Agenda for

20th GST Council Meeting

Volume-3

5 August 2017

New Delhi
# TABLE OF CONTENTS

<table>
<thead>
<tr>
<th>Agenda No.</th>
<th>Agenda Item</th>
<th>Page No.</th>
</tr>
</thead>
<tbody>
<tr>
<td>5</td>
<td>Recommendations of the Fitment Committee (Goods)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>i. Indigenous Handmade Musical Instruments</td>
<td>4</td>
</tr>
<tr>
<td>7</td>
<td>Any other agenda item with the permission of the Chairperson</td>
<td></td>
</tr>
<tr>
<td></td>
<td>ix. Special provisions in GST in case of supplies to/from Nepal and Bhutan</td>
<td>7</td>
</tr>
<tr>
<td></td>
<td>x. Modification in FORM REG -13 to remove mandatory requirement of PAN for Embassies / Consulates and other UN Organizations</td>
<td>8</td>
</tr>
</tbody>
</table>
Discussion on Agenda Items

Agenda Item 5: Recommendations of the Fitment Committee (Goods)

(i) Indigenous Handmade Musical Instruments

1. During the meetings of the Fitment Committee held on 25 July 2017, 31 July 2017 and 1 August 2017 various references on rates were examined and compiled which constitutes the Detailed Agenda Notes for Agenda Item 5 (Fitment Recommendations-Goods) for the 20th GST Council Meeting. In respect of S. No. 74 of Annexure II of the said Detailed Agenda Notes relating to Indigenous handmade musical instruments (HS Code 92) which attracts Nil rate of GST, in order to remove ambiguity, there is a need define “Indigenous handmade musical instruments”. In this context, the Fitment Committee observed the following -
   i. West Bengal may provide a list of Indigenous handmade musical instruments
   ii. The entry in notification can be modified to say Indigenous handmade musical instruments including these instruments.

2. Accordingly, the Commissioner (Commercial Taxes), West Bengal, vide email dated 3 August 2017, forwarded a list of musical instruments for specific inclusion in the exemption list. The list is as follows:

   1. Bulbul Tarang
   2. Dotar, Dotora, or Dotara
   3. Ektara
   4. Getchu Vadyam or Jhallari
   5. Gopichand or Gopiyantha or Khamak
   6. Gottuvadhyam or Chitravina
   7. Katho
   8. Sarod
   9. Sitar
   10. Surbahar
   11. Surshringar
   12. Swarabat
   13. Swarmandal
   14. Tambura
   15. Tumbi
   16. Tuntuna
   17. Magadi Veena
   18. Hansaveena
   19. Mohan Veena
   20. Nakula Veena
   21. Nanduni
   22. Rudra Veena
   23. Saraswati Veena
   24. Vichitra Veena
   25. Yazh
   26. Ranjan Veena
   27. Triveni Veena
   28. Chikara
   29. Dilruba
   30. Ektara violin
   31. Esraj
   32. Kamaicha
   33. Mayuri Vina or Taus
   34. Onavillu
   35. Behala (violin type)
   36. Pena or Bana
   37. Pulluvan veena - one stringed violin
   38. Ravanahatha
   39. Folk sarangi
   40. Classical sarangi
   41. Sarinda
   42. Tar shehnai
   43. Gethu or Jhallari
   44. Gubguba or Jamuku - Percussion string instrument
   45. Pulluvan kutam
   46. Santoor - Hammered chord box
   47. Pepa
   48. Pungi or Been
   49. Indian Harmonium: Double reed
   50. Kuzhal
   51. Nadaswaram
   52. Shehnai
   53. Sundari
   54. Tanguzi
   55. Alghoza - double flute
   56. Bansuri
   57. Venu (Carnatic flute) Pullanguzhal
   58. Mashak
   59. Titti
   60. Sruti upanga
   61. Gogona
   62. Morsing
   63. Shruti box
64. Harmonium (hand-pumped)  
65. Ekkalam  
66. Karnal  
67. Ramsinga  
68. Kahal  
69. Nagphani  
70. Turi  
71. Dhad  
72. Damru  
73. Dimadi  
74. Dhol  
75. Dholak  
76. Dholki  
77. Duggi  
78. Ghat singhari or gada singari  
79. Ghumot  
80. Gummeta  
81. Kanjira  
82. Koh  
83. Kinpar and Dhopar (tribal drums)  
84. Maddale  
85. Maram  
86. Mizhavu  
87. Mridangam  
88. Pakhavaj  
89. Pakhavaj jori - Sikh instrument similar to tabla  
90. Panchamukha vadyam  
91. Pung  
92. Shuddha madalam or Maddalam  
93. Tabala / tabl / chamei - goblet drum  
94. Tabla  
95. Tabla tarang - set of tablas  
96. Tamte  
97. Thanthi Panai  
98. Thimila  
99. Tumbak, tumbaknari, tumbaknaer  
100. Daff, duff, daf or duf Dimdi or dimri - small frame drum without jingles  
101. Kanjira - small frame drum with one jingle  
102. Kansi - small without jingles  
103. Patayani thappu - medium frame drum played with hands  
104. Chenda  
105. Dollu  
106. Dhak  
107. Dhol  
108. Dholi  
109. Idakka  
110. Thavil  
111. Udukai  
112. Chande  
113. Nagara - pair of kettledrums  
114. Pambai - unit of two cylindrical drums
3. The Council may approve that the rate of GST on all indigenous handmade musical instruments as listed in paragraph 2 above shall be nil and to suitably modify the entry in Notification No.2/2017-Central Tax (Rate) dated 28 June 2017 and the corresponding SGST notifications.
Agenda Item 7: Any other agenda item with the permission of the Chairperson

7. (ix) Special provisions in GST in case of supplies to/from Nepal and Bhutan

1. In case of supplies to/from Nepal and Bhutan, certain provisions under the existing laws are proposed to be continued in accordance with international treaties so as to encourage trade between India and these countries. The specific provisions in this regard are as follows:

   **GST on services associated with transit cargo to/from Nepal and Bhutan (land locked countries)**

   2.1. In the pre-GST regime, Notification No. 38/96-Customs (Tariff) dated 23.07.1996 exempted all customs duties on transit cargo to/from Nepal and Bhutan (i.e., goods imported into India from a foreign country for the purpose of export to Bhutan/Nepal and goods imported into India from Bhutan/Nepal for the purpose of export to a foreign country). This exemption has been continued even in GST regime after 01.07.2017 by virtue of amending the said notification vide Notification No. 43/2017-Customs (Tariff) dated 30.06.2017.

   2.2. Further, Circular No. 204/2/2017-Service Tax dated 16.02.2017 clarified that service tax is not applicable on the services by way of transportation of goods by a vessel from a place outside India to the customs station in India with respect to goods intended for transhipment to any country outside India. In GST regime, exemption for such services is not available. Therefore, in principle approval of the GST Council is sought that GST would not be leviable on such services in line with the provisions existing pre-GST. The Law/Fitment Committee would work out the modalities to implement this decision.

   **To provide for receipt of payment in Indian rupees in case of export of services to Nepal and Bhutan**

   3.1. The Bilateral Treaties signed by India with Nepal and Bhutan provide for payment of exports from India to Nepal and Bhutan to be received in Indian Rupees. However, section 2(6) of the IGST Act, 2017 defines supply of any service as “export of services” subject to conditions specified therein. One of the conditions is that the payment for such service has been received by the supplier of service in convertible foreign exchange. Thus, in cases of supply of services to Nepal and Bhutan where the payment for such supply is received in Indian rupees, integrated tax would be leviable in accordance with section 5(1) of the IGST Act, 2017 being inter-State supplies. Such services were not subject to service tax as place of provision of such services is out of India. It is proposed to continue the same practice namely, not to levy GST if services are supplied to Nepal and Bhutan, but payment thereof is received in Indian rupees. Such supplies would continue to be zero rated if payment is received in convertible foreign exchange. Therefore, in principle approval of the GST Council is sought to exempt from the levy of integrated tax on the supply of services to Nepal and Bhutan in cases where the payment is received in Indian rupees. The Law Committee/Fitment Committee would provide a suitable formulation to implement this decision.
7. (x) **Modification in FORM REG -13 to remove mandatory requirement of PAN for Embassies / Consulates and other UN Organizations**

1. The Ministry of External Affairs had raised the issue that Embassies / Consulates / Diplomatic Missions and other UN organizations and their authorized representatives do not have a PAN and therefore a lot of challenge was being faced by them to get a Unique Identification Number under GST.

2. The issue was discussed in the Law Committee meeting held on 11.07.2017 where it was decided that the mandatory requirement for PAN for Embassies / Consulates / Diplomatic Missions and other UN organizations or their authorized representatives may be removed.

3. It is therefore proposed that FORM REG-13 may be amended and the mandatory requirement of PAN for Embassies / Consulates / Diplomatic Missions and other UN organizations or their authorized representatives may be removed. Proposed revised form is enclosed.

4. This proposal is placed before the Council for approval.
## Form GST REG-13

**[See Rule ------]**

### Application/Form for grant of Unique Identity Number (UIN) to UN Bodies/ Embassies /others

| State /UT – | District – |

#### PART A

<p>| | |</p>
<table>
<thead>
<tr>
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<tbody>
<tr>
<td>(i)</td>
<td>Name of the Entity</td>
</tr>
<tr>
<td>(ii)</td>
<td>Permanent Account Number (PAN) of entity, if any (applicable in case of any other person notified) (Not applicable for Embassies/UN Bodies/ High Commissions etc.)</td>
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<tr>
<td>(iii)</td>
<td>Name of the Authorized Signatory</td>
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<tr>
<td>(iv)</td>
<td>PAN of Authorized Signatory</td>
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<td></td>
<td>(Not applicable for Embassies/UN Bodies/ High Commissions etc)</td>
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<tr>
<td>(v)</td>
<td>Email Address of the Authorized Signatory</td>
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<td>(vi)</td>
<td>Mobile Number of the Authorized Signatory (+91)</td>
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#### PART B

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<table>
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<tbody>
<tr>
<td>1.</td>
<td>Type of Entity (Choose one)</td>
</tr>
<tr>
<td></td>
<td>UN Body ☐ Embassy ☐ Other Person ☐</td>
</tr>
<tr>
<td>2.</td>
<td>Country</td>
</tr>
<tr>
<td>2A.</td>
<td>MEA’s Recommendation, if applicable</td>
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<tr>
<td></td>
<td>Letter No. Date</td>
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<tr>
<td>3.</td>
<td>Notification Details</td>
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<td></td>
<td>Notification No. Date</td>
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<tr>
<td>4.</td>
<td>Address of the entity in State</td>
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<tr>
<td></td>
<td>Building No./Flat No. Floor No.</td>
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<tr>
<td></td>
<td>Name of the Premises/Building Road/Street</td>
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<td></td>
<td>City/Town/Village District</td>
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<td></td>
<td>Block/Taluka</td>
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<td></td>
<td>Latitude Longitude</td>
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<td></td>
<td>State PIN Code</td>
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<td></td>
<td>Contact Information</td>
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<td></td>
<td>Email Address Telephone number</td>
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<td>Fax Number Mobile Number</td>
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<td>7.</td>
<td>Details of Authorized Signatory, if applicable</td>
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<td></td>
<td>Particulars First Name Middle Name Last name</td>
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<tr>
<td></td>
<td>Name</td>
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<td></td>
<td>Photo</td>
</tr>
<tr>
<td></td>
<td>Name of Father</td>
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<tr>
<td>Date of Birth</td>
<td>DD/MM/YYYY</td>
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<td>---------------</td>
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<tr>
<td>Mobile Number</td>
<td></td>
</tr>
<tr>
<td>Telephone No.</td>
<td></td>
</tr>
<tr>
<td>Designation /Status</td>
<td></td>
</tr>
<tr>
<td>PAN (not applicable for Embassies/UN bodies etc.)</td>
<td>Aadhaar Number (not applicable for Embassies/UN bodies etc.)</td>
</tr>
<tr>
<td>Are you a citizen of India?</td>
<td>Yes / No</td>
</tr>
<tr>
<td>Residential Address</td>
<td></td>
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<tr>
<td>Building No/Flat No</td>
<td></td>
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<tr>
<td>Name of the Premises/Building</td>
<td></td>
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<tr>
<td>Town/City/Village</td>
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<td>Block/Taluka</td>
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<td>State</td>
<td></td>
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<tr>
<td>8</td>
<td>Bank Account Details (add more if required)</td>
</tr>
<tr>
<td>Account Number</td>
<td></td>
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<tr>
<td>IFSC</td>
<td></td>
</tr>
<tr>
<td>Branch Address</td>
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<tr>
<td>9.</td>
<td>Documents Uploaded</td>
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<tr>
<td>The authorized person who is in possession of the documentary evidence (other than UN Body/Embassy etc.) shall upload the scanned copy of such documents including the copy of resolution / power of attorney, authorizing the applicant to represent the entity.</td>
<td></td>
</tr>
<tr>
<td>Or</td>
<td>The proper officer who has collected the documentary evidence from the applicant (UN Body/Embassy etc.) shall upload the scanned copy of such documents including the copy of resolution / power of attorney, authorizing the applicant to represent the UN Body / Embassy etc. in India and link it along with the UIN generated and allotted to respective UN Body / Embassy etc.</td>
</tr>
<tr>
<td>11.</td>
<td>Verification</td>
</tr>
<tr>
<td>I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.</td>
<td></td>
</tr>
</tbody>
</table>

Place: (Signature)

Date:  
Name of Authorized Person:  

Or  

Place:  
Date:  
Name of Proper Officer:  
Designation:  
Jurisdiction:
Instructions for submission of application for registration for UN Bodies/Embassies/others notified by the Government.

- Every person required to obtain a unique identity numbers shall submit the application electronically.
- Application shall be filed through Common Portal or registration can be granted suo-motoby proper officer.
- The application filed on the Common Portal is required to be signed electronically or through any other mode as specified by the Government.
- The details of the person authorized by the concerned entity to sign the refund application or otherwise, should be filled up against the “Authorised Signatory details” in the application.
- PAN / Aadhaar will not be applicable for Embassies / UN bodies or any other entities recommended by MEA for claiming refund on purchases.