- Grant of other privileges, licenses, mining rights against consideration in form of fees/royalty: Taxable (GST).

- ⑩ Servicing of Car involving SOG (parts) & SOS (Labour) & value of goods & services shown separately. → GST at the rates as applicable to such G/S separately.

### ⑪ Supply of food & beverages in cinema hall

- If it is supplied independently: it is restaurant service
- If bundled together & satisfies test of Composite Supply, then taxable @ Principal Supply.

### ⑫ Taxability of Printing contracts

- On case of printing of books where: Content is supplied by person who owns the intellectual property rights (IPR), while physical input including paper belongs to printer: Printing Service: SOS.
- Supply of printed envelopes, letter cards, tissues, with logo/design of recipient: SOG.

### Treatment of Sales promotion Schemes under GST

- Goods/Services/both supplied free of cost/as gift: If activity falls in TC(1), it's a supply & ITC available/else ITC blocked.
- Buy 1 get 1 free: It is like supplying 2 at price of 1, ITC available of Inputs/Input Services/Capital goods to Supplier.

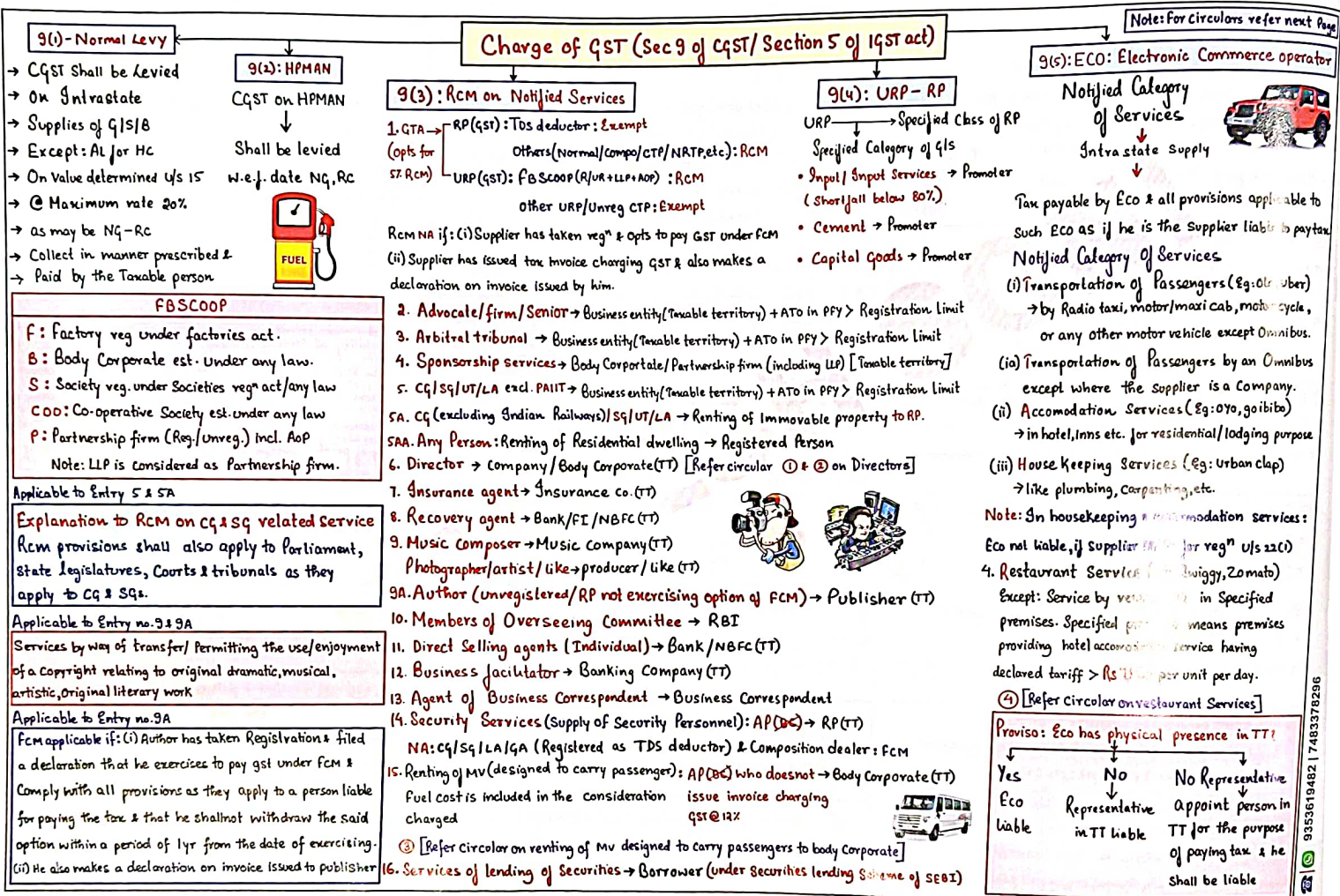
### GST on display of name/name plate of donor by charitable organization

- 3 tests to be satisfied: Donation is made to charitable organization, payment has the character of gift/donation, the purpose is philanthropic & not advertisement: GST not leviable.

### Activity of holding shares of subsidiary by the holding co.

- It cannot be treated as supply of Service by holding to subsidiary co. - No GST.

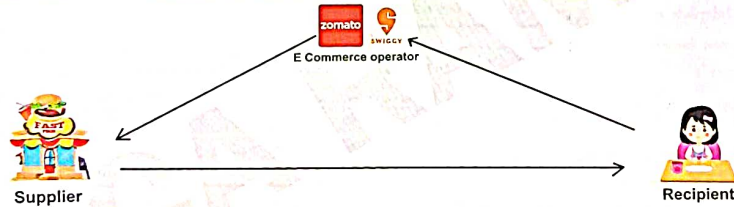




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## CIRCULARS

- ① GST on Director's remuneration
  - Independent Director: not employee, GST payable by Company under RCM.
  - Whole time Director: employee + paid salary + TDS u/s 192 of Income tax act: Not Supply, No GST
  - Whole time Director: not employee + paid professional fees + TDS u/s 194J of IT act: Supply, RCM
- ② Services supplied by director of a Company / body Corporate in his personal Capacity to the Co./body Corporate.
  - Services supplied by a director of a Company to the Company in his personal/private Capacity such as renting of immovable property: not taxable under RCM.
  - Only services supplied in the capacity of director of that company/body Corporate: Taxable under RCM.
- ③ GST on renting of Motor vehicle (MV) designed to carry passengers to body Corporate (BC).
  - Where BC hires MV for a period of time during which MV is at its disposal: RCM
  - Where BC avails passenger transportation Service for specific journeys & does not take it on rent: No RCM.
- ④ Services supplied by restaurant through E-Commerce Operator (ECO)
  - Since eco is liable to pay GST, it is not required to collect TCS. But on other q/s not notified u/s 9(5): Eco will collect TCS
  - Eco is not required to take separate registration to pay tax on restaurant Service u/s 9(5).
  - Eco will be liable to pay GST on supplies made by unregistered restaurants through it (Eco).
  - ATO of restaurant shall include value of supplies made through Eco.
  - Eco shall pay GST in Cash on restaurant Services.
  - If restaurant Service & other q/s are sold by a restaurant to customer under same order: Advisable eco raise separate bill for restaurant service. On other q/s Supplier to raise Invoice & Eco to collect TCS.



**IGST - Sec 5 : Difference**

5(1) : Intra → Inter, 20% → 40%

5(2) : IGST on Interstate supply of HPMAN

5(3) : Additional Services notified:  
Any Services (Any person in NTT) → Any person in TT

5(4) & 5(5) : Same as 9(4) & 9(5) : Just Intra → Inter

**PAIT**

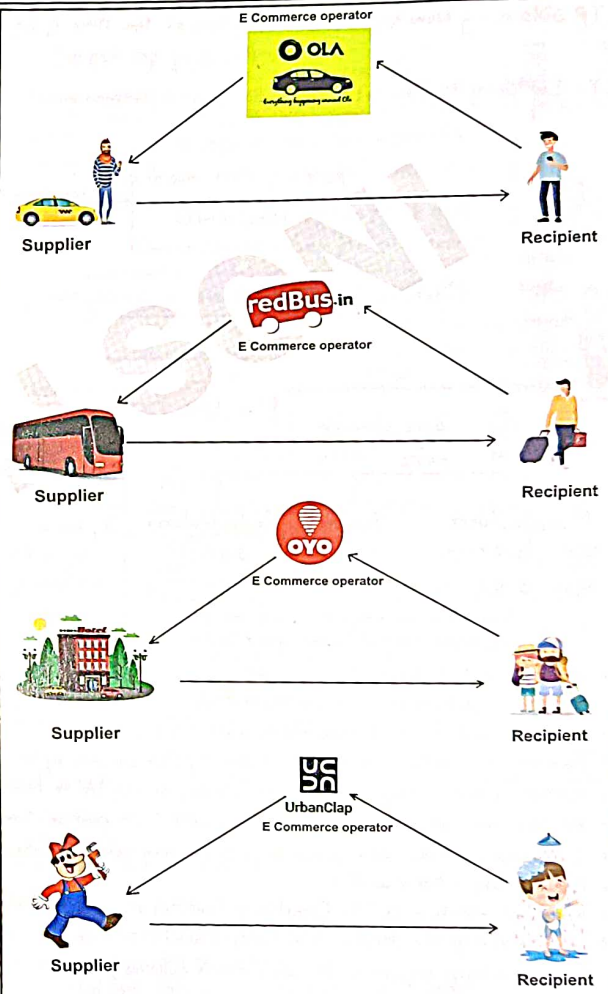
P : Services by department of post.

A : Services in relation to aircraft/vessel.

I : Services by way of venting of immovable property

I : Indian Railways [Ministry of Railways]

T : Transportation of goods/passengers.



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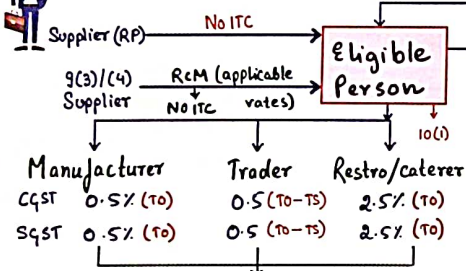
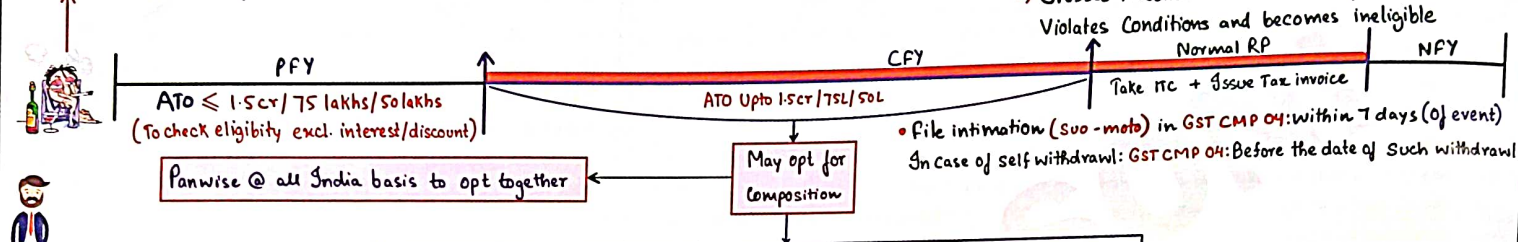


1. TP obtaining New Reg<sup>n</sup>: Exercise option at the time of Reg<sup>n</sup> (in Part B of GST Reg 01)

### Composition levy

- MANTUS → 75 lac
- HOJA → 1.5 crores

2. RP Switching to Compo: File intimation prior to commencement of FY in GST CMP 02 (1 intimation: Panwise, not statewise)



**Section 10(2A) → Option to RP with ATO ≤ SOL in PFY (excl. int./dist) ⊕ ineligible u/s 10(1) & 10(2)**  
 Pay tax @ 6% of To in sl/UT (excl. interest/diskont)  
 Conditions: ATO in PFY ≤ SOL + Ineligible MTR  
 • Not Manufacturing goods / Supplying services - notified.  
 • Not engaged in making Interstate o/w supply of g/s  
 • Not engaged in supplying non taxable Supplies of g/s  
 • Neither a CTP nor a NRTP &  
 • Not Supplying services through ECO (reqd to collect TCS)

**Section 10(2): Ineligible u/s 10(1) if:**

- Manufacturer of Pan masala, Aerated water, ice cream & other edible ice, tobacco, Fly ash bricks/block/aggregates, Bricks of fossil meals/similar siliceous earth, building bricks, Earthen/roofing tiles.
- Interstate outward Supplier of goods/Services
- Supplier of Non taxable goods/Services ⊕ NRTP/CTP
- Supplying Services through ECO who is required to collect tax at Source.
- Service providers except Restaurant/Catering & providing upto 10% of To/5 lacs (H)

**Sec 10(5):** If has T&B than RP not eligible under Composition/Contravention  
 If issues SCN | RP to reply in 15 days | If to issue order in 30 days of receipt of reply (15+15) | Allowing/denying compo.  
 • If Composition denied: Any differential tax = 10% p.a.

- Own obligation, Cannot Collect from customer
- MTR allowed to Supply Services upto 10% of To in a state/UT (excl. int./dist) in PFY or 5 lacs (H)
- After calculating 10%/5L (H): Exclude interest/diskont in CY also.
- Payment: Quarterly by 18th (CMP 08), Return: QSTR 4 annually by 30th April, AR: QSTR 9A, by 31st Dec.
- Mention in bill "Composition Taxable person, not eligible to collect tax on supplies"
- Mention on notice/signboards at PPOB & APOB "Composition Taxable person"
- Intimation (CMP 02): not required to be filed every year to continue under Composition.
- Applicability - Panwise ATO
- Pay ment - State wise TO, Compliance (returns & records): Statewise
- For determining tax payable: To in state/UT shall exclude: Supplies from 1st April upto date of becoming liable
- For determining eligibility: ATO shall include Supplies from 1st April upto date of becoming liable

Note: From To in state/ATO: Exclude Exempt So's: interest/diskont.

Basis	Normal Scheme	Composition Scheme
Levy section	Section 9 of CGST act	Section 10 of CGST act
GST rates	Normal rates 5%, 12%, 18%	Compo. rates: 1%, 1%, 5%, 6%
Payment	Monthly by 20th of next month	Quarterly by 18th of NM
Return	MR: QSTR 3B, AR: QSTR 5	Ret: QSTR 4, AR: QSTR 9A
Document	Tax Invoice	Bill of Supply
ITC	Can avail	Cannot avail, pay in cash

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# Registration

## Sec 22: Person liable for Registration

**Who** (1) Supplier liable, in state/UT  
**Liab. when** → ATO > 20L

From where he makes taxable supply

**Exception:**

Taxable supplies from special category st [M<sup>2</sup>NT]: Liab. if ATO > 10 lacs

**Explanation:** Person deemed exclusive supplier of goods, even if he is engaged in exempt SOS by way of extending deposits, loans & advances, so far as the consideration is represented by way of interest/discount.

- (3) Transferee/successor → from date of transfer/succession  
 → Transferor - Registered  
 → Business transferred as going concern

- (4) Transferee (in case of amalgamation/ demerger pursuant to court/tribunal order) which RoC issues CoI. → Liab. from date on

### Aggregate Turnover [ATO]

**Aggregate:** Panwise on all India basis

**Turnover:** Taxable, Interstate, Exempt, Export Supplies

**Exclude:** Inward Supplies under RCM & GST

- Note:**
  - Include supplies made on behalf of principals i.e. invoice for further supplies is in the name of the agent.
  - Outward supplies tax payable under RCM: include in ATO

### Registration limit

<b>M<sup>2</sup>NT</b> 10 lacs ↓ Manipur Mizoram Nagaland Tripura	<b>PUMAs of Telangana</b> 20 lacs ↓ Puducherry Uttara Khand Meghalaya Arunachal Pradesh Sikkim of Telangana	<b>OAK of HP</b> 50% SOS/G+S 10L   20L Other states/UT Assam JK & K of HP Himachal Pradesh
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## Sec 23: Person not liable for Registration

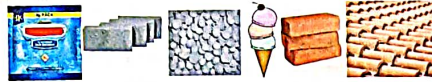
(1) (a) Any Person exclusively engaged in supplying of g/s/b that are not liable to tax or wholly exempt.

(b) An Agriculturist [Individual/HUE] (to the extent of supply of Produce out of Cultivation of Land)  
 ↓  
 → by own labour/family labour/by servants on wages/  
 by hired labour under personal/family supervision.

**Cir:** Commission agent under APMC act making supplies on behalf of agriculturist ~~not~~ : Not liable for compulsory registration u/s 24. Also, their services are exempt from GST & hence not liable u/s 23(1)(a).

(2) Notified Category of Person (exempt from registration)

- Exclusive Supplier of Goods upto ATO 40 Lacs\*
- \*NA: if person is (i) required compulsory veg<sup>n</sup> u/s 24
- (ii) Supplier of Pan masala, Aerated water, ice cream, tobacco, Fly ash bricks/block/aggregates, Bricks of fossil meals/similar siliceous earth, building bricks, earthen/roofing tiles.
- (iii) exercising voluntary veg<sup>y</sup> intends to continue registration
- (iv) Intra-state Supplier in M<sup>2</sup>NT & PUMAs of Telangana



Exempt u/s 23(2): Supplier of goods & having ATO in PFY/CFY not exceeding registration limit exempted from compulsory registration

Subject to following conditions:

- Such person shall not be making any interstate supply of goods.
- Such person shall not make supply of goods through eco in more than one state/UT
- Such person shall be required to obtain PAN issued under Income tax act.
- Such person before making supply through eco, declare PAN, address of PoB & state/UT in which person seeks to make supply
- On validation such person shall be granted an enrolment number on common portal.
- Enrolment no. shall be granted in a state/UT • No supply of goods shall be made before enrolment is granted.

## Sec 24: Compulsory Registration

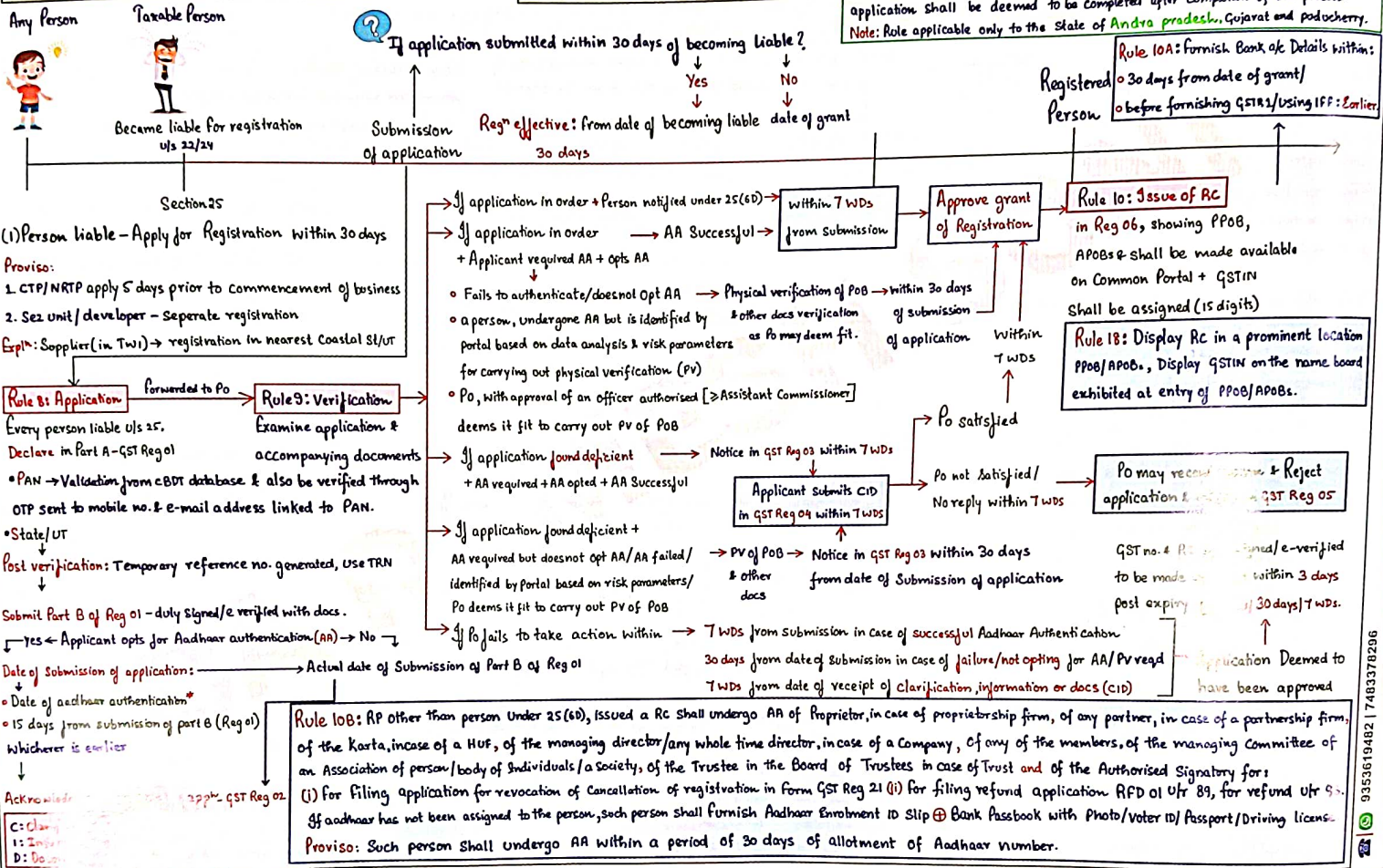
Notwithstanding anything contained in section 22(d), following persons are required compulsory registration:

- Person making interstate taxable supply  
 Exempt u/s 23(2): Handicraft/craftman goods Supplier upto 20/10 lacs (Predominantly made by hand)  
 Interstate supplier of taxable services upto 20/10 lacs
- Casual taxable person (CTP) making taxable supply  
 Exempt u/s 23(2): CTP making interstate TS of handicraft gds upto 20/10
- Person required to pay tax under RCM  
 Exempt u/s 23(2): Person making TS-tax payable under RCM
- Person required to pay tax u/s 9(5) → Aggregators  
 Note: Notified Services u/s 9(5): Housekeeping, accommodation, Transportation of passengers, restaurant service.
- Non Resident Taxable Person (N RTP) making taxable supplies
- TDS deductors under section 51  
 Note: To obtain separate registration as TDS deductor.
- Person making TS of g/s/b on behalf of other TPs as agent/otherwise. → Agents (supplying on behalf of Principals (TP))
- Eco → who is required to collect TCS u/s 52
- Person supplying, other than supplies u/s 9(5) through ECO who is required to deduct TCS u/s 52

Exempt u/s 23(2): Supplier of services through eco (upto ATO 20/10L)

# Section 25: Procedures for Registration

# Registration



## Section 25: Procedures for Registration

## Registration

## Place of Business

- (2) Person having multiple PoB in st/UT : may be granted separate registration for each such PoB.  
 Rule 11: Separate application in Reg 01 w.r.t. each PoB, rule 9 & 10 shall apply mutatis mutandis.



- (3) Person though not liable u/s 22/24, may get voluntarily registered  
 Effect: All provision of act as applicable to RP, shall apply. Take ITC, charge GST, file Returns, etc.
- (4) Person has obtained/required to obtain multiple reg<sup>n</sup>, in one/multiple states - w.r.t. each reg<sup>n</sup>, be treated as Distinct Person.
- (5) Person has obtained/required to obtain reg<sup>n</sup> w.r.t. an establishment has an est. In other ST/UT, such ests shall be treated as est. of Distinct Person.
- (6) PAN is mandatory for Registration.



- (6A) RP shall undergo authentication/furnish proof of Aadhaar or furnish alternate & viable means of identification
- (6B) Individual shall undergo authentication/furnish proof of Aadhaar or furnish alternate & viable means of identification
- (6C) others - all types of Authorized Signatory, managing & Authorized Partners, Karta shall undergo authentication from 1.4.20
- (7) (6A) (6B) (6C) NA to such person/class of person/any state/UT as notified.

Person notified under (6B), i.e. (6A)/(6B)/(6C) of sec 25 shall not apply to a person who is -

- (a) Not a citizen of India or (b) A Dept/establishment of the CG/ISG or (c) a Local authority or (d) a statutory body or (e) a public sector undertaking or (f) a person applying for reg<sup>n</sup> u/s 25(9) i.e. for UIN holders.

- (7) N RTP: Application: Reg 09 + Self attested Copy of passport - 5 days prior to Commencement of business.  
 Advance tax to be deposited on basis of TRN, rule 9 & 10 shall apply mutatis mutandis.  
 Application made by N RTP shall be signed/e-verified by authorised Signatory [Resident in India + has PAN]

- (8) Person fails to obtain Registration. Po may register him suo-moto. (on his own)

- (9) Specialised agency of United Nations Organisation/any multilateral financial institution, organisation notified under UN act, Consulate, embassy of foreign countries & any other person/class of persons notified by the Commissioner, shall be granted Unique Identification number (UIN) for purposes incl. refund of taxes on notified supplies of GSI/B.  
 Application: Reg 13, Post verification Po may assign UIN within 3 WDS. UIN applicable to the territory of India.

## Section 26: Deemed Registration

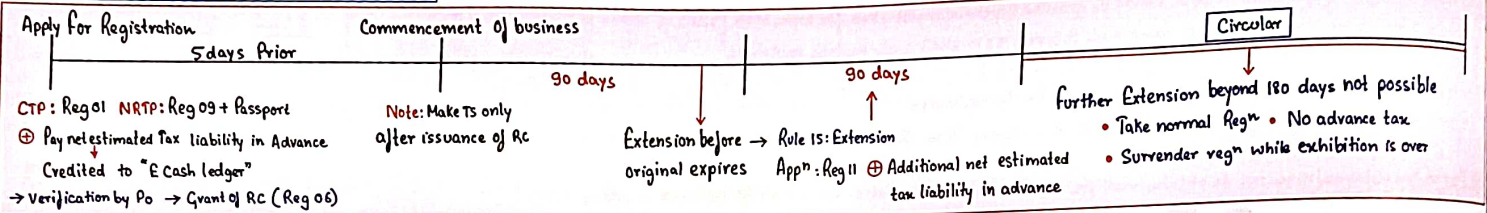
RC/UIN granted/rejected under SGST/UTGST act, Deemed grant/rejected under CGST act.



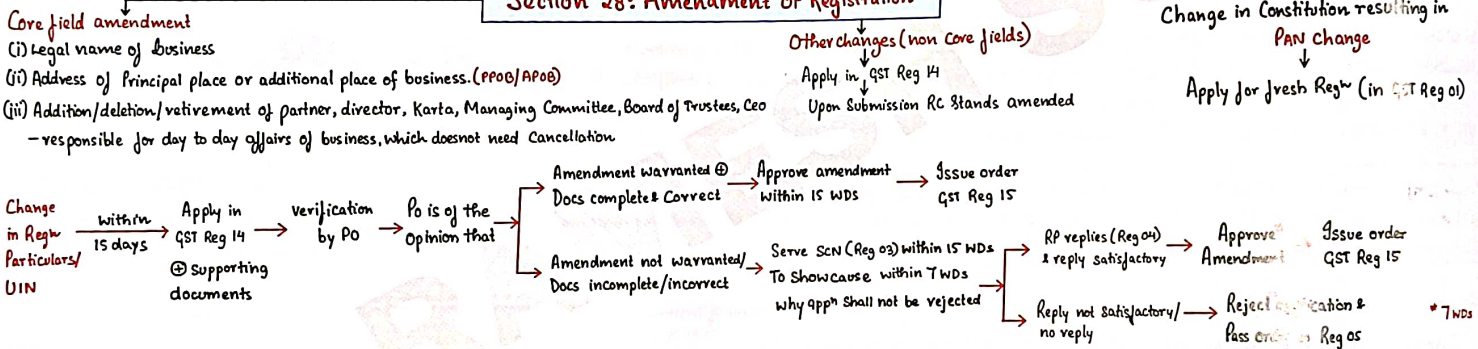
## Registration

### Section 27: Special provisions for CTP/NRTP

RC valid: for period specified/90 days: whichever is earlier



### Section 28: Amendment of Registration



**Note:** Change in mobile no./email address only after verification through OTP  
No action by PO with 15 WDS/7 WDS, RC shall stand amended & amended RC to be made available to RP.

### Rule 21A: Suspension of Registration

- (1) RP has applied for Cancellation, pending cancellation, registration shall be deemed to be suspended from date of submission of application/date from which cancellation is sought (whichever is later).
- (2) If PO has reason to believe that registration is liable to be cancelled, he may suspend regn w.e.f. date to be determined by him, pending completion of cancellation proceedings.
- (2A) Where, (a) comparison of returns furnished by RP vs 39 with the details of outward supplies furnished in GSTR 1 or the details of inward supplies derived based on Supplier's GSTR 1 or such other analysis carried out on recommendation of the Council, shows that there are significant differences/anomalies indicating contravention of act/rules leading to Cancellation of Regn, (b) there is a contravention of the provisions of rule 10A by the RP. Regn shall be suspended → issue Reg 31 highlighting differences → RP to reply within 30 days as to why registration shall not be cancelled.
- (3) RP- Regn suspended under rule (1)/(2)/(2A): Shall not furnish return u/s 39 & make taxable supply. → Means he shall not issue TI & not charge tax on supplies made during suspension.

**Section 29: Cancellation/Suspension of Registration v/w rule no. 20, 21, 22 & 44**

**Registration**

29(1): Po may suo moto / on app<sup>n</sup> by RP / Legal heirs cancel where: (a) Business discontinued / transferred fully (death / disposed of / (b) change in Constitution of business (demerger / amalgamation) (c) TP no longer liable u/s 22/24 / intends to opt out of v/a u/s 25(c)

29(2): Po may cancel reg<sup>n</sup> where: **Voluntary Registration**

(a) RP has Contravened such provisions of act / rules

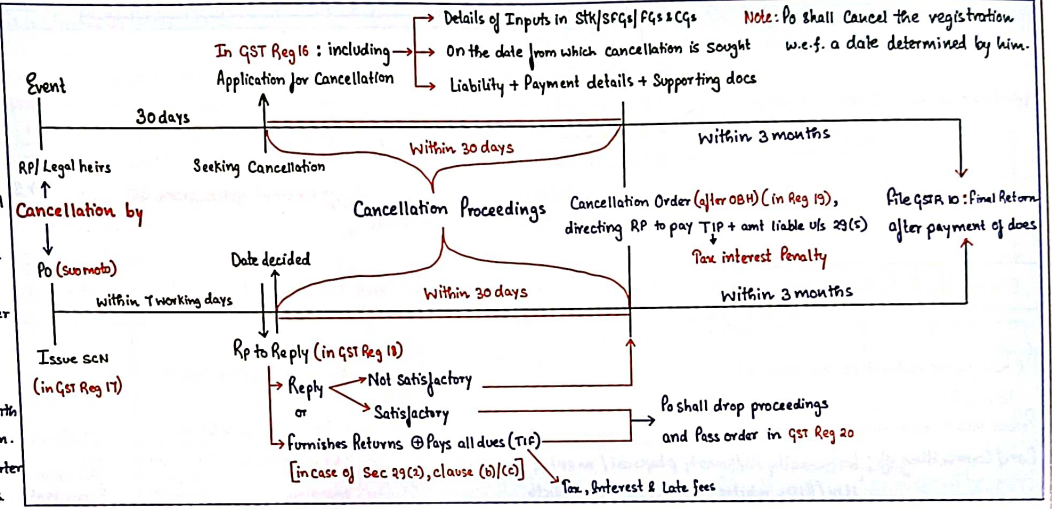
**Rule 21:** • No business from declared PoB • Issue Invoice / bill without supply of g/slb violating provision of act / rules.

- violates provisions of sec 111 of the act / rules made thereunder
- violates provision of rule 10A (bank a/c details)
- avails ITC in violation of sec 16 of act / rules made thereunder
- furnishes details of OS in GSTR 1 > OS declared in VA u/s 39
- Violates provisions of rule 86B. **Valid Return**
- being a RP required to file return u/s 39(1) for each month part thereof, not furnished for continuous period of 6m.
- being a RP required to file return u/s 39(1) for each quarter part thereof, not furnished for continuous 2 tax periods

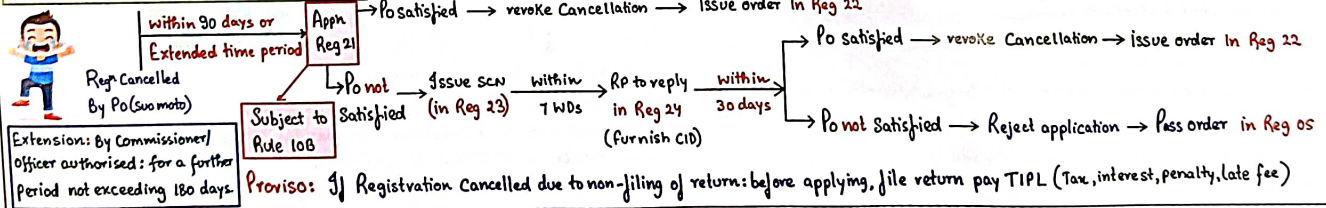
- (b) Composition Supplier has not furnished return for a FY beyond 3 months from due date of furnishing the said return.
- (c) RP other than Composition supplier has not furnished returns for such continuous tax period as may be prescribed.
- (d) Voluntary RP has not commenced business within 6 months from the date of registration.
- (e) Registration has been obtained by fraud / willful misstatement / suppression of facts.

29(3): Cancellation not to affect liability to pay tax + dues, whether / not determined before / after cancellation.

29(4): Cancellation under SGST act, deemed cancellation under CGST.



**Section 20: Revocation of Cancellation v/w rule 23**



Section 11 of CGST act : Power to exempt

## Exemptions from GST

Goods - NA for CA exams.  
Services - Applicable



### Sec 11(1): General exemption

- Govt. in public interest on RC
- By notification - Exempt generally
- either absolutely/conditionally
- from whole/part of GST
- w.e.f date specified in notification

### Sec 11(2): Special exemption

- G-RC, by notification
- By special order in each case
- under exceptional circumstances
- exempt g/s/b from GST

### Sec 11(3): Govt may if it considers expedient: insert explanation

- in notification / order (n/o)
- within 1yr of issue of n/o
- Such explanation shall have retrospective effect.

Notification no: 12/2017-CT(R)

### Charitable & Religious activities

Entity Registered Under 12AA/12AB of Income Tax act

- Exempt also if service provided by
  - Trust/institution under 10(23D)(v) of IT act /
  - A body/an authority under 10(23BBA) of IT act.

#### Charitable activities relating to:

##### Public health by way of:

- Care/Counselling of: terminally ill/severely physical/mental disabled
- HIV/AIDS infected/drugs/alcohol addicts
- Public awareness of: Preventive health, Family Planning, Prevention of HIV Infection.



##### Advancement of: Religion, Spirituality & Yoga.

- Advancement of: Educational programmes/skill development relating to
  - Abandoned/orphaned/homeless children.
  - Physically/mentally abused/traumatized persons
  - Prisoners
  - Persons > 65 years - residing in rural area.



##### Preservation of: Environment, Watersheds, Forests, Wild life.

#### Circular: GST on Residential programmes/camps

- If primary & predominant objective & purpose is advancement of Religion, Spirituality, Yoga → exempt.
- If charitable/religious trust merely provides accommodation/serves food & drinks against consideration in any form including donation - such activity will be taxable.
- Activities such as holding fitness camps/classes, aerobics, dance, music, etc. - will be taxable

#### Running old age home

- for residents ≥ 60 yrs
- Consideration upto 25,000 per month per member for boarding, lodging & maintenance
- Note: old age home run by CG/SG also exempt (upto 25000 per month. per member)



#### (b) Renting of Precincts of

- A Religious place
- Meant for general public
- If: Room rent upto 999 per day
- Premises/Km upto 9999 per day
- Shops - upto 9999 per month
- Note: Always 999/9999 is exempt

- (a) Conduct of any religious ceremony: exempt (By any person not necessarily Charitable entity)



#### Services by Rehabilitation Professionals

- by way of Rehabilitation/therapy/Counselling at
  - medical establishments → Educational institutions
  - Rehabilitation centres established by CG/SG/UT/LA
  - an entity reg. under 12AA/12AB of IT act 1961

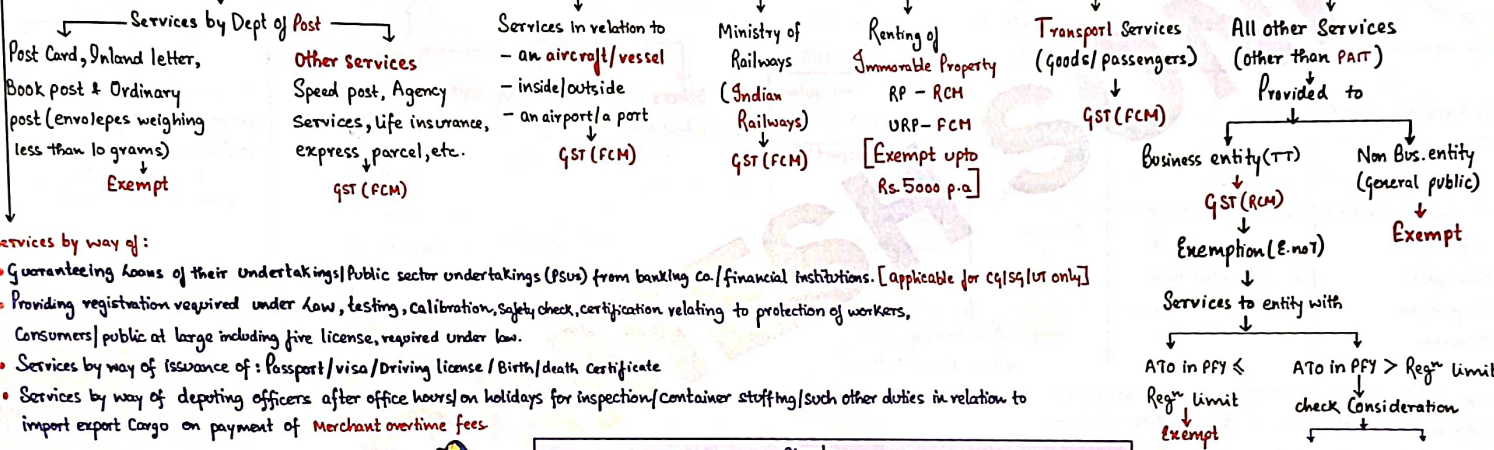
#### (b) Training/coaching in sports.

- (a) Training/coaching in recreational activities relating to arts/culture by an individual is exempt.

Religious Pilgrimage Services by  
KMVNL & HAS Committee  
↓  
Kailash Mansarovar Yatra HAS  
KMVNL: Kumaon Mandal Vikas Nigam Limited

**Government related Services**

- Services provided to Govt. authority by way of (a) water supply (b) Public health (c) Sanitation Conservancy (d) Solid waste management (e) Slum improvement & upgradation → Govt. Authority → Services by way of any activity under 243g/w → Exempt
- Pure Services/Composite supply of goods & service in which the value of goods constitute upto 25%, by way of any activity in relation to any function entrusted to a panchayat under article 243g/municipality under 243w (Exempt) → Cg/Slq/LA/UT → Exempt (entry no. 8) Not applicable: In case of PAIT



**Services by way of:**

- Guaranteeing loans of their undertakings/public sector undertakings (PSUs) from banking co./financial institutions. [Applicable for Cg/Slq/UT only]
- Providing registration required under law, testing, calibration, safety check, certification relating to protection of workers, Consumers/public at large including fire license, required under law.
- Services by way of issuance of: Passport/visa/Driving license/Birth/death certificate
- Services by way of deposing officers after office hours/on holidays for inspection/container stuffing/such other duties in relation to import export cargo on payment of Merchant overtime fees



**Circular:**  
Accommodation Services provided by Air force/Army/Navy/Paramilitary/Police force mess to personnel/any person other than business entity: Exempt.

- Tolerating non performance of Contract against fines/liquidated damage.
- Assignment of Rights to use natural resource to individual farmer for cultivation of plant & rearing all life forms of animals (not pt horses)

**Miscellaneous exemptions**

- Services provided by fair price shops to Cg/Slq/UT under Public distribution System.
- Training programme for which 75% or more expenditure is borne by government.
- Insurance scheme - premium paid by govt.

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# Admission



Services by way of  
ADMISSION TO  
(Entry ticket only)



Services provided To

Exempt

FIFA & AFC & its subsidiaries

Exempt

Services provided By



- (79)
- Museum
  - National park
  - Wildlife Sanctuary
  - Tiger reserve
  - Zoo
- No value limit  
Any amount - Exempt

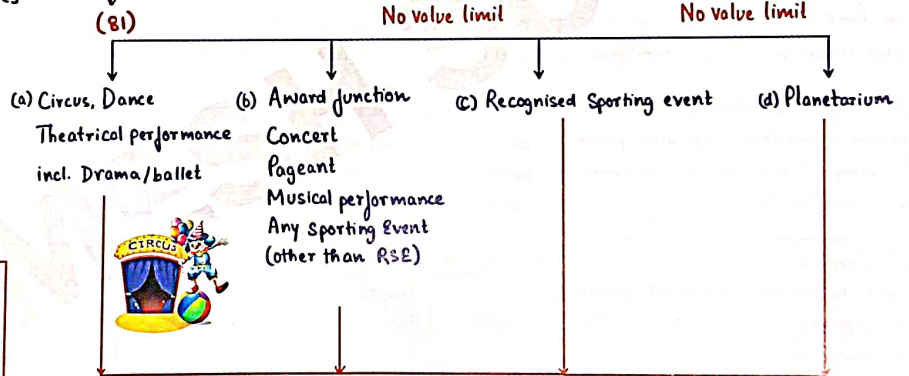
(79A)  
Protected monuments  
→ Declared So under Arch. sites & remains act/ State act  
Example: Taj Mahal

No value limit  
Any amount - Exempt

(82) FIFA U-17  
World Cup 2017  
No value limit

(82A) FIFA U-17  
Women World Cup 20  
whenever rescheduled.  
No value limit

(82B)  
Asian football Confederation  
women's Asia Cup 2022.  
No value limit

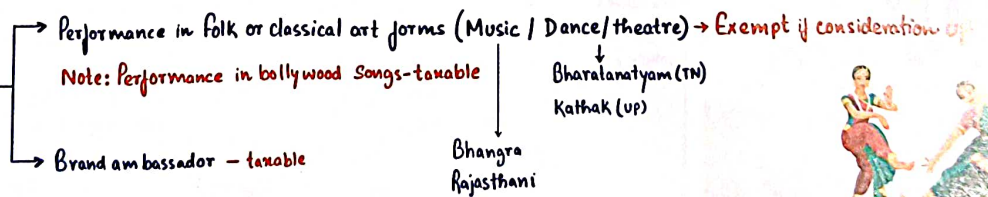


Exempt only if: Consideration upto 500 per person

## Notes:

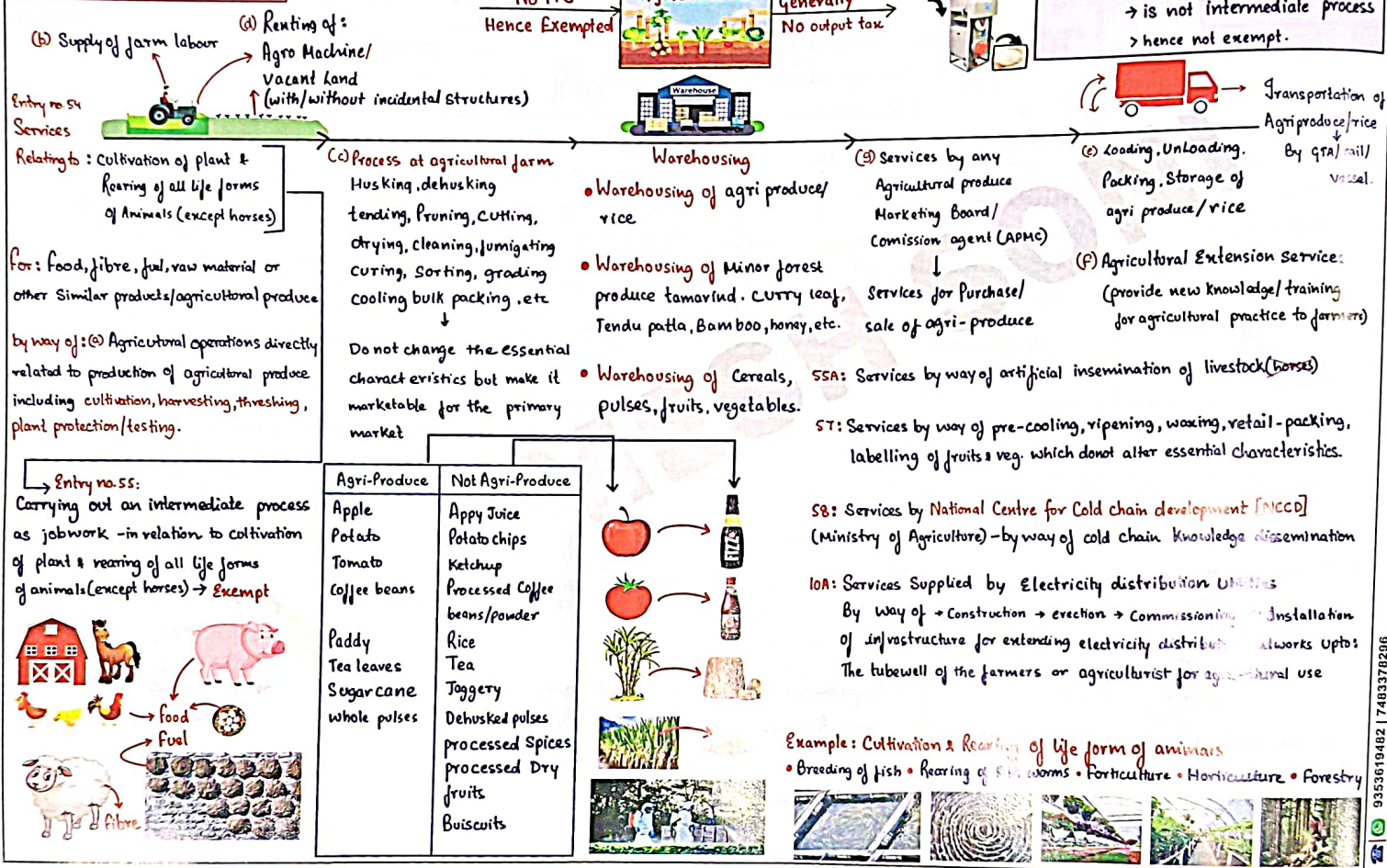
- Any water park, amusement park - fully taxable
- Film city, Snow city, theme parks - fully taxable
- Cinema hall fully taxable

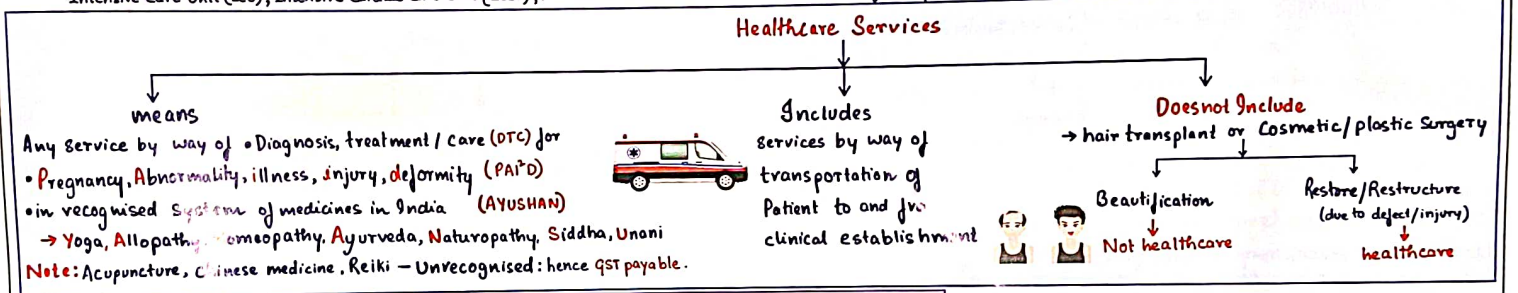
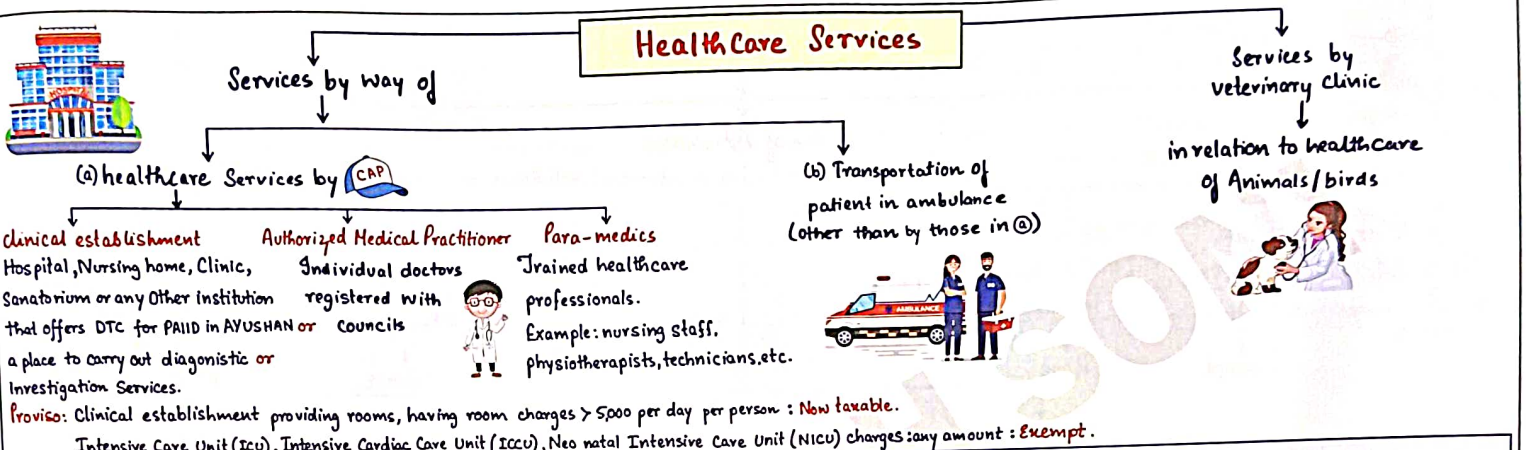
Entry No: 78: Services by an Artist by way of



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**All agriculture related exemptions**





- Circulars:**
1. Room rent charged to in-patients : **Exempt upto Rs. 5,000 per day per person.**
  2. Doctor/consultants are hired by hospital, and hospitals pay them : **Exempt**
  3. Retention money charged from patient is covered in health care : **Exempt**
  4. Food to **in-patient**, is composite supply, bundled with health care : **Exempt**
  5. Food to outpatient, attendant, visitors : **GST payable**
  6. Ambulance services by private service providers under National health mission : **Exempt (Entry 3/9A)**
  7. Clinical establishment giving shops/auditoriums on rent/displays of advertisements – **taxable**
  8. Services by way of In vitro fertilization (IVF) are also covered under health care, hence **exempt.**

