

Agenda for 14th GST Council Meeting Volume – 1

18-19 May 2017

**Sher-i-Kashmir International Conference Centre,
Srinagar, Jammu & Kashmir**

Notice for the 14th Meeting of the GST Council scheduled on 18-19 May 2017

The undersigned is directed to refer to the subject cited above and to say that the 14th Meeting of the GST Council will be held on 18-19 May 2017 at Sher-i-Kashmir International Convention Centre (SKICC), Srinagar. The schedule of the meeting is as follows:

- Thursday, 18 May 2017 : 1030 hours onwards
- Friday, 19 May 2017 : 1030 hours onwards

2. Agenda items for the 14th Council meeting will be circulated shortly.

3. In addition, an officers' meeting will be held on Wednesday, 17 May 2017 from 1600 hours onwards at the same venue, i.e. Sher-i-Kashmir International Convention Centre (SKICC).

4. Keeping in view the constraints of rooms in the hotel, it is requested that participation from each State may be limited to 2 officers in addition to the Hon'ble Member of the GST Council. It may also be noted that in case there is shortage of accommodation, some officers may have to share rooms.

5. Please convey the invitation to the Hon'ble Members of the GST Council to attend the meeting.

- Sd -

(Dr. Hasmukh Adhia)
Secretary to the Govt. of India and ex-officio Secretary to the GST Council
Tel: 011 23092653

Copy to:

1. PS to the Hon'ble Minister of Finance, Government of India, North Block, New Delhi with the request to brief Hon'ble Minister about the above said meeting.
2. PS to Hon'ble Minister of State (Finance), Government of India, North Block, New Delhi with the request to brief Hon'ble Minister about the above said meeting.
3. The Chief Secretaries of all the State Governments with the request to intimate the Minister in charge of Finance/Taxation or any other Minister nominated by the State Government as a Member of the GST Council about the above said meeting.
4. The Chief Secretaries of Delhi and Puducherry with the request to intimate the Minister in charge of Finance/Taxation or any other Minister nominated by the State Government as a Member of the GST Council about the above said meeting.
5. Chairperson, CBEC, North Block, New Delhi, as a permanent invitee to the proceedings of the Council.
6. Chairman, GST Network

Agenda items for the 14th Meeting of the GST Council on 18-19 May 2017

1. Confirmation of the Minutes of the 13th GST Council Meeting held on 31 March 2017
2. Rate of interest for delayed payment of tax by the taxpayer and delayed refund by the Government to the taxpayer
3. Finalization of the rate of tax to be collected at source under Section 52 of the CGST Act, 2017 and Section 20 of the IGST Act, 2017
4. Notification of the Common Goods and Services Electronic Portal for facilitating various taxpayer operations under Section 146 of the CGST Act, 2017
5. Constitution of Project Management Team, Standing Committees and Sectoral Working Groups for smooth roll-out of GST
6. Nomination of Additional Secretary, GST Council to the Board of GSTN
7. Approval of mechanism to split the MDR (Merchant Discount Rate) charges between the Centre and the States
8. Approval of amendments to the following Draft GST Rules and related Forms:
 - i. Registration
 - ii. Return
 - iii. Payment
 - iv. Refund
 - v. Invoice, Debit/Credit Note
 - vi. Input Tax Credit
 - vii. Valuation
 - viii. Transitional Provisions
 - ix. Composition
9. Approval of the Fitment of goods and services into the various rate slabs
10. Any other agenda item with the permission of the Chairperson
11. Date of the next meeting of the GST Council

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Discussion on Agenda Items

Agenda Item 1: Confirmation of the Minutes of the 13th GST Council Meeting held on 31 March 2017

Draft Minutes of the 13th GST Council Meeting held on 31st March 2017

The thirteenth meeting of the GST Council (hereinafter referred to as ‘the Council’) was held on 31 March 2017 in Vigyan Bhavan, New Delhi under the Chairpersonship of the Hon’ble Union Finance Minister, Shri Arun Jaitley. The list of the Hon’ble Members of the Council who attended the meeting is at **Annexure 1**. The list of officers of the Centre, the States, the GST Council and the Goods and Services Tax Network (GSTN) who attended the meeting is at **Annexure 2**.

2. The following agenda items were listed for discussion in the 13th Meeting of the Council –

1. Confirmation of the Minutes of the 12th GST Council Meeting held on 16 March 2017
2. Approval of the Draft GST Rules on:
 - (a) Input Tax Credit
 - (b) Valuation
 - (c) Transitional Provisions
 - (d) Composition
3. Approval of amendments to the following Draft GST Rules approved in the 2nd Meeting of the GST Council held on 30 September 2016:
 - (a) Registration
 - (b) Return
 - (c) Payment
 - (d) Refund
 - (e) Invoice, Debit/Credit Note
4. Any other agenda item with the permission of the Chairperson
5. Date of the next meeting of the GST Council

3. The Hon’ble Chairperson welcomed all the Members to the Council meeting. He extended a warm welcome to the four new Members of the Council from Goa, Punjab, Uttar Pradesh and Uttarakhand. He then commenced discussion on the various agenda items.

Discussion on Agenda Items

Agenda Item 1: Confirmation of the Minutes of the 12th GST Council Meeting held on 16 March, 2017:

4. The Hon'ble Chairperson invited comments of the Members on the draft Minutes of the 12th Meeting of the Council (hereinafter referred to as 'Minutes') held on 16 March 2017 before its confirmation.

4.1. The Hon'ble Minister from Karnataka stated that the version of the Secretary to the Council (hereinafter referred to as 'Secretary') in paragraph 12.6 of the Minutes, in regard to levy of Value Added Tax (VAT) on 'Bidi', though recorded correctly, created an impression that VAT was charged only in six States. He stated that upon further inquiry, it had come to his notice that VAT on 'Bidi' was levied in about 21 States, namely, Rajasthan (65%), Jammu & Kashmir (40%), Himachal Pradesh (22%), Delhi (20%), Tamil Nadu (14.5%), Punjab (14.3%), Uttar Pradesh (14%), Madhya Pradesh (65%), Chandigarh (20%), Haryana (13.125%), Maharashtra (13.5%), Andhra Pradesh (exempt), Telangana (exempt), Karnataka (exempt), Chhattisgarh (5%), Odisha (10%), Assam (30%), West Bengal (exempt), Jharkhand (5%), Bihar (15%), Uttarakhand (20%), Goa (25%), Puducherry (14.5%), Kerala (14.5%) and Gujarat (22.5%). The Secretary stated that in order to avoid any confusion, his version recorded in this paragraph could be slightly modified and the word 'like' (before the word 'Rajasthan') in the 5th line could be replaced by the words 'for example'. The Council agreed to this suggestion.

5. In view of the above discussion, for **Agenda item 1**, the Council decided to adopt the Minutes of the 12th Meeting of the Council with the change as recorded below:

5.1. In paragraph 12.6 of the Minutes, to modify the version of the Secretary recorded in the 5th line by replacing the word 'like' (appearing before the word 'Rajasthan') with the words 'for example'.

Agenda Item 2: Approval of the Draft GST Rules on: (a) Input Tax Credit; (b) Valuation; (c) Transitional Provisions; and (d) Composition:

6.1. Introducing this agenda item, the Secretary informed that he had a very constructive meeting with the officers of the Centre and the States in the morning lasting from 11 A.M. to 4.30 P.M. during which all the nine Rules on the agenda were discussed in detail and the officers made certain suggestions to amend the various provisions of the Rules. He stated that the Rules would be revised on the basis of these suggestions and circulated to the States within

a day. He then invited Shri Upender Gupta, Commissioner (GST Policy Wing), Central Board of Excise and Customs (CBEC) to make a brief presentation on these four Rules. In his presentation, the Commissioner (GST Policy Wing), CBEC, outlined the salient features of the GST Rules on (a) Input Tax Credit; (b) Valuation; (c) Transitional Provisions; and (d) Composition. The presentation is attached as **Annexure 3** to the Minutes.

6.2. The Secretary informed that the comments of the officers on these four Rules had already been taken note of and invited further comments of the Hon'ble Members of the Council. The Hon'ble Minister from Kerala pointed out that Rule 5 of the Valuation Rules relating to supply of lottery tickets was complex and enquired whether this stood deleted in light of the officers' level discussion today. The Secretary stated that during the discussion in the officers' meeting, it was decided that the proposed Rule 5 on valuation of supply of lottery tickets would be deleted and the lottery tickets would be taxed on the face value of its sale. The Hon'ble Minister from Uttar Pradesh stated that the language of the Rules was complex and this could cause problem in interpretation. He observed that simple and clear words should be used while formulating the Rules.

6.3. The Hon'ble Deputy Chief Minister of Delhi observed that while the GST law provided a broad framework, the GST Rules dealt with the nitty-gritty of procedures and they needed more time to study the Rules. The Secretary stated that the industry and business had been demanding three clear months after the finalisation of the GST Laws and Rules to prepare themselves for the change-over to the GST regime. He recalled that the five GST Rules on Registration, Return, Payment, Refund and Invoice and Debit/Credit Note had been put in the public domain earlier and the four new Rules also needed to be put in the public domain at the earliest. He suggested that the Council could approve the four new Rules and authorise the Law Committee of Officers to make minor changes and inform the Council. The Hon'ble Chairperson stated that a more appropriate approach would be for the Council to approve these four draft Rules along with the changes agreed upon today by the officers. These Rules could then be circulated to the States and also put in the public domain and after taking note of the comments received from the public, final version of the Rules would be brought to the Council for its approval. The Council agreed to this suggestion.

6.4. The Hon'ble Minister from Jammu & Kashmir stated that the Goods and Services Tax Network (GSTN) should be open to incorporating small changes that might arise in the Jammu & Kashmir GST Rules drafted in exercise of the powers conferred under their Constitution. The Hon'ble Chairperson stated that presently the Central Goods and Services Tax (CGST) Act would apply to all States except Jammu & Kashmir but once the Jammu & Kashmir law

on GST integrated itself to the CGST, the existing exception in regard to the State of Jammu & Kashmir in CGST would be removed by exercising the power under Section 172 of the CGST Act regarding removal of difficulties. The Hon'ble Minister from Jammu & Kashmir informed that Section 173 and 174 of the Model SGST Bill relating to amendments and repeal and saving of existing law would not apply to his State as there were no such provisions in their legislation to be deleted. He further added that his State would draft its SGST Law in consultation with the Law Committee of officers and the Council and that they hoped to enact their SGST law by the end of May, 2017.

7. For **agenda item 2**, the Council approved, in principle, the four draft GST Rules, namely, Input Tax Credit; Valuation; Transitional Provisions; and Composition along with the changes agreed upon during the meeting of the officers held on 31 March, 2017. The Council further approved that these Rules would be circulated to the States and would be put in the public domain, and after taking note of the comments received from the public, final version of these Rules would be brought to the Council for its approval.

Agenda Item 3: Approval of amendments to the five Draft GST Rules approved in the 2nd Meeting of the GST Council held on 30 September 2016, namely (a) Registration; (b) Return; (c) Payment; (d) Refund; and (e) Invoice and Debit/Credit Note:

8.1. Introducing this agenda item, the Secretary informed that the five GST Rules relating to Registration; Return; Payment; Refund; and Invoice and Debit/Credit Note had been approved by the Council during its 2nd Meeting held on 30 September, 2016, but subsequently changes had to be made to them for various reasons like comments from stakeholders, changes in the Model GST Law as approved by the Council, changes on account of a new Union Territory Goods and Services Tax (UTGST) Act and minor editorial corrections for coherence in the revised law. He informed that these changes were discussed in the meeting of the officers held today and the suggestions made by them for making certain changes in these five Rules were taken note of and would be incorporated suitably. He then invited Commissioner (GST Policy Wing), CBEC to make a brief presentation on the changes made in these five Rules. The presentation made before the Council is enclosed as **Annexure 3** to the Minutes.

8.2 The Secretary invited comments of the Members on the changes proposed in the five draft Rules. The Hon'ble Minister from Nagaland stated that Rule 1(e) of the Tax Invoice Rules provided that the name and address of an unregistered recipient should be recorded in the tax invoice only where the value of taxable supply was Rs. 50,000 or more. He observed that as per the Business Process Report on Return, it was provided that where the value of an outward

supply of a taxpayer was less than Rs. 50,000, and it did not have the address on record of the purchaser, it would be treated as an intra-State supply. He stated that this would be detrimental to the revenue interest of the smaller States of the North-East region and that this provision could be misused by the unscrupulous persons to escape threshold for registration or to stay within the Composition threshold. He added that this issue was discussed in a meeting chaired by the Revenue Secretary on 20 October, 2016 where it was agreed that the Law Committee of Officers would re-examine this issue but the provision had remained unchanged. He suggested that the monetary limit should be lowered from Rs. 50,000 to Rs. 20,000. He added that this was also proposed by some other smaller States of North-East like Meghalaya and Arunachal Pradesh during the officers' meeting held in the morning. The Secretary stated that during the morning meeting of the officers, this issue was discussed and it was recognised that reduction in the monetary limit from Rs. 50,000 to Rs. 20,000 for recording the address of the purchaser in the Business to Consumer (B2C) transaction would have to be done on an all-India basis to track the flow of funds to a State of the North-East for the purchases made by traders of those State from big cities like Kolkata or Guwahati. He stated that in this view, lowering the monetary limit from Rs. 50,000 to Rs. 20,000 only for the smaller States of the North-East would not meet the concern of these States. He added that most of the other States were not in favour of applying this lower threshold at an all-India level as they felt that this would considerably increase the compliance burden on the taxpayers as well as the buyers. He suggested that an alternative method to address the revenue concern of the smaller States of the North-East could be to encourage setting up of good quality outlets for high value consumer products in the smaller States of the North-East, if necessary, through co-operative societies and that this would encourage local purchase of high value consumer goods.

8.3. The Secretary suggested that the five Rules with the suggested amendments, including those which were agreed upon in the officers meeting in the morning, could be approved and that these amended Rules could be shared with the States and also put in the public domain. The Council agreed to this suggestion.

9. For **agenda item 3**, the Council approved the amended five GST Rules, namely, Registration; Return; Payment; Refund; and Invoice and Debit/Credit Note including the amendments suggested during the meeting of the officers held in the morning and agreed to circulate it to the States and to also put them in the public domain.

Agenda Item 4: Any other agenda item with the permission of the Chairperson

10. The Hon'ble Minister from Chhattisgarh stated that as Entry 52 of List II of Schedule 7 of the Constitution relating to taxation power of Entry Tax by States stood deleted, the provision to issue Form C for inter-State sales of petroleum products should be done away with. He stated that without this amendment, petroleum products would be imported from other States at a concessional rate of 2% CST which would lead to considerable loss of revenue to the importing State. He suggested that during the GST regime, all States should pay tax at normal rate for inter-State sale of petroleum products. The Secretary stated that Commissioner of Commercial Tax (CCT), Gujarat had circulated a paper on this issue during the officer's meeting in the morning, but it could not be discussed due to paucity of time. He added that Gujarat would further look into its paper as this issue needed careful consideration and could also affect the consumer industry. The Hon'ble Minister from Kerala stated that this issue should be discussed as a separate Agenda item. The Council agreed to this suggestion.

11. The Hon'ble Chairperson stated that the officers would have to start work on fitment of rates of goods and services under GST. The desirability of sharing the proposed rates of tax on goods and services in advance of the Meeting of the Council was discussed. The Hon'ble Minister from Jammu & Kashmir stated that the proposed rates of tax should not be put in public domain in advance as this would create distortions in the market. The Hon'ble Minister from Kerala supported this suggestion. The Hon'ble Deputy Chief Minister of Delhi stated that their present practice was not to inform the proposed changes to the rates of VAT in advance as this led to hoarding and black marketing of goods and suggested that the rates of tax should not be notified in advance in the GST regime. The Secretary suggested that the agenda relating to GST rates of goods and services could be brought on the table for the Council's discussion on the day of the meeting itself instead of circulating it in advance. The Hon'ble Deputy Chief Minister of Delhi supported this view and stated that the GST rate proposals should be discussed and finalised on the table itself. The Council agreed to this suggestion.

12. The Hon'ble Minister from Uttarakhand stated that during the Financial Year 2015-16, under the area-based industrial package in his State, an amount of Rs. ten thousand one hundred and three crore was to be disbursed to 3,156 industry. He recalled that in the 3rd agenda item of the 2nd Meeting of the Council held on 30 September, 2016, it was decided that the Central Government shall reimburse 58% of the total amount of Central Excise exemption to the eligible units in the State and enquired regarding the schedule for such re-imbursement by the Central Government. The Secretary stated that during the 2nd Meeting of the Council,

modalities for continuation of area-based exemption schemes were discussed and recalled that in case such a scheme was continued by the Central Government, then only 58% of the total CGST amount shall be reimbursed to the eligible industries in the States where area-based Central Excise exemption was in force. He informed that the Department of Industrial Policy and Promotion (DIPP) in the Ministry of Commerce and Industry was devising a reimbursement scheme and stated that they should be ready with the scheme before 1 July 2017. He also advised that the Tax Research Unit in the Department of Revenue should follow up this matter with the DIPP.

13. The Hon'ble Minister from Uttar Pradesh stated that his State had an outstanding CST compensation due of Rs.280 crore and enquired as to when this would be disbursed by the Central Government. The Secretary stated that 50% of the compensation amount had already been disbursed as part of the first instalment and that the remaining 50% was due to be paid today. He stated that an additional compensation requirement of Rs.1,000 crore had arisen and that they were pursuing for release of this amount from the Department of Expenditure. He stated that minus this amount, the rest of the amount totalling about Rs. 4,000 crore would be released today. He further added that the remaining amount of about Rs. 1,000 crore would be released in Financial Year 2017-18 after getting allocation from the Department of Expenditure.

14. The Hon'ble Chairperson informed the Council that Shri Najib Shah, Chairman, CBEC, was retiring today and he placed on record his appreciation of the wonderful work done by him during his tenure, and in appreciation of the same, he presented him a bouquet. The Hon'ble Members of the Council acknowledged the contribution of Shri Najib Shah with loud applause. The Hon'ble Chairperson also introduced the new Chairperson, CBEC, Ms. Vanaja Sarna and informed that, henceforth, she would participate in the deliberations of the Council.

Agenda Item 5: Date of the next meeting of the GST Council

15. The Hon'ble Chairperson observed with satisfaction that the nine primary GST Rules had been approved by the Council. He observed that the next important items of work for the roll out of GST was to complete the drafting of the remaining minor GST Rules and to complete the fitment of GST rates of goods and services. He stated that the remaining Rules should be drafted by the Law Committee of Officers at an early date and should be put in the public domain. He further stated that after taking into account the comments from the public, the remaining GST Rules should be presented to the Council for approval during its next meeting.

He further stated that the officers would prepare the fitment rates for goods and services and bring it for discussion in the next Meeting of the Council. After deliberation, the Council agreed to hold its next meeting on 18 and 19 May, 2017 in Srinagar.

16. The meeting ended with a vote of thanks to the Chair.

Annexure 1

List of Ministers who attended the 13th GST Council Meeting on 31 March 2017

<u>S No</u>	<u>State/Centre</u>	<u>Name of the Minister</u>	<u>Charge</u>
1	Govt. of India	Shri Arun Jaitley	Finance Minister
2	Govt. of India	Shri Santosh Kumar Gangwar	Ministry of State, Finance
3	Goa	Shri Manohar Parrikar	Chief Minister
4	Puducherry	Shri V. Narayanasamy	Chief Minister
5	Arunachal Pradesh	Shri Chowna Mein	Deputy Chief Minister
6	Delhi	Shri Manish Sisodia	Deputy Chief Minister
7	Chhattisgarh	Shri Amar Agrawal	Minister - Commercial Taxes
8	Haryana	Captain Abhimanyu	Minister - Excise & Taxation
9	Himachal Pradesh	Shri Prakash Chaudhary	Minister - Excise & Taxation
10	Jammu & Kashmir	Dr. Haseeb A. Drabu	Finance Minister
11	Karnataka	Shri Krishna Byregowda	Minister - Agriculture
12	Kerala	Dr. Thomas Isaac	Finance Minister
13	Madhya Pradesh	Shri Jayant Malaiya	Finance Minister
14	Maharashtra	Shri Madan Yerawar	Minister of State - Energy
15	Nagaland	Shri Y. Vikheho Swu	Minister - Roads & Bridges
16	Punjab	Shri Manpreet Singh Badal	Finance Minister
17	Rajasthan	Shri Rajpal Singh Shekhawat	Minister - Industries
18	Tamil Nadu	Shri D. Jayakumar	Minister - Finance, Fisheries & Administrative Reforms
19	Telangana	Shri Etela Rajender	Finance Minister
20	Uttar Pradesh	Shri Rajesh Agarwal	Finance Minister
21	Uttarakhand	Shri Prakash Pant	Finance Minister

Annexure 2

List of officers who attended the 13th GST Council Meeting on 31 March 2017

<u>S No</u>	<u>State/Centre</u>	<u>Name of the Officer</u>	<u>Charge</u>
1	Govt. of India	Dr. Hasmukh Adhia	Revenue Secretary
2	Govt. of India	Shri Najib Shah	Chairman, CBEC
3	Govt. of India	Ms. Vanaja N. Sarna	Member (P&V), CBEC
4	Govt. of India	Shri Ram Tirath	Member (GST), CBEC
5	Govt. of India	Shri Mahender Singh	Director General, DG-GST, CBEC
6	Govt. of India	Shri P.K. Jain	Chief Commissioner (AR), CESTAT, CBEC
7	Govt. of India	Shri B.N. Sharma	Additional Secretary, Dept. of Revenue
8	Govt. of India	Shri P.K. Mohanty	Advisor (GST), CBEC
9	Govt. of India	Shri D.S. Malik	ADG, Press, Ministry of Finance
10	Govt. of India	Shri Alok Shukla	Joint Secretary (TRU), Dept. of Revenue
11	Govt. of India	Shri Upender Gupta	Commissioner (GST), CBEC
12	Govt. of India	Shri Udai Singh Kumawat	Joint Secretary, Dept. of Revenue
13	Govt. of India	Shri Amitabh Kumar	Joint Secretary (TRU), Dept. of Revenue
14	Govt. of India	Shri G.D. Lohani	Commissioner, CBEC
15	Govt. of India	Shri Hemant Jain	Advisor to MoS (Finance)
16	Govt. of India	Shri Paras Sankhla	OSD to FM
17	Govt. of India	Shri Siddharth Jain	Assistant Commissioner, GST Policy
18	Govt. of India	Shri Vipin Kumar Singh	Assistant Director, Press
19	GST Council	Shri Arun Goyal	Additional Secretary
20	GST Council	Shri Shashank Priya	Commissioner
21	GST Council	Shri Manish K Sinha	Commissioner
22	GST Council	Shri G.S. Sinha	Joint Commissioner
23	GST Council	Ms. Himani Bhayana	Joint Commissioner
24	GST Council	Ms. Thari Sitkil	Deputy Commissioner
25	GST Council	Shri Rakesh Agarwal	Assistant Commissioner
26	GST Council	Shri Kaushik TG	Assistant Commissioner

S No	State/Centre	Name of the Officer	Charge
27	GST Council	Shri Shekhar Khansili	Superintendent
28	GST Council	Shri Manoj Kumar	Superintendent
29	GST Council	Shri Sandeep Bhutani	Superintendent
30	GST Council	Shri Amit Soni	Inspector
31	GST Council	Shri Anis Alam	Inspector
32	GST Council	Shri Ashish Tomar	Inspector
33	GST Council	Shri Alok Bharti	Inspector
34	GST Council	Shri Sharad Verma	Tax Assistant
35	GST Council	Shri Sher Singh Meena	Tax Assistant
36	Andhra Pradesh	Shri J. Syamala Rao	Commissioner, Commercial Taxes
37	Andhra Pradesh	Shri T. Ramesh Babu	Additional Commissioner, Commercial Taxes
38	Andhra Pradesh	Shri J.V.M. Sharma	Deputy Commissioner, Commercial Taxes
39	Arunachal Pradesh	Shri Tapas Dutta	Assistant Commissioner, Commercial Taxes
40	Assam	Shri Anurag Goel	Commissioner, Commercial Taxes
41	Bihar	Ms. Sujata Chaturvedi	Principal Secretary & Commissioner, Commercial Taxes
42	Bihar	Shri Arun Kr. Mishra	Addl. Secretary, Commercial Taxes
43	Bihar	Shri Ajitabh Mishra	Assistant Commissioner, Commercial Taxes
44	Chhattisgarh	Shri Amitabh Jain	Principal Secretary, Finance
45	Chhattisgarh	Ms. Sangeetha P	Commissioner, Commercial Taxes
46	Chhattisgarh	Shri Khemraj Jhariya	Additional Commissioner, Commercial Taxes
47	Delhi	Shri H. Rajesh Prasad	Commissioner, VAT
48	Delhi	Shri R.K. Mishra	Special Commissioner (Policy)
49	Delhi	Shri Anand Kumar Tiwari	Additional Commissioner, GST
50	Goa	Shri Dipak Bandekar	Commissioner, Commercial Taxes
51	Goa	Shri Upendra Joshi	OSD to CM
52	Gujarat	Dr. P.D. Vaghela	Commissioner, Commercial Taxes
53	Gujarat	C.J. Macwan	Joint Secretary (Tax)
54	Haryana	Shri Sanjeev Kaushal	Additional Chief Secretary

S No	State/Centre	Name of the Officer	Charge
55	Haryana	Shri Shyamal Misra	Commissioner, Excise & Taxation
56	Haryana	Shri Vidya Sagar	Joint Commissioner, Excise & Taxation
57	Haryana	Shri Joydeep Duhar	Deputy Director
58	Himachal Pradesh	Shri Sanjay Bhardwaj	Excise & Taxation Commissioner
59	Jammu & Kashmir	Shri P.K. Bhat	Additional Commissioner, Commercial Taxes
60	Jharkhand	Shri Sanjay Kr. Prasad	Joint Commissioner (HQ)
61	Jharkhand	Shri G.S. Kapardar	Assistant Commissioner
62	Karnataka	Shri Ritvik Pandey	Commissioner, Commercial Taxes
63	Kerala	Shri P. Mara Pandiyan	Additional Chief Secretary (Taxes)
64	Kerala	Dr. Rajan Khobragade	Commissioner, Commercial Taxes
65	Madhya Pradesh	Shri Raghwendra Kumar Singh	Commissioner, Commercial Taxes
66	Madhya Pradesh	Shri Sudip Gupta	Deputy Commissioner
67	Maharashtra	Shri Rajiv Jalota	Commissioner, Sales Tax
68	Maharashtra	Shri Dhananjay Akhade	Joint Commissioner, Sales Tax
69	Mizoram	Shri Kailiana Ralte	Deputy Commissioner, Taxes
70	Mizoram	Shri R. Zosiamliana	Deputy Commissioner, Taxes
71	Nagaland	Shri Asangba Chuba Ao	Commissioner, Commercial Taxes
72	Nagaland	Shri Taliremba	OSD (Finance), Govt of Nagaland
73	Odisha	Shri Saswat Mishra	Commissioner, Commercial Taxes
74	Odisha	Shri Sahadev Sahu	Joint Commissioner, Commercial Taxes
75	Puducherry	Shri G. Srinivas	Commissioner, Commercial Taxes
76	Punjab	Shri Anurag Agarwal	Financial Commissioner (Taxation)
77	Punjab	Shri Rajeev Gupta	Advisor (GST), Govt. of Punjab
78	Punjab	Shri Pawan Garg	Deputy Commissioner, Commercial Taxes
79	Rajasthan	Shri Alok Gupta	Commissioner, Commercial Taxes
80	Rajasthan	Shri Ketan Sharma	Deputy Commissioner, Commercial Taxes
81	Tamil Nadu	Dr. C. Chandramouli	Additional Chief Secretary
82	Tamil Nadu	Shri D. Soundararajapandian	Joint Commissioner, Commercial Taxes

<u>S No</u>	<u>State/Centre</u>	<u>Name of the Officer</u>	<u>Charge</u>
83	Telangana	Shri Anil Kumar	Commissioner, Commercial Taxes
84	Telangana	Shri Laxminarayan Jannu	Joint Commissioner, Commercial Taxes
85	Tripura	Shri P. Srivastava	Chief Resident Commissioner, Tripura Bhavan
86	Uttarakhand	Shri Ranveer Singh Chauhan	Commissioner, Commercial Taxes
87	Uttarakhand	Shri Piyush Kumar	Addl. Commissioner, Commercial Taxes
88	Uttarakhand	Shri Yashpal Singh	Deputy Commissioner, Commercial Taxes
89	Uttar Pradesh	Shri R.K.Tiwari	Additional Chief Secretary
90	Uttar Pradesh	Shri Vivek Kumar	Additional Commissioner, Commercial Taxes
91	Uttar Pradesh	Shri Nirak K. Maurya	Assistant Commissioner, Commercial Taxes
92	Uttar Pradesh	Shri Amit Tyagi	Assistant Commissioner, Commercial Taxes
93	West Bengal	Shri Khalid A. Anwar	Senior Joint Commissioner, Commercial Tax
94	GSTN	Shri Navin Kumar	Chairman
95	GSTN	Shri Prakash Kumar	CEO
96	GSTN	Shri Jagmal Singh	Vice President

Annexure 3

Presentation on GST Rules



- ❑ New Rules for Input Tax Credit, Valuation, Composition levy and Transitional Rules
- ❑ Change in Rules for Return, Registration, Payment, Invoice, Refund

1

Rules for Input Tax Credit (1/4)



- ❑ List of documents required for availing credit on inputs and input services – Rule 1 (Pg.1)
 - Invoice, Debit Note, Bill of Entry, etc. containing prescribed particulars
- ❑ Reversal of ITC in case of non-payment of consideration – Rule 2 (Pg.1)
 - ITC to be added to the output tax liability of the recipient if recipient does not make such payment within 180 days
- ❑ Procedure for claim of credit by a banking company or a financial institution including NBFC – Rule 3 (Pg.1)
 - not to avail ITC on inputs, etc. used for non –business purposes
 - 50% of the eligible ITC will be credited to the electronic credit ledger

2

- ❑ Procedure for distribution of ITC by ISD – Rule 4 (Pg.2)
 - ITC to be distributed in the same month in which it was availed
 - Separate distribution of eligible and ineligible ITC
 - central tax, State tax, integrated tax & Union territory tax to be distributed separately
 - ITC to be distributed on pro-rata basis in ratio of the total turnover in the State or Union Territory
 - method of distribution of Distribution of central tax, State tax, integrated tax & Union territory tax
 - Separate ISD invoice or credit note to be issued
 - GSTR-6 to be filled

3

Rules for Input Tax Credit (3/4)



- ❑ Manner of claiming of ITC in specified circumstances – Rule 5 (Pg.3)
 - ITC in respect of inputs, inputs contained in semi-finished / finished goods or capital goods – based of declaration
- ❑ Transfer of ITC in case of sale, merger, amalgamation, lease or transfer of a business – Rule 6 (Pg.4)
 - Certificate from Chartered Accountant / Cost Accountant certifying transfer of liabilities on such sale, merger, amalgamation etc.
 - Transferee to accept details furnished by the transferor
 - Such transfer shall be accounted in the books of accounts by transferee

4

Rules for Input Tax Credit (4/4)



- ❑ Manner of determination of eligible ITC on inputs & input services used for making mixed supplies – Rule 7 (Pg.5)
- ❑ Manner of determination of eligible ITC on capital goods used for making mixed supplies - Rule 8 (Pg.6)
- ❑ Manner of determination of reversal of ITC in specified circumstances– Rule 9 (Pg.8)
- ❑ Conditions & restrictions in respect of inputs & capital goods sent to job-worker – Rule 10 (Pg.8)

5

Rules for Valuation (1/5)



- ❑ Value of supply of goods or services or both where the consideration is not wholly in money – Rule 3 (Pg.11)
 - open market value
 - sum total of consideration in money & any further amount in money as is equivalent to the consideration not in money
 - value of supply of goods or services of like kind and quality
 - sum total of consideration in money & any further amount in money as is equivalent to the consideration not in money as determined though Rule 6 or 7

6

- ❑ Value of supply of goods or services or both between distinct or related persons, excluding supply through agent - Rule 4 (Pg.12)
 - open market value
 - value of supply of goods or services of like kind and quality
 - value determined through Rule 6 or 7

7

- ❑ Value of supply of goods made or received through an agent – Rule 5 (Pg.12)
 - open market value or 90% of price of goods of like kind and quality
 - value determined through Rule 6 or 7
- ❑ Value of supply of goods or services or both based on cost i.e. @ 105% of the cost of production / manufacture / cost of acquisition / cost of provision – Rule 6 (Pg. 12)
- ❑ Value of supply of goods or services or both based on reasonable means consistent with principles & general provisions of Section 15 of the CGST Act & these Rules – Rule 7 (Pg. 12)

8

- ❑ Value in respect of certain supplies – Rule 8 (Pg.12)
 - purchase or sale of foreign currency – two alternative methods
 - booking of air tickets - flat rate of basic fare
 - life insurance – two alternative methods
 - value of supply of lottery tickets
 - value of supply provided by a person buying and selling second hand goods
 - value of token, voucher , coupon etc. - equal to money value of goods or services redeemable through such instrument
 - Value in case of certain notified supplier of services

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- ❑ Value of supply of services in case of services provided by pure agent – Rule 9 (Pg. 15)
- ❑ Value in case of import or export – Rule 10 (Pg.15)

10

Transitional Rules (1/2)



- ❑ To submit an application in respect of tax or duty credit carried forward under any existing law or on goods held in stock on the appointed day - Rule 1 (Pg. 17)
 - ❑ Provides for credit as available under existing law (Separate provisions for CGST and SGST Act)
 - ❑ Details of stock and capital goods held on the appointed day to be provided on the common portal
 - ❑ Special provision for availing credit @ 40% even if duty paying document not available
 - ❑ Specific provision for credit of taxes levied by the State at the first point of Sale
 - ❑ Credit declared by the registered person will be credited automatically in his electronic credit ledger

11

Transitional Rules (2/2)



- ❑ To submit a declaration of stock held by a Principal – Rule 2 (Pg.19)
 - Stock or capital goods held by the registered person under normal circumstances or as a Principal at the place/places of business of his agents/branch, separately agent-wise/branch-wise on the common portal
- ❑ To submit details of goods sent on approval basis on common portal – Rule 3 (Pg.19)
- ❑ Provides for procedure for recovery of input tax wrongly availed – Rule 4 (Pg.19)

12

Rules for Composition levy (1/3)



- ❑ Method for intimation for opting for composition levy – Rule 1 (Pg.21)
 - Intimation to be filed on the Common Portal
 - Such person shall furnish details of stock held on the day preceding the date of option
- ❑ Option to be effective from the beginning of the year, where the intimation is filed or the appointed date – Rule 2 (Pg.21)
- ❑ Conditions and restrictions for availing scheme of composition levy provided in Section 10 of the Act – Rule 3 (Pg.22)

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Rules for Composition levy (2/3)



- ❑ Time period for validity of option for paying tax composition levy scheme – Rule 4 (Pg.22)
 - Valid till the taxable person satisfies all conditions
 - Voluntary withdrawal
 - Such option may be denied if the taxable person was not eligible for such scheme and is served a notice accordingly
- ❑ Person to furnish details of stock held on the day on which option is withdrawn or denied

14

- ❑ Rate of tax of the composition levy for different category of taxable persons – Rule 5 (Pg.23)

Sl No.	Category of registered persons	Rate of tax
(1)	(2)	(3)
1	Manufacturers, other than manufacturers of such goods as may be notified by the Government	one per cent.
2	Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II (Restaurant services)	two and a half per cent.
3	Any other supplier eligible for composition under section 10 and these rules	half per cent.

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Reasons for changes in Existing Rules



- ❑ Rules for Return, Registration, Payment, Invoice and Refund were approved in 2nd Meeting of the Council held on 30th September 2016
- ❑ Reasons for changes :
 - Rules were re-examined in view of stakeholder comments received from departmental officers, trade and industry
 - Rules were also re-examined as per the Council's decisions on the Model GST law
 - Changes in rules required with respect to the new UTGST Act
 - Minor editorial corrections made to bring rules in coherence with the revised law

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Changes in Registration Rules (1/2)



- ❑ Certificate of registration to be digitally signed by the proper officer – Rule 3 (Pg.3)
- ❑ Application for registration by a non-resident taxable person to be signed by his authorized signatory holding a valid PAN – Rule 6 (Pg.4)
- ❑ Rules updated for grant of registration to a person supplying online information and data base access or retrieval services – Rule 6A (Pg.4)
- ❑ Procedure prescribed for grant or cancellation of Unique Identity Number – Rule 9 (Pg.5)

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Changes in Registration Rules (2/2)



- ❑ Procedure for time bound approval or denial of amendment in registration application – Rule 11 (Pg.6)
- ❑ Provision made for submission of stock declaration along with application for cancellation of registration – Rule 12 (Pg.7)
- ❑ New Rule added to provide for cancellation of registration in certain cases – Rule 13 (Pg.7)
- ❑ Detailed procedure for migration of existing tax payers – Rule 16 (Pg.9)
- ❑ Application to be mandatorily signed by taxable person or his authorized representative – Rule 18 (Pg.11)

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Changes in Return Rules



- ❑ Rule amended for information to be furnished by the taxable person in GSTR – 1 (details of outward supply) – Rule 1 (Pg.14)
- ❑ Rule amended for information to be furnished by the taxable person in GSTR – 2 (details of inward supply) – Rule 2 (Pg.15)
- ❑ Rule amended to provide for details of quarterly return to be filed by composition tax payer – Rule 4 (Pg.17)
- ❑ Rule amended to provide that certain category of persons not required to file Annual return – Rule 21 (Pg.22)

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Changes in Payment Rules



- ❑ Entry to be made in electronic credit ledger only in accordance with rules – Rule 2(3) (Pg.28)
- ❑ Requirement of registration of debit/credit card with GSTN is omitted – Rule 3 (Pg.29)
- ❑ New Sub-rule made to enable taxable person to raise query in case Challan Identification Number (CIN) is generated or generated but not communicated to the Common Portal – Rule 3(8) (Pg.30)

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Changes in Refund Rules



- ❑ New Proviso for submission of application of refund by supplier for supplies to Special Economic Zone – 3rd Proviso to Rule 1(1) (Pg.34)
- ❑ New rule for refund of advance tax deposited by non-resident taxable person or casual taxable person – 5th Proviso to Rule 1(1) (Pg.34)
- ❑ Formula for calculation of refund amount in case of Zero-rated supply of goods or services or both under bond or on payment of tax – Rule 1(4) (Pg.35)
- ❑ Detailed provisions of Consumer Welfare Fund added – Rule 7 (Pg.39)

21

Changes in Invoice Rules (1/2)



- ❑ Provides for special characters that could be included in invoice serial number – Rule 1 (Pg.42)
- ❑ New Rules for issuing a consolidated tax invoice on daily basis instead of individual invoices for supplies less than Rs. 200 – Proviso to Rule 1 (Pg.43)
- ❑ New Rule added to provide for period in which invoice is to be issued for provision of taxable services - Rule 2 (Pg.43)
 - Specific provision for invoices generated by banking and financial companies
 - Specific provision for generation of invoice for distinct persons

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- ❑ New Rule for particulars to be mentioned in receipt voucher – Rule 5 (Pg.44)
- ❑ New Rule for particulars to be mentioned in supplementary invoice, debit and credit notes – Rule 6 (Pg.45)
- ❑ New Rule for special provisions of transportation of goods without issue of invoice (on delivery challan) – Rule 8 (Pg.46)
 - Supply of liquid gas
 - Transportation of goods for job work
 - Transportation of goods for reasons other than by way of supply
 - Any other notified supplies

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Agenda Item 2: Rate of interest for delayed payment of tax by the taxpayer and delayed refund by the Government to the taxpayer

I. Rate of interest for delayed payment of tax by the taxpayer

1. The provisions relating to payment of interest on non or delayed payment of tax are contained in the **Section 50 (1) of the CGST Act and the SGST Acts** which stipulates that *“every person who is liable to pay tax in accordance with the provisions of this Act or the rules made thereunder, but fails to pay the tax or any part thereof to the Government within the period prescribed, shall for the period for which the tax or any part thereof remains unpaid, pay, on his own, interest at such rate, **not exceeding eighteen per cent.**, as may be notified by the Government **on the recommendations of the Council.**”*

2. The provisions relating to payment of interest on undue or excess claim of credit or excess reduction in output tax liability are contained in the **Section 50 (3) of the CGST Act and the SGST Acts** which stipulates that *“a taxable person who makes an undue or excess claim of input tax credit under subsection (10) of section 42 or undue or excess reduction in output tax liability under subsection (10) of section 43, shall pay interest on such undue or excess claim or on such undue or excess reduction, as the case may be, at such rate **not exceeding twenty-four per cent.**, as may be notified by the Government **on the recommendations of the Council.**”*

3. The rate of interest prescribed under Section 50(1) will apply under various provisions of CGST Act and SGST Act, such as Section 16 (2) (d), 21, 37(3), 38 (5), 39 (9), 42 (8), 43 (8), 51 (6), 52 (6), 52 (11), 60 (4), 62 (2), 67 (6), 73, 74, 75 (9), 76(4) [brief description of these sections is annexed to this agenda]. Though provisions of some of these sections do not specify Section 50 (1) as the charging section of interest, interest would be charged under section 50 (1), being the only charging section for interest in the Acts.

4. Section 50 (1) of the CGST Act and the SGST Acts has an upper ceiling of rate of interest @ 18%. The present simple interest rate for similar situations under the Central Excise Act and Service Tax is @15%. However, under service tax, a higher rate of simple interest @ 24% is charged in a case where service tax is collected but not deposited to the exchequer. A similar provision is contained in Section 76 (4) of the of the CGST Act and the SGST Acts wherein interest is payable on the GST collected but not paid to the exchequer. A higher penal rate of interest can be considered in case of GST collected but not paid while fixing rate under Section 50 (1).

5. Section 50 (3) of the CGST Act and the SGST Acts has a penal rate of interest not exceeding 24%. This provision applies in limited cases, namely where a taxable person has claimed an undue or excess input tax credit under Section 42 (10) of the CGST Act and the SGST Acts or has claimed an undue or excess reduction in output tax liability under Section 43 (10) of the CGST Act and the SGST Acts.

II. Rate of interest for Government for delayed refund to the taxpayer

6. The provisions relating to payment of interest by the Government is contained in **Section 56 of the CGST Act and the SGST Acts**, which stipulates that *“if any tax ordered to be refunded under sub-section (5) of section 54 to any applicant is not refunded within sixty days from the date of receipt of application under subsection (1) of that section, interest at such rate **not exceeding six per cent.** as may be specified in the notification issued by the Government **on the recommendations of the Council** shall be payable in respect of such refund from the date immediately after the expiry of sixty days from the date of receipt of application under the said sub-section till the date of refund of such tax:*

*Provided that where any claim of refund arises from an order passed by an adjudicating authority or Appellate Authority or Appellate Tribunal or court which has attained finality and the same is not refunded within sixty days from the date of receipt of application filed consequent to such order, interest at such rate **not exceeding nine per cent.** as may be notified by the Government on the recommendations of the Council shall be payable in respect of such refund from the date immediately after the expiry of sixty days from the date of receipt of application till the date of refund.”*

7. The upper ceiling of 6% is applicable in case of delayed refund beyond sixty days from the date of receipt of application. This rate of interest will apply in two further circumstances: (i) under Section 54 (12) of the CGST Act and the SGST Acts where the Commissioner, after following the principles of natural justice, withholds refund on the ground that such refund order is the subject matter of an appeal or further proceedings or where any other proceedings under this Act is pending and the Commissioner is of the opinion that grant of such refund is likely to adversely affect the revenue in the said appeal or other proceedings on account of malfeasance or fraud committed; (ii) under Section 115 of the CGST and the SGST Acts where an amount of pre-deposit is refunded within sixty days of the date of filing of application for refund of pre-deposit.

8. Penal interest upto 9% under the proviso to Section 56 is applicable in a case when a claim of refund arises from an order passed by an adjudicating authority or Appellate Authority or Appellate Tribunal or Court which has attained finality, but refund is not given within sixty days from the date of receipt of application filed consequent to such order.

9. The present interest rate for similar situations under the Central Excise Act and Service Tax is 6%, and there is no provision of any penal interest.

III. Rate of Interest under IGST Act

10. The provisions relating to payment of interest by the Government under the IGST Act is contained in **Section 20 (xxv) of the IGST Act** which stipulates that “...*miscellaneous provisions including the provisions relating to interest and penalty, shall mutatis mutandis, apply, so far as may be, in relation to integrated tax as they apply in relation to central tax as if they are enacted under this Act.*”

11. The interest fixed under Section 50 and 56 shall be applicable under similar situations under the IGST Act, to be notified under the IGST Act separately.

IV. Illustrative Rates of Interest in some States

12. By way of illustration, the present rates of interest in a few States are indicated in Table below:

Sl. No.	State	Rate of interest for delayed payment of tax by taxpayer (per annum)	Rate of interest for delayed refund by the Government (per annum)
1.	Maharashtra	18%	6%
2.	West Bengal	(i) 12% (1% per month for upto 90 days (ii) 18% (1.5% per month from 91 days to 300 days (iii) 24% (2% per month beyond 300 days)	6%
3.	Karnataka	24% (2% per month)	18%

4.	Gujarat	18%	6%
5.	Bihar	18% (1.5% per month)	6%
6.	Uttar Pradesh	15% on admitted tax 12% on assessed tax	6%
7.	Mizoram	24% (2% per month)	24% (2% per month)
8.	Delhi	15%	6%

V. Existing borrowing and lending rates of the Government

13. The prevalent borrowing and lending rate of the Central Government as ascertained from the website of the Reserve Bank of India are as follows:

- (a) Base Rate: 9.10% - 9.60%
- (b) Marginal Cost of Funds based Lending Rate (MCLR): 7.75%- 8.20%
(The MCLR is a lending rate extended to only prime borrowers: Normally 4-5% is marked up over the MCLR when extending loan to regular borrowers and depending on risk parameter)
- (c) Term Deposit rate for less than 1 year: 5% - 6.25%
- (d) Term Deposit rate for more than 1 year: 6.50% - 7.0%

VI. Decisions to be taken by the GST Council

14. Considering the above, the Council may kindly approve the proposals as indicated in the Table below:

Sl. No.	Section	Proposed Rate of Simple Interest per annum	Remarks
1	Section 50 (1) of the CGST Act/ SGST Acts and Section 20 of the IGST Act	16%	For payment of interest by the taxpayer in case of failure to pay tax or any part thereof to the Government under the provisions as enumerated in the para 3 above of this agenda note other than the case where tax collected but not paid to the Government under Section 76 of the CGST Act/SGST Acts
2	Section 50 (1) of the CGST Act/ SGST Acts and Section 20 of the IGST Act	18%	For payment of interest by the taxpayer in case of the GST collected but not deposited to the Government under Section 76 of the CGST Act/SGST Acts and as adopted under Section 20 of the IGST Act
3	Section 50 (3) of the CGST Act and the SGST Acts and Section 20 of the IGST Act	20%	For payment of interest by the taxpayer in case of undue or excess claim of input tax credit and undue or excess reduction in output tax liability
4	Section 56 of the CGST Act and the SGST Acts and Section 20 of the IGST Act	6%	For payment of interest by the Government in case of delayed refund
5	Section 56 of the CGST Act and the SGST Acts and Section 20 of the IGST Act	8%	For payment of interest by the Government in case of delay in giving refund arising out of adjudication or appellate order

Annexure

- (i) Section 16 (2) (d): Where a recipient fails to pay to the supplier, the value of supply along with tax payable thereon within a period of 180 days from the date of issue of invoice by the supplier;
- (ii) Section 21: Where the Input Service Distributor distributes input tax credit in excess;
- (iii) Section 37 (3): Where a registered person rectifies any error or omission arising out of details which have remained unmatched in respect of outward supplies;
- (iv) Section 38 (5): Where a registered person rectifies any error or omission arising out of details unmatched in respect of inward supplies;
- (v) Section 39 (9): Where a registered person rectifies any omission or incorrect particulars after furnishing a return;
- (vi) Section 42 (8) and 43 (8): Where an additional amount of tax liability has been added for the recipient or the supplier due to mismatch of input tax credit;
- (vii) Section 51 (6): Where the tax deductor fails to deduct tax at source on the due date and deposits it at a later date;
- (viii) Section 52 (6): Where an electronic commerce operator fails to collect the appropriate amount of tax at source and rectifies such omission at a later date;
- (ix) Section 52(11): Where any amount added in the output tax liability of a supplier for supplies through electronic commerce operator due to mismatch of details furnished by the e-operator and supplier;
- (x) Section 60 (4): Where any additional tax liability arises after finalization of provisional assessment;
- (xi) Section 62(2): Where the tax liability is determined in respect of a non-filer of return;
- (xii) Section 67 (6): Where the goods seized are released on a provisional basis on payment of applicable tax and interest;
- (xiii) Section 73 (1): Where a notice has been issued by the proper officer during the normal period of demand, to pay the tax not paid or short paid or erroneously refunded, or where input tax credit has been wrongly availed or utilized, other than due to reason of fraud or any wilful-misstatement or suppression of facts to evade tax;
- (xiv) Section 74 (1): Where a notice has been issued by the proper officer for extended period to pay the tax not paid or short paid or erroneously refunded, or where input tax credit has been wrongly availed or utilized on account of fraud or any wilful-misstatement or suppression of facts to evade tax;
- (xv) Section 76 (4): Where a person has collected from any other person any amount as representing GST, but not paid the said amount to the Government;

Agenda Item 3: Finalization of the rate of tax to be collected at source under Section 52 of the CGST Act, 2017 and Section 20 of the IGST Act, 2017

The provisions for collection of tax at source (TCS) by an electronic commerce operator (e-operator) are contained in the Section 52 (1) of the CGST Act and the SGST Acts, which stipulates that “*notwithstanding anything to the contrary contained in this Act, every electronic commerce operator (hereafter in this section referred to as the “operator”), not being an agent, shall collect an amount calculated at such **rate not exceeding one per cent.**, as may be notified by the Government **on the recommendations of the Council**, of the net value of taxable supplies made through it by other suppliers where the consideration with respect to such supplies is to be collected by the operator.*”

2. The second proviso to Section 20 of the IGST Act also contains a provision for Tax Collection at Source which reads as follows:

*“Provided further that in the case of tax collected at source, the operator shall collect tax at such **rate not exceeding two percent**, as may be notified **on the recommendations of the Council**, of the net value of taxable supplies:”*

2. In terms of the provisions of Section 52 of the CGST Act and SGST Acts and Section 20 of the IGST Act, an e-operator is obliged to collect the tax on the aggregate value of taxable supplies of the supplies made through him by other suppliers and to pay the same to the Government by the 10th of the following month of the collection. The amount of TCS collected by the e-operator will get credited in the cash ledger of the supplier. This provision is essentially meant to create an audit trail for supplier who make supplies through electronic platform of others.

3. Considering the above, the GST Council may kindly approve the following proposals in the Table below:

Sl. No.	Section	Rate of Tax	Remarks
1	52 (1) of the CGST Act and the SGST Acts	0.5% under each Act	Tax to be collected at source by the electronic commerce operator
2	Second proviso to section 20 of the IGST Act	1.0%	Tax to be collected at source by the electronic commerce operator

Agenda Item 4: Notification of the Common Goods and Services Electronic Portal for facilitating various taxpayer operations under Section 146 of the CGST Act, 2017

Section 146 of the CGST Act and the SGST Acts reads as under:

“The Government may, on the recommendations of the Council, notify the Common Goods and Services Tax Electronic Portal for facilitating registration, payment of tax, furnishing of returns, computation and settlement of integrated tax, electronic way bill and for carrying out such other functions and for such purposes as may be prescribed.”

2. In the GST regime, the Act and Rules will be common in all States and the Centre. It is envisaged that certain identified front end processes of the taxpayers, namely, registration, furnishing of return and payment of tax will be done on a Common Goods and Service Tax Electronic Portal for the Central Goods and Services Tax (CGST) Act, Integrated Goods and Services Tax (IGST) Act, the State Goods and Services Tax (SGST) Act and the Union Territory Goods and Services Tax (UTGST) Act. Section 146 provides for some other additional functions to be performed by the Common Portal.

3. A common portal www.gst.gov.in has been developed to provide the services referred to in Para 2 above.

Proposal before the Council

The Council may approve issue of a notification to the effect that www.gst.gov.in shall be the Common Goods and Services Tax Electronic Portal specified under Section 146 of the CGST and the SGST Acts. This website is being managed by the Goods and Services Tax Network on behalf of the Government.

Agenda Item 5: Constitution of Project Management Team, Standing Committees and Sectoral Working Groups for smooth roll-out of GST

GST is a project of historic importance and the biggest tax reform post-independence. There are various administrative steps which would be required to be undertaken by the tax administration for roll-out of the GST. It would be desirable to have an administrative structure in place for the roll-out of GST which achieves the twin purpose of ensuring uniformity of decisions and regular structured consultation between Centre and State. The present structure is being suggested for ease of taking administrative decisions during the roll-out, effective coordination between Centre and State, coordination between States and to flag important issues to the GST Council. **Decision which need the approval of the GST Council of Ministers as per the Constitutional provisions such as approval of Law or Rules shall not be taken up by the suggested administrative structure.**

2.1 A **three tier structure** is suggested for Project Management of GST, for preparation, roll-out and trouble-shooting post roll-out of GST, till the need is felt.

(i) At the top of the proposed structure shall be the office of the **Revenue Secretary**, being responsible for successful roll-out of the GST.

(ii) At the next level would be the Project Management Team (**PMT**) comprising of seven members, three from Centre, three from States and one from GST Council. PMT once constituted shall formulate its procedure for working and decision making. GST Council Secretariat shall provide necessary support in terms of coordination, documentation and technical inputs on various issues after collecting the same from Standing Committees.

(iii) **GST Council Secretariat** shall act as the project management office of the project GST.

(iv) **Standing Committees:** It is proposed to create eight standing committees to look after various aspects of the project. Each Committee shall have two Convenors, one each from Centre and State. Each Committee would be expected to identify steps to be taken in their area of responsibility and to provide a blue-print for step wise action to be undertaken with target dates. This would lead to uniformity and clarity regarding actions to be taken by the respective revenue administrations and the expected time-lines for the same.

2.2 The Convenors may co-opt more members from Centre or State, where necessary. There are some Committees which are already in existence, such as Law Committee, Fitment Committee. The same Committee may continue to work or shall adapt itself to changes as necessary for the work assigned to the Committee. The Convenors of the Committee shall be the Nodal officers to give inputs to the Project Management Team on issues relating to their area of responsibility.

2.3 It is proposed that decisions be taken by the individual Standing Committees to the extent possible, and where necessary at the level of the PMT. PMT may place issues of importance before the Revenue Secretary for decision, where necessary.

3.1 The eight Standing Committees suggested are as follows along with their suggested area of responsibility.

(i) Law and Rules Committee.

(ii) IT Committee.

- (iii) Single Interface Committee.
- (iv) Fitment Committee.
- (v) Publicity and Outreach Committee.
- (vi) Capacity Building and Facilitation Committee.
- (vii) Fund Settlement Committee.
- (viii) Guidance Notes Committee.

3.2 A preliminary exercise to identify the area of responsibilities of the proposed Committees has been carried out and is reproduced below. It is to mention that final decisions would be taken by the Convenors of the proposed Committees after they are being constituted.

(a) Law Committee

- (i) Finalizing all the Rules
- (ii) Drafting of all NT notifications
- (iii) Trouble shooting and simplifying business process design
- (iv) Examining all representations of trade on Legal issues

(b) Information Technology Committee

- (i) Monitoring IT preparedness of GSTN
- (ii) Monitoring IT preparedness of Centre and States
- (iii) Monitoring linkages between various networks

(c) Single interface Committee

- (i) Coordinating migration and verification of past credit
- (ii) Rules for single interface including in the IGST in coordination with Law Committee
- (iv) State-wise coordination teams for assigning assessees
- (v) Any other administrative issue needing resolution at the State level

(d) Fitment Committee

- (i) Fixing rates of taxes on all commodities and services
- (ii) Fixing interest rates under various Sections and Rules
- (iii) Fixing Composition rates
- (iv) Fixing any other rate provided in Act or Rules
- (v) Examining all representations of trade on rate and other issues

(e) Publicity and Outreach Committee

- (i) Publicity in print, electronic and social media
- (ii) Outreaching assessees
- (iii) Circulating publicity material for uniformity of messaging
- (iv) Publicity in vernacular media particularly on issues such as cascading of taxes, benefits of GST, anti-profiteering etc.

(f) Capacity Building and Facilitation Committee

- (i) Capacity building of officers

- (ii) Capacity building of trade
- (iii) Preparing material for field offices to act as Facilitation Centres

(g) Fund Settlement Committee:

- (i) All issues relating to revenue subsumed and compensation post GST rollout
- (ii) CST Compensation, if any
- (iii) IGST fund settlement
- (iv) Any legal issue relating to any of the above

Note: Involve office of Pr. CCA and CGA office, if needed.

(h) Guidance Notes Committee:

- (i) To prepare guidance note on important Legal provisions
- (ii) To prepare guidance note on important sectors of the economy

4.1 Sectoral Analysis: A large number of representations are being received from various Government Departments on issues relating to various sectors of the economy. There is a need to examine these issues by a team of officers from Centre and State to ensure a smooth transition of these sectors of economy under GST. For some of these sectors, need may arise to issue guidance notes. The sectors which may need such support are as follows –

- (i) Banking, Financial and Insurance Sector
- (ii) Telecommunication
- (iii) Exports including EOUs and SEZs
- (iv) IT/ITES
- (v) Transport and Logistics
- (vi) Textiles
- (vii) MSMEs, including job work
- (viii) Oil and Gas (upstream and downstream)
- (ix) Gems and jewellery
- (x) Services received and provided by the Government
- (xi) Food Processing Sector
- (xii) E-commerce
- (xiii) Big infrastructure (Airport, Sea port- including MRO)
- (xiv) Travel and tourism
- (xv) Handicrafts (Exports)
- (xvi) Media and Entertainment
- (xvii) Drugs and pharmaceuticals

4.2 It is proposed to constitute a team of officers for each of these Sectors who may look into specific issues of all these 17 sectors with a view to ensure smooth transition to GST. There may be a need to issue Guidance Notes with relevant inputs for the same. The recommendations of these teams shall be submitted to the PMT for further necessary action on them.

4.3 It is proposed that no bar be put on the number of Committees an officer can become a member of, provided it does not overload an officer.

4.4 The States have been requested to send nominations for the Project Management Team, Committees and Sectoral Groups. However, very few nominations have been received. In many cases, the nominations received are not at sufficiently senior level. The matter is being followed up with the States.

5.0 Proposal for approval:

The Council may approve the proposal for creation of the three-tier coordination mechanism for implementation of GST and further authorize the Chairperson, GST Council to constitute the Project management Team, Standing Committees and Sectoral Groups.

Agenda Item 6: Nomination of Additional Secretary, GST Council to the Board of GSTN

**Agenda Note on Nomination of Additional Secretary, GST Council as the
Director on The Board of GSTN**

1. A position of Director on the GSTN Board of Directors has been vacated upon demission of office of Member Secretary, Empowered Committee of State Finance Ministers (EC) by Shri Satish Chandra, who ceased to be a Director w.e.f. 31st March, 2017.
2. After the passage of the 101st Constitutional Amendment Act, GST Council is the Federal Constitutional Body spearheading the policy initiatives relating to GST roll-out in the Country, including the passage of the GST Acts and Rules. GSTN shall be asked to amend its Articles of Association (AoA) to the effect that all references to Empowered Committee of State Finance Ministers may, post amendment, refer to GST Council. Further, in place of “Ex-officio Member Secretary, EC”, Clause 48 should read as “Ex-officio Additional Secretary, GST Council”.
3. It is proposed that Additional Secretary, GST Council may be nominated as Ex-Officio Director on the Board of GSTN to replace Shri Satish Chandra.
4. The Council may kindly approve the nomination.

Agenda Item 7: Approval of mechanism to split the MDR (Merchant Discount Rate) charges between the Centre and the States

PAYMENT OF APPLICABLE MDR CHARGES FOR PAYMENT OF SGST

To incentivize the use of digital economy, the Government of India has decided to bear the applicable Merchant Discount Rate (MDR) charges of payment of Government dues (taxes, non-taxes and other payments), up to Rs.1 Lac made by Indian citizens using debit cards. A copy of the Office Memorandum (OM) issued in this regard dated 15.12.2016 by O/o the Controller General of Accounts, Department of Expenditure, Ministry of Finance attaching therewith a detailed OM dated 14.12.2016 is enclosed herewith for reference.

2. Under the Goods and Services Tax (GST) regime, it has been provided that assesseees will be able to make payments of Central Goods and Services Tax (CGST), State Goods and Services Tax (SGST), Integrated Goods and Services Tax (IGST) and the GST compensation cess vide a single transaction, through a single challan. Therefore, a decision needs to be taken as to the sharing of MDR charges for GST payments up to Rs.1 Lac using debit cards, between the States and the Centre.

3. Splitting of charges between the States and the Centre based on the amount of CGDST, IGST or SGST collected using a single challan may not be the most appropriate option, as a large amount of IGST which is a single levy, would also ultimately accrue to the States due to cross-utilization of credit. Similarly, SGST collected by States will also be used for payment of IGST due to cross-utilization. Hence, the cleaner way of sharing of MDR charges between the Government of India and the States may be to split these charges, in proportion of the final GST revenues accruing to the States and the Centre after cross-utilization and apportionment processes are finalized.

4. Accordingly, this matter is placed before GST Council for appropriate deliberations and recommendations.

F. No. 1(1)/2006/ECS/TA/669
Office of the Controller General of Accounts
Department of Expenditure, Ministry of Finance
Mahalekha Niyantak Bhawan, New Delhi

Date 14.12.2016

Office Memorandum

Subject: Guidelines for payment of applicable MDR charges on Government dues through debit/ credit cards


A reference is invited to this office OM No. 1(1)/2006/ECS/TA/335 dated 14th July, 2016 on the above subject. The Government of India decision for promotion of payments through cards and other digital means as conveyed vide OM no. 01/02/2015-Cy.II/Vol.V/278-371 dated 29th February, 2016 also refers. The operational modalities for the absorption of MDR charges by Government of India in respect of receipts through debit /credit cards are approved, as given hereunder.

2. Budget Division will make the necessary budget provision under relevant head of Account in the Demand for Grant of the Department of Economic Affairs, Ministry of Finance for payment of MDR charges, as applicable, in respect of all receipt transactions of Government of India.

3. The authorized collecting banks receiving Government of India dues i.e. tax revenue and other receipts through the above payment modes shall submit the claims of applicable MDR charges in respect of Government transactions to RBI periodically. RBI, after due scrutiny, would reimburse such authorized banks' claims of applicable MDR charges on Government receipt transactions through credit to the concerned Bank and debit the Government as per budget provision under the head of account in the designated scheme in the Demand for Grant of the Department of Economic Affairs, Ministry of Finance. The amount so paid will be reflected in the payment scroll to be sent by RBI to PAO, Department of Economic Affairs, Ministry of Finance.

4. On receipt of Payment scroll, PAO, Department of Economic Affairs, Ministry of Finance will debit the expenditure head of Account for MDR charges maintained centrally in Demand for Grant of Department of Economic Affairs by per contra credit to the Major Head 8675-Deposits with Reserve Bank-101- Central -Civil.

This issues with the approval of Finance Secretary:


(Soma Roy Burman)
Joint CGA
14.12.16

To

- 1) All Secretaries to Government of India.
- 2) CGDA.
- 3) Financial Commissioner, M/o Railways.
- 4) All Financial Advisors, Ministries/ Departments of Government of India.
- 5) All Principal CCAs/CCAs/CAs (Independent Change).

Copy to:

1. Finance Secretary, Ministry of Finance
2. Secretary, Department of Economic Affairs
3. Secretary, Department of Financial Services
4. Secretary, Department of Revenue
5. Secretary, DIPAM
6. Joint Secretary (Pers.)
7. Joint Secretary (Budget)
8. Governor, RBI (Attn: Sh. R. Gandhi, Dy. Governor)
- ✓ 9. CGM (Sh. G. Sreekumar), DGBA, RBI
10. GM, Govt. Business Unit, All Authorized Banks

F. No. 1(1)/2006/ECS/TA/670
Office of the Controller General of Accounts
Department of Expenditure, Ministry of Finance
Maha Lekha Niyantrak Bhawan, New Delhi


15th December, 2016

OFFICE MEMORANDUM

Subject: Guidelines for payment of applicable MDR charges on Government dues through Debit/ Credit cards- Incentivizing payments by citizens upto Rs.1 Lakh reg.

In continuation of OM No. 1(1)/2006/ECS/TA/669 dated 14th December 2016, it is clarified that the procedure outlined in the OM is applicable to tax, non-tax and other payments upto Rs.1 Lakh to Government of India made by citizens using Debit cards. Accordingly, applicable MDR charges on Debit cards for payment upto Rs.1 Lakh (Rupees One Lakh) shall be absorbed by Government of India in the manner prescribed.

This issues with the approval of Finance Secretary.


(Soma Roy Burman)
Joint CGA

To

1. All Secretaries to Government of India.
2. CGDA.
3. Financial Commissioner, M/o Railways.
4. All Financial Advisors, Ministries/ Departments of Government of India.
5. All Principal CCAs/CCAs/CAs (Independent Change).

Copy to:

1. Finance Secretary, Ministry of Finance
2. Secretary, Department of Economic Affairs
3. Secretary, Department of Financial Services
4. Secretary, Department of Revenue
5. Secretary, DIPAM
6. Joint Secretary (Pers.)
7. Joint Secretary (Budget)
8. Governor, RBI (Attn: Sh. R. Gandhi, Dy. Governor)
- ✓ 9. CGM (Sh. G. Sreekumar), DGBA, RBI
10. GM, Govt. Business Unit, All Authorized Banks

Agenda for

14th GST Council Meeting

Volume – 2A

(GST Rules)

18-19 May 2017

Sher-i-Kashmir International Conference Centre
Srinagar, Jammu & Kashmir

F.No. 75/14th Meeting/GST Council/2017
Government of India
Ministry of Finance
Department of Revenue

Room No.275, North Block, New Delhi

Dated: 3 May 2017

Notice for the 14th Meeting of the GST Council scheduled on 18-19 May 2017

The undersigned is directed to refer to the subject cited above and to say that the 14th Meeting of the GST Council will be held on 18-19 May 2017 at Sher-i-Kashmir International Convention Centre (SKICC), Srinagar. The schedule of the meeting is as follows:

- Thursday, 18 May 2017 : 1030 hours onwards
- Friday, 19 May 2017 : 1030 hours onwards

2. Agenda items for the 14th Council meeting will be circulated shortly.

3. In addition, an officers' meeting will be held on Wednesday, 17 May 2017 from 1600 hours onwards at the same venue, i.e. Sher-i-Kashmir International Convention Centre (SKICC).

4. Keeping in view the constraints of rooms in the hotel, it is requested that participation from each State may be limited to 2 officers in addition to the Hon'ble Member of the GST Council. It may also be noted that in case there is shortage of accommodation, some officers may have to share rooms.

5. Please convey the invitation to the Hon'ble Members of the GST Council to attend the meeting.

- *Sd* -

(Dr. Hasmukh Adhia)
Secretary to the Govt. of India and ex-officio Secretary to the GST Council
Tel: 011 23092653

Copy to:

1. PS to the Hon'ble Minister of Finance, Government of India, North Block, New Delhi with the request to brief Hon'ble Minister about the above said meeting.
2. PS to Hon'ble Minister of State (Finance), Government of India, North Block, New Delhi with the request to brief Hon'ble Minister about the above said meeting.
3. The Chief Secretaries of all the State Governments with the request to intimate the Minister in charge of Finance/Taxation or any other Minister nominated by the State Government as a Member of the GST Council about the above said meeting.
4. The Chief Secretaries of Delhi and Puducherry with the request to intimate the Minister in charge of Finance/Taxation or any other Minister nominated by the State Government as a Member of the GST Council about the above said meeting.
5. Chairperson, CBEC, North Block, New Delhi, as a permanent invitee to the proceedings of the Council.
6. Chairman, GST Network

Agenda items for the 14th Meeting of the GST Council on 18-19 May 2017

1. Confirmation of the Minutes of the 13th GST Council Meeting held on 31 March 2017
2. Rate of interest for delayed payment of tax by the taxpayer and delayed refund by the Government to the taxpayer
3. Finalization of the rate of tax to be collected at source under Section 52 of the CGST Act, 2017 and Section 20 of the IGST Act, 2017
4. Notification of the Common Goods and Services Electronic Portal for facilitating various taxpayer operations under Section 146 of the CGST Act, 2017
5. Constitution of Project Management Team, Standing Committees and Sectoral Working Groups for smooth roll-out of GST
6. Nomination of Additional Secretary, GST Council to the Board of GSTN
7. Approval of mechanism to split the MDR (Merchant Discount Rate) charges between the Centre and the States
8. Approval of amendments to the following Draft GST Rules and related Forms:
 - i. Registration
 - ii. Return
 - iii. Payment
 - iv. Refund
 - v. Invoice, Debit/Credit Note
 - vi. Input Tax Credit
 - vii. Valuation
 - viii. Transitional Provisions
 - ix. Composition
9. Approval of the Fitment of goods and services into the various rate slabs
10. Any other agenda item with the permission of the Chairperson
11. Date of the next meeting of the GST Council

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Discussion on Agenda Items

Agenda Item 8: Approval of amendments to the following Draft GST Rules

REGISTRATION

1. Application for registration

(1) Every person (other than a non-resident taxable person, a person required to deduct tax at source under section 51, a person required to collect tax at source under section 52 and a person supplying online information and data base access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 of the Integrated Goods and Services Tax Act) who is liable to be registered under sub-section (1) of section 25 and every person seeking registration under sub-section (3) of section 25 (hereinafter referred to in this Chapter as “the applicant”) shall, before applying for registration, declare his Permanent Account Number (PAN), mobile number, e-mail address, State or Union territory in **Part A** of **FORM GST REG-01** on the Common Portal, either directly or through a Facilitation Centre notified by the Commissioner:

Provided that a person having a unit(s) in a Special Economic Zone or being a Special Economic Zone developer shall make a separate application for registration as a business vertical distinct from his other units located outside the Special Economic Zone:

Provided further that every person being an Input Service Distributor shall make a separate application for registration as such Input Service Distributor.

(2) (a) The PAN shall be validated online by the Common Portal from the database maintained by the Central Board of Direct Taxes constituted under the Central Boards of Revenue Act, 1963 (54 of 1963);

(b) The mobile number declared under sub-rule (1) shall be verified through a one-time password sent to the said mobile number; and

(c) The e-mail address declared under sub-rule (1) shall be verified through a separate one-time password sent to the said e-mail address.

(3) On successful verification of the PAN, mobile number and e-mail address, a temporary reference number shall be generated and communicated to the applicant on the said mobile number and e-mail address.

(4) Using the reference number generated under sub-rule (3), the applicant shall electronically submit an application in **Part B** of **FORM GST REG-01**, duly signed or verified through electronic verification code (EVC), along with documents specified in the said Form at the Common Portal, either directly or through a Facilitation Centre notified by the Commissioner.

(5) On receipt of an application under sub-rule (4), an acknowledgement shall be issued electronically to the applicant in **FORM GST REG-02**.

(6) A person applying for registration as a casual taxable person shall be given a temporary reference number by the Common Portal for making advance deposit of tax in accordance with the provisions of section 27 and the acknowledgement under sub-rule (5) shall be issued electronically only after the said deposit.

2. Verification of the application and approval

(1) The application shall be forwarded to the proper officer who shall examine the application and the accompanying documents and if the same are found to be in order, approve the grant of registration to the applicant within three working days from the date of submission of application.

(2) Where the application submitted under rule 1 is found to be deficient, either in terms of any information or any document required to be furnished under the said rule, or where the proper officer requires any clarification with regard to any information provided in the application or documents furnished therewith, he may issue a notice to the applicant electronically in **FORM GST REG-03** within three working days from the date of submission of application and the applicant shall furnish such clarification, information or documents electronically, in **FORM GST REG-04**, within seven working days from the date of receipt of such notice .

Explanation. - The clarification includes modification or correction of particulars declared in the application for registration, other than PAN, State, mobile number and e-mail address declared in **Part A** of **FORM GST REG-01**.

(3) Where the proper officer is satisfied with the clarification, information or documents furnished by the applicant, he may approve the grant of registration to the applicant within seven working days from the date of receipt of such clarification or information or documents.

(4) Where no reply is furnished by the applicant in response to the notice issued under sub-rule (2) within the prescribed period or where the proper officer is not satisfied with the clarification, information or documents furnished, he shall, for reasons to be recorded in writing, reject such application and inform the applicant electronically in **FORM GST REG-05**.

(5) If the proper officer fails to take any action -

(a) within three working days from the date of submission of application, or

(b) within seven working days from the date of receipt of clarification, information or documents furnished by the applicant under sub-rule (2),

the application for grant of registration shall be deemed to have been approved.

3. Issue of registration certificate

(1) Subject to the provisions of sub-section (12) of section 25, where the application for grant of registration has been approved under rule 2, a certificate of registration in **FORM GST REG-06** showing the principal place of business and additional place(s) of business shall be made available to the applicant on the Common Portal and a Goods and Services Tax Identification Number (hereinafter in these rules referred to as “GSTIN”) shall be assigned to him in the following format:

(a) two characters for the State code;

(b) ten characters for the PAN or the Tax Deduction and Collection Account Number;

(c) two characters for the entity code; and

(d) one checksum character.

(2) The registration shall be effective from the date on which the person becomes liable to registration where the application for registration has been submitted within thirty days from such date.

(3) Where an application for registration has been submitted by the applicant after thirty days from the date of his becoming liable to registration, the effective date of registration shall be the date of grant of registration under sub-rule (1) or sub-rule (3) or sub-rule (5) of rule 2.

(4) Every certificate of registration shall be digitally signed by the proper officer under the Act.

(5) Where the registration has been granted under sub-rule (5) of rule 2, the applicant shall be communicated the registration number, and the certificate of registration under sub-rule (1), duly signed or verified through EVC, shall be made available to him on the Common Portal within three days after expiry of the period specified in sub-rule (5) of rule 2.

4. Separate registration for multiple business verticals within a State or a Union territory

(1) Any person having multiple business verticals within a State or a Union territory, requiring a separate registration for any of its business verticals under sub-section (2) of section 25 shall be granted separate registration in respect of each of the verticals subject to the following conditions:

- (a) Such person has more than one business vertical as defined in clause (18) of section 2;
- (b) No business vertical of a taxable person shall be granted registration to pay tax under section 10 if any one of the other business verticals of the same person is paying tax under section 9.

Explanation. - Where any business vertical of a registered person that has been granted a separate registration becomes ineligible to pay tax under section 10, all other business verticals of the said person shall become ineligible to pay tax under the said section.

- (c) All separately registered business verticals of such person shall pay tax under the Act on supply of goods or services or both made to another registered business vertical of such person and issue a tax invoice for such supply.
- (2) A registered person eligible to obtain separate registration for business verticals may submit a separate application in **FORM GST REG-01** in respect of each such vertical.
- (3) The provisions of rule 2 and rule 3 relating to verification and grant of registration shall, *mutatis mutandis*, apply to an application submitted under this rule.

5. Grant of registration to persons required to deduct tax at source or to collect tax at source

(1) Any person required to deduct tax in accordance with the provisions of section 51 or a person required to collect tax at source in accordance with the provisions of section 52 shall electronically submit an application, duly signed or verified through EVC, in **FORM GST REG-07** for grant of registration through the Common Portal, either directly or from a Facilitation Centre notified by the Commissioner.

(2) The proper officer may grant registration after due verification and issue a certificate of registration in **FORM GST REG-06** within three working days from the date of submission of application.

(3) Where, upon an enquiry or pursuant to any other proceeding under the Act, the proper officer is satisfied that a person to whom a certificate of registration in **FORM GST REG-06** has been issued is no longer liable to deduct tax at source under section 51 or collect tax at source under section 52, the said officer may cancel the registration issued under sub-rule (2) and such cancellation shall be communicated to the said person electronically in **FORM GST REG-08**:

Provided that the proper officer shall follow the procedure prescribed in rule 14 for cancellation of registration.

6. Grant of registration to non-resident taxable person

(1) A non-resident taxable person shall electronically submit an application, along with a self-attested copy of his valid passport, for registration, duly signed or verified through EVC, in **FORM GST REG-09**, at least five days prior to the commencement of business at the Common Portal either directly or through a Facilitation Centre notified by the Commissioner:

Provided that in the case of a business entity incorporated or established outside India, the application for registration shall be submitted along with its tax identification number or unique number on the basis of which the entity is identified by the Government of that country or its PAN, if available.

(2) A person applying for registration as a non-resident taxable person shall be given a temporary reference number by the Common Portal for making an advance deposit of tax in accordance with the provisions of section 27 and the acknowledgement under sub-rule (5) of rule 1 shall be issued electronically only after the said deposit in his electronic cash ledger.

(3) The provisions of rule 2 and rule 3 relating to verification and grant of registration shall, *mutatis mutandis*, apply to an application submitted under this rule.

Explanation. – The application for registration made by a non-resident taxable person shall be signed by his authorized signatory who shall be a person resident in India having a valid PAN.

7. Grant of registration to a person supplying online information and data base access or retrieval services from a place outside India to a non-taxable online recipient

(1) Any person supplying online information and data base access or retrieval services from a place outside India to a non-taxable online recipient shall electronically submit an application for registration, duly signed or verified through EVC, in **FORM GST REG-10**, at the Common Portal, either directly or through a Facilitation Centre notified by the Commissioner.

(2) The applicant referred to in sub-rule (1) shall be granted registration, in **FORM GST REG-06**, subject to such conditions and restrictions and by such officer as may be notified by the Central Government on the recommendations of the Council.

8. Extension in period of operation by casual taxable person and non-resident taxable person

(1) Where a registered casual taxable person or a non-resident taxable person intends to extend the period of registration indicated in his application of registration, an application in **FORM GST REG-11** shall be submitted electronically through the Common Portal, either directly or through a Facilitation Centre notified by the Commissioner, by such person before the end of the validity of registration granted to him.

(2) The application under sub-rule (1) shall be acknowledged only on payment of the amount specified in sub-section (2) of section 27.

9. Suo moto registration

(1) Where, pursuant to any survey, enquiry, inspection, search or any other proceedings under the Act, the proper officer finds that a person liable to registration under the Act has failed to apply for such registration, such officer may register the said person on a temporary basis and issue an order in **FORM GST REG-12**.

(2) The registration granted under sub-rule (1) shall be effective from the date of order granting registration.

(3) Every person to whom a temporary registration has been granted under sub-rule (1) shall, within ninety days from the date of the grant of such registration, submit an application for registration in the form and manner provided in rule 1 or rule 5 unless the said person has filed an appeal against the grant of temporary registration, in which case the application for registration shall be submitted within thirty days from the date of issuance of order upholding the liability to registration by the Appellate Authority.

(4) The provisions of rule 2 and rule 3 relating to verification and issue of certificate of registration shall, *mutatis mutandis*, apply to an application submitted under sub-rule (3).

(5) The GSTIN assigned pursuant to verification under sub-rule (4) shall be effective from the date of order granting registration under sub-rule (1).

10. Assignment of Unique Identity Number to certain special entities

(1) Every person required to be granted a Unique Identity Number (UIN) in accordance with the provisions of sub-section (9) of section 25 may submit an application electronically in **FORM GST REG-13**, duly signed or verified through EVC, in the manner specified in rule 1 at the Common Portal, either directly or through a Facilitation Centre notified by the Board or Commissioner.

(2) The proper officer may, upon submission of an application in **FORM GST REG-13** or after filling up the said form, assign a Unique Identity Number to the said person and issue a certificate in **FORM GST REG-06** within three working days from the date of submission of application.

11. Display of registration certificate and GSTIN on the name board

(1) Every registered person shall display his certificate of registration in a prominent location at his principal place of business and at every additional place or places of business.

(2) Every registered person shall display his GSTIN on the name board exhibited at the entry of his principal place of business and at every additional place or places of business.

12. Amendment of registration

(1) Where there is any change in any of the particulars furnished in the application for registration in **FORM GST REG-01** or **FORM GST REG-07** or **FORM GST REG-09** or **FORM GST REG-10** or for UIN in **FORM GST-REG-13** either at the time of obtaining registration or UIN or as amended from time to time, the registered person shall, within fifteen days of such change, submit an application, duly signed or verified through EVC, electronically in **FORM GST REG-14**, along with documents relating to such change at the Common Portal either directly or through a Facilitation Centre notified by the Commissioner.

(2) (a) Where the change relates to-

(i) legal name of business;

(ii) address of the principal place of business or any additional place of business; or

(iii) addition, deletion or retirement of partners or directors, Karta, Managing Committee, Board of Trustees, Chief Executive Officer or equivalent, responsible for day to day affairs of the business, -

which does not warrant cancellation of registration under section 29, the proper officer shall, after due verification, approve the amendment within fifteen working days from the date of receipt of application in **FORM GST REG-14** and issue an order in **FORM GST REG-15** electronically and such amendment shall take effect from the date of occurrence of the event warranting amendment.

(b) The change relating to sub-clause (i) and sub-clause (iii) of clause (a) in any State or Union territory shall be applicable for all registrations of the registered person obtained under these rules on the same PAN.

(c) Where the change relates to any particulars other than those specified in clause (a), the certificate of registration shall stand amended upon submission of the application in **FORM GST REG-14** on the Common Portal:

Provided that any change in the mobile number or e-mail address of the authorised signatory submitted under rule 1, as amended from time to time, shall be carried out only after online verification through the Common Portal in the manner provided under the said rule.

(d) Where a change in the constitution of any business results in change of PAN of a registered person, the said person shall apply for fresh registration in **FORM GST REG-01**.

(3) Where the proper officer is of the opinion that the amendment sought under clause (a) of sub-rule (2) is either not warranted or the documents furnished therewith are incomplete or incorrect, he may, within fifteen working days from the date of receipt of the application in **FORM GST REG-14**, serve a notice in **FORM GST REG-03**, requiring the registered person to show cause, within seven working days of the service of the said notice, as to why the application submitted under sub-rule (1) shall not be rejected.

(4) The registered person shall furnish a reply to the notice to show cause, issued under sub-rule 3, in **FORM GST REG-04** within seven working days from the date of the service of the said notice.

(5) Where the reply furnished under sub-rule (4) is found to be not satisfactory or where no reply is furnished in response to the notice issued under sub-rule (3) within the period prescribed in sub-rule (4), the proper officer shall reject the application submitted under sub-rule (1) and pass an order in **FORM GST REG -05**.

(6) If the proper officer fails to take any action-

(a) within fifteen working days from the date of submission of application, or

(b) within seven working days from the date of receipt of reply to the notice to show cause under sub-rule (4),

the certificate of registration shall stand amended to the extent applied for and the amended certificate shall be made available to the registered person on the Common Portal.

13. Application for cancellation of registration

A registered person, other than a person to whom a registration has been granted under rule 5 or a person to whom a Unique Identity Number has been granted under rule 10, seeking cancellation of his registration under sub-section (1) of section 29 shall electronically submit an application in **FORM GST REG-16**, including therein the details of inputs held in stock or inputs contained in semi-finished or finished goods held in stock and of capital goods held in stock on the date from which cancellation of registration is sought, liability thereon, details of the payment, if any, made against such liability and may furnish, along with the application, relevant documents in support thereof at the Common Portal within thirty days of occurrence of the event warranting cancellation, either directly or through a Facilitation Centre notified by the Commissioner:

Provided that no application for cancellation of registration shall be considered in case of a taxable person, who has registered voluntarily, before the expiry of a period of one year from the effective date of registration.

14. Registration to be cancelled in certain cases

The registration granted to a person is liable to be cancelled if the said person—

- (a) does not conduct any business from the declared place of business; or
- (b) issues invoice or bill without supply of goods or services in violation of the provisions of this Act, or the rules made thereunder.

15. Cancellation of registration

(1) Where the proper officer has reasons to believe that the registration of a person is liable to be cancelled under section 29, he shall issue a notice to such person in **FORM GST REG-17**, requiring him to show cause within seven working days from the date of service of such notice as to why his registration should not be cancelled.

(2) The reply to the show cause notice issued under sub-rule (1) shall be furnished in **FORM REG-18** within the period prescribed in the said sub-rule.

(3) Where a person who has submitted an application for cancellation of his registration is no longer liable to be registered or his registration is liable to be cancelled, the proper officer shall issue an order in **FORM GST REG-19**, within thirty days from the date of application submitted under sub-rule (1) of rule 13 or, as the case may be, the date of reply to the show cause issued under sub-rule (1), cancel the registration, with effect from a date to be determined by him and notify the taxable person, directing to pay arrears of any tax, interest or penalty including the amount liable to be paid under sub-section(5) of section 29.

(4) Where the reply furnished under sub-rule (2) is found to be satisfactory, the proper officer shall drop the proceedings and pass an order in **FORM GST REG -20**.

(5) The provisions of sub-rule (3) shall, *mutatis mutandis*, apply to the legal heirs of a deceased proprietor, as if the application had been submitted by the proprietor himself.

16. Revocation of cancellation of registration

(1) A registered person, whose registration is cancelled by the proper officer on his own motion, may submit an application for revocation of cancellation of registration, in **FORM GST REG-21**, to such proper officer, within thirty days from the date of service of the order of cancellation of registration at the Common Portal, either directly or through a Facilitation Centre notified by the Commissioner:

Provided that no application for revocation shall be filed if the registration has been cancelled for the failure of the registered person to furnish returns, unless such returns are furnished and any amount due as tax, in terms of such returns has been paid along with any amount payable towards interest, penalty and late fee payable in respect of the said returns.

(2)(a) Where the proper officer is satisfied, for reasons to be recorded in writing, that there are sufficient grounds for revocation of cancellation of registration, he shall revoke the cancellation of registration by an order in **FORM GST REG-22** within thirty days from the date of receipt of the application and communicate the same to the applicant.

(b) The proper officer may, for reasons to be recorded in writing, under circumstances other than those specified in clause (a), by an order in **FORM GST REG-05**, reject the application for revocation of cancellation of registration and communicate the same to the applicant.

(3) The proper officer shall, before passing the order referred to in clause (b) of sub-rule (2), issue a notice in **FORM GST REG-23** requiring the applicant to show cause as to why the application submitted for revocation under sub-rule (1) should not be rejected and the applicant shall furnish the reply within seven working days from the date of the service of notice in **FORM GST REG-24**.

(4) Upon receipt of the information or clarification in **FORM GST REG-24**, the proper officer shall proceed to dispose of the application in the manner specified in sub-rule (2) within thirty days from the date of receipt of such information or clarification from the applicant.

17. Migration of persons registered under the existing law

(1) (a) Every person, other than a person deducting tax at source or an Input Service Distributor, registered under an existing law and having a PAN issued under the Income-tax Act, 1961 (Act 43 of 1961) shall enrol on the Common Portal by validating his e-mail address and mobile number, either directly or through a Facilitation Centre notified by the Commissioner.

(b) Upon enrolment under clause (a), the said person shall be granted registration on a provisional basis and a certificate of registration in **FORM GST REG-25**, incorporating the GSTIN therein, shall be made available to him on the Common Portal:

Provided that a taxable person who has been granted multiple registrations under the existing law on the basis of a single PAN shall be granted only one provisional registration under the Act:

Provided further that a person having centralized registration under Chapter V of the Finance Act, 1994 shall be granted only one provisional registration in the State or Union territory in which he is registered under the existing law. (*CGST Rules only*)

(2)(a) Every person who has been granted a provisional registration under sub-rule (1) shall submit an application electronically in **FORM GST REG-26**, duly signed or verified through EVC, along with the information and documents specified in the said application, on the Common Portal either directly or through a Facilitation Centre notified by the Commissioner.

(b) The information asked for in clause (a) shall be furnished within a period of three months or within such further period as may be extended by in this behalf.

(c) If the information and the particulars furnished in the application are found, by the proper officer, to be correct and complete, a certificate of registration in **FORM GST REG-06** shall be made available to the registered person electronically on the Common Portal.

(3) Where the particulars or information specified in sub-rule (2) have either not been furnished or not found to be correct or complete, the proper officer shall, after serving a notice to show cause in **FORM GST REG-27** and after affording the person concerned a reasonable opportunity of being heard, cancel the provisional registration granted under sub-rule (1) and issue an order in **FORM GST REG-28**:

Provided that the show cause notice issued in **FORM GST REG- 27 can** be vacated by issuing an order in **FORM GST REG- 20**, if it is found, after affording the person an opportunity of being heard, that no such cause exists for which the notice was issued.

(4) Every person registered under any of the existing laws, who is not liable to be registered under the Act may, within thirty days from the appointed day, at his option, submit an application electronically in **FORM GST REG-29** at the Common Portal for cancellation of the registration granted to him and the proper officer shall, after conducting such enquiry as deemed fit, cancel the said registration.

18. Physical verification of business premises in certain cases

Where the proper officer is satisfied that the physical verification of the place of business of a registered person is required after grant of registration, he may get such verification done and the verification report along with other documents, including photographs, shall be uploaded in **FORM GST REG-30** on the Common Portal within fifteen working days following the date of such verification.

19. Method of authentication

(1) All applications, including reply, if any, to the notices, returns including the details of outward and inward supplies, appeals or any other document required to be submitted under these rules shall be so submitted electronically with digital signature certificate or through e-signature as specified under the Information Technology Act, 2000 (21 of 2000) or verified through aadhaar based electronic verification code or through any other mode of signature or verification notified by the Board in this behalf:

Provided that where the mode of authentication of any document is selected as through aadhaar based electronic verification code, such verification shall be done within two days of furnishing the said document:

Provided further that a registered person registered under the Companies Act, 2013 (18 of 2013) shall furnish the documents or application verified through digital signature certificate only.

(2) Each document including the return furnished online shall be signed or verified through EVC-

(a) in the case of an individual, by the individual himself or where he is absent from India by some other person duly authorised by him in this behalf, and where the individual is mentally incapacitated from attending to his affairs, by his guardian or by any other person competent to act on his behalf;

(b) in the case of a Hindu Undivided Family, by a Karta and where the Karta is absent from India or is mentally incapacitated from attending to his affairs, by any other adult member of such family or by the authorised signatory of such Karta;

(c) in the case of a company, by the chief executive officer or authorised signatory thereof;

(d) in the case of a Government or any Governmental agency or local authority, by an officer authorised in this behalf;

(e) in the case of a firm, by any partner thereof, not being a minor or authorised signatory;

(f) in the case of any other association, by any member of the association or persons or authorised signatory;

(g) in the case of a trust, by the trustee or any trustee or authorised signatory; or

(h) in the case of any other person, by some person competent to act on his behalf,

or by a person authorised in accordance with the provisions of section 48.

(3) All notices, certificates and orders under these rules shall be issued electronically by the proper officer or any other officer authorised to issue such notices or certificates or orders, through digital signature certificate specified under the Information Technology Act, 2000 (21 of 2000).

PAYMENT OF TAX

1. Electronic Liability Register

- (1) The electronic liability register specified under sub-section (7) of section 49 shall be maintained in **FORM GST PMT-01** for each person liable to pay tax, interest, penalty, late fee or any other amount on the Common Portal and all amounts payable by him shall be debited to the said register.
- (2) The electronic liability register of the person shall be debited by: -
 - (a) the amount payable towards tax, interest, late fee or any other amount payable as per the return furnished by the said person;
 - (b) the amount of tax, interest, penalty or any other amount payable as determined by a proper officer in pursuance of any proceedings under the Act or as ascertained by the said person;
 - (c) the amount of tax and interest payable as a result of mismatch under section 42 or section 43 or section 50; or
 - (d) any amount of interest that may accrue from time to time.
- (3) Subject to the provisions of section 49, payment of every liability by a registered person as per his return shall be made by debiting the electronic credit ledger maintained as per rule 2 or the electronic cash ledger maintained as per rule 3 and the electronic liability register shall be credited accordingly.
- (4) The amount deducted under section 51, or the amount collected under section 52, or the amount payable on reverse charge basis, or the amount payable under section 10 any amount payable towards interest, penalty, fee or any other amount under the Act shall be paid by debiting the electronic cash ledger maintained as per rule 3 and the electronic liability register shall be credited accordingly.
- (5) Any amount of demand debited in the electronic liability register shall stand reduced to the extent of relief given by the appellate authority or Appellate Tribunal or court and the electronic tax liability register shall be credited accordingly.
- (6) The amount of penalty imposed or liable to be imposed shall stand reduced partly or fully, as the case may be, if the taxable person makes the payment of tax, interest and penalty specified in the show cause notice or demand order and the electronic liability register shall be credited accordingly.
- (7) A registered person shall, upon noticing any discrepancy in his electronic liability ledger, communicate the same to the officer exercising jurisdiction in the matter, through the Common Portal in **FORM GST PMT-04**.

2. Electronic Credit Ledger

- (1) The electronic credit ledger shall be maintained in **FORM GST PMT-02** for each registered person eligible for input tax credit under the Act on the Common Portal and every claim of input tax credit under the Act shall be credited to the said Ledger.
- (2) The electronic credit ledger shall be debited to the extent of discharge of any liability in accordance with section 49.
- (3) Where a registered person has claimed refund of any unutilized amount from the electronic credit ledger in accordance with the provisions of section 54, the amount to the extent of the claim shall be debited in the said ledger.

(4) If the refund so filed is rejected, either fully or partly, the amount debited under sub-rule (3), to the extent of rejection, shall be re-credited to the electronic credit ledger by the proper officer by an order made in **FORM GST PMT-03**.

(5) Save as provided in these rules, no entry shall be made directly in the electronic credit ledger under any circumstance.

(6) A registered person shall, upon noticing any discrepancy in his electronic credit ledger, communicate the same to the officer exercising jurisdiction in the matter, through the Common Portal in **FORM GST PMT-04**.

Explanation. – For the purpose of this rule, a refund shall be deemed to be rejected, if the appeal is finally rejected or if the claimant gives an undertaking to the proper officer that he shall not file an appeal.

3. Electronic Cash Ledger

(1) The electronic cash ledger under sub-section (1) of section 49 shall be maintained in **FORM GST PMT-05** for each person, liable to pay tax, interest, penalty, late fee or any other amount, on the Common Portal for crediting the amount deposited and debiting the payment therefrom towards tax, interest, penalty, fee or any other amount.

(2) Any person, or a person on his behalf, shall generate a challan in **FORM GST PMT-06** on the Common Portal and enter the details of the amount to be deposited by him towards tax, interest, penalty, fees or any other amount.

(3) The deposit under sub-rule (2) shall be made through any of the following modes:

- (i) Internet Banking through authorized banks;
- (ii) Credit card or Debit card through the authorised bank;
- (iii) National Electronic Fund Transfer (NeFT) or Real Time Gross Settlement (RTGS) from any bank;
- (iv) Over the Counter payment (OTC) through authorized banks for deposits up to ten thousand rupees per challan per tax period, by cash, cheque or demand draft:

Provided that the restriction for deposit up to ten thousand rupees per challan in case of an Over the Counter (OTC) payment shall not apply to deposit to be made by –

- (a) Government Departments or any other deposit to be made by persons as may be notified by the Commissioner in this behalf;
- (b) Proper officer or any other officer authorised to recover outstanding dues from any person, whether registered or not, including recovery made through attachment or sale of movable or immovable properties;
- (c) Proper officer or any other officer authorized for the amounts collected by way of cash, cheque or demand draft during any investigation or enforcement activity or any *ad hoc* deposit:

Provided further that the challan in **FORM GST PMT-06** generated at the Common Portal shall be valid for a period of fifteen days.

Explanation. – For making payment of any amount indicated in the challan, the commission, if any, payable in respect of such payment shall be borne by the person making such payment.

(4) Any payment required to be made by a person who is not registered under the Act, shall be made on the basis of a temporary identification number generated through the Common Portal.

(5) Where the payment is made by way of NeFT or RTGS mode from any bank, the mandate form shall be generated along with the challan on the Common Portal and the same shall be submitted to the bank from where the payment is to be made:

Provided that the mandate form shall be valid for a period of fifteen days from the date of generation of challan.

(6) On successful credit of the amount to the concerned government account maintained in the authorised bank, a Challan Identification Number (CIN) will be generated by the collecting Bank and the same shall be indicated in the challan.

(7) On receipt of CIN from the collecting Bank, the said amount shall be credited to the electronic cash ledger of the person on whose behalf the deposit has been made and the Common Portal shall make available a receipt to this effect.

(8) Where the bank account of the person concerned, or the person making the deposit on his behalf, is debited but no Challan Identification Number (CIN) is generated or generated but not communicated to the Common Portal, the said person may represent electronically in **FORM GST PMT-07** through the Common Portal to the Bank or electronic gateway through which the deposit was initiated.

(9) Any amount deducted under section 51 or collected under section 52 and claimed in **FORM GSTR-02** by the registered taxable person from whom the said amount was deducted or, as the case may be, collected shall be credited to his electronic cash ledger in accordance with the provisions of rule 2. Return.

(10) Where a person has claimed refund of any amount from the electronic cash ledger, the said amount shall be debited to the electronic cash ledger.

(11) If the refund so claimed is rejected, either fully or partly, the amount debited under sub-rule (10), to the extent of rejection, shall be credited to the electronic cash ledger by the proper officer by an order made in **FORM GST PMT-03**.

(12) A registered person shall, upon noticing any discrepancy in his electronic cash ledger, communicate the same to the officer exercising jurisdiction in the matter, through the Common Portal in **FORM GST PMT-04**.

Explanation. - For the purposes of this rule, a refund shall be deemed to be rejected if the appeal is finally rejected or if the claimant gives an undertaking to the proper officer that he shall not file an appeal.

4. Identification number for each transaction

- (1) A unique identification number shall be generated at the Common Portal for each debit or credit to the electronic cash or credit ledger, as the case may be.
- (2) The unique identification number relating to discharge of any liability shall be indicated in the corresponding entry in the electronic liability register.
- (3) A unique identification number shall be generated at the Common Portal for each credit in the electronic liability register for reasons other than those covered under sub-rule (2).

REFUND

1. Application for refund of tax, interest, penalty, fees or any other amount

(1) Any person, except the persons covered by notification issued under section 55, claiming refund of any tax, interest, penalty, fees or any other amount paid by him, may file an application electronically in **FORM GST RFD-01** through the Common Portal, either directly or through a Facilitation Centre notified by the Commissioner:

Provided that any claim for refund relating to balance in the electronic cash ledger in accordance with the provisions of sub-section (6) of section 49 may also be made through the return furnished for the relevant tax period in **FORM GSTR-3** or **FORM GSTR-4** or **FORM GSTR-7**, as the case may be:

Provided further that in case of export of goods, application for refund shall be filed only after the export manifest or an export report, as the case may be, is delivered under section 41 of the Customs Act, 1962 in respect of such goods:

Provided also that in respect of supplies to a Special Economic Zone unit or a Special Economic Zone developer, the application for refund shall be filed by the supplier of goods after such goods have been admitted in full in the Special Economic Zone for authorized operations, as endorsed by the specified officer of the Zone:

Provided also that in respect of supplies to a Special Economic Zone unit or a Special Economic Zone developer, the application for refund shall be filed by the supplier of services along with such evidence regarding receipt of services for authorized operations as endorsed by the specified officer of the Zone:

Provided also that in respect of supplies regarded as deemed exports, the application shall be filed by the recipient of deemed export supplies:

Provided also that refund of any amount, after adjusting the tax payable by the applicant out of the advance tax deposited by him under section 27 at the time of registration, shall be claimed in the last return required to be furnished by him.

(2) The application under sub-rule (1) shall be accompanied by any of the following documentary evidences, as applicable, to establish that a refund is due to the applicant:

- (a) the reference number of the order and a copy of the order passed by the proper officer or an appellate authority or Appellate Tribunal or court resulting in such refund or reference number of the payment of the amount specified in sub-section (6) of section 107 and sub-section (8) of section 112 claimed as refund;
- (b) a statement containing the number and date of shipping bills or bills of export and the number and date of relevant export invoices, in a case where the refund is on account of export of goods;
- (c) a statement containing the number and date of invoices and the relevant Bank Realization Certificates or Foreign Inward Remittance Certificates, as the case may be, in a case where the refund is on account of export of services;
- (d) a statement containing the number and date of invoices as prescribed in rule Invoice.1 along with the evidence regarding endorsement specified in the third proviso to sub-rule (1) in case of supply of goods made to a Special Economic Zone unit or a Special Economic Zone developer;
- (e) a statement containing the number and date of invoices, the evidence regarding endorsement specified in the fourth proviso to sub-rule (1) and the details of payment, along

with proof thereof, made by the recipient to the supplier for authorized operations as defined under the Special Economic Zone Act, 2005, in a case where the refund is on account of supply of services made to a Special Economic Zone unit or a Special Economic Zone developer

(f) a declaration to the effect that the Special Economic Zone unit or the Special Economic Zone developer has not availed of the input tax credit of the tax paid by the supplier of goods or services or both, in a case where the refund is on account of supply of goods or services made to a Special Economic Zone unit or a Special Economic Zone developer;

(g) a statement containing the number and date of invoices along with such other evidence as may be notified in this behalf, in a case where the refund is on account of deemed exports;

(h) a statement in Annex 1 of **FORM GST RFD-01** containing the number and date of invoices received and issued during a tax period in a case where the claim pertains to refund of any unutilized input tax credit under sub-section (3) of section 54 where the credit has accumulated on account of rate of tax on inputs being higher than the rate of tax on output supplies, other than nil-rated or fully exempt supplies;

(i) the reference number of the final assessment order and a copy of the said order in a case where the refund arises on account of finalisation of provisional assessment;

(j) a statement showing the details of transactions considered as intra-State supply but which is subsequently held to be inter-State supply;

(k) a statement showing the details of the amount of claim on account of excess payment of tax;

(l) a declaration to the effect that the incidence of tax, interest or any other amount claimed as refund has not been passed on to any other person, in a case where the amount of refund claimed does not exceed two lakh rupees:

Provided that a declaration is not required to be furnished in respect of cases covered under clause (a) or clause (b) or clause (c) or clause (d) or clause (f) of sub-section (8) of section 54;

(m) a Certificate in Annex 2 of **FORM GST RFD-01** issued by a chartered accountant or a cost accountant to the effect that the incidence of tax, interest or any other amount claimed as refund has not been passed on to any other person, in a case where the amount of refund claimed exceeds two lakh rupees:

Provided that a certificate is not required to be furnished in respect of cases covered under clause (a) or clause (b) or clause (c) or clause (d) or clause (f) of sub-section (8) of section 54;

Explanation.– For the purposes of this rule,

(i) in case of refunds referred to in clause (c) of sub-section (8) of section 54, “invoice” means invoice conforming to the provisions contained in section 31 ;

(ii) where the amount of tax has been recovered from the recipient, it shall be deemed that the incidence of tax has been passed on to the ultimate consumer.

(3) Where the application relates to refund of input tax credit, the electronic credit ledger shall be debited by the applicant in an amount equal to the refund so claimed.

(4) In case of zero-rated supply of goods or services or both without payment of tax under bond or letter of undertaking in accordance with the provisions of sub-section (3) of section 16 of the Integrated Goods and Services Tax Act, refund of input tax credit shall be granted as per the following formula:

Refund Amount = (Turnover of zero-rated supply of goods + Turnover of zero-rated supply of services) x Net ITC ÷ Adjusted Total Turnover

Where,-

- (A) "Refund amount" means the maximum refund that is admissible;
- (B) "Net ITC" means input tax credit availed on inputs and input services during the relevant period;
- (C) "Turnover of zero-rated supply of goods" means the value of zero-rated supply of goods made during the relevant period without payment of tax under bond or letter of undertaking;
- (D) "Turnover of zero-rated supply of services" means the value of zero-rated supply of services made without payment of tax under bond or letter of undertaking, calculated in the following manner, namely:-

Zero-rated supply of services is the aggregate of the payments received during the relevant period for zero-rated supply of services and zero-rated supply of services where supply has been completed for which payment had been received in advance in any period prior to the relevant period reduced by advances received for zero-rated supply of services for which the supply of services has not been completed during the relevant period;

(E) "Adjusted Total turnover" means the turnover in a State or a Union territory, as defined under sub-section (112) of section 2, excluding the value of exempt supplies other than zero-rated supplies, during the relevant period;

(F) "Relevant period" means the period for which the claim has been filed.

(5) In case of refund on account of inverted duty structure, refund of input tax credit shall be granted as per the following formula:

Maximum Refund Amount = {(Turnover of inverted rated supply of goods) x Net ITC ÷ Adjusted Total Turnover} minus tax payable on such inverted rated supply of goods

Explanation: The meaning of the term "Net ITC" and "Adjusted Total turnover" shall have the same meaning as assigned to them in sub-rule (4).

2. Acknowledgement

(1) Where the application relates to a claim for refund from the electronic cash ledger, an acknowledgement in **FORM GST RFD-02** shall be made available to the applicant through the Common Portal electronically, clearly indicating the date of filing of the claim for refund and the time period specified in sub-section (7) of section 54 shall be counted from such date of filing.

(2) The application for refund, other than claim for refund from electronic cash ledger, shall be forwarded to the proper officer who shall, within fifteen days of filing of the said application, scrutinize the application for its completeness and where the application is found to be complete in terms of sub-rule (2), (3) and (4) of rule 1, an acknowledgement in **FORM GST RFD-02** shall be made available to the applicant through the Common Portal electronically, clearly indicating the date of filing of the claim for refund and the time period specified in sub-section (7) of section 54 shall be counted from such date of filing.

Provided that where the claim for refund of integrated tax is on account of export of goods, the acknowledgment shall be issued within a period of three days of filing of such claim.

(3) Where any deficiencies are noticed, the proper officer shall communicate the deficiencies to the applicant in **FORM GST RFD-03** through the Common Portal electronically, requiring him to file a fresh refund application after rectification of such deficiencies.

(4) Where deficiencies have been communicated in **FORM GST RFD-03** under the GST Rules of the State, the same shall also deemed to have been communicated under this Rule along with deficiencies communicated under sub-rule (3).

[CGST Rules]

(4) Where deficiencies have been communicated in **FORM GST RFD-03** under the CGST Rules, the same shall also deemed to have been communicated under this Rule along with deficiencies communicated under sub-rule (3).

[SGST Rules]

3. Grant of provisional refund

(1) The provisional refund in accordance with the provisions of sub-section (6) of section 54 shall be granted subject to the condition that the person claiming refund has, during any period of five years immediately preceding the tax period to which the claim for refund relates, not been prosecuted for any offence under the Act or under an existing law where the amount of tax evaded exceeds two hundred and fifty lakh rupees;

(2) The proper officer, after scrutiny of the claim and the evidence submitted in support thereof and on being prima facie satisfied that the amount claimed as refund under sub-rule (1) is due to the applicant in accordance with the provisions of sub-section (6) of section 54, shall make an order in **FORM GST RFD-04**, sanctioning the amount of refund due to the said applicant on a provisional basis within a period not exceeding seven days from the date of acknowledgement under sub-rule (1) or sub-rule (2) of rule 2.

(3) The proper officer shall issue a payment advice in **FORM GST RFD-05** for the amount sanctioned under sub-rule (2) and the same shall be electronically credited to any of the bank accounts of the applicant mentioned in his registration particulars and as specified in the application for refund.

4. Order sanctioning refund

(1) Where, upon examination of the application, the proper officer is satisfied that a refund under sub-section (5) of section 54 is due and payable to the applicant, he shall make an order in **FORM GST RFD-06**, sanctioning the amount of refund to which the applicant is entitled, mentioning therein the amount, if any, refunded to him on a provisional basis under sub-section (6) of section 54, amount adjusted against any outstanding demand under the Act or under any existing law and the balance amount refundable:

Provided that in cases where the amount of refund is completely adjusted against any outstanding demand under the Act or under any existing law, an order giving details of the adjustment shall be issued in Part A of **FORM GST RFD-07**.

(2) Where the proper officer or the Commissioner is of the opinion that the amount of refund is liable to be withheld under the provisions of sub-section (10) or, as the case may be, sub-section (11) of section 54, he shall pass an order in Part B of **FORM GST RFD-07** informing him the reasons for withholding of such refund.

(3) Where the proper officer is satisfied, for reasons to be recorded in writing, that the whole or any part of the amount claimed as refund is not admissible or is not payable to the applicant, he shall issue a notice in **FORM GST RFD-08** to the applicant, requiring him to furnish a reply in **FORM GST RFD-09** within fifteen days of the receipt of such notice and after considering the reply, make an order in **FORM GST RFD-06**, sanctioning the amount of refund in whole or part, or rejecting the said refund claim and the said order shall be made available to the applicant electronically and the provision of sub-rule (1) shall, *mutatis mutandis*, apply to the extent refund is allowed:

Provided that no application for refund shall be rejected without giving the applicant a reasonable opportunity of being heard.

(4) Where the proper officer is satisfied that the amount refundable under sub-rule (1) or (2) is payable to the applicant under sub-section (8) of section 54, he shall make an order in **FORM GST RFD-06** and issue a payment advice in **FORM GST RFD-05**, for the amount of refund and the same

shall be electronically credited to any of the bank accounts of the applicant mentioned in his registration particulars and as specified in the application for refund.

(5) Where the proper officer is satisfied that the amount refundable under sub-rule (1) or sub-rule (2) is not payable to the applicant under sub-section (8) of section 54, he shall make an order in **FORM GST RFD-06** and issue an advice in **FORM GST RFD-05**, for the amount of refund to be credited to the Consumer Welfare Fund.

5. Credit of the amount of rejected refund claim

(1) Where any deficiencies have been communicated under sub-rule (3) of rule 2, the amount debited under sub-rule (3) of rule 1 shall be re-credited to the electronic credit ledger.

(2) Where any amount claimed as refund is rejected under rule 4, either fully or partly, the amount debited, to the extent of rejection, shall be re-credited to the electronic credit ledger by an order made in **FORM GST PMT-03**.

Explanation.— For the purposes of this rule, a refund shall be deemed to be rejected, if the appeal is finally rejected or if the claimant gives an undertaking in writing to the proper officer that he shall not file an appeal.

6. Order sanctioning interest on delayed refunds

Where any interest is due and payable to the applicant under section 56, the proper officer shall make an order along with a payment advice in **FORM GST RFD-05**, specifying therein the amount of refund which is delayed, the period of delay for which interest is payable and the amount of interest payable, and such amount of interest shall be electronically credited to any of the bank accounts of the applicant mentioned in his registration particulars and as specified in the application for refund.

7. Refund of tax to certain persons

(1) Any person eligible to claim refund of tax paid by him on his inward supplies as per notification issued section 55 shall apply for refund in **FORM GST RFD-10** once in every quarter, electronically on the Common Portal, either directly or from a Facilitation Centre notified by the Commissioner, along with a statement of inward supplies of goods or services or both in **FORM GSTR-11**, prepared on the basis of statement of outward supplies furnished by corresponding suppliers in **FORM GSTR-1**.

(2) An acknowledgement for receipt of the application for refund shall be issued in **FORM GST RFD-02**.

(3) Refund of tax paid by the applicant shall be available if-

(a) the inward supplies of goods or services or both were received from a registered person against a tax invoice and the price of the supply covered under a single tax invoice exceeds five thousand rupees, excluding tax paid, if any;

(b) name and GSTIN or UIN of the applicant is mentioned on the tax invoice; and

(c) such other restrictions or conditions as may be specified in the notification are satisfied.

(4) The provisions of rule 4 shall, *mutatis mutandis*, apply for the sanction and payment of refund under this rule.

(5) Where an express provision in a treaty or other international agreement, to which the President or the Government of India is a party, is inconsistent with the provisions of these rules, such treaty or international agreement shall prevail.

8. Consumer Welfare Fund

(1) All credits to the Consumer Welfare Fund shall be made under sub-rule (4) of rule 4.

- (2) Any amount, having been credited to the Fund, ordered or directed as payable to any claimant by orders of the proper officer, appellate authority or Appellate Tribunal or court, shall be paid from the Fund.
- (3) Any utilisation of amount from the Consumer Welfare Fund under sub-section (1) of section 58 shall be made by debiting the Consumer Welfare Fund account and crediting the account to which the amount is transferred for utilisation.
- (4) The [Central/State] Government shall, by an order, constitute a Standing Committee with a Chairman, a Vice-Chairman, a Member Secretary and such other members as it may deem fit and the Committee shall make recommendations for proper utilisation of the money credited to the Consumer Welfare Fund for welfare of the consumers.
- (5) The Committee shall meet as and when necessary, but not less than once in three months.
- (6) Any agency or organisation engaged in consumer welfare activities for a period of three years registered under the Companies Act, 2013 (18 of 2013) or under any other law for the time being in force, including village or mandal or samiti level co-operatives of consumers especially Women, Scheduled Castes and Scheduled Tribes, or any industry as defined in the Industrial Disputes Act, 1947 (14 of 1947) recommended by the Bureau of Indian Standards to be engaged for a period of five years in viable and useful research activity which has made, or is likely to make, significant contribution in formulation of standard mark of the products of mass consumption, the Central Government or the State Government may make an application for a grant from the Consumer Welfare Fund:
- Provided that a consumer may make application for reimbursement of legal expenses incurred by him as a complainant in a consumer dispute, after its final adjudication.
- (7) All applications for grant from the Consumer Welfare Fund shall be made by the applicant Member Secretary, but the Committee shall not consider an application, unless it has been inquired into in material details and recommended for consideration accordingly, by the Member Secretary.
- (8) The Committee shall have powers -
- (a) to require any applicant to produce before it, or before a duly authorised Officer of the Government such books, accounts, documents, instruments, or commodities in custody and control of the applicant, as may be necessary for proper evaluation of the application;
 - (b) to require any applicant to allow entry and inspection of any premises, from which activities claimed to be for the welfare of consumers are stated to be carried on, to a duly authorised officer of the Central Government or, as the case may be, State Government;
 - (c) to get the accounts of the applicants audited, for ensuring proper utilisation of the grant;
 - (d) to require any applicant, in case of any default, or suppression of material information on his part, to refund in lump-sum, the sanctioned grant to the Committee, and to be subject to prosecution under the Act;
 - (e) to recover any sum due from any applicant in accordance with the provisions of the Act;
 - (f) to require any applicant, or class of applicants to submit a periodical report, indicating proper utilisation of the grant;
 - (g) to reject an application placed before it on account of factual inconsistency, or inaccuracy in material particulars;
 - (h) to recommend minimum financial assistance, by way of grant to an applicant, having regard to his financial status, and importance and utility of nature of activity under pursuit, after ensuring that the financial assistance provided shall not be misutilised;
 - (i) to identify beneficial and safe sectors, where investments out of Consumer Welfare Fund may be made and make recommendations, accordingly.

- (j) to relax the conditions required for the period of engagement in consumer welfare activities of an applicant;
 - (k) to make guidelines for the management, administration and audit of the Consumer Welfare Fund.
- (9) The Central Consumer Protection Council and the Bureau of Indian Standards shall recommend to the GST Council, the broad guidelines for considering the projects or proposals for the purpose of incurring expenditure from the Consumer Welfare Fund.

TAX INVOICE, CREDIT AND DEBIT NOTES

1. Tax invoice

Subject to rule 7, a tax invoice referred to in section 31 shall be issued by the registered person containing the following particulars: -

- (a) name, address and GSTIN of the supplier;
- (b) a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters hyphen or dash and slash symbolised as “-” and “/” respectively, and any combination thereof, unique for a financial year;
- (c) date of its issue;
- (d) name, address and GSTIN or UIN, if registered, of the recipient;
- (e) name and address of the recipient and the address of delivery, along with the name of State and its code, if such recipient is un-registered and where the value of taxable supply is fifty thousand rupees or more;
- (f) HSN code of goods or Accounting Code of services;
- (g) description of goods or services;
- (h) quantity in case of goods and unit or Unique Quantity Code thereof;
- (i) total value of supply of goods or services or both;
- (j) taxable value of supply of goods or services or both taking into account discount or abatement, if any;
- (k) rate of tax (central tax, State tax, integrated tax, Union territory tax or cess);
- (l) amount of tax charged in respect of taxable goods or services (central tax, State tax, integrated tax, Union territory tax or cess);
- (m) place of supply along with the name of State, in case of a supply in the course of inter-State trade or commerce;
- (n) address of delivery where the same is different from the place of supply;
- (o) whether the tax is payable on reverse charge basis; and
- (p) signature or digital signature of the supplier or his authorized representative;

Provided that the Commissioner may, on the recommendations of the Council, by notification, specify -

- (i) the number of digits of HSN code for goods or the Accounting Code for services, that a class of registered persons shall be required to mention, for such period as may be specified in the said notification, and
- (ii) the class of registered persons that would not be required to mention the HSN code for goods or the Accounting Code for services, for such period as may be specified in the said notification:

Provided further that where an invoice is required to be issued under clause (f) of sub-section (3) of section 31, it shall bear the signature or digital signature of the recipient or his authorized representative:

Provided also that in case of export of goods or services, the invoice shall carry an endorsement “SUPPLY MEANT FOR EXPORT ON PAYMENT OF INTEGRATED TAX” or “SUPPLY

MEANT FOR EXPORT UNDER BOND OR LETTER OF UNDERTAKING WITHOUT PAYMENT OF INTEGRATED TAX”, as the case may be, and shall, in lieu of the details specified in clause (e), contain the following details:

- (i) name and address of the recipient;
- (ii) address of delivery; and
- (iii) name of the country of destination:

Provided also that a registered person may not issue a tax invoice in accordance with the provisions of clause

(b) of sub-section (3) of section 31 subject to the following conditions, namely:-

- (a) the recipient is not a registered person; and
- (b) the recipient does not require such invoice, and shall issue a consolidated tax invoice for such supplies at the close of each day in respect of all such supplies.

2. Time limit for issuing tax invoice

The invoice referred to in rule 1, in case of taxable supply of services, shall be issued within a period of thirty days from the date of supply of service:

Provided that where the supplier of services is an insurer or a banking company or a financial institution, including a non-banking financial company, the period within which the invoice or any document in lieu thereof is to be issued shall be forty five days from the date of supply of service:

Provided further that an insurer or a banking company or a financial institution, including a non-banking financial company, or a telecom operator, or any other class of supplier of services as may be notified by the Government on the recommendations of the Council, making taxable supplies of services between distinct persons as specified in section 25, may issue the invoice before or at the time such supplier records the same in his books of account or before the expiry of the quarter during which the supply was made.

3. Manner of issuing invoice

- (1) The invoice shall be prepared in triplicate, in case of supply of goods, in the following manner:-
 - (a) the original copy being marked as ORIGINAL FOR RECIPIENT;
 - (b) the duplicate copy being marked as DUPLICATE FOR TRANSPORTER;
 - and
 - (c) the triplicate copy being marked as TRIPLICATE FOR SUPPLIER.
- (2) The invoice shall be prepared in duplicate, in case of supply of services, in the following manner:-
 - (a) the original copy being marked as ORIGINAL FOR RECIPIENT; and
 - (b) the duplicate copy being marked as DUPLICATE FOR SUPPLIER.
- (3) The serial number of invoices issued during a tax period shall be furnished electronically through the Common Portal in FORM GSTR-1.

4. Bill of supply

A bill of supply referred to in clause (c) of sub-section (3) of section 31 shall be issued by the supplier containing the following details:-

- (a) name, address and GSTIN of the supplier;

- (b) a consecutive serial number not exceeding sixteen characters, in one or more multiple series, containing alphabets or numerals or special characters -hyphen or dash and slash symbolised as “-” and “/” respectively, and any combination thereof, unique for a financial year;
- (c) date of its issue;
- (d) name, address and GSTIN or UIN, if registered, of the recipient;
- (e) HSN Code of goods or Accounting Code for services;
- (f) description of goods or services or both;
- (g) value of supply of goods or services or both taking into account discount or abatement, if any; and
- (h) signature or digital signature of the supplier or his authorized representative:

Provided that the provisos to rule 1 shall, mutatis mutandis, apply to the bill of supply issued under this rule.

Provided further that any tax invoice or any other similar document issued under any other Act for the time being in force in respect of any non-taxable supply shall be treated as bill of supply for the purposes of the Act.

5. Receipt voucher

A receipt voucher referred to in clause (d) of sub-section (3) of section 31 shall contain the following particulars:

- (a) name, address and GSTIN of the supplier;
- (b) a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters -hyphen or dash and slash symbolised as “-” and “/” respectively, and any combination thereof, unique for a financial year
- (c) date of its issue;
- (d) name, address and GSTIN or UIN, if registered, of the recipient;
- (e) description of goods or services;
- (f) amount of advance taken;
- (g) rate of tax (central tax, State tax, integrated tax, Union territory tax or cess);
- (h) amount of tax charged in respect of taxable goods or services (central tax, State tax, integrated tax, Union territory tax or cess);
- (i) place of supply along with the name of State and its code, in case of a supply in the course of inter-State trade or commerce;
- (j) whether the tax is payable on reverse charge basis; and
- (k) signature or digital signature of the supplier or his authorized representative:

Provided that where at the time of receipt of advance,

- (i) the rate of tax is not determinable, the tax shall be paid at the rate of eighteen per cent.;
- (ii) the nature of supply is not determinable, the same shall be treated as inter-State supply.

6. Refund voucher

A refund voucher referred to in clause (e) of sub-section (3) of section 31 shall contain the following particulars:

- (a) name, address and GSTIN of the supplier;
- (b) a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters -hyphen or dash and slash symbolised as “-” and “/” respectively, and any combination thereof, unique for a financial year
- (c) date of its issue;
- (d) name, address and GSTIN or UIN, if registered, of the recipient;
- (e) number and date of receipt voucher issued in accordance with provisions of sub- rule 5;
- (f) description of goods or services in respect of which refund is made;
- (g) amount of refund made;
- (h) rate of tax (central tax, State tax, integrated tax, Union territory tax or cess);
- (i) amount of tax paid in respect of such goods or services (central tax, State tax, integrated tax, Union territory tax or cess);
- (j) whether the tax is payable on reverse charge basis; and
- (k) signature or digital signature of the supplier or his authorized representative.

7. Payment voucher

A payment voucher referred to in clause (g) of sub-section (3) of section 31 shall contain the following particulars:

- (a) name, address and GSTIN of the supplier if registered;
- (b) a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters -hyphen or dash and slash symbolised as “-” and “/” respectively, and any combination thereof, unique for a financial year
- (c) date of its issue;
- (d) name, address and GSTIN of the recipient;
- (e) description of goods or services;
- (f) amount paid;
- (g) rate of tax (central tax, State tax, integrated tax, Union territory tax or cess);
- (h) amount of tax payable in respect of taxable goods or services (central tax, State tax, integrated tax, Union territory tax or cess);
- (i) place of supply along with the name of State and its code, in case of a supply in the course of inter-State trade or commerce; and
- (j) signature or digital signature of the supplier or his authorized representative.

8. Revised tax invoice and credit or debit notes

(1) A revised tax invoice referred to in section 31 and credit or debit note referred to in section 34 shall contain the following particulars -

- (a) the word “Revised Invoice”, wherever applicable, indicated prominently;
- (b) name, address and GSTIN of the supplier;
- (c) nature of the document;
- (d) a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters -hyphen or dash and slash symbolised as “-” and “/” respectively,, and any combination thereof, unique for a financial year;
- (e) date of issue of the document;
- (f) name, address and GSTIN or UIN, if registered, of the recipient;
- (g) name and address of the recipient and the address of delivery, along with the name of State and its code, if such recipient is un-registered;
- (h) serial number and date of the corresponding tax invoice or, as the case may be, bill of supply;
- (i) value of taxable supply of goods or services, rate of tax and the amount of the tax credited or, as the case may be, debited to the recipient; and
- (j) signature or digital signature of the supplier or his authorized representative:

(2) Every registered person who has been granted registration with effect from a date earlier than the date of issuance of certificate of registration to him, may issue revised tax invoices in respect of taxable supplies effected during the period starting from the effective date of registration till the date of issuance of certificate of registration:

Provided that the registered person may issue a consolidated revised tax invoice in respect of all taxable supplies made to a recipient who is not registered under the Act during such period:

Provided further that in case of inter-State supplies, where the value of a supply does not exceed two lakh and fifty thousand rupees, a consolidated revised invoice may be issued separately in respect of all recipients located in a State, who are not registered under the Act.

(3) Any invoice or debit note issued in pursuance of any tax payable in accordance with the provisions of section 74 or section 129 or section 130 shall prominently contain the words “INPUT TAX CREDIT NOT ADMISSIBLE”.

9. Tax invoice in special cases

(1) An ISD invoice or, as the case may be, an ISD credit note issued by an Input Service Distributor shall contain the following details:-

- (a) name, address and GSTIN of the Input Service Distributor;
- (b) a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters hyphen or dash and slash symbolised as , “-”, “/”, respectively, and any combination thereof, unique for a financial year;
- (c) date of its issue;
- (d) name, address and GSTIN of the recipient to whom the credit is distributed;
- (e) amount of the credit distributed; and

- (f) signature or digital signature of the Input Service Distributor or his authorized representative:

Provided that where the Input Service Distributor is an office of a banking company or a financial institution, including a non-banking financial company, a tax invoice shall include any document in lieu thereof, by whatever name called, whether or not serially numbered but containing the information as prescribed above.

(2) Where the supplier of taxable service is an insurer or a banking company or a financial institution, including a non-banking financial company, the said supplier shall issue a tax invoice or any other document in lieu thereof, by whatever name called, whether issued or made available, physically or electronically whether or not serially numbered, and whether or not containing the address of the recipient of taxable service but containing other information as prescribed under rule 1.

(3) Where the supplier of taxable service is a goods transport agency supplying services in relation to transportation of goods by road in a goods carriage, the said supplier shall issue a tax invoice or any other document in lieu thereof, by whatever name called, containing the gross weight of the consignment, name of the consignor and the consignee, registration number of goods carriage in which the goods are transported, details of goods transported, details of place of origin and destination, GSTIN of the person liable for paying tax whether as consignor, consignee or goods transport agency, and also containing other information as prescribed under rule 1.

(4) Where the supplier of taxable service is supplying passenger transportation service, a tax invoice shall include ticket in any form, by whatever name called, whether or not serially numbered, and whether or not containing the address of the recipient of service but containing other information as prescribed under rule 1.

(5) The provisions of sub-rule (2) or sub-rule (4) shall apply, *mutatis mutandis*, to the documents issued under rule 4 or rule 5 or rule 6 or rule 7 or rule 8.

10. Transportation of goods without issue of invoice

- (1) For the purposes of
- (a) supply of liquid gas where the quantity at the time of removal from the place of business of the supplier is not known,
 - (b) transportation of goods for job work,
 - (c) transportation of goods for reasons other than by way of supply, or
 - (d) such other supplies as may be notified by the Board,

the consigner may issue a delivery challan, serially numbered not exceeding sixteen characters, in one or multiple series, in lieu of invoice at the time of removal of goods for transportation, containing the following details:

- (i) date and number of the delivery challan,
- (ii) name, address and GSTIN of the consigner, if registered,
- (iii) name, address and GSTIN or UIN of the consignee, if registered,
- (iv) HSN code and description of goods,
- (v) quantity (provisional, where the exact quantity being supplied is not known),
- (vi) taxable value,
- (vii) tax rate and tax amount – central tax, State tax, integrated tax, Union territory tax or cess, where the transportation is for supply to the consignee,
- (viii) place of supply, in case of inter-State movement, and
- (ix) signature.

- (2) The delivery challan shall be prepared in triplicate, in case of supply of goods, in the following manner:—
- (a) the original copy being marked as ORIGINAL FOR CONSIGNEE;
 - (b) the duplicate copy being marked as DUPLICATE FOR TRANSPORTER; and
 - (c) the triplicate copy being marked as TRIPLICATE FOR CONSIGNOR.
- (3) Where goods are being transported on a delivery challan in lieu of invoice, the same shall be declared in FORM [WAYBILL].
- (4) Where the goods being transported are for the purpose of supply to the recipient but the tax invoice could not be issued at the time of removal of goods for the purpose of supply, the supplier shall issue a tax invoice after delivery of goods.
- (5) Where the goods are being transported in a semi knocked down or completely knocked down condition,
- (a) the supplier shall issue the complete invoice before dispatch of the first consignment;
 - (b) the supplier shall issue a delivery challan for each of the subsequent consignments, giving reference of the invoice;
 - (c) each consignment shall be accompanied by copies of the corresponding delivery challan along with a duly certified copy of the invoice; and
 - (d) the original copy of the invoice shall be sent along with the last consignment.

INPUT TAX CREDIT

1. Documentary requirements and conditions for claiming input tax credit

(1) The input tax credit shall be availed by a registered person, including the Input Service Distributor, on the basis of any of the following documents, namely:-

- (a) an invoice issued by the supplier of goods or services or both in accordance with the provisions of section 31;
- (b) an invoice issued in accordance with the provisions of clause (f) of sub-section (3) of section 31, subject to payment of tax;
- (c) a debit note issued by a supplier in accordance with the provisions of section 34;
- (d) a bill of entry or any similar document prescribed under the Customs Act, 1962 or rules made thereunder for assessment of integrated tax on imports;
- (e) an ISD invoice or ISD credit note or any document issued by an Input Service Distributor in accordance with the provisions of sub-rule (1) of rule invoice.7.

(2) Input tax credit shall be availed by a registered person only if all the applicable particulars as prescribed in Chapter ---- (*Invoice Rules*) are contained in the said document, and the relevant information, as contained in the said document, is furnished in **FORM GSTR-2** by such person.

(3) No input tax credit shall be availed by a registered person in respect of any tax that has been paid in pursuance of any order where any demand has been confirmed on account of any fraud, willful misstatement or suppression of facts.

2. Reversal of input tax credit in case of non-payment of consideration

(1) A registered person, who has availed of input tax credit on any inward supply of goods or services or both, but fails to pay to the supplier thereof the value of such supply along with the tax payable thereon within the time limit specified in the second proviso to sub-section (2) of section 16, shall furnish the details of such supply, the amount of value not paid and the amount of input tax credit availed of proportionate to such amount not paid to the supplier in **FORM GSTR-2** for the month immediately following the period of one hundred and eighty days from the date of issue of invoice.

Provided that the value of supplies made without consideration as specified in Schedule I shall be deemed to have been paid for the purposes of the second proviso to sub-section (2) of section 16.

(2) The amount of input tax credit referred to in sub-rule (1) shall be added to the output tax liability of the registered person for the month in which the details are furnished.

(3) The registered person shall be liable to pay interest at the rate notified under sub-section (1) of section 50 for the period starting from the date of availing credit on such supplies till the date when the amount added to the output tax liability, as mentioned in sub-rule (2), is paid.

(4) The time limit specified in sub-section (4) of section 16 shall not apply to a claim for re-availing of any credit, in accordance with the provisions of the Act or these rules, that had been reversed earlier.

3. Claim of credit by a banking company or a financial institution

A banking company or a financial institution, including a non-banking financial company, engaged in supply of services by way of accepting deposits or extending loans or advances that chooses not to comply with the provisions of sub-section (2) of section 17, in accordance with the option permitted under sub-section (4) of that section, shall follow the procedure specified below -

- (a) the said company or institution shall not avail the credit of, -
 - (i) tax paid on inputs and input services that are used for non-business purposes,and

(ii) the credit attributable to supplies specified in sub-section (5) of section 17, in **FORM GSTR-2**;

(b) the said company or institution shall avail the credit of tax paid on inputs and input services referred to in the second proviso to sub-section (4) of section 17 and not covered under clause (a);

(c) fifty per cent. of the remaining amount of input tax shall be the input tax credit admissible to the company or the institution and shall be furnished in **FORM GSTR-2**;

(d) the amount referred to in clauses (b) and (c) shall, subject to the provisions of sections 41, 42 and 43, be credited to the electronic credit ledger of the said company or the institution.

4. Procedure for distribution of input tax credit by Input Service Distributor

(1) An Input Service Distributor shall distribute input tax credit in the manner and subject to the conditions specified below-

(a) the input tax credit available for distribution in a month shall be distributed in the same month and the details thereof shall be furnished in **FORM GSTR-6** in accordance with the provisions of Chapter ---- (*Return Rules*);

(b) the Input Service Distributor shall, in accordance with the provisions of clause (d), separately distribute the amount of ineligible input tax credit (ineligible under the provisions of sub-section (5) of section 17 or otherwise) and the amount of eligible input tax credit;

(c) the input tax credit on account of central tax, State tax, Union territory tax and integrated tax shall be distributed separately in accordance with the provisions of clause (d);

(d) the input tax credit that is required to be distributed in accordance with the provisions of clause (d) and (e) of sub-section (2) of section 20 to one of the recipients ' R_i ', whether registered or not, from amongst the total of all the recipients to whom input tax credit is attributable, including the recipient(s) who are engaged in making exempt supply, or are otherwise not registered for any reason, shall be the amount, " C_1 ", to be calculated by applying the following formula:-

$$C_1 = (t_i \div T) \times C$$

where,

" C " is the amount of credit to be distributed,

" t_i " is the turnover, as referred to in section 20, of person R_i during the relevant period, and

" T " is the aggregate of the turnover, during the relevant period, of all recipients to whom the input service is attributable in accordance with the provisions of section 20,;

(e) the input tax credit on account of integrated tax shall be distributed as input tax credit of integrated tax to every recipient;

(f) the input tax credit on account of central tax and State tax or Union territory tax shall,
(i) in respect of a recipient located in the same State or Union territory in which the Input Service Distributor is located, be distributed as input tax credit of central tax and State tax or Union territory tax respectively;

(ii) in respect of a recipient located in a State or Union territory other than that of the Input Service Distributor, be distributed as integrated tax and the amount to be so distributed shall be equal to the aggregate of the amount of input tax credit of central tax

and State tax or Union territory tax that qualifies for distribution to such recipient in accordance with clause (d);

(g) The Input Service Distributor shall issue an ISD invoice, as prescribed in sub-rule (1) of rule invoice-7, clearly indicating in such invoice that it is issued only for distribution of input tax credit.

(h) The Input Service Distributor shall issue an ISD credit note, as prescribed in sub-rule (1) of rule Invoice-7, for reduction of credit in case the input tax credit already distributed gets reduced for any reason.

(i) Any additional amount of input tax credit on account of issuance of a debit note to an Input Service Distributor by the supplier shall be distributed in the manner and subject to the conditions specified in clauses (a) to (f) and the amount attributable to any recipient shall be calculated in the manner provided in clause (d) above and such credit shall be distributed in the month in which the debit note is included in the return in **FORM GSTR-6**.

(j) Any input tax credit required to be reduced on account of issuance of a credit note to the Input Service Distributor by the supplier shall be apportioned to each recipient in the same ratio in which input tax credit contained in the original invoice was distributed in terms of clause (d) above, and the amount so apportioned shall be,-

(i) reduced from the amount to be distributed in the month in which the credit note is included in the return in **FORM GSTR-6**; or

(ii) added to the output tax liability of the recipient where the amount so apportioned is in the negative by virtue of the amount of credit under distribution being less than the amount to be adjusted.

(2) If the amount of input tax credit distributed by an Input Service Distributor is reduced later on for any other reason for any of the recipients, including that it was distributed to a wrong recipient by the Input Service Distributor, the process prescribed in clause (j) of sub-rule (1) shall apply, *mutatis mutandis*, for reduction of credit.

(3) Subject to sub-rule (2), the Input Service Distributor shall, on the basis of the ISD credit note specified in clause (h) of sub-rule (1), issue an ISD Invoice to the recipient entitled to such credit and include the ISD credit note and the ISD Invoice in the return in **FORM GSTR-6** for the month in which such credit note and invoice was issued.

5. Manner of claiming credit in special circumstances

(1) Input tax credit claimed in accordance with the provisions of sub-section (1) of section 18 on the inputs held in stock or inputs contained in semi-finished or finished goods held in stock, or the credit claimed on capital goods in accordance with the provisions of clauses (c) and (d) of the said sub-section, shall be subject to the following conditions -

(a) The input tax credit on capital goods, in terms of clauses (c) and (d) of sub-section (1) of section 18, shall be claimed after reducing the tax paid on such capital goods by five percentage points per quarter of a year or part thereof from the date of invoice or such other documents on which the capital goods were received by the taxable person.

(b) The registered person shall within thirty days from the date of his becoming eligible to avail of input tax credit under sub-section (1) of section 18 shall make a declaration, electronically, on the Common Portal in **FORM GST ITC-01** to the effect that he is eligible to avail of input tax credit as aforesaid.

(c) The declaration under clause (b) shall clearly specify the details relating to the inputs held in stock or inputs contained in semi-finished or finished goods held in stock, or as the case may be, capital goods—

- (i) on the day immediately preceding the date from which he becomes liable to pay tax under the provisions of the Act, in the case of a claim under clause (a) of sub-section (1) of section 18,
- (ii) on the day immediately preceding the date of grant of registration, in the case of a claim under clause (b) of sub-section (1) of section 18,
- (iii) on the day immediately preceding the date from which he becomes liable to pay tax under section 9, in the case of a claim under clause (c) of sub-section (1) of section 18,
- (iv) on the day immediately preceding the date from which supplies made by the registered person becomes taxable, in the case of a claim under clause (d) of sub-section (1) of section 18.

(d) The details furnished in the declaration under clause (b) shall be duly certified by a practicing chartered accountant or a cost accountant if the aggregate value of claim on account of central tax, State tax, Union territory tax and integrated tax exceeds two lakh rupees.

(e) The input tax credit claimed in accordance with the provisions of clauses (c) and (d) of sub-section (1) of section 18 shall be verified with the corresponding details furnished by the corresponding supplier in **FORM GSTR-1** or as the case may be, in **FORM GSTR- 4**, on the Common Portal.

(2) The amount of credit in case of supply of capital goods or plant and machinery, for the purposes of sub-section (6) of section 18, shall be calculated by reducing the input tax on the said goods at the rate of five percentage points for every quarter or part thereof from the date of issue of invoice for such goods.

6. Transfer of credit on sale, merger, amalgamation, lease or transfer of a business

(1) A registered person shall, in the event of sale, merger, de-merger, amalgamation, lease or transfer or change in ownership of business for any reason, furnish the details of sale, merger, de-merger, amalgamation, lease or transfer of business, in **FORM GST ITC-02**, electronically on the Common Portal along with a request for transfer of unutilized input tax credit lying in his electronic credit ledger to the transferee:

Provided that in the case of demerger, the input tax credit shall be apportioned in the ratio of the value of assets of the new units as specified in the demerger scheme.

(2) The transferor shall also submit a copy of a certificate issued by a practicing chartered account or cost accountant certifying that the sale, merger, de-merger, amalgamation, lease or transfer of business has been done with a specific provision for transfer of liabilities.

(3) The transferee shall, on the Common Portal, accept the details so furnished by the transferor and, upon such acceptance, the un-utilized credit specified in **FORM GST ITC-02** shall be credited to his electronic credit ledger.

(4) The inputs and capital goods so transferred shall be duly accounted for by the transferee in his books of account.

7. Manner of determination of input tax credit in respect of inputs or input services and reversal thereof

(1) The input tax credit in respect of inputs or input services, which attract the provisions of sub-section (1) or sub-section (2) of section 17, being partly used for the purposes of business and partly for other purposes, or partly used for effecting taxable supplies including zero rated supplies and partly for effecting exempt supplies, shall be attributed to the purposes of business or for effecting taxable supplies in the following manner, namely,-

- (a) total input tax involved on inputs and input services in a tax period, be denoted as 'T';
- (b) the amount of input tax, out of 'T', attributable to inputs and input services intended to be used exclusively for purposes other than business, be denoted as 'T₁';
- (c) the amount of input tax, out of 'T', attributable to inputs and input services intended to be used exclusively for effecting exempt supplies, be denoted as 'T₂';
- (d) the amount of input tax, out of 'T', in respect of inputs and input services on which credit is not available under sub-section (5) of section 17, be denoted as 'T₃';

(e) the amount of input tax credit credited to the electronic credit ledger of registered person, be denoted as 'C₁' and calculated as:

$$C_1 = T - (T_1 + T_2 + T_3);$$

(f) the amount of input tax credit attributable to inputs and input services intended to be used exclusively for effecting supplies other than exempted but including zero rated supplies, be denoted as 'T₄';

(g) 'T₁', 'T₂', 'T₃' and 'T₄' shall be determined and declared by the registered person at the invoice level in **FORM GSTR-2**;

(h) input tax credit left after attribution of input tax credit under clause (g) shall be called common credit, be denoted as 'C₂' and calculated as:

$$C_2 = C_1 - T_4;$$

(i) the amount of input tax credit attributable towards exempt supplies, be denoted as 'D₁' and calculated as:

$$D_1 = (E \div F) \times C_2$$

where,

'E' is the aggregate value of exempt supplies during the tax period, and

'F' is the total turnover of the registered person during the tax period:

Provided that where the registered person does not have any turnover during the said tax period or the aforesaid information is not available, the value of 'E/F' shall be calculated by taking values of 'E' and 'F' of the last tax period for which details of such turnover are available, previous to the month during which the said value of 'E/F' is to be calculated;

Explanation: For the purposes of this clause, the aggregate value of exempt supplies and total turnover shall exclude the amount of any duty or tax levied under entry 84 of List I of the Seventh Schedule to the Constitution and entry 51 and 54 of List II of the said Schedule.

(j) the amount of credit attributable to non-business purposes if common inputs and input services are used partly for business and partly for non-business purposes, be denoted as 'D₂', and shall be equal to five per cent. of C₂; and

(k) the remainder of the common credit shall be the eligible input tax credit attributed to the purposes of business and for effecting supplies other than exempted supplies but including zero rated supplies and shall be denoted as 'C₃', where,-

$$C_3 = C_2 - (D_1 + D_2);$$

(l) the amount 'C₃' shall be computed separately for input tax credit of central tax, State tax, Union territory tax and integrated tax;

(m) the amount equal to aggregate of 'D₁' and 'D₂' shall be added to the output tax liability of the registered person:

Provided that where the amount of input tax relating to inputs or input services used partly for purposes other than business and partly for effecting exempt supplies has been identified and segregated at invoice level by the registered person, the same shall be included in 'T₁' and 'T₂' respectively, and the remaining amount of credit on such inputs or input services shall be included in 'T₄'.

(2) The input tax credit determined under sub-rule (1) shall be calculated finally for the financial year before the due date for furnishing of the return for the month of September following the end of the financial year to which such credit relates, in the manner prescribed in the said sub-rule and,

(a) where the aggregate of the amounts calculated finally in respect of 'D₁' and 'D₂' exceeds the aggregate of the amounts determined under sub-rule (1) in respect of 'D₁' and 'D₂', such excess shall be added to the output tax liability of the registered person in the month not later than the month of September following the end of the financial year to which such credit relates and the said person shall be liable to pay interest on the said excess amount at the rate specified in sub-section (1) of section 50 for the period starting from first day of April of the succeeding financial year till the date of payment; or

(b) where the aggregate of the amounts determined under sub-rule (1) in respect of 'D₁' and 'D₂' exceeds the aggregate of the amounts calculated finally in respect of 'D₁' and 'D₂', such excess amount shall be claimed as credit by the registered person in his return for a month not later than the month of September following the end of the financial year to which such credit relates.

8. Manner of determination of input tax credit in respect of capital goods and reversal thereof in certain cases

(1) Subject to the provisions of sub-section (3) of section 16, the input tax credit in respect of capital goods, which attract the provisions of sub-sections (1) and (2) of section 17, being partly used for the purposes of business and partly for other purposes, or partly used for effecting taxable supplies including zero rated supplies and partly for effecting exempt supplies, shall be attributed to the purposes of business or for effecting taxable supplies in the following manner, namely,-

(a) the amount of input tax in respect of capital goods used or intended to be used exclusively for non-business purposes or used or intended to be used exclusively for effecting exempt supplies shall be indicated in **FORM GSTR-2** and shall not be credited to his electronic credit ledger;

(b) the amount of input tax in respect of capital goods used or intended to be used exclusively for effecting supplies other than exempted supplies but including zero-rated supplies shall be indicated in **FORM GSTR-2** and shall be credited to the electronic credit ledger;

(c) the amount of input tax in respect of capital goods not covered under clauses (a) and (b), denoted as 'A', shall be credited to the electronic credit ledger and the useful life of such goods shall be taken as five years from the date of invoice for such goods:

Provided that where any capital goods earlier covered under clause (a) is subsequently covered under this clause, the value of 'A' shall be arrived at by reducing the input tax at the rate of five percentage points for every quarter or part thereof and the amount 'A' shall be credited to the electronic credit ledger;

Explanation: An item of capital goods declared under clause (a) on its receipt shall not attract the provisions of sub-section (4) of section 18 if it is subsequently covered under this clause.

(d) the aggregate of the amounts of 'A' credited to the electronic credit ledger under clause (c), to be denoted as 'T_c', shall be the common credit in respect of capital goods for a tax period:

Provided that where any capital goods earlier covered under clause (b) is subsequently covered under clause (c), the value of 'A' arrived at by reducing the input tax at the rate of five percentage points for every quarter or part thereof shall be added to the aggregate value 'T_c';

(e) the amount of input tax credit attributable to a tax period on common capital goods during their useful life, be denoted as 'T_m' and calculated as:-

$$T_m = T_c \div 60$$

- (f) the amount of input tax credit, at the beginning of a tax period, on all common capital goods whose useful life remains during the tax period, be denoted as 'T_r' and shall be the aggregate of 'T_m' for all such capital goods.
- (g) the amount of common credit attributable towards exempted supplies, be denoted as 'T_e', and calculated as:

$$T_e = (E \div F) \times T_r$$

where,

'E' is the aggregate value of exempt supplies, made, during the tax period, and

'F' is the total turnover of the registered person during the tax period:

Provided that where the registered person does not have any turnover during the said tax period or the aforesaid information is not available, the value of 'E/F' shall be calculated by taking values of 'E' and 'F' of the last tax period for which details of such turnover are available, previous to the month during which the said value of 'E/F' is to be calculated;

Explanation: For the purposes of this clause, the aggregate value of exempt supplies and total turnover shall exclude the amount of any duty or tax levied under entry 84 of List I of the Seventh Schedule to the Constitution and entry 51 and 54 of List II of the said Schedule;

(h) the amount T_e along with applicable interest shall, during every tax period of the useful life of the concerned capital goods, be added to the output tax liability of the person making such claim of credit.

(2) The amount T_e shall be computed separately for central tax, State tax, Union territory tax and integrated tax.

9. Manner of reversal of credit under special circumstances

(1) The amount of input tax credit relating to inputs held in stock, inputs contained in semi-finished and finished goods held in stock, and capital goods held in stock shall, for the purposes of sub-section (4) of section 18 or sub-section (5) of section 29, be determined in the following manner namely,-

- (a) for inputs held in stock and inputs contained in semi-finished and finished goods held in stock, the input tax credit shall be calculated proportionately on the basis of corresponding invoices on which credit had been availed by the registered taxable person on such input;
- (b) for capital goods held in stock the input tax credit involved in the remaining useful life in months shall be computed on pro-rata basis, taking the useful life as five years.

Illustration

Capital goods have been in use for 4 years, 6 month and 15 days.

The useful remaining life in months= 5 months ignoring a part of the month

Input tax credit taken on such capital goods= C

Input tax credit attributable to remaining useful life= C multiplied by 5/60

(2) The amount, as prescribed in sub-rule (1) shall be determined separately for input tax credit of integrated tax and central tax.

(3) Where the tax invoices related to the inputs held in stock are not available, the registered person shall estimate the amount under sub-rule (1) based on the prevailing market price of goods on the

effective date of occurrence of any of the events specified in sub-section (4) of section 18 or, as the case may be, sub-section (5) of section 29.

(4) The amount determined under sub-rule (1) shall form part of the output tax liability of the registered person and the details of the amount shall be furnished in **FORM GST ITC-03**, where such amount relates to any event specified in sub-section (4) of section 18 and in **FORM GSTR-10**, where such amount relates to cancellation of registration.

(5) The details furnished in accordance with sub-rule (3) shall be duly certified by a practicing chartered accountant or cost accountant.

(6) The amount of input tax credit for the purposes of sub-section (6) of section 18 relating to capital goods shall be determined in the same manner as prescribed in clause (b) of sub-rule (1) and the amount shall be determined separately for input tax credit of IGST and CGST. Where the amount so determined is more than the tax determined on the transaction value of the capital goods, the amount determined shall form part of the output tax liability and the same shall be furnished in FORM GSTR1.

10: Conditions and restrictions in respect of inputs and capital goods sent to the job worker

(1) The inputs, semi-finished goods or capital goods shall be sent to the job worker under the cover of a challan issued by the principal, including where such goods are sent directly to a job-worker.

(2) The challan issued by the principal to the job worker shall contain the details specified in rule Invoice.8:

(3) The details of challans in respect of goods dispatched to a job worker or received from a job worker during a tax period shall be included in **FORM GSTR-1** furnished for that period.

(4) Where the inputs or capital goods are not returned to the principal within the time stipulated in section 143, the challan issued under sub-rule (1) shall be deemed to be an invoice for the purposes of the Act.

Explanation.- For the purposes of this Chapter,-

(1) “capital goods” shall include “plant and machinery” as defined in the Explanation to section 17;

(2) for determining the value of an exempt supply as referred to in sub-section (3) of section 17:-

(a) the value of land and building shall be taken as the same as adopted for the purpose of paying stamp duty; and

(b) the value of security shall be taken as one per cent. of the sale value of such security.

DETERMINATION OF VALUE OF SUPPLY

1. Value of supply of goods or services where the consideration is not wholly in money

Where the supply of goods or services is for a consideration not wholly in money, the value of the supply shall,

- (a) be the open market value of such supply;
- (b) if open market value is not available, be the sum total of consideration in money and any such further amount in money as is equivalent to the consideration not in money if such amount is known at the time of supply;
- (c) if the value of supply is not determinable under clause (a) or clause (b), be the value of supply of goods or services or both of like kind and quality;
- (d) if value is not determinable under clause (a) or clause (b) or clause (c), be the sum total of consideration in money and such further amount in money that is equivalent to consideration not in money as determined by application of rule 4 or rule 5 in that order.

Illustration:

(1) *Where a new phone is supplied for Rs.20000 along with the exchange of an old phone and if the price of the new phone without exchange is Rs.24000, the open market value of the new phone is Rs.24000.*

(2) *Where a laptop is supplied for Rs.40000 along with a barter of printer that is manufactured by the recipient and the value of the printer known at the time of supply is Rs.4000 but the open market value of the laptop is not known, the value of the supply of laptop is Rs.44000.*

2. Value of supply of goods or services or both between distinct or related persons, other than through an agent

The value of the supply of goods or services or both between distinct persons as specified in sub-section (4) and (5) of section 25 or where the supplier and recipient are related, other than where the supply is made through an agent, shall,-

- (a) be the open market value of such supply;
- (b) if open market value is not available, be the value of supply of goods or services of like kind and quality;
- (c) if value is not determinable under clause (a) or (b), be the value as determined by application of rule 4 or rule 5, in that order:

Provided that where goods are intended for further supply as such by the recipient, the value shall, at the option of the supplier, be an amount equivalent to ninety percent of the price charged for the supply of goods of like kind and quality by the recipient to his customer not being a related person:

Provided further that where the recipient is eligible for full input tax credit, the value declared in the invoice shall be deemed to be the open market value of goods or services:

3. Value of supply of goods made or received through an agent

The value of supply of goods between the principal and his agent shall,-

- (a) be the open market value of the goods being supplied, or at the option of the supplier, be ninety percent of the price charged for the supply of goods of like kind and quality by the recipient to his customer not being a related person, where the goods are intended for further supply by the said recipient;

Illustration: Where a principal supplies groundnut to his agent and the agent is supplying groundnuts of like kind and quality in subsequent supplies at a price of Rs.5000 per quintal on the day of supply. Another independent supplier is supplying groundnuts of like kind and quality to the said agent at the

price of Rs.4550 per quintal. The value of the supply made by the principal shall be Rs.4550 per quintal or where he exercises the option the value shall be 90% of the Rs.5000 i.e. is Rs.4500 per quintal.

- (b) where the value of a supply is not determinable under clause (a), the same shall be determined by application of rule 4 or rule 5 in that order.

4. Value of supply of goods or services or both based on cost

Where the value of a supply of goods or services or both is not determinable by any of the preceding rules, the value shall be one hundred and ten percent of the cost of production or manufacture or cost of acquisition of such goods or cost of provision of such services.

5. Residual method for determination of value of supply of goods or services or both

Where the value of supply of goods or services or both cannot be determined under rules 1 to 4, the same shall be determined using reasonable means consistent with the principles and general provisions of section 15 and these rules:

Provided that in case of supply of services, the supplier may opt for this rule, disregarding rule 4.

6. Determination of value in respect of certain supplies

(1) Notwithstanding anything contained in these rules, the value in respect of supplies specified below shall, at the option of the supplier, be determined in the manner provided hereinafter.

(2) The value of supply of services in relation to purchase or sale of foreign currency, including money changing, shall be determined by the supplier of service in the following manner:-

(a) For a currency, when exchanged from, or to, Indian Rupees (INR), the value shall be equal to the difference in the buying rate or the selling rate, as the case may be, and the Reserve Bank of India (RBI) reference rate for that currency at that time, multiplied by the total units of currency:

Provided that in case where the RBI reference rate for a currency is not available, the value shall be 1% of the gross amount of Indian Rupees provided or received by the person changing the money:

Provided further that in case where neither of the currencies exchanged is Indian Rupee, the value shall be equal to 1% of the lesser of the two amounts the person changing the money would have received by converting any of the two currencies into Indian Rupee on that day at the reference rate provided by RBI.

Provided also that a person supplying the services may exercise option to ascertain value in terms of clause (b) for a financial year and such option shall not be withdrawn during the remaining part of that financial year.

(b) At the option of supplier of services, the value in relation to supply of foreign currency, including money changing, shall be deemed to be

- (i) one per cent. of the gross amount of currency exchanged for an amount up to one lakh rupees, subject to a minimum amount of two hundred and fifty rupees;
- (ii) one thousand rupees and half of a per cent. of the gross amount of currency exchanged for an amount exceeding one lakh rupees and up to ten lakh rupees; and
- (iii) five thousand and five hundred rupees and one tenth of a per cent. of the gross amount of currency exchanged for an amount exceeding ten lakh rupees, subject to maximum amount of sixty thousand rupees.

(3) The value of supply of services in relation to booking of tickets for travel by air provided by an air travel agent, shall be deemed to be an amount calculated at the rate of five percent. of the basic fare in

the case of domestic bookings, and at the rate of ten per cent. of the basic fare in the case of international bookings of passage for travel by air.

Explanation - For the purposes of this sub-rule, the expression “basic fare” means that part of the air fare on which commission is normally paid to the air travel agent by the airline.

(4) The value of supply of services in relation to life insurance business shall be:

- (a) the gross premium charged from a policy holder reduced by the amount allocated for investment, or savings on behalf of the policy holder, if such amount is intimated to the policy holder at the time of supply of service;
- (b) in case of single premium annuity policies other than (a), ten per cent. of single premium charged from the policy holder; or
- (c) in all other cases, twenty five per cent. of the premium charged from the policy holder in the first year and twelve and a half per cent. of the premium charged from policy holder in subsequent years:

Provided that nothing contained in this sub-rule shall apply where the entire premium paid by the policy holder is only towards the risk cover in life insurance.

(5) Where a taxable supply is provided by a person dealing in buying and selling of second hand goods i.e. used goods as such or after such minor processing which does not change the nature of the goods and where no input tax credit has been availed on purchase of such goods the value of supply shall be the difference between the selling price and purchase price and where the value of such supply is negative it shall be ignored:

Provided that the purchase value of goods repossessed from a defaulting borrower, who is not registered, for the purpose of recovery of a loan or debt shall be deemed to be the purchase price of such goods by the defaulting borrower reduced by five percentage points for every quarter or part thereof, between the date of purchase and the date of disposal by the person making such repossession.

(6) The value of a token, or a voucher, or a coupon, or a stamp (other than postage stamp) which is redeemable against a supply of goods or services or both shall be equal to the money value of the goods or services or both redeemable against such token, voucher, coupon, or stamp.

(7) The value of taxable services provided by such class of service providers as may be notified by the Government on the recommendations of the Council as referred to in paragraph 2 of Schedule I between distinct persons as referred to in section 25, where input tax credit is available, shall be deemed to be NIL.

7. Value of supply of services in case of pure agent

Notwithstanding anything contained in these rules, the expenditure or costs incurred by a supplier as a pure agent of the recipient of supply shall be excluded from the value of supply, if all the following conditions are satisfied, namely:-

- (i) the supplier acts as a pure agent of the recipient of the supply, when he makes payment to the third party on authorization by such recipient;
- (ii) the payment made by the pure agent on behalf of the recipient of supply has been separately indicated in the invoice issued by the pure agent to the recipient of service; and
- (iii) the supplies procured by the pure agent from the third party as a pure agent of the recipient of supply are in addition to the services he supplies on his own account.

Explanation . - For the purposes of this rule, “pure agent” means a person who -

- (a) enters into a contractual agreement with the recipient of supply to act as his pure agent to incur expenditure or costs in the course of supply of goods or services or both;

- (b) neither intends to hold nor holds any title to the goods or services or both so procured or supplied as pure agent of the recipient of supply;
- (c) does not use for his own interest such goods or services so procured; and
- (d) receives only the actual amount incurred to procure such goods or services in addition to the amount received for supply he provides on his own account .

Illustration. Corporate services firm A is engaged to handle the legal work pertaining to the incorporation of Company B. Other than its service fees, A also recovers from B, registration fee and approval fee for the name of the company paid to Registrar of the Companies. The fees charged by the Registrar of the companies registration and approval of the name are compulsorily levied on B. A is merely acting as a pure agent in the payment of those fees. Therefore, A's recovery of such expenses is a disbursement and not part of the value of supply made by A to B.

8. Rate of exchange of currency, other than Indian rupees, for determination of value

The rate of exchange for determination of value of taxable goods or services or both shall be the applicable reference rate for that currency as determined by the Reserve Bank of India on the date of time of supply in respect of such supply in terms of section 12 or, as the case may be, section 13 of the Act.

9. Value of supply inclusive of integrated tax, central tax, State tax, Union territory tax

Where the value of supply is inclusive of integrated tax or, as the case may be, central tax, State tax, Union territory tax, the tax amount shall be determined in the following manner,

$$\text{Tax amount} = \frac{\text{Value inclusive of taxes} \times \text{tax rate in \% of IGST or as the case may be CGST, SGST or UTGST}}{(100 + \text{sum of tax rates, as applicable, in \%})}$$

Explanation.- For the purposes of this Chapter,-

- (a) “open market value” of a supply of goods or services or both means the full value in money, excluding the integrated tax, central tax, State tax, Union territory tax and the cess payable by a person in a transaction, where the supplier and the recipient of the supply are not related and price is the sole consideration, to obtain such supply at the same time when the supply being valued is made.
- (b) “supply of goods or services or both of like kind and quality” means any other supply of goods or services or both made under similar circumstances that, in respect of the characteristics, quality, quantity, functional components, materials, and reputation of the goods or services or both first mentioned, is the same as, or closely or substantially resembles, that supply of goods or services or both.

COMPOSITION RULES

1. Intimation for composition levy

(1) Any person who has been granted registration on a provisional basis under sub-rule (1) of rule Registration.16 and who opts to pay tax under section 10, shall electronically file an intimation in **FORM GST CMP-01**, duly signed or verified through electronic verification code (EVC), on the Common Portal, either directly or through a Facilitation Centre notified by the Commissioner, prior to the appointed day, but not later than thirty days after the said day, or such further period as may be extended by the Commissioner in this behalf:

Provided that where the intimation in **FORM GST CMP-01** is filed after the appointed day, the registered person shall not collect any tax from the appointed day but shall issue bill of supply for supplies made after the said day.

(2) Any person who applies for registration under rule Registration.1 may give an option to pay tax under section 10 in Part B of **FORM GST REG-01**, which shall be considered as an intimation to pay tax under the said section.

(3) Any registered person who opts to pay tax under section 10 shall electronically file an intimation in **FORM GST CMP-02**, duly signed or verified through EVC, on the Common Portal, either directly or through a Facilitation Centre notified by the Commissioner prior to the commencement of the financial year for which the option to pay tax under the aforesaid section is exercised and shall furnish the statement in **FORM GST ITC-3** in accordance with the provisions of sub-rule (4) of rule ITC.9 within sixty days from the commencement of the relevant financial year,

(4) Any person who files an intimation under sub-rule (1) to pay tax under section 10 shall furnish the details of stock, including the inward supply of goods received from unregistered persons, held by him on the day preceding the date from which he opts to pay tax under the said section, electronically, in **FORM GST CMP-03**, on the Common Portal, either directly or through a Facilitation Centre notified by the Commissioner, within sixty days of the date from which the option for composition levy is exercised or within such further period as may be extended by the Commissioner in this behalf.

(5) Any intimation under sub-rule (1) or sub-rule (3) in respect of any place of business in any State or Union territory shall be deemed to be an intimation in respect of all other places of business registered on the same PAN.

2. Effective date for composition levy

(1) The option to pay tax under section 10 shall be effective from the beginning of the financial year, where the intimation is filed under sub-rule (3) of rule 1 and the appointed day where intimation is filed under sub-rule (1) of the said rule.

(2) The intimation under sub-rule (2) of rule 1 shall be considered only after grant of registration to the applicant and his option to pay tax under section 10 shall be effective from the date fixed under sub-rule (2) or (3) of rule Registration.3.

3. Conditions and restrictions for composition levy

(1) The person exercising the option to pay tax under section 10 shall comply with the following conditions:

- (a) he is neither a casual taxable person nor a non-resident taxable person;
- (b) the goods held in stock by him on the appointed day have not been purchased in the course of inter-State trade or commerce or imported from a place outside India or received from his branch situated outside the State or from his agent or principal outside the State, where the option is exercised under sub-rule (1) of rule 1;
- (c) the goods held in stock by him have not been purchased from an unregistered supplier and where purchased, he pays the tax under sub-section (4) of section 9;
- (d) he shall pay tax under sub-section (3) or sub-section (4) of section 9 on inward supply of goods or services or both;
- (e) he was not engaged in the manufacture of goods as notified under clause (e) of sub-section (2) of section 10, during the preceding financial year;
- (f) he shall mention the words “composition taxable person, not eligible to collect tax on supplies” at the top of the bill of supply issued by him; and
- (g) he shall mention the words “composition taxable person” on every notice or signboard displayed at a prominent place at his principal place of business and at every additional place or places of business.

(2) The registered person paying tax under section 10 may not file a fresh intimation every year and he may continue to pay tax under the said section subject to the provisions of the Act and these rules.

4. Validity of composition levy

(1) The option exercised by a registered person to pay tax under section 10 shall remain valid so long as he satisfies all the conditions mentioned in the said section and these rules.

(2) The person referred to in sub-rule (1) shall be liable to pay tax under sub-section (1) of section 9 from the day he ceases to satisfy any of the conditions mentioned in section 10 or these rules and shall issue tax invoice for every taxable supply made thereafter and he shall also file an intimation for withdrawal from the scheme in **FORM GST CMP-04** within seven days of occurrence of such event.

(3) The registered person who intends to withdraw from the composition scheme shall, before the date of such withdrawal, file an application in **FORM GST CMP-04**, duly signed or verified through EVC, electronically on the Common Portal.

(4) Where the proper officer has reasons to believe that the registered person was not eligible to pay tax under section 10 or has contravened the provisions of the Act or these rules, he may issue a notice to such person in **FORM GST CMP-05** to show cause within fifteen days of the receipt of such notice as to why option to pay tax under section 10 should not be denied.

(5) Upon receipt of reply to the show cause notice issued under sub-rule (4) from the registered person in **FORM GST CMP-06**, the proper officer shall issue an order in **FORM GST CMP-07** within thirty days of receipt of such reply, either accepting the reply, or denying the option to pay tax under section 10 from the date of option or from the date of the event concerning such contravention, as the case may be.

(6) Every person who has furnished an intimation under sub-rule (2) or filed an application for withdrawal under sub-rule (3) or a person in respect of whom an order of withdrawal of option has been passed in **FORM GST CMP-07** under sub-rule (5), may electronically furnish at the Common Portal, either directly or through a Facilitation Centre notified by the Commissioner, a statement in **FORM GST ITC-01** containing details of the stock of inputs and inputs contained in semi-finished or finished goods held in stock by him on the date on which the option is withdrawn or denied, within 30 days, from the date from which the option is withdrawn or from the date of order passed in **FORM GST CMP-07**, as the case may be.

(7) Any intimation or application for withdrawal under sub-rule (2) or (3) or denial of the option to pay tax under section 10 in accordance with sub-rule (5) in respect of any place of business in any State or Union territory, shall be deemed to be an intimation in respect of all other places of business registered on the same PAN.

5. Rate of tax of the composition levy

The category of registered persons, eligible for composition levy under section 10 and these rules, specified in column (2) of the Table below shall pay tax under section 10 at the rate specified in column (3) of the said Table:

Sl No.	Category of registered persons	Rate of tax
(1)	(2)	(3)
1	Manufacturers, other than manufacturers of such goods as may be notified by the Government	one per cent.
2	Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II	two and a half per cent.
3	Any other supplier eligible for composition levy under section 10 and these rules	half per cent.

Agenda for

14th GST Council Meeting

Volume – 2B

(GST Forms)

18-19 May 2017

Sher-i-Kashmir International Conference Centre
Srinagar, Jammu & Kashmir

F.No. 75/14th Meeting/GST Council/2017
Government of India
Ministry of Finance
Department of Revenue

Room No.275, North Block, New Delhi

Dated: 3 May 2017

Notice for the 14th Meeting of the GST Council scheduled on 18-19 May 2017

The undersigned is directed to refer to the subject cited above and to say that the 14th Meeting of the GST Council will be held on 18-19 May 2017 at Sher-i-Kashmir International Convention Centre (SKICC), Srinagar. The schedule of the meeting is as follows:

- Thursday, 18 May 2017 : 1030 hours onwards
- Friday, 19 May 2017 : 1030 hours onwards

2. Agenda items for the 14th Council meeting will be circulated shortly.

3. In addition, an officers' meeting will be held on Wednesday, 17 May 2017 from 1600 hours onwards at the same venue, i.e. Sher-i-Kashmir International Convention Centre (SKICC).

4. Keeping in view the constraints of rooms in the hotel, it is requested that participation from each State may be limited to 2 officers in addition to the Hon'ble Member of the GST Council. It may also be noted that in case there is shortage of accommodation, some officers may have to share rooms.

5. Please convey the invitation to the Hon'ble Members of the GST Council to attend the meeting.

- *Sd* -

(Dr. Hasmukh Adhia)
Secretary to the Govt. of India and ex-officio Secretary to the GST Council
Tel: 011 23092653

Copy to:

1. PS to the Hon'ble Minister of Finance, Government of India, North Block, New Delhi with the request to brief Hon'ble Minister about the above said meeting.
2. PS to Hon'ble Minister of State (Finance), Government of India, North Block, New Delhi with the request to brief Hon'ble Minister about the above said meeting.
3. The Chief Secretaries of all the State Governments with the request to intimate the Minister in charge of Finance/Taxation or any other Minister nominated by the State Government as a Member of the GST Council about the above said meeting.
4. The Chief Secretaries of Delhi and Puducherry with the request to intimate the Minister in charge of Finance/Taxation or any other Minister nominated by the State Government as a Member of the GST Council about the above said meeting.
5. Chairperson, CBEC, North Block, New Delhi, as a permanent invitee to the proceedings of the Council.
6. Chairman, GST Network

Agenda items for the 14th Meeting of the GST Council on 18-19 May 2017

1. Confirmation of the Minutes of the 13th GST Council Meeting held on 31 March 2017
2. Rate of interest for delayed payment of tax by the taxpayer and delayed refund by the Government to the taxpayer
3. Finalization of the rate of tax to be collected at source under Section 52 of the CGST Act, 2017 and Section 20 of the IGST Act, 2017
4. Notification of the Common Goods and Services Electronic Portal for facilitating various taxpayer operations under Section 146 of the CGST Act, 2017
5. Constitution of Project Management Team, Standing Committees and Sectoral Working Groups for smooth roll-out of GST
6. Nomination of Additional Secretary, GST Council to the Board of GSTN
7. Approval of mechanism to split the MDR (Merchant Discount Rate) charges between the Centre and the States
8. Approval of amendments to the following Draft GST Rules and related Forms:
 - i. Registration
 - ii. Return
 - iii. Payment
 - iv. Refund
 - v. Invoice, Debit/Credit Note
 - vi. Input Tax Credit
 - vii. Valuation
 - viii. Transitional Provisions
 - ix. Composition
9. Approval of the Fitment of goods and services into the various rate slabs
10. Any other agenda item with the permission of the Chairperson
11. Date of the next meeting of the GST Council

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Discussion on Agenda Items

Agenda Item 8: Approval of amendments to the following Draft GST Rules and Forms

REGISTRATION

GOODS AND SERVICE TAX RULES, 2017

REGISTRATION FORMS

LIST OF REGISTRATION FORMS

Sr. No	Form Number	Description
1.	GST REG-01	Application for Registration (Other than a non-resident taxable person, a person supplying online information and data base access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 of the Integrated Goods and Services Tax Act, a person required to deduct tax at source under section 51 and a person required to collect tax at source under section 52))
2.	GST REG-02	Acknowledgement
3.	GST REG-03	Notice for Seeking Additional Information / Clarification / Documents relating to Application for <<Registration/Amendment/Cancellation >>
4.	GST REG-04	Clarification/additional information/document for <Registration/Amendment / Cancellation>
5.	GST REG-05	Order of Rejection of Application for <Registration / Amendment / Cancellation
6.	GST REG-06	Registration Certificate
7.	GST REG-07	Application for Registration as Tax Deductor at source (u/s 51) or Tax Collector at source (u/s 52)
8.	GST REG -08	Order of Cancellation of Registration as Tax Deductor at source or Tax Collector at source
9.	GST REG-09	Application for Registration of Non Resident Taxable Person
10	GST REG 10	Application for registration of person supplying online information and data base access or retrieval services from a place outside India to a person in India, other than a registered person
11.	GST REG-11	Application for extension of registration period by casual / non-resident taxable person
12.	GST REG-12	Order of Grant of Temporary Registration/ Suo Moto Registration
13.	GST REG-13	Application/Form for grant of Unique Identity Number (UIN) to UN Bodies/ Embassies /others
14.	GST REG-14	Application for Amendment in Registration Particulars (For all types of registered persons)
15.	GST REG-15	Order of Amendment
16.	GST REG-16	Application for Cancellation of Registration
17.	GST REG-17	Show Cause Notice for Cancellation of Registration

Sr. No	Form Number	Description
18.	GST REG-18	Reply to the Show Cause Notice issued for Cancellation
19.	GST REG-19	Order for Cancellation of Registration
20.	GST REG-20	Order for dropping the proceedings for cancellation of registration
21.	GST REG-21	Application for Revocation of Cancellation of Registration
22.	GST REG-22	Order for revocation of cancellation of registration
23.	GST REG-23	Show Cause Notice for rejection of application for revocation of cancellation of registration
24.	GST REG-24	Reply to the notice for rejection of application for revocation of cancellation of registration
25	GST REG-25	Certificate of Provisional Registration
26	GST REG-26	Application for Enrolment of Existing Taxpayer
27	GST REG-27	Show Cause Notice for cancellation of provisional registration
28	GST REG-28	Order of cancellation of provisional registration
29	GST REG-29	Application for cancellation of provisional registration
30	GST REG-30	Form for Field Visit Report

Form GST REG-01

[See Rule -----]

Application for Registration

(Other than a non-resident taxable person, a person supplying online information and data base access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 of the Integrated Goods and Services Tax Act, a person required to deduct tax at source under section 51 and a person required to collect tax at source under section 52)

Part –A

State /UT – ▾

District - ▾

(i)	Legal Name of the Business (As mentioned in PAN)	
(ii)	PAN (Enter PAN of the Business; PAN of Individual in case of Proprietorship concern)	
(iii)	Email Address	
(iv)	Mobile Number	

Note - Information submitted above is subject to online verification before proceeding to fill up Part-B.

Authorized signatory filing the application shall provide his mobile number and email address.

Part –B

1.	Trade Name, if any		
2.	Constitution of Business (Please Select the Appropriate)		
(i) Proprietorship	<input type="checkbox"/>	(ii) Partnership	<input type="checkbox"/>
(iii) Hindu Undivided Family	<input type="checkbox"/>	(iv) Private Limited Company	<input type="checkbox"/>
(v) Public Limited Company	<input type="checkbox"/>	(vi) Society/Club/Trust/Association of Persons	<input type="checkbox"/>
(vii) Government Department	<input type="checkbox"/>	(viii) Public Sector Undertaking	<input type="checkbox"/>
(ix) Unlimited Company	<input type="checkbox"/>	(x) Limited Liability Partnership	<input type="checkbox"/>
(xi) Local Authority	<input type="checkbox"/>	(xii) Statutory Body	<input type="checkbox"/>
(xiii) Foreign Limited Liability Partnership	<input type="checkbox"/>	(xiv) Foreign Company Registered (in India)	<input type="checkbox"/>
(xv) Others (Please specify)	<input type="checkbox"/>		<input type="checkbox"/>
3.	Name of the State	▲	District
4.	Jurisdiction	State	Centre
		Sector, Circle, Ward, Unit, etc. others (specify)	

5.	Option for Composition	Yes <input type="checkbox"/>	No <input type="checkbox"/>
6.	Composition Declaration <input type="checkbox"/> I hereby declare that the aforesaid business shall abide by the conditions and restrictions specified in the Act or Rules for opting to pay tax under the composition scheme.		
6.1 Category of Registered Person < tick in check box>			
(i)	Manufacturers, other than manufacturers of such goods as may be notified by the Government for which option is not available		
(ii)	Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II		
(iii)	Any other supplier eligible for composition levy.		
7.	Date of commencement of business	DD/MM/YYYY	
8.	Date on which liability to register arises	DD/MM/YYYY	
9.	Are you applying for registration as a casual taxable person?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
10.	If selected 'Yes' in Sr. No. 9, period for which registration is required	From DD/MM/YYYY	To DD/MM/YYYY
11.	If selected 'Yes' in Sr. No. 9, estimated supplies and estimated net tax liability during the period of registration		
Sr. No.	Type of Tax	Turnover (Rs.)	Net Tax Liability (Rs.)
(i)	IGST		
(ii)	CGST		
(iii)	SGST		
(iv)	UTGST		
(v)	Cess		
	Total		
	Payment Details		
	CIN	Date	Amount
12.	Are you applying for registration as a SEZ Unit?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
	(i) Select name of SEZ		▽
	(ii) Approval order number and date of order		
	(iii) Designation of approving authority		

13.	Are you applying for registration as a SEZ Developer?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
	(i) Select name of SEZ Developer		▽
	(ii) Approval order number and date of order		
	(iii) Designation of approving authority		
14.	Reason to obtain registration:		
	(i) Crossing the threshold	(viii) Merger /amalgamation of two or more registered persons	
	(ii) Inter-State supply	(ix) Input Service Distributor	
	(iii) Liability to pay tax as recipient of goods or services u/s 9(3) or 9(4)	(x) Person liable to pay tax u/s 9(5)	
	(iv) Transfer of business which includes change in the ownership of business (if transferee is not a registered entity)	(xi) Taxable person supplying through e-Commerce portal	
	(v) Death of the proprietor (if the successor is not a registered entity)	(xii) Voluntary Basis	
	(vi) De-merger	(xiii) Persons supplying goods and/or services on behalf of other taxable person(s)	
	(vii) Change in constitution of business	(xiv) Others (Not covered above) – Specify	
15.	Indicate existing registrations wherever applicable		
	Registration number under Value Added Tax (TIN)		
	Central Sales Tax Registration Number		
	Entry Tax Registration Number		
	Entertainment Tax Registration Number		
	Hotel and Luxury Tax Registration Number		
	Central Excise Registration Number		
	Service Tax Registration Number		
	Corporate Identify Number/Foreign Company Registration Number		
	Limited Liability Partnership Identification Number/Foreign Limited Liability Partnership Identification Number		
	Importer/Exporter Code Number		
	Registration number under Medicinal and Toilet Preparations (Excise Duties) Act		
	Registration number under Shops and Establishment Act		
	Temporary ID, if any		
	Others (Please specify)		
16.	(a) Address of Principal Place of Business		

Building No./Flat No.		Floor No.	
Name of the Premises/Building		Road/Street	
City/Town/Locality/Village		District	
Taluka/Block			
State		PIN Code	
Latitude		Longitude	
(b) Contact Information			
Office Email Address		Office Telephone number	STD
Mobile Number		Office Fax Number	STD
(c) Nature of premises			
Own	Leased	Rented	Consent
			Shared
			Others (specify)
(d) Nature of business activity being carried out at above mentioned premises (Please tick applicable)			
Factory / Manufacturing	<input type="checkbox"/>	Wholesale Business	<input type="checkbox"/>
		Retail Business	<input type="checkbox"/>
Warehouse/Depot	<input type="checkbox"/>	Bonded Warehouse	<input type="checkbox"/>
		Supplier of services	<input type="checkbox"/>
Office/Sale Office	<input type="checkbox"/>	Leasing Business	<input type="checkbox"/>
		Recipient of goods or services	<input type="checkbox"/>
EOU/ STP/ EHTP	<input type="checkbox"/>	Works Contract	<input type="checkbox"/>
		Export	<input type="checkbox"/>
Import	<input type="checkbox"/>	Others (Specify)	<input type="checkbox"/>

17. Details of Bank Accounts (s)

Total number of Bank Accounts maintained by the applicant for conducting business <i>(Upto 10 Bank Accounts to be reported)</i>	
--	--

Details of Bank Account 1

Account Number																
Type of Account							IFSC									
Bank Name																
Branch Address	To be auto-populated (Edit mode)															

Note – Add more accounts -----

18. Details of the Goods supplied by the Business

Please specify top 5 Goods		
Sr. No.	Description of Goods	HSN Code (Four digit)

(i)		
(ii)		
...		
(v)		

19. Details of Services supplied by the Business.

Please specify top 5 Services		
Sr. No.	Description of Services	Service Accounting Code
(i)		
(ii)		
...		
(v)		

20. Details of Additional Place(s) of Business

Number of additional places	
-----------------------------	--

Premises 1

(a) Details of Additional Place of Business

Building No/Flat No			Floor No								
Name of the Premises/Building			Road/Street								
City/Town/Locality/Village			District								
Block/Taluka											
State			PIN Code		<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>						
Latitude			Longitude								
(b) Contact Information											
Office Email Address			Office Telephone number		STD <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>						
Mobile Number			Office Fax Number		STD <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>						
(c) Nature of premises											
Own	Leased	Rented	Consent	Shared	Others (specify)						
(d) Nature of business activity being carried out at above mentioned premises (Please tick applicable)											
Factory / Manufacturing	<input type="checkbox"/>	Wholesale Business	<input type="checkbox"/>	Retail Business	<input type="checkbox"/>						
Warehouse/Depot	<input type="checkbox"/>	Bonded Warehouse	<input type="checkbox"/>	Supplier of services	<input type="checkbox"/>						

Office/Sale Office	<input type="checkbox"/>	Leasing Business	<input type="checkbox"/>	Recipient of goods or services	<input type="checkbox"/>
EOU/ STP/ EHTP	<input type="checkbox"/>	Works Contract	<input type="checkbox"/>	Export	<input type="checkbox"/>
Import	<input type="checkbox"/>	Others (specify)	<input type="checkbox"/>		

21. Details of Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc.

Particulars	First Name	Middle Name	Last Name
Name			
Photo			
Name of Father			
Date of Birth	DD/MM/YYYY	Gender	<Male, Female, Other>
Mobile Number		Email address	
Telephone No. with STD			
Designation /Status		Director Identification Number (if any)	
PAN		Aadhaar Number	
Are you a citizen of India?	Yes / No	Passport No. (in case of foreigners)	
Residential Address			
Building No/Flat No		Floor No	
Name of the Premises/Building		Road/Street	
City/Town/Locality/Village		District	
Block/Taluka			
State		PIN Code	
Country (in case of foreigner only)		ZIP code	

22. Details of Authorized Signatory

Checkbox for Primary Authorized Signatory ☐

Details of Signatory No. 1

Particulars	First Name	Middle Name	Last Name
Name			

Photo			
Name of Father			
Date of Birth	DD/MM/YYYY	Gender	<Male, Female, Other>
Mobile Number		Email address	
Telephone No. with STD			
Designation /Status		Director Identification Number (if any)	
PAN		Aadhaar Number	
Are you a citizen of India?	Yes / No	Passport No. (in case of foreigners)	

Residential Address in India			
Building No/Flat No		Floor No	
Name of the Premises/Building		Road/Street	
Block/Taluka			
City/Town/Locality/Village		District	
State		PIN Code	<div></div> <div></div> <div></div> <div></div> <div></div> <div></div>

23. Details of Authorized Representative

Enrolment ID, if available										
Provide following details, if enrolment ID is not available										
PAN										
Aadhaar, if PAN is not available										
	First Name	Middle Name	Last Name							
Name of Person										
Designation / Status										
Mobile Number										
Email address										
Telephone No. with STD			FAX No. with STD							

24. State Specific Information

Profession Tax Enrolment Code (EC) No.

Profession Tax Registration Certificate (RC) No.

State Excise License No. and the name of the person in whose name Excise License is held

- a. Field 1
- b. Field 2
- c.
- d.
- e. Field n

25. Document Upload

A customized list of documents required to be uploaded (refer Rule /) as per the field values in the form.

26. Consent

I on behalf of the holder of Aadhaar number <pre-filled based on Aadhaar number provided in the form> give consent to “Goods and Services Tax Network” to obtain my details from UIDAI for the purpose of authentication. “Goods and Services Tax Network” has informed me that identity information would only be used for validating identity of the Aadhaar holder and will be shared with Central Identities Data Repository only for the purpose of authentication.

27. Verification (by authorized signatory)

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

Signature

Place:

Name of Authorized Signatory

Date:

Designation/Status.....

List of documents to be uploaded:-

1.	<p>Photographs (wherever specified in the Application Form)</p> <p>(a) Proprietary Concern – Proprietor</p> <p>(b) Partnership Firm / LLP – Managing/Authorized/Designated Partners (personal details of all partners are to be submitted but photos of only ten partners including that of Managing Partner are to be submitted)</p> <p>(c) HUF – Karta</p> <p>(d) Company – Managing Director or the Authorised Person</p> <p>(e) Trust – Managing Trustee</p> <p>(f) Association of Persons or Body of Individuals –Members of Managing Committee (personal details of all members are to be submitted but photos of only ten members including that of Chairman are to be submitted)</p> <p>(g) Local Authority – CEO or his equivalent</p> <p>(h) Statutory Body – CEO or his equivalent</p> <p>(i) Others – Person in Charge</p>
2.	<p>Constitution of Business: Partnership Deed in case of Partnership Firm, Registration Certificate/Proof of Constitution in case of Society, Trust, Club, Government Department, Association of Persons or Body of Individuals, Local Authority, Statutory Body and Others etc.</p>
3.	<p>Proof of Principal Place of Business:</p> <p>(a) For Own premises – Any document in support of the ownership of the premises like latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.</p> <p>(b) For Rented or Leased premises – A copy of the valid Rent / Lease Agreement with any document in support of the ownership of the premises of the Lessor like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.</p> <p>(c) For premises not covered in (a) & (b) above – A copy of the Consent Letter with any document in support of the ownership of the premises of the Consenter like Municipal Khata copy or Electricity Bill copy. For shared properties also, the same documents may be uploaded.</p> <p>(d) For rented/leased premises where the Rent/lease agreement is not available, an affidavit to that effect along with any document in support of the possession of the premises like copy of Electricity Bill.</p> <p>(e) If the principal place of business is located in an SEZ or the applicant is an SEZ developer, necessary documents/certificates issued by Government of India are required to be uploaded.</p>
4	<p>Bank Account Related Proof:</p> <p>Scanned copy of the first page of Bank passbook or the relevant page of Bank Statement or Scanned copy of a cancelled cheque containing name of the Proprietor or Business entity, Bank Account No., MICR, IFSC and Branch details including code.</p>
5	<p>Authorization Form:-</p> <p>For each Authorised Signatory mentioned in the application form, Authorization or copy of Resolution of the Managing Committee or Board of Directors to be filed in the following format:</p> <p>Declaration for Authorised Signatory (Separate for each signatory) (Details of Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc.)</p>

	<p>I/We --- (name) being (Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc.) of (name of registered person)</p> <p>hereby solemnly affirm and declare that <<name of the authorized signatory, (status/designation)>> is hereby authorized, vide resolution no... dated..... (copy submitted herewith), to act as an authorized signatory for the business << GSTIN - Name of the Business>> for which application for registration is being filed under the Act. All his actions in relation to this business will be binding on me/ us.</p> <p style="text-align: right;">Signature of the person competent to sign</p> <p style="text-align: right;">Name:</p> <p style="text-align: right;">Designation/Status:</p> <p style="text-align: right;">(Name of the proprietor/Business Entity)</p> <p>Acceptance as an authorized signatory</p> <table border="1" style="width: 100%;"> <tr> <td colspan="2">I <<(Name of the authorized signatory)>> hereby solemnly accord my acceptance to act as authorized signatory for the above referred business and all my acts shall be binding on the business.</td> </tr> <tr> <td style="width: 50%;">Place:</td> <td style="width: 50%;">Signature of Authorised Signatory (Name)</td> </tr> <tr> <td>Date:</td> <td>Designation/Status:</td> </tr> </table>	I <<(Name of the authorized signatory)>> hereby solemnly accord my acceptance to act as authorized signatory for the above referred business and all my acts shall be binding on the business.		Place:	Signature of Authorised Signatory (Name)	Date:	Designation/Status:
I <<(Name of the authorized signatory)>> hereby solemnly accord my acceptance to act as authorized signatory for the above referred business and all my acts shall be binding on the business.							
Place:	Signature of Authorised Signatory (Name)						
Date:	Designation/Status:						

Instructions for submission of Application for Registration.

1. Enter name of person as recorded on PAN of the Business. In case of Proprietorship concern, enter name of proprietor against Legal Name and mention PAN of the proprietor. PAN shall be verified with Income Tax database.
2. Provide E-mail Id and Mobile Number of authorized signatory for verification and future communication which will be verified through One Time Passwords to be sent separately, before filling up Part-B of the application.
3. Applicant need to upload scanned copy of the declaration signed by the Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc. in case the business declares a person as Authorised Signatory.
4. The following persons can digitally sign the application for new registration:-

Constitution of Business	Person who can digitally sign the application
Proprietorship	Proprietor
Partnership	Managing / Authorized Partners
Hindu Undivided Family	Karta
Private Limited Company	Managing / Whole-time Directors
Public Limited Company	Managing / Whole-time Directors
Society/ Club/ Trust/ AOP	Members of Managing Committee
Government Department	Person In charge
Public Sector Undertaking	Managing / Whole-time Director
Unlimited Company	Managing/ Whole-time Director
Limited Liability Partnership	Designated Partners
Local Authority	Chief Executive Officer (CEO) or Equivalent
Statutory Body	Chief Executive Officer (CEO) or Equivalent
Foreign Company	Authorized Person in India
Foreign Limited Liability Partnership	Authorized Person in India
Others (specify)	Person In charge

5. Information in respect of authorized representative is optional. Please select your authorized representative from the list available on the Common Portal if the authorized representative is enrolled, otherwise provide details of such person.
6. State specific information are relevant for the concerned State only.
7. Application filed by undermentioned persons shall be signed digitally:-

Sr. No	Type of Applicant	Type of Signature required
1.	Private Limited Company Public Limited Company Public Sector Undertaking Unlimited Company Limited Liability Partnership Foreign Company Foreign Limited Liability Partnership	Digital Signature Certificate (DSC)- Class-2 and above.
2.	Other than above	Digital Signature Certificate class 2 and above e-Signature or any other mode as may be notified

8. All information related to PAN, Aadhaar, DIN, CIN shall be validated online by the system and Acknowledgment Receipt Number will be generated after successful validation of all the filled up information.

9. Status of the application filed online can be tracked on the Common Portal by entering Application Reference Number (ARN) indicated on the Acknowledgment.

10. No fee is payable for filing application for registration.

11. Authorised signatory shall not be a minor.

12. Any person having multiple business verticals within a State, requiring a separate registration for any of its business verticals shall need to apply separately in respect of each of the vertical.

13. After approval of application, registration certificate shall be made available on the Common Portal.

14. Temporary Reference Number (TRN) will be allotted after successfully furnishing preliminary details in PART –A of the application which can be used for filling up details in PART-B of the application. TRN will be available on the Common Portal for a period of 15 days.

15. Any person who applies for registration under rule Registration.1 may give an option to pay tax under section 10 in Part B of FORM GST REG-01, which shall be considered as an intimation to pay tax under the said section.

Form GST REG-02

[See Rule ---]

Acknowledgment

Application Reference Number (ARN) -

You have filed the application successfully and the particulars of the application are given as under:

Date of filing :

Time of filing :

GSTIN, if available :

Legal Name :

Trade Name (if applicable):

Form No. :

Form Description:

Center Jurisdiction :

State Jurisdiction :

Filed by :

Temporary reference number (TRN), if any:

Payment details* : CIN

: Date

: Amount

It is a system generated acknowledgement and does not require any signature.

** Applicable only in case of Casual taxable person and Non Resident taxable person*

Form GST REG-03

[See Rule -----]

Reference Number:

Date—

To

Name of the Applicant:

Address:

GSTIN (if available):

Application Reference No. (ARN):

Date:

**Notice for Seeking Additional Information / Clarification / Documents
relating to Application for <<Registration/Amendment/Cancellation >>**

This is with reference to your <<registration/amendment/cancellation>> application filed vide ARN < > Dated – DD/MM/YYYY The Department has examined your application and is not satisfied with it for the following reasons:

- 1.
- 2.
- 3.

...

- ☐ You are directed to submit your reply by (DD/MM/YYYY)
- ☐ *You are hereby directed to appear before the undersigned on (DD/MM/YYYY) at (HH:MM)

If no response is received by the stipulated date, your application is liable for rejection. Please note that no further notice / reminder will be issued in this matter

Signature

Name of the Proper Officer:

Designation:

Jurisdiction:

** Not applicable for New Registration Application*

Form GST REG-04*[See Rule -----]***Clarification/additional information/document
for <<Registration/Amendment/Cancellation>>**

1.	Notice details	Reference No.		Date	
2.	Application details	Reference No		Date	
3.	GSTIN, if applicable				
4.	Name of Business (Legal)				
5.	Trade name, if any				
6.	Address				
7.	Whether any modification in the application for registration or fields is required.-				Yes <input type="checkbox"/> No <input type="checkbox"/> (Tick one)
8.	Additional Information				
9.	List of Documents uploaded				
10.	Verification I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom. <div style="text-align: right;"> Signature of Authorized Signatory Name Designation/Status: </div> <div> Place: Date: </div>				

Note:-

1. For new registration, *original registration application will be available in editable mode if option 'Yes' is selected in item 7.*

2. *For amendment of registration particulars, the fields intended to be amended will be available in editable mode if option 'Yes' is selected in item 7.*

Form GST REG-05

[See Rule -----]

Reference Number:

Date—

To
Name of the Applicant
Address -
GSTIN (if available)

**Order of Rejection of Application for <Registration / Amendment / Cancellation/
>**

This has reference to your reply filed vide ARN --- dated----. The reply has been examined and the same has not been found to be satisfactory for the following reasons:

- 1.
- 2.
- 3.

...Therefore, your application is rejected in accordance with the provisions of the Act.

Or

You have not replied to the notice issued vide reference no. dated within the time specified therein. Therefore, your application is hereby rejected in accordance with the provisions of the Act.

Signature
Name
Designation
Jurisdiction



Government of India
and
Government of <State>/<Union territory>

Form GST REG-06

[See Rule --- of Central Goods and Services Tax Rules, 2017 and – of <Name of State>/<Name of Union territory> Goods and Services Tax Rules, 2017]

Registration Certificate

Registration Number: <GSTIN/Unique ID Number (UIN) >

1.	Legal Name				
2.	Trade Name, if any				
3.	Constitution of Business				
4.	Address of Principal Place of Business				
5.	Date of Liability	DD/MM/ YYYY			
6.	Period of Validity <i>(Applicable only in case of Non-Resident taxable person or Casual taxable person)</i>	From	DD/MM/YYYY	To	DD/MM/YYYY
7.	Type of Registration				
8.	Particulars of Approving Authority				
Centre			State		
Signature					
Name					
Designation					
Office					
9. Date of issue of Certificate					
Note: The registration certificate is required to be prominently displayed at all places of business in the State.					



Details of Additional Places of Business

Legal Name

Trade Name, if any

Total Number of Additional Places of Business in the State

Sr. No. Address

1

2

3

...



Legal Name

Trade Name, if any

Details of <Proprietor / Partners / Karta / Managing Director and whole-time Directors / Members of the Managing Committee of Association of Persons / Board of Trustees etc.>

1.	<div style="border: 1px solid black; width: 100px; height: 100px; margin: 0 auto; text-align: center; line-height: 100px;">Photo</div>	Name Designation/Status Resident of State
2.	<div style="border: 1px solid black; width: 100px; height: 100px; margin: 0 auto; text-align: center; line-height: 100px;">Photo</div>	Name Designation/Status Resident of State
3.	<div style="border: 1px solid black; width: 100px; height: 100px; margin: 0 auto; text-align: center; line-height: 100px;">Photo</div>	Name Designation/Status Resident of State
4.	<div style="border: 1px solid black; width: 100px; height: 100px; margin: 0 auto; text-align: center; line-height: 100px;">Photo</div>	Name Designation/Status Resident of State
5.	<div style="border: 1px solid black; width: 100px; height: 100px; margin: 0 auto; text-align: center; line-height: 100px;">Photo</div>	Name Designation/Status Resident of State
6.	<div style="border: 1px solid black; width: 100px; height: 100px; margin: 0 auto; text-align: center; line-height: 100px;">Photo</div>	Name Designation/Status Resident of State
7.	<div style="border: 1px solid black; width: 100px; height: 100px; margin: 0 auto; text-align: center; line-height: 100px;">Photo</div>	Name Designation/Status Resident of State

8.	<i>Photo</i>	Name Designation/Status Resident of State
9.	<i>Photo</i>	Name Designation/Status Resident of State
10.	<i>Photo</i>	Name Designation/Status Resident of State

Form GST REG-07

[See Rule -----]

Application for Registration as Tax Deductor at source (u/s 51) or Tax Collector at source (u/s 52)

State /UT –

District –

Part –A

(i)	Legal Name of the Tax Deductor or Tax Collector(As mentioned in PAN/ TAN)	
(ii)	PAN (Enter PAN of the Business; PAN of Individual in case of Proprietorship concern)	
(iii)	TAN (Enter TAN, if PAN is not available)	
(iv)	Email Address	
(v)	Mobile Number	

Note - Information submitted above is subject to online verification before proceeding to fill up Part-B.**Part –B**

1	Trade Name, if any		
2	Constitution of Business (Please Select the Appropriate)		
(i) Proprietorship	<input type="checkbox"/>	(ii) Partnership	<input type="checkbox"/>
(iii) Hindu Undivided Family	<input type="checkbox"/>	(iv) Private Limited Company	<input type="checkbox"/>
(v) Public Limited Company	<input type="checkbox"/>	(vi) Society/Club/Trust/Association of Persons	<input type="checkbox"/>
(vii) Government Department	<input type="checkbox"/>	(viii) Public Sector Undertaking	<input type="checkbox"/>
(ix) Unlimited Company	<input type="checkbox"/>	(x) Limited Liability Partnership	<input type="checkbox"/>
(xi) Local Authority	<input type="checkbox"/>	(xii) Statutory Body	<input type="checkbox"/>
(xiii) Foreign Limited Liability Partnership	<input type="checkbox"/>	(xiv) Foreign Company Registered (in India)	<input type="checkbox"/>
(xv) Others (Please specify)	<input type="checkbox"/>		
3	Name of the State	▲	District
4	Jurisdiction -	State	Centre
		Sector /Circle/ Ward /Charge/Unit etc.	
5	Type of registration	Tax Deductor <input type="radio"/>	Tax Collector <input type="radio"/>
6.	Government (Centre / State/Union Territory)	Center <input type="radio"/>	State/UT <input type="radio"/>
7.	Date of liability to deduct/collect tax	DD/MM/YYYY	

8.	(a) Address of principal place of business				
Building No./Flat No.			Floor No.		
Name of the Premises/Building			Road/Street		
City/Town/Locality/Village			District		
Block/Taluka					
Latitude			Longitude		
State			PIN Code		
(b) Contact Information					
Office Email Address		Office Telephone number			
Mobile Number		Office Fax Number			
(c)	Nature of possession of premises				
	Own	Leased	Rented	Consent	Shared Others(specify)
9.	Have you obtained any other registrations under GST in the same State?		Yes <input type="checkbox"/> No <input type="checkbox"/>		
10	If Yes, mention GSTIN				
11	IEC (Importer Exporter Code), if applicable				
12	Details of DDO (Drawing and Disbursing Officer) / Person responsible for deducting tax/collecting tax				
Particulars					
Name		First Name	Middle Name	Last Name	
Father's Name					
Photo					
Date of Birth		DD/MM/YYYY	Gender	<Male, Female, Other>	
Mobile Number			Email address		
Telephone No. with STD					
Designation /Status			Director Identification Number (if any)		
PAN			Aadhaar Number		
Are you a citizen of India?		Yes / No	Passport No. (in case of Foreigners)		
Residential Address					

Building No/Flat No		Floor No	
Name of the Premises/Building		Locality/Village	
State		PIN Code	

13. Details of Authorized Signatory

Checkbox for Primary Authorized Signatory ☐

Details of Signatory No. 1

Particulars	First Name	Middle Name	Last Name
Name			
Photo			
Name of Father			
Date of Birth	DD/MM/YYYY	Gender	<Male, Female, Other>
Mobile Number		Email address	
Telephone No. with STD			
Designation /Status		Director Identification Number (if any)	
PAN		Aadhaar Number	
Are you a citizen of India?	Yes / No	Passport No. (in case of foreigners)	

Residential Address (Within the Country)

Building No/Flat No		Floor No	
Name of the Premises/Building		Road/Street	
City/Town/Locality/Village		District	
State		PIN Code	
Block/Taluka			

Note – Add more ...

14.	<p>Consent</p> <p><i>I on behalf of the holder of Aadhar number <pre-filled based on Aadhar number provided in the form> give consent to “Goods and Services Tax Network” to obtain my details from UIDAI for the purpose of authentication. “Goods and Services Tax Network” has informed me that identity information would only be used for validating identity of the Aadhar holder and will be shared with Central Identities Data Repository only for the purpose of authentication.</i></p>
15.	<p>Verification</p> <p><i>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</i></p>

	(Signature)
Place:	Name of DDO/ Person responsible for deducting tax/collecting tax/Authorized Signatory
Date:	Designation

List of documents to be uploaded (not applicable to a department or establishment of the Central Government or State Government or Local Authority or Governmental agencies):-

Proof of Principal Place of Business:

(a) For Own premises –

Any document in support of the ownership of the premises like latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.

(b) For Rented or Leased premises –

A copy of the valid Rent / Lease Agreement with any document in support of the ownership of the premises of the Lessor like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.

(c) For premises not covered in (a) & (b) above –

A copy of the Consent Letter with any document in support of the ownership of the premises of the Consenter like Municipal Khata copy or Electricity Bill copy. For shared properties also, the same documents may be uploaded.

(d) For rented/leased premises where the Rent/lease agreement is not available, an affidavit to that effect along with any document in support of the possession of the premises like copy of Electricity Bill.

(e) If the principal place of business is located in an SEZ or the applicant is an SEZ developer, necessary documents/certificates issued by Government of India are required to be uploaded.

Instructions for submission of application for registration as Tax Deductor/ Tax Collector.

1. Enter name of Tax Deductor /Tax Collector as recorded on TAN/ PAN of the Business. TAN/PAN shall be verified with Income Tax database.
2. Provide Email Id and Mobile Number of DDO (Drawing and Disbursing Officer) / Person responsible for deducting tax/collecting tax for verification and future communication which will be verified through One Time Passwords to be sent separately, before filling up of the application.
3. Person who is acting as DDO/ Person deducting/collecting tax can sign the application.
4. The application filed by undermentioned persons shall be signed digitally.

Sr. No	Type of Applicant	Digital Signature required
1.	Private Limited Company Public Limited Company Public Sector Undertaking Unlimited Company Limited Liability Partnership Foreign Company Foreign Limited Liability Partnership	Digital Signature Certificate(DSC) class 2 and above
2.	Other than above	Digital Signature Certificate class 2 and above, e-Signature or any other mode as specified or as may be notified.

5. All information relating to PAN, Aadhaar, DIN, CIN shall be validated online by the system and Acknowledgment Receipt Number will be generated after successful validation of all the filled information.
6. Status of the application filed online can be tracked on the Common Portal.
7. No fee is payable for filing application for registration.
8. Authorized shall not be a minor.

Form GST REG-08*[See Rule ---]*

Reference No

Date:

To

Name:

Address:

Application Reference No. (ARN) (Reply)

Date:

Order of Cancellation of Registration as Tax Deductor at source or Tax Collector at source

This has reference to the show-cause notice issued vide Reference Number dated for cancellation of registration under the Act.

☐ Whereas no reply to show cause notice has been filed; or
☐ Whereas on the day fixed for hearing you did not appear; or
☐ Whereas your reply to the notice to show cause and submissions made at the time of hearing have been examined. The undersigned is of the opinion that your registration is liable to be cancelled for the following reason(s).

- 1.
- 2.

The effective date of cancellation of registration is <<DD/MM/YYYY >>.

You are directed to pay the amounts mentioned below on or before ----- (*date*) failing which the amount will be recovered in accordance with the provisions of the Act and rules made thereunder.
(This order is also available on your dashboard).

Head	IGST	CGST	SGST	UTGST	Cess
Tax					
Interest					
Penalty					
Others					
Total					

Signature
Name

Designation
Jurisdiction

Form GST REG-09

[See Rule -----]

Application for Registration of Non Resident Taxable Person**Part –A**

State /UT –

District -

(i)	Legal Name of the Non-Resident Taxable Person	
(ii)	Permanent Account Number (PAN) of the Non-Resident Taxable person, if any	
(iii)	Passport number, if PAN is not available	
(iv)	Tax identification number or unique number on the basis of which the entity is identified by the Government of that country	
(v)	Name of the Authorized Signatory (as per PAN)	
(vi)	PAN of the Authorized Signatory	
(vii)	Email Address of the Authorized Signatory	
(viii)	Mobile Number of the Authorized Signatory (+91)	
Note - Relevant information submitted above is subject to online verification, where practicable, before proceeding to fill up Part-B.		

Part -B

1.	Details of Authorized Signatory (should be a resident of India)		
	First Name	Middle Name	Last Name
	Photo		
	Gender	Male / Female / Others	
	Designation		
	Date of Birth	DD/MM/YYYY	
	Father's Name		
	Nationality		
	Aadhaar		
	Address of the Authorised signatory.		Address line 1
			Address Line 2
			Address line 3
2.	Period for which registration is required	From	To
		DD/MM/YYYY	DD/MM/YYYY
3	Turnover Details	Estimated Turnover (Rs.)	Estimated Tax Liability (Net) (Rs.)

		Intra- State	Inter –State	CGST	SGST	UTGST	IGST	Cess
4	Address of Non-Resident taxable person in the Country of Origin (In case of business entity - Address of the Office)							
	Address Line 1							
	Address Line 2							
	Address Line 3							
	Country (Drop Down)							
	Zip Code							
	E mail Address							
	Telephone Number							
	5	Address of Principal Place of Business in India						
Building No./Flat No.				Floor No.				
Name of the Premises/Building				Road/Street				
City/Town/Village/Locality				District				
Block/Taluka								
Latitude				Longitude				
State				PIN Code				
Mobile Number				Telephone Number				
E mail Address				Fax Number with STD				
6	Details of Bank Account in India							
	Account Number				Type of account			
	Bank Name		Branch Address			IFSC		
7	Documents Uploaded <i>A customized list of documents required to be uploaded (refer Instruction) as per the field values in the form</i>							
8	Declaration <i>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.</i>							
<div style="text-align: right;">Signature</div> <div style="display: flex; justify-content: space-between;"> <div>Place:</div> <div>Name of Authorized Signatory</div> </div> <div style="display: flex; justify-content: space-between;"> <div>Date:</div> <div>Designation:</div> </div>								

Note: Non-Resident taxable person is required to upload declaration (as per under mentioned format) along with scanned copy of the passport and photograph.

List of documents to be uploaded as evidence are as follows:-

1.	<p>Proof of Principal Place of Business:</p> <p>(a) For own premises – Any document in support of the ownership of the premises like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.</p> <p>(b) For Rented or Leased premises – A copy of the valid Rent / Lease Agreement with any document in support of the ownership of the premises of the Lessor like latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.</p> <p>(c) For premises not covered in (a) & (b) above – A copy of the Consent Letter with any document in support of the ownership of the premises of the Consenter like Municipal Khata copy or Electricity Bill copy. For shared properties also, the same documents may be uploaded.</p>
2.	<p>Proof of Non-resident taxable person:</p> <p>Scanned copy of the passport of the Non -resident taxable person with VISA details. In case of a business entity incorporated or established outside India, the application for registration shall be submitted along with its tax identification number or unique number on the basis of which the entity is identified by the Government of that country or it's PAN, if available.</p>
3	<p>Bank Account related proof:</p> <p>Scanned copy of the first page of Bank passbook or the relevant page of Bank Statement or Scanned copy of a cancelled cheque containing name of the Proprietor or Business entity, Bank Account No., MICR, IFSC and Branch details including code.</p>
4	<p>Authorization Form:-</p> <p>For each Authorised Signatory mentioned in the application form, Authorization or copy of Resolution of the Managing Committee or Board of Directors to be filed in the following format:</p> <p>Declaration for Authorised Signatory (Separate for each signatory) (Details of Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc.)</p> <p>I/We --- (name) being (Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc.) of (name of registered person)</p> <p>hereby solemnly affirm and declare that <<name of the authorized signatory, (status/designation)>> is hereby authorized, vide resolution no... dated.... (Copy submitted herewith), to act as an authorized signatory for the business << GSTIN - Name of the Business>> for which application for registration is being filed under the Act. All his actions in relation to this business will be binding on me/ us.</p> <p style="text-align: right;">Signature of the person competent to sign</p> <p style="text-align: right;">Name:</p> <p style="text-align: right;">Designation/Status:</p> <p style="text-align: right;">(Name of the proprietor/Business Entity)</p> <p style="text-align: right;">Acceptance as an authorized signatory Acceptance as an authorized signatory</p> <div style="border: 1px solid black; padding: 10px; margin-top: 10px;"> <p>I <<(Name of the authorized signatory)>> hereby solemnly accord my acceptance to act as authorized signatory for the above referred business and all my acts shall be binding on the business.</p> <p style="text-align: right;">Signature of Authorised Signatory</p> <p>Place:</p> <p>Date:</p> <p style="text-align: right;">Designation/Status:</p> </div>

Instructions for submission of application for registration as Non-Resident Taxable Person.

1. Enter Name of the applicant Non-Resident taxable person as recorded on Passport.

2. The applicant shall apply at least **Five** days prior to commencement of the business at the Common Portal.
3. The applicant needs to provide Email Id and Mobile Number for verification and future communication which will be verified through One Time Passwords to be sent separately, before filling up Part-B of the application.
4. The applicant needs to upload the scanned copy of the declaration signed by the Proprietor/all Partners /Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc. in case the business declares a person as Authorized Signatory.
5. The application filed by the under-mentioned persons shall be signed digitally:-

Sr. No	Type of Applicant	Digital Signature required
1.	Private Limited Company Public Limited Company Public Sector Undertaking Unlimited Company Limited Liability Partnership Foreign Company Foreign Limited Liability Partnership	Digital Signature Certificate(DSC) class 2 and above
2.	Other than above	Digital Signature Certificate class 2 and above e-Signature or as may be notified

6. All information related to PAN, Aadhaar, shall be online validated by the system and Acknowledgment Receipt Number will be generated after successful validation of all filled up information.
7. Status of the application filed online can be tracked on the Common Portal.
8. No fee is payable for filing application for registration
9. Authorized signatory shall be an Indian national and shall not be a minor.

Form GST REG-10

[See Rule -----]

Application for registration of person supplying online information and data base access or retrieval services from a place outside India to a person in India, other than a registered person.

Part –A

State /UT –

District -

(i)	Legal Name of the person	
(ii)	Permanent Account Number (PAN) of the person, if any	
(iii)	Tax identification number or unique number on the basis of which the entity is identified by the Government of that country	
(iv)	Name of the Authorised Signatory	
(v)	Permanent Account Number (PAN) of the Authorised Signatory	
(vi)	Email Address of the Authorised Signatory	
(vii)	Mobile Number of the Authorised Signatory (+91)	

Note - Relevant information submitted above is subject to online verification, where practicable, before proceeding to fill up Part-B.

Part -B

1.	Details of Authorized Signatory (shall be resident of India)		
	First Name	Middle Name	Last Name
	Photo		
	Gender	Male / Female / Others	
	Designation		
	Date of Birth	DD/MM/YYYY	
	Father's Name		
	Nationality		
	Aadhaar, if any		
	Address of the Authorised Signatory	Address line 1	
Address line 2			
Address line 3			
2.	Date of commencement of the online service in India.	DD/MM/YYYY	
3	Uniform Resource Locators (URLs) of the website through which taxable services are provided: 1. 2.		

	3...				
4	Jurisdiction		Center		
5	Details of Bank Account				
	Account Number		Type of account		
	Bank Name		Branch Address		IFSC
6	Documents Uploaded <i>A customized list of documents required to be uploaded (refer Instruction) as per the field values in the form</i>				
7	Declaration <i>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.</i> <i>I, hereby declare that I am authorised to sign on behalf of the Registrant. I would charge and collect tax liable from the non-assesse online recipient located in taxable territory and deposit the same with Government of India.</i> <div style="text-align: right;">Signature</div> <div style="display: flex; justify-content: space-between;"> <div>Place:</div> <div>Name of Authorized Signatory:</div> </div> <div style="display: flex; justify-content: space-between;"> <div>Date:</div> <div>Designation:</div> </div>				

Note: Applicant will require to upload declaration (as per under mentioned format) along with scanned copy of the passport and photograph.

List of documents to be uploaded as evidence are as follows:-

1.	Proof of Place of Business in India: (a) For Own premises – Any document in support of the ownership of the premises like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill. (b) For Rented or Leased premises – A copy of the valid Rent / Lease Agreement with any document in support of the ownership of the premises of the Lessor like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill. (c) For premises not covered in (a) & (b) above – A copy of the Consent Letter with any document in support of the ownership of the premises of the Consenter like Municipal Khata copy or Electricity Bill copy. For shared properties also, the same documents may be uploaded.
2.	Proof of : Scanned copy of the passport of the Non -resident tax payer with VISA details. In case of Company/Society/LLP/FCNR/ etc. person who is holding power of attorney with authorization letter. Scanned copy of Certificate of Incorporation if the Company is registered outside India or in India Scanned copy of License is issued by origin country Scanned copy of Clearance certificate issued by Government of India
3	Bank Account Related Proof: Scanned copy of the first page of Bank passbook / one page of Bank Statement Opening page of the Bank Passbook held in the name of the Proprietor / Business Concern – containing the Account No., Name of the Account Holder, MICR and IFSC and Branch details.
4	Authorization Form:-

	<p>For Authorised Signatory mentioned in the application form, Authorization or copy of Resolution of the Managing Committee or Board of Directors to be filed in the following format:</p> <p>Declaration for Authorised Signatory (Separate for each signatory)</p> <p>I --- (Managing Director/Whole Time Director/CEO or Power of Attorney holder) hereby solemnly affirm and declare that <<name of the authorized signatory>> to act as an authorized signatory for the business << Name of the Business>> for which application for registration is being filed/ is registered under the Goods and Service Tax Act, 20__.</p> <p>All his actions in relation to this business will be binding on me/ us.</p> <p>Signatures of the persons who is in charge.</p> <table border="0"> <thead> <tr> <th style="text-align: left;">S. No.</th> <th style="text-align: left;">Full Name</th> <th style="text-align: left;">Designation/Status</th> <th style="text-align: left;">Signature</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>Acceptance as an authorized signatory</p> <table border="1" style="width: 100%;"> <tr> <td colspan="4">I <<(Name of authorized signatory)>> hereby solemnly accord my acceptance to act as authorized signatory for the above referred business and all my acts shall be binding on the business.</td> </tr> <tr> <td style="width: 60%;"> <p>Signatory Place</p> <p>Date:</p> <p>Designation/Status</p> </td> <td style="width: 40%; text-align: right;"> <p>Signature of Authorised (Name)</p> </td> </tr> </table>	S. No.	Full Name	Designation/Status	Signature	1.				I <<(Name of authorized signatory)>> hereby solemnly accord my acceptance to act as authorized signatory for the above referred business and all my acts shall be binding on the business.				<p>Signatory Place</p> <p>Date:</p> <p>Designation/Status</p>	<p>Signature of Authorised (Name)</p>
S. No.	Full Name	Designation/Status	Signature												
1.															
I <<(Name of authorized signatory)>> hereby solemnly accord my acceptance to act as authorized signatory for the above referred business and all my acts shall be binding on the business.															
<p>Signatory Place</p> <p>Date:</p> <p>Designation/Status</p>	<p>Signature of Authorised (Name)</p>														

Form GST REG-11*[See Rule-----]***Application for extension of registration period by casual / non-resident taxable person**

1.	GSTIN						
2.	Name (Legal)						
3.	Trade Name, if any						
4.	Address						
5.	Period of Validity (original)		From	To			
			DD/MM/YYYY	DD/MM/YYYY			
6.	Period for which extension is requested.		From	To			
			DD/MM/YYYY	DD/MM/YYYY			
7.	Turnover Details for the extended period (Rs.)		Estimated Tax Liability (Net) for the extended period (Rs.)				
	Inter- State	Intra-State	CGST	SGST	UTGST	IGST	Cess
8.	Payment details						
	Date	CIN	BRN		Amount		
9.	Declaration - <i>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.</i>						
<div style="text-align: right; margin-right: 100px;">Signature</div> <div style="display: flex; justify-content: space-between;"> <div>Place:</div> <div>Name of Authorized Signatory:</div> </div> <div style="display: flex; justify-content: space-between;"> <div>Date:</div> <div>Designation / Status:</div> </div>							

Instructions for submission of application for extension of validity

1. The application can be filed online before the expiry of the period of validity.
2. The application can only be filed when advance payment is made.
3. After successful filing, ARN will be generated which can be used to track the status of the application.

Form GST REG-12*[See Rule -----]*

Reference Number -

Date:

To

(Name):

(Address):

Temporary Registration Number

Order of Grant of Temporary Registration/ Suo Moto Registration

Whereas the undersigned has sufficient reason to believe that you are liable for registration under the Act, and therefore, you are hereby registered on a temporary basis. The particulars of the business as ascertained from the business premises are given as under:

Details of person to whom temporary registration granted		
1.	Name and Legal Name, if applicable	
2.	Gender	Male/Female/Other
3.	Father's Name	
4.	Date of Birth	DD/MM/YYYY
5.	Address of the Person	<div>Building No./ Flat No.</div> <div>Floor No.</div> <div>Name of Premises/ Building</div> <div>Road/ Street</div> <div>Town/City/Locality/ Village</div> <div>District/City</div> <div>State</div> <div>PIN Code</div>
6.	PAN of the person, if available	
7.	Mobile No.	
8.	Email Address	
9.	Other ID, if any (Voter ID No./ Passport No./Driving License No./ Aadhaar No./ Other)	
10.	Reasons for temporary registration	
11.	Effective date of registration / temporary ID	
12.	Registration No. / Temporary ID	

(Upload of Seizure Memo / Detention Memo / Any other supporting documents)

<<You are hereby directed to file application for proper registration within 30 days of the issue of this order>>

Signature

Place

<< Name of the Officer>>:

Date:

Designation/ Jurisdiction:

Note: A copy of the order will be sent to the corresponding Central/ State Jurisdictional Authority.

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

(i)	Name of the Entity	
(ii)	Permanent Account Number (PAN) of entity, if any (applicable in case of any other person notified)	
(iii)	Name of the Authorized Signatory	
(iv)	PAN of Authorized Signatory	
(v)	Email Address of the Authorized Signatory	
(vi)	Mobile Number of the Authorized Signatory (+91)	

PART B

1.	Type of Entity (Choose one)	UN Body <input type="radio"/> Embassy <input type="radio"/> Other Person <input type="radio"/>		
2.	Country			
3.	Notification Details	Notification No.	Date	
4.	Address of the entity in State			
	Building No./Flat No.		Floor No.	
	Name of the Premises/Building		Road/Street	
	City/Town/Village		District	
	Block/Taluka			
	Latitude		Longitude	
	State		PIN Code	
	Contact Information			
	Email Address		Telephone number	
	Fax Number		Mobile Number	
7.	Details of Authorized Signatory, if applicable			
	Particulars	First Name	Middle Name	Last name
	Name			
	Photo			
	Name of Father			
	Date of Birth	DD/MM/YYYY	Gender	<Male, Female, Other>
	Mobile Number		Email address	

	Telephone No.						
	Designation /Status		Director Identification Number (if any)				
	PAN		Aadhaar Number				
	Are you a citizen of India?	Yes / No	Passport No. (in case of foreigners)				
	Residential Address						
	Building No/Flat No		Floor No				
	Name of the Premises/Building		Road/Street				
	Town/City/Village		District				
	Block/Taluka						
	State		PIN Code				
8	Bank Account Details (add more if required)						
	Account Number		Type of Account				
	IFSC		Bank Name				
	Branch Address						
9.	<p>Documents Uploaded</p> <p><i>The authorized person who is in possession of the documentary evidence (<u>other than</u> 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.</i></p> <p>Or</p> <p><i>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.</i></p>						
11.	<p>Verification</p> <p><i>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.</i></p>						

Place:

(Signature)

Date:

Name of Authorized Person:

Or

(Signature)

Place:

Name of Proper Officer:

Date:

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 number shall submit the application electronically.
- Application shall be filed through Common Portal or registration can be granted suo-moto by 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.

Form GST REG-14*[See Rule -----]***Application for Amendment in Registration Particulars**
(For all types of registered persons)

1. GSTIN/UID			
2. Name of Business			
3. Type of registration			
4. Amendment summary			
Sr. No	Field Name	Effective Date (DD/MM/YYYY)	Reasons(s)
5. List of documents uploaded			
(a)			
(b)			
(c)			
...			
6. Declaration			
<i>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</i>			
Place:		Signature	
Date:		Name of Authorized Signatory	
		Designation / Status:	

Instructions for submission of application for amendment

1. Application for amendment shall be submitted online.
2. Changes relating to - Name of Business, Principal Place of Business, additional place(s) of business and details of partners or directors, karta, Managing Committee, Board of Trustees, Chief Executive Officer or equivalent, responsible for day to day affairs of the business which does not warrant cancellation of registration, are core fields which shall be approved by the Proper Officer after due verification.
3. For amendment in Non-Core fields, approval of the Proper Officer is not required.
4. Where a change in the constitution of any business results in change of the Permanent Account Number (PAN) of a registered person, the said person shall be required to apply for fresh registration.
5. Any change in the mobile number or the e-mail address of authorized signatory as amended from time to time, shall be carried out only after online verification through the Common Portal.
6. All information related to PAN, Aadhaar, DIN, CIN shall be validated online by the system and Application Receipt Number (ARN) will be generated after successful validation of necessary field.
7. Status of the application can be tracked on the Common Portal.
8. No fee is payable for submitting application for amendment.
9. Authorized signatory shall not be a minor.

Form GST REG-15

[See Rule -----]

Reference Number - << >>

Date – DD/MM/YYYY

To

(Name)

(Address)

Registration Number (GSTIN/Unique ID Number (UIN))

Application Reference No. (ARN)

Dated – DD/MM/YYYY

Order of Amendment

This has reference to your application number----- dated ---- regarding amendment in registration particulars. Your application has been examined and the same has been found to be in order. The amended certificate of registration is available on your dashboard for download.

Signature

Name

Designation

Jurisdiction

Date

Place

Form GST REG-16

[See Rule -----]

Application for Cancellation of Registration

1	GSTIN					
2	Legal name					
3	Trade name, if any					
4	Address of Principal Place of Business					
5	Address for future correspondence (including email, mobile telephone, fax)	Building No./ Flat No.		Floor No.		
		Name of Premises/ Building		Road/ Street		
		City/Town/ Village		District		
		Block/Taluka				
		Latitude		Longitude		
		State		PIN Code		
		Mobile (with country code)		Telephone		
		email		Fax Number		
6.	Reasons for Cancellation (Select one)	<ul style="list-style-type: none"> ○ Discontinuance /Closure of business ○ Ceased to be liable to pay tax ○ Transfer of business on account of amalgamation, merger/ demerger, sale, lease or otherwise disposed of etc. ○ Change in constitution of business leading to change in PAN ○ Death of Sole Proprietor ○ Others (specify) 				
7.	In case of transfer, merger of business, particulars of registration of entity in which merged, amalgamated, transferred, etc.					
(i)	GSTIN					
(ii)	(a) Name (Legal)					
	(b) Trade name, if any					
(iii)	Address of Principal Place of Business	Building No./ Flat No.		Floor No.		
		Name of Premises/ Building		Road/ Street		
		City/Town/ Village		District		
		Block/Taluka				
		Latitude		Longitude		
		State		PIN Code		
		Mobile (with country code)		Telephone		

		email		Fax Number																																																																
8.	Date from which registration is to be cancelled.		<DD/MM/YYYY>																																																																	
9	Particulars of last Return Filed																																																																			
(i)	Tax period																																																																			
(ii)	ARN																																																																			
(iii)	Date																																																																			
10.	Amount of tax payable in respect of inputs/capital goods held in stock on the effective date of cancellation of registration.																																																																			
	Description	Value of Stock (Rs.)	Input Tax Credit/ Tax Payable (whichever is higher) (Rs.)																																																																	
			CGST	SGST	UTGST	IGST	Cess																																																													
	Inputs																																																																			
	Inputs contained in semi-finished goods																																																																			
	Inputs contained in finished goods																																																																			
	Capital Goods/Plant and machinery																																																																			
	Total																																																																			
11.	<u>Details of tax paid, if any</u> <div style="text-align: center;">Payment from Cash Ledger</div> <table border="1" style="width: 100%;"> <tr> <th>Sr. No.</th> <th>Debit Entry No.</th> <th>CGST</th> <th>SGST</th> <th>UTGST</th> <th>IGST</th> <th>Cess</th> </tr> <tr> <td>1.</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>2.</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td>Sub-Total</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </table> <div style="text-align: center;">Payment from ITC Ledger</div> <table border="1" style="width: 100%;"> <tr> <th>Sr. No.</th> <th>Debit Entry No.</th> <th>CGST</th> <th>SGST</th> <th>UTGST</th> <th>IGST</th> <th>Cess</th> </tr> <tr> <td>1.</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>2.</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td>Sub-Total</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td colspan="2">Total Amount of Tax Paid</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </table>					Sr. No.	Debit Entry No.	CGST	SGST	UTGST	IGST	Cess	1.							2.								Sub-Total						Sr. No.	Debit Entry No.	CGST	SGST	UTGST	IGST	Cess	1.							2.								Sub-Total						Total Amount of Tax Paid						
Sr. No.	Debit Entry No.	CGST	SGST	UTGST	IGST	Cess																																																														
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Total Amount of Tax Paid																																																																				
12. Documents uploaded																																																																				
13. Verification I/We <> hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.																																																																				
Signature of Authorized Signatory																																																																				
Place			Name of the Authorised Signatory																																																																	
Date			Designation / Status																																																																	

Instructions for filing of Application for Cancellation

- A registered person seeking cancellation of his registration shall electronically submit an application including details of closing stock and liability thereon along with relevant documents, on Common Portal.
- The following persons shall digitally sign application for cancellation, as applicable:

Constitution of Business	Person who can digitally sign the application
Proprietorship	Proprietor
Partnership	Managing / Authorized Partners
Hindu Undivided Family	Karta
Private Limited Company	Managing / Whole-time Directors/CEO
Public Limited Company	Managing / Whole-time Directors/CEO
Society/ Club/ Trust/ AOP	Members of Managing Committee
Government Department	Person In charge
Public Sector Undertaking	Managing / Whole-time Directors/CEO
Unlimited Company	Managing / Whole-time Directors/CEO
Limited Liability Partnership	Designated Partners
Local Authority	Chief Executive Officer (CEO) or Equivalent
Statutory Body	Chief Executive Officer (CEO) or Equivalent
Foreign Company	Authorized Person in India
Foreign Limited Liability Partnership	Authorized Person in India
Others	Person In charge

In case of death of sole proprietor, application shall be made by the legal heir / successor manually before the concerned tax authorities. The new entity in which the applicant proposes to amalgamate itself shall register with the tax authority before submission of the application for cancellation. This application shall be made only after that the new entity is registered.

Before applying for cancellation, please file **your tax return due** for the tax period in which the effective date of surrender of registration falls.

- Status of the Application may be tracked on the Common Portal.
- No fee is payable for filing application for cancellation.
- After submission of application for cancellation of registration, the registered person shall make payment, if not made at the time of this application, and shall furnish final return as provided in the Act.
- The registered person may also update his contact address and update his mobile number and e mail address.

Form GST REG -17

[See Rule -----]

Reference No. -

<< Date >>

To
Registration Number (GSTIN/Unique ID)
(Name)
(Address)

Show Cause Notice for Cancellation of Registration

Whereas on the basis of information which has come to my notice, it appears that your registration is liable to be cancelled for the following reasons: -

1
2
3

....

☐ You are hereby directed to furnish a reply to this notice within seven working days from the date of service of this notice .

☐ You are hereby directed to appear before the undersigned on DD/MM/YYYY at HH/MM
If you fail to furnish a reply within the stipulated date or fail to appear for personal hearing on the appointed date and time, the case will be decided ex parte on the basis of available records and on merits

Place:

Date:

Signature
< Name of the Officer>
Designation
Jurisdiction

Form GST REG- 18*[See Rule ----]***Reply to the Show Cause Notice issued for cancellation for registration**

1.	Reference No. of Notice		Date of issue	
2.	GSTIN / UIN			
3.	Name of business (Legal)			
4.	Trade name, if any			
5.	Reply to the notice			
6.	List of documents uploaded			
7.	<p>Verification</p> <p>I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.</p> <p style="text-align: right;">Signature of Authorised Signatory</p> <p style="text-align: right;">Name</p> <p style="text-align: right;">Designation/Status</p> <p>Place</p> <p>Date</p>			

Form GST REG-19*[See Rule ---- -]*

Reference No. -

Date

To

Name

Address

GSTIN/ UIN

Application Reference No. (ARN)

Date

Order for Cancellation of Registration

This has reference to your reply dated ---- in response to the notice to show cause dated -----.

☐ Whereas no reply to notice to show cause has been submitted; or
☐ Whereas on the day fixed for hearing you did not appear; or
☐ Whereas the undersigned has examined your reply and submissions made at the time of hearing,
and is of the opinion that your registration is liable to be cancelled for following reason(s).

1.

2.

The effective date of cancellation of your registration is <<DD/MM/YYYY >>.

Determination of amount payable pursuant to cancellation:

Accordingly, the amount payable by you and the computation and basis thereof is as follows:

The amounts determined as being payable above are without prejudice to any amount that may be found to be payable you on submission of final return furnished by you.

You are required to pay the following amounts on or before ----- (date) failing which the amount will be recovered in accordance with the provisions of the Act and rules made thereunder.

Head	CGST	SGST	UTGST	IGST	Cess
Tax					
Interest					
Penalty					
Others					
Total					

Place:

Date:

Signature

< Name of the Officer>

Designation

Jurisdiction

Form GST REG-20

[See Rule -----]

Reference No. -

Date

To

Name

Address

GSTIN/UIN

Show Cause Notice No.

Date

Order for dropping the proceedings for cancellation of registration

This has reference to your reply dated ----- in response to the notice to show cause notice dated DD/MM/YYYY. Upon consideration of your reply and/or submissions made during hearing, the proceedings initiated for cancellation of registration stands vacated due to the following reasons:

<< text >>

Signature

< Name of the Officer>

Designation

Jurisdiction

Place:

Date:

Form GST REG-21*[See Rule --]***Application for Revocation of Cancellation of Registration**

1.	GSTIN (cancelled)					
2.	Legal Name					
3.	Trade Name, if any					
4.	Address (Principal place of business)					
5.	Cancellation Order No.			Date –		
6.	Reason for cancellation					
7.	Details of last return filed					
	Period of Return		ARN		Date of filing	DD/MM/YYYY
8.	Reasons for revocation of cancellation		Reasons in brief. (Detailed reasoning can be filed as an attachment)			
9.	Upload Documents					
10.	<p>Verification</p> <p>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.</p> <p style="text-align: right;">Signature of Authorised Signatory Full Name (first name, middle, surname) Designation/Status</p> <p>Place Date</p>					

Instructions for submission of application for revocation of cancellation of registration

- A person, whose registration is cancelled by the proper officer on his own motion, may apply for revocation of cancellation of registration, within thirty days from the date of service of the order of cancellation of registration at the Common Portal No application for revocation shall be submitted if the registration has been cancelled for the failure to furnish returns unless such returns are furnished and any amount due as tax in terms of such returns has been paid along with any amount payable towards interest, penalty and late fee payable in respect of the said returns.
- Any change in the mobile number or the e-mail address of authorized signatory submitted as amended from time to time, shall be carried out only after online verification through the Common Portal in the manner provided
- Status of the application can be tracked on the Common Portal.
- No fee is payable for filing application for revocation of cancellation.

Form GST REG-22

[See Rule ---]

Reference No. -

Date

To

GSTIN/Unique ID
(Name of Taxpayer)
(Address)

Application Reference No. (ARN)

Date

Order for revocation of cancellation of registration

This has reference to your application dated DD/MM/YYYY for revocation of cancellation of registration. Your application has been examined and the same has been found to be in order. Accordingly, your registration is restored.

Signature

Name of Proper officer
(Designation)

Jurisdiction –

Date

Place

Form GST REG-23

[See Rule -]

Reference Number :

Date

To

Name of the Applicant/ Taxpayer

Address of the Applicant/Taxpayer

GSTIN

Application Reference No. (ARN):

Dated

Show Cause Notice for rejection of application for revocation of cancellation of registration

This has reference to your application dated DD/MM/YYYY regarding revocation of cancellation of registration. Your application has been examined and the same is liable to be rejected for the following reasons:

1.

2.

3.

...

☐ You are hereby directed to furnish a reply to this notice within seven working days from the date of service of this notice.

☐ You are hereby directed to appear before the undersigned on DD/MM/YYYY at HH/MM.

If you fail to furnish a reply within the stipulated day or you fail to appear for personal hearing on the appointed date and time, the case will be decided ex parte on the basis of available records and on merits

Signature

Name of the Proper Officer

Designation

Jurisdiction

Form GST REG-24*[See Rule ---]***Reply to the notice for rejection of application for revocation of cancellation of registration**

1.	Reference No. of Notice		Date	
2.	Application Reference No. (ARN)		Date	
3.	GSTIN, if applicable			
4.	Information/reasons			
5.	List of documents filed			
6.	<p>Verification</p> <p>I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.</p> <p style="text-align: right;">Signature of Authorised Signatory</p> <p style="text-align: right;">Name</p> <p>Place</p> <p style="text-align: right;">Designation/Status _</p> <p>Date</p>			



Government of India
And
Government of <State>
Form GST REG-25
[See rule --]

Certificate of Provisional Registration

1.	Provisional ID		
2.	PAN		
3.	Legal Name		
4.	Trade Name		
5.	Registration Details under Existing Law		
	Act	Registration Number	
(a)			
(b)			
(c)			
Date	<Date of creation of Certificate>	Place	<State>

This is a Certificate of Provisional Registration issued under the provisions of the Act.

Form GST REG-26*[See Rule ---]*

Application for Enrolment of Existing Taxpayer			
Taxpayer Details			
1. Provisional ID			
2. Legal Name (As per PAN)			
3. Legal Name (As per State/Center)			
4. Trade Name, if any			
5. PAN of the Business			
6. Constitution			
7. State			
7A Sector, Circle, Ward, etc. as applicable			
7B. Center Jurisdiction			
8. Reason of liability to obtain Registration		Registration under earlier law	
9. Existing Registrations			
Sr. No.	Type of Registration	Registration Number	Date of Registration
1	TIN Under Value Added Tax		
2	Central Sales Tax Registration Number		
3	Entry Tax Registration Number		
4	Entertainment Tax Registration Number		
5	Hotel And Luxury Tax Registration Number		
6	Central Excise Registration Number		
7	Service Tax Registration Number		
8	Corporate Identify Number/Foreign Company Registration		
9	Limited Liability Partnership Identification Number/Foreign Limited Liability Partnership Identification Number		
10	Import/Exporter Code Number		
11	Registration Under Duty Of Excise On Medicinal And Toiletry Act		
12	Others (Please specify)		
10. Details of Principal Place of Business			

Building No. /Flat No.		Floor No	
Name of the Premises/Building		Road/Street	
Locality/Village		District	
State		PIN Code	
Latitude		Longitude	
Contact Information			
Office Email Address		Office-Telephone Number	
Mobile Number		Office Fax No	
10A. Nature of Possession of Premises	(Own; Leased; Rented; Consent; Shared)		
10B. Nature of Business Activities being carried out			
Factory / Manufacturing <input type="radio"/>	Wholesale Business <input type="radio"/>	Retail Business <input type="radio"/>	Warehouse/Depot <input type="radio"/>
Bonded Warehouse <input type="radio"/>	Service Provision <input type="radio"/>	Office/Sale Office <input type="radio"/>	Leasing Business <input type="radio"/>
Service Recipient <input type="radio"/>	EOU/ STP/ EHTP <input type="radio"/>	SEZ <input type="radio"/>	Input Service Distributor (ISD) <input type="radio"/>
Works Contract <input type="radio"/>	Others (Specify) <input type="radio"/>		
11. Details of Additional Places of Business			
Building No/Flat No		Floor No	
Name of the Premises/Building		Road/Street	
Locality/Village		District	
State		PIN Code	
Latitude (Optional)		Longitude(Optional)	
Contact Information			
Office Email Address		Office Telephone Number	
Mobile Number		Office Fax No	
11A.Nature of Possession of Premises	(Own; Leased; Rented; Consent; Shared)		
11B.Nature of Business Activities being carried out			
Factory / Manufacturing <input type="radio"/>	Wholesale Business <input type="radio"/>	Retail Business <input type="radio"/>	Warehouse/Depot <input type="radio"/>
Bonded Warehouse <input type="radio"/>	Service Provision <input type="radio"/>	Office/Sale Office <input type="radio"/>	Leasing Business <input type="radio"/>
Service Recipient <input type="radio"/>	EOU/ STP/ EHTP <input type="radio"/>	SEZ <input type="radio"/>	Input Service Distributor (ISD) <input type="radio"/>
Works Contract <input type="radio"/>	Others (Specify) <input type="radio"/>		
Add More -----			
12. Details of Goods/ Services supplied by the Business			
Sr. No.	Description of Goods	HSN Code	

Sr. No.	Description of Services				Service Accounting Code
13. Total Bank Accounts maintained by you for conducting Business					
Sr. No.	Account Number	Type of Account	IFSC	Bank Name	Branch Address
14. Details of Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc.					
Name		<First Name>	<Middle Name>	<Last Name>	<Photo>
Name of Father/Husband		<First Name>	<Middle Name>	<Last Name>	
Date of Birth	DD/ MM/ YYYY	Gender		<Male, Female, Other>	
Mobile Number			Email Address		
Telephone Number					
Identity Information					
Designation		Director Identification Number			
PAN		Aadhaar Number			
Are you a citizen of India?		<Yes/No>	Passport Number		
Residential Address					
Building No/Flat No			Floor No		
Name of the Premises/Building			Road/Street		
Locality/Village			District		
State			PIN Code		
15. Details of Primary Authorized Signatory					
Name		<First Name>	<Middle Name>	<Last Name>	<Photo>
Name of Father/Husband		<First Name>	<Middle Name>	<Last Name>	
Date of Birth		DD / MM / YYYY	Gender	<Male, Female, Other>	
Mobile Number			Email Address		
Telephone Number					
Identity Information					
Designation			Director Identification Number		

PAN		Aadhaar Number	
Are you a citizen of India?	<Yes/No>	Passport Number	
Residential Address			
Building No/Flat No		Floor No	
Name of the Premises/Building		Road/Street	
Locality/Village		District	
State		PIN Code	
Add More ---			
List of Documents Uploaded <i>A customized list of documents required to be uploaded as per the field values in the form should be auto-populated with provision to upload relevant document against each entry in the list. (Refer instruction)</i>			
16. Aadhaar Verification I on behalf of the holders of Aadhaar numbers provided in the form, give consent to “Goods and Services Tax Network” to obtain details from UIDAI for the purpose of authentication. “Goods and Services Tax Network” has informed me that identity information would only be used for validating identity of the Aadhaar holder and will be shared with Central Identities Data Repository only for the purpose of authentication.			
17. Declaration 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. <div style="text-align: right;">Digital Signature/E-Sign</div>			
Name of the Authorized Signatory		Place	
Designation of Authorized Signatory		Date	

Instructions for filing of Application for enrolment

- Every person, other than a person deducting tax at source or an Input Service Distributor, registered under an existing law and having a Permanent Account Number issued under the Income-tax Act, 1961 (Act 43 of 1961) shall enrol on the Common Portal by validating his e-mail address and mobile number.
- Upon enrolment under clause (a), the said person shall be granted registration on a provisional basis and a certificate of registration in **FORM GST REG-25**, incorporating the GSTIN therein, shall be made available to him on the Common Portal:

3. Authorization Form:-

For each Authorised Signatory mentioned in the application form, Authorization or copy of Resolution of the Managing Committee or Board of Directors to be filed in the following format:

Declaration for Authorised Signatory (Separate for each signatory)

I ---

(Details of Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc)

- << Name of the Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc>>

2.

3.

hereby solemnly affirm and declare that <<name of the authorized signatory>> to act as an authorized signatory for the business << GSTIN - Name of the Business>> for which application for registration is being filed/ is registered under the Goods and Service Tax Act, 20__.

All his actions in relation to this business will be binding on me/ us.

Signatures of the persons who are Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc.

S. No.	Full Name	Designation/Status	Signature
--------	-----------	--------------------	-----------

1.

2.

Acceptance as an authorized signatory

I <<(Name of the authorized signatory)>> hereby solemnly accord my acceptance to act as authorized signatory for the above referred business and all my acts shall be binding on the business.

Signature of Authorised Signatory

Designation/Status

Date

Place

Instructions for filing online form

- Enter your Provisional ID and password as provided by the State VAT/Central Excise/Service Tax Department for log in on the GST Portal.
- Correct Email address and Mobile number of the Primary Authorised Signatory are to be provided. The Email address and Mobile Number would be filled as contact information of the Primary Authorised Signatory.
- E mail and Mobile number to be verified by separate One Time Passwords. Taxpayer shall change his user id and password after first login.
- Taxpayer shall require to fill the information required in the application form related details of Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees, Principal Place of Business and details in respect of Authorised signatories.
- Information related to additional place of business, Bank account, commodity in respect of goods and services dealt in (top five) are also required to be filled.
- Applicant need to upload scanned copy of the declaration signed by the Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc. in case he/she declares a person as Authorised Signatory as per Annexure specified. Documents required to be uploaded as evidence are as follows:-

1.	Photographs wherever specified in the Application Form (maximum 10) Proprietary Concern – Proprietor Partnership Firm / LLP – Managing/ Authorized Partners (personal details of all partners is to be submitted but photos of only ten partners including that of Managing Partner is to be submitted) HUF – Karta Company – Managing Director or the Authorised Person Trust – Managing Trustee Association of Person or Body of Individual –Members of Managing Committee (personal details of all members is to be submitted but photos of only ten members including that of Chairman is to be submitted)
----	---

	Local Body – CEO or his equivalent Statutory Body – CEO or his equivalent Others – Person in Charge
2.	Constitution of business: Partnership Deed in case of Partnership Firm, Registration Certificate/Proof of Constitution in case of Society, Trust, Club, Government Department, Association of Person or Body of Individual, Local Authority, Statutory Body and Others etc.
3.	Proof of Principal/Additional Place of Business: (a) For Own premises – Any document in support of the ownership of the premises like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill. (b) For Rented or Leased premises – A copy of the valid Rent / Lease Agreement with any document in support of the ownership of the premises of the Lessor like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill. (c) For premises not covered in (a) & (b) above – A copy of the Consent Letter with any document in support of the ownership of the premises of the Consenter like Municipal Khata copy or Electricity Bill copy. For shared properties also, the same documents may be uploaded.
4	Bank Account Related Proof: Scanned copy of the first page of Bank passbook / one page of Bank Statement Opening page of the Bank Passbook held in the name of the Proprietor / Business Concern – containing the Account No., Name of the Account Holder, MICR and IFSC and Branch details.
5	For each Authorised Signatory: Letter of Authorization or copy of Resolution of the Managing Committee or Board of Directors to that effect as specified.

- After submitting information electronic signature shall be required. Following person can electronically sign application for enrolment:-

Constitution of Business	Person who can digitally sign the application
Proprietorship	Proprietor
Partnership	Managing / Authorized Partners
Hindu Undivided Family	Karta
Private Limited Company	Managing / Whole-time Directors and Managing Director/Whole Time Director/CEOs
Public Limited Company	Managing / Whole-time Directors and Managing Director/Whole Time Director/CEO
Society/ Club/ Trust/ AOP	Members of Managing Committee
Government Department	Person In charge
Public Sector Undertaking	Managing / Whole-time Director and Managing Director/Whole Time Director/CEO
Unlimited Company	Managing/ Whole-time Director and Managing Director/Whole Time Director/CEO
Limited Liability Partnership	Designated Partners
Local Authority	Chief Executive Officer (CEO) or Equivalent
Statutory Body	Chief Executive Officer (CEO) or Equivalent

Foreign Company	Authorized Person in India
Foreign Limited Liability Partnership	Authorized Person in India
Others	Person In charge

- Application is required to be mandatorily digitally signed as per following :-

Sl. No	Type of Applicant	Digital Signature required
1.	Private Limited Company Public Limited Company Public Sector Undertaking Unlimited Company Limited Liability Partnership Foreign Company Foreign Limited Liability Partnership	Digital Signature Certificate(DSC) Class 2 and above
2.	Other than above	Digital Signature Certificate class 2 and above e-Signature

Note :- 1. Applicant shall require to register their DSC on Common portal.

2. e-Signature facility will be available on the common portal for Aadhar holders.

All information related to PAN, Aadhaar, DIN, CIN, LLPIN shall be online validated by the system and Acknowledgment Reference Number will be generated after successful validation of all the filled up information.

Status of the online filed Application can be tracked on the Common Portal.

1. Authorised signatory should not be minor.
2. No fee is applicable for filing application for enrolment.

Acknowledgement

Enrolment Application - Form GST- has been filed against Application Reference Number (ARN) <.....>.

Form Number : <.....-.....>

Form Description: <Application for Enrolment of Existing Taxpayers>

Date of Filing : <DD/MM/YYYY>

Taxpayer Trade Name : <Trade Name>

Taxpayer Legal Name : <Legal Name as shared by State/Center>

Provisional ID Number : <Provisional ID Number>

It is a system generated acknowledgement and does not require any signature

Form GST REG-27

[See Rule - -----]

Reference No.

<<Date-DD/MM/YYYY>>

To

Provisional ID

Name

Address

Application Reference Number(ARN) < >

Dated <DD/MM/YYYY>

Show Cause Notice for cancellation of provisional registration

This has reference to your application dated ----- . The application has been examined and the same has not been found to be satisfactory for the following reasons:-

1

2

...

You are hereby directed to show cause as to why the provisional registration granted to you shall not be cancelled.

Signature

Name of the Proper Officer

Designation

Jurisdiction

Date

Place

Form GST REG-28*[See Rule -----]*

Reference No. -

<< Date-DD/MM/YYYY>>

To

Name

Address

GSTIN/ Provisional ID

Application Reference No. (ARN)

Dated – DD/MM/YYYY

Order for cancellation of provisional registration

This has reference to your reply dated ---- in response to the notice to show cause dated -----.

☐ Whereas no reply to notice to show cause has been submitted; or

☐ Whereas on the day fixed for hearing you did not appear; or

☐ Whereas the undersigned has examined your reply and submissions made at the time of hearing, and is of the opinion that your provisional registration is liable to be cancelled for following reason(s).

1.

2.

Determination of amount payable pursuant to cancellation of provisional registration:

Accordingly, the amount payable by you and the computation and basis thereof is as follows:

You are required to pay the following amounts on or before ----- (date) failing which the amount will be recovered in accordance with the provisions of the Act and rules made thereunder.

Head	CGST	SGST	UTGST	IGST	Cess
Tax					
Interest					
Penalty					
Others					
Total					

Place:

Date:

Signature
< Name of the Officer>
Designation
Jurisdiction

Form GST REG-29*[See Rule ---]***Application for cancellation of provisional registration****Part A**

(i) Provisional ID			
(ii) Email ID			
(iii) Mobile Number			
Part B			
1. Legal Name (As per PAN)			
2. Address for correspondence			
Building No./ Flat No.		Floor No.	
Name of Premises/ Building		Road/ Street	
City/Town/ Village/Locality		District	
Block/Taluka			
State		PIN	
3. Reason for Cancellation			
4. Have you issued any tax invoice during GST regime? YES <input type="checkbox"/> NO <input type="checkbox"/>			
5. Declaration (i) I <Name of the Proprietor/Karta/Authorised Signatory>, being <Designation> of <Legal Name ()> do hereby declare that I am not liable to registration under the provisions of the Act.			
6. Verification 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.			
Aadhaar Number		Permanent Account Number	
Signature of Authorized Signatory			
Full Name			
Designation / Status			
Place			
Date		DD/MM/YYYY	

Form GST REG-30*[See Rule ---]***Form for Field Visit Report**

Center/State Jurisdiction (Ward/Circle/Zone)

Name of the Officer:- << to be prefilled>>		
Date of Submission of Report:-		
Name of the taxable person		
GSTIN/Unique ID Number –		
Task Assigned by:- < Name of the Authority- to be prefilled>		
Date and Time of Assignment of task:- < System date and time>		
Sr. No.	Particulars	Input
1.	Date of Visit	
2.	Time of Visit	
3.	Location details :	
	Latitude	Longitude
	North – Bounded By	South – Bounded By
	West – Bounded By	East – Bounded By
4.	Whether address is same as mentioned in application.	Y / N
5.	Particulars of the person available at the time of visit	
(i)	Name	
(ii)	Father's Name	
(iii)	Residential Address	
(iv)	Mobile Number	
(v)	Designation / Status	
(vi)	Relationship with taxable person, if applicable.	
6.	Functioning status of the business	Functioning - Y / N
7.	Details of the premises	
	Open Space Area (in sq m.) - (approx.)	
	Covered Space Area (in sq m.) - (approx.)	
	Floor on which business premises located	
8.	Documents verified	Yes/No
9.	Upload photograph of the place with the person who is present at the place where site verification is conducted.	
10.	Comments (not more than < 1000 characters> <div style="display: flex; justify-content: space-between;"> <div> Place: Date: </div> <div> Signature Name of the Officer: Designation: Jurisdiction: </div> </div>	

DRAFT

GOODS AND SERVICES TAX RULES, 2017

PAYMENT FORMATS

14-05-2017

List of Forms

Sr. No.	Form No.	Title of the Form
1.	Form GST PMT-01	Electronic Liability Register of registered person (Part-I: Return related liabilities) Electronic Liability Register of taxable person (Part-II: Other than return related liabilities)
2.	Form GST PMT-02	Electronic Credit Ledger
3.	Form GST PMT-03	Order for re-credit of the amount to cash or credit ledger on rejection of refund claim
4.	Form GST PMT-04	Application for intimation of discrepancy in Electronic Credit Ledger/Cash Ledger/Liability Register
5.	Form GST PMT-05	Electronic Cash Ledger
6.	Form GST PMT-06	Challan For Deposit of Goods and Services Tax
7.	Form GST PMT-07	Application for intimating discrepancy in making payment

Form GST PMT –01
(See Rule ----)

Electronic Liability Register of Registered Person
(Part–I: Return related liabilities)
(To be maintained at the Common Portal)

GSTIN –
Name (Legal) –
Trade name, if any
Tax Period –

Act – CGST/SGST/UTGST /IGST/CESS /All 
(Amount in Rs.)

Sr. No.	Date (dd/mm/ yyyy)	Reference No.	Ledger used for discharging liability	Description	Type of Transaction [Debit (DR) (Payable)] / [Credit (CR) (Paid)]	Amount debited / credited (CGST/SGST/UTGST/IGST/CESS/Total)						Balance (Payable) (CGST/SGST/UTGST/IGST/CESS/Total)					
						Tax	Interest	Penalty	Fee	Others	Total	Tax	Interest	Penalty	Fee	Others	Total
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18

Note –

1. All liabilities accruing due to return and payments made against the same will be recorded in this ledger.
2. Under description head - liabilities due to opting for composition, cancellation of registration will also be covered in this part. Such liabilities shall be populated in the liability register of the tax period in which the date of application or order falls, as the case may be.
3. Return shall be treated as invalid if closing balance is positive. Balance shall be worked out by reducing credit (amount paid) from the debit (amount payable).
4. Cess means cess levied under Goods and Services Tax (Compensation to States) Act, 2017.

Form GST PMT –01

(See Rule ----)

Electronic Liability Register of Taxable Person

(Part–II: Other than return related liabilities)

(To be maintained at the Common Portal)

Demand ID --

GSTIN/Temporary Id –

Demand date -

Name (Legal) –

Trade name, if any -

Stay status – Stayed/Un-stayed

Period - From ----- To ----- (dd/mm/yyyy)

Act - CGST/SGST/UTGST /IGST/CESS /All



(Amount in Rs.)

Sr No.	Date (dd/ mm/ yyyy)	Reference No.	Tax Period, if applica ble	Ledger used for dischargi ng liability	Descripti on	Type of Transaction [Debit (DR) (Payable)] / [Credit (CR) (Paid)] / Reduction (RD)/ Refund adjusted (RF)]	Amount debited/credited (CGST/SGST/UTGST/IGST/CESS/Total)						Balance (Payable) (CGST/SGST/UTGST/IGST/CESS/Total)						Status (Staye d /Un- stayed)
							Ta x	Interes t	Penalt y	Fe e	Other s	Total	Ta x	Interes t	Penalt y	Fe e	Other s	Tota l	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20

Note –

1. All liabilities accruing, other than return related liabilities, will be recorded in this ledger. Complete description of the transaction to be recorded accordingly.
2. All payments made out of cash or credit ledger against the liabilities would be recorded accordingly.
3. Reduction or enhancement in the amount payable due to decision of appeal, rectification, revision, review etc. will be reflected here.
4. Negative balance can occur for a single Demand ID also if appeal is allowed/partly allowed. Overall closing balance may still be positive.
5. Refund of pre-deposit can be claimed for a particular demand ID if appeal is allowed even though the overall balance may still be positive subject to the adjustment of the refund against any liability by the proper officer.
6. The closing balance in this part shall not have any effect on filing of return.
7. Reduction in amount of penalty would be automatic, based on payment made after show cause notice or within the time specified in the Act or the rules.
8. Payment made against the show cause notice or any other payment made voluntarily shall be shown in the register at the time of making payment through credit or cash ledger. Debit and credit entry will be created simultaneously.

Form GST PMT –02

(See Rule ----)

Electronic Credit Ledger of Registered Person

(To be maintained at the Common Portal)

GSTIN –

Name (Legal) –

Trade name, if any -

Period - From ----- To ----- (dd/mm/yyyy)

Act - CGST/SGST/UTGST /IGST/CESS /All 

0

(Amount in Rs.)

Sr No.	Date (dd/m m/yyyy)	Reference No.	Tax Period, if any	Description (Source of credit & purpose of utilisation)	Transaction Type [Debit (DR) / Credit (CR)]	Credit / Debit						Balance available					
						CGST	SGST	UTGST	IGST	CESS	Total	CGST	SGST	UTGST	IGST	CESS	Total
1	2	3	4	5	6	7	8	9		10	11	12		13	14	15	16

Balance of Provisional credit

Sr. No.	Tax period	Amount of provisional credit balance					
		CGST	SGST	UTGST	IGST	Cess	Total
1	2	3	4	5	6	7	8

Mismatch credit (other than reversed)

Sr. No.	Tax period	Amount of mismatch credit					
		CGST	SGST	UTGST	IGST	Cess	Total
1	2	3	4	5	6	7	8

Note –

1. All type of credits as per return, credit on account of merger, credit due on account of pre-registration inputs, etc., credit due to opting out from composition scheme, transition etc. will be recorded in the credit ledger.
2. Description will include sources of credit (GSTR-3, GSTR-6 etc.) and utilisation thereof towards liability related to return or demand etc. Refund claimed from the ledger will be debited and if the claim is rejected, then it will be credited back to the ledger to the extent of rejection.

Form GST PMT –03*(See Rule ----)***Order for re-credit of the amount to cash or credit ledger on rejection of refund claim**

Reference No.

Date –

1. GSTIN –
2. Name (Legal) –
3. Trade name, if any
4. Address –
5. Period / Tax Period to which the credit relates, if any –
6. Ledger from which debit entry was made for claiming refund -
7. Debit entry no. and date -
8. Application reference no. and date –
9. No. and date of order vide which refund was rejected
10. Amount of credit -

From ----- To -----
cash / credit ledger

Sr. No.	Act (CGST/SGST/ UTGST IGST/ CESS)	Amount of credit (Rs.)					
		Tax	Interest	Penalty	Fee	Other	Total
1	2	3	4	5	6	7	8

Signature
Name
Designation of the officer

Note –

‘CGST’ stands for Central Goods and Services Tax; ‘SGST’ stands for State Goods and Services Tax; ‘UTGST’ stands for Union territory Goods and Services Tax; ‘IGST’ stands for Integrated Goods and Services Tax and ‘Cess’ stands for Goods and Services Tax(Compensation to States)

Form GST PMT –04

(See Rule ----)

Application for intimation of discrepancy in Electronic Credit Ledger/Cash Ledger/ Liability Register

1.	GSTIN			
2.	Name (Legal)			
3.	Trade name, if any			
4.	Ledger / Register in which discrepancy noticed	<input type="checkbox"/> Credit ledger <input type="checkbox"/> Cash ledger <input type="checkbox"/> Liability register		
5.	Details of the discrepancy			
	Date	Type of tax	Type of discrepancy	Amount involved
		CGST		
		SGST		
		UTGST		
		IGST		
		Cess		
6.	Reasons, if any			
7.	Verification I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief.			
	Place	Name of Authorized Signatory		Signature
	Date	Designation /Status.....		

Note –

‘CGST’ stands for Central Goods and Services Tax; ‘SGST’ stands for State Goods and Services Tax; ‘UTGST’ stands for Union territory Goods and Services Tax; ‘IGST’ stands for Integrated Goods and Services Tax and ‘Cess’ stands for Goods and Services Tax(Compensation to States)

Form GST PMT –05*(See Rule ----)***Electronic Cash Ledger***(To be maintained at the Common Portal)*

GSTIN/Temporary Id –

Name (Legal) –

Trade name, if any

Period - From ----- To ----- (dd/mm/yyyy)

Act - CGST/SGST/UTGST/IGST/CESS/All 
(Amount in Rs.)

Sr. No.	Date of deposit /Debit (dd/m m/ yyyy)	Tim e of depo sit	Report ing date (by bank)	Refere nce No.	Tax Period, if applicab le	Descri ption	Type of Transaction [Debit (DR) / Credit (CR)]	Amount debited / credited (CGST/SGST/UTGST/IGST/CESS/Total)						Balance (CGST/SGST/UTGST/IGST/CESS/Total)					
								Tax	Interest	Penalty	Fee	Others	Total	Tax	Interest	Penalty	Fee	Others	Total
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20

Note –

- Reference No. includes BRN (Bank Reference Number), debit entry no., order no., if any, and acknowledgment No. of return in case of TDS & TCS credit.
- Tax period, if applicable, for any debit will be recorded, otherwise it will be left blank.
- GSTIN of deductor or tax collector at source, Challan Identification Number (CIN) of the challan against which deposit has been made, and type of liability for which any debit has been made will also recorded under the head “description”.
- Application no., if any, Show Cause Notice Number, Demand ID, pre-deposit for appeal or any other liability for which payment is being made will also be recorded under the head “description” .
- Refund claimed from the ledger or any other debits made against any liability will be recorded accordingly.
- Date and time of deposit is the date and time of generation of CIN as reported by bank.
- ‘CGST’ stands for Central Goods and Services Tax; ‘SGST’ stands for State Goods and Services Tax; ‘UTGST’ stands for Union territory Goods and Services Tax; ‘IGST’ stands for Integrated Goods and Services Tax and ‘Cess’ stands for Goods and Services Tax(Compensation to States)

Form GST PMT –06

(See Rule ----)

Challan for deposit of goods and services tax

CPIN	<<Auto Generated after submission of information>>	Date <<Current date>>	Challan Expiry Date --
------	--	-----------------------	------------------------

GSTIN	<<Filled in/Auto populated>>	Email address	<<Auto Populated>>
Name (Legal)	<<Auto Populated>>	Mobile No.	<<Auto Populated>>
Address	<<Auto Populated>>		

Details of Deposit		(All Amount in Rs.)					
Government	Major Head	Minor Head					
		Tax	Interest	Penalty	Fee	Others	Total
Government of India	CGST (----)						
	IGST (----)						
	CESS (----)						
	Sub-Total						
State (Name)	SGST (----)						
UT (Name)	UTGST (----)						
Total Challan Amount							
Total Amount in words							

Mode of Payment (relevant part will become active when the particular mode is selected)

<input type="checkbox"/> e-Payment (This will include all modes of e-payment such as CC/DC and net banking. Taxpayer will choose one of this)	<input type="checkbox"/> Over the Counter (OTC)	
	Bank (Where cash or instrument is proposed to be deposited)	
	Details of Instrument	
	<input type="checkbox"/> Cash	<input type="checkbox"/> Cheque

<input type="checkbox"/> NEFT/RTGS	
Remitting bank	
Beneficiary name	GST
Beneficiary Account Number (CPIN)	<CPIN>
Name of beneficiary bank	Reserve Bank f India
Beneficiary Bank's Indian Financial System Code (IFSC)	IFSC of RBI
Amount	

Note: Charges to be separately paid by the person making payment.

Particulars of depositor	
Name	
Designation/ Status (Manager, partner etc.)	
Signature	
Date	
Paid Challan Information	
GSTIN	
Taxpayer Name	
Name of Bank	
Amount	
Bank Reference No. (BRN)/UTR	
CIN	
Payment Date	
Bank Ack. No. (For Cheque / DD deposited at Bank's counter)	

Note - UTR stands for Unique Transaction Number for NeFT / RTGS payment.

(See Rule ----)

1.	GSTIN					
2.	Name (Legal)					
3.	Trade name, if any					
4.	Date of generation of challan from Common Portal					
5.	Common Portal Identification Number (CPIN)					
6.	Mode of payment (tick one)	Net banking <input type="checkbox"/>	CC/DC <input type="checkbox"/>	NeFT/RTGS <input type="checkbox"/>	OTC <input type="checkbox"/>	
7.	Instrument detail, for OTC payment only	Cheque / Draft No.	Date	Bank/branch on which drawn		
8.	Name of bank through which payment made					
9.	Date on which amount debited / realized					
10.	Bank Reference Number (BRN)/ UTR No., if any					
11.	Name of payment gateway (for CC/DC)					
11.	Payment detail	CGST	SGST	UTGST	IGST	Cess
12.						
13.	<p>Verification (by authorized signatory)</p> <p>I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief.</p> <p>-</p> <p>Place Date</p> <p style="text-align: right;">Signature Name of Authorized Signatory Designation /Status.....</p>					

Note –

1. The application is meant for the taxpayer where the amount intended to be paid is debited from his account but CIN has not been conveyed by bank to Common Portal or CIN has been generated but not reported by concerned bank.
2. The application may be filed if CIN is not conveyed within 24 hours of debit.
3. Common Portal shall forward the complaint to the Bank concerned and intimate the aggrieved person.
4. ‘CGST’ stands for Central Goods and Services Tax; ‘SGST’ stands for State Goods and Services Tax; ‘UTGST’ stands for Union territory Goods and Services Tax; ‘IGST’ stands for Integrated Goods and Services Tax and ‘Cess’ stands for Goods and Services Tax(Compensation to States).

REFUND

DRAFT GOODS AND SERVICES RULES, 2017
REFUND FORMS

List of Forms

Sr. No	Form Number	Content
1.	GST RFD-01	Application for Refund –Annexure 1 Details of Goods –Annexure 2 Certificate by CA
2.	GST RFD-02	Acknowledgement
3.	GST RFD-03	Deficiency Memo
4.	GST RFD-04	Provisional Refund Order
5.	GST RFD-05	Payment Advice
6.	GST RFD-06	Refund Sanction/ Rejection Order
7.	GST RFD-06	Interest on delayed refund order (same as refund order)
8.	GST RFD-07	Order for Complete adjustment of sanctioned Refund
9.	GST RFD-08	Notice for rejection of application for refund
10.	GST RFD-09	Reply to the show cause notice
11.	GST RFD-10	Application for Refund by any specialize agency of UN or Multilateral Financial Institution and Organization Consulate or Embassy of foreign countries, etc.

[See rule-----]

Application for Refund

Select: Registered / Casual/ Unregistered/Non-resident taxable person

1. GSTIN/Temporary ID:
2. Legal Name:
3. Trade Name, if any:
4. Address:
5. Tax Period: From <DD/MM/YY> To <DD/MM/YY>
6. Amount of Refund Claimed:

Act	Tax	Interest	Penalty	Fees	Others	Total
CGST						
SGST						
UTGST						
IGST						
Cess						
Total						

7. Grounds of Refund Claim: (select from the drop down):
 - a. Excess balance in Electronic Cash ledger
 - b. Exports of goods / services- With payment of Tax
 - c. Exports of goods / services- Without payment of Tax, i.e., ITC accumulated
 - d. On account of assessment/provisional assessment/ appeal/ any other order
 - i. Select the type of Order:
Assessment/ Provisional Assessment/ Appeal/ Others
 - ii. Mention the following details:
 1. Order No.
 2. Order Date <calendar>
 3. Order Issuing Authority
 4. Payment Reference No. (of the amount to be claimed as refund)

(If Order is issued within the system, then 2, 3, 4 will be auto populated)
 - e. ITC accumulated due to inverted tax structure (clause (ii) of proviso to section 54(3))
 - f. On account of supplies made to SEZ unit/ SEZ Developer or Recipient of Deemed Exports
 - i. Select the type of supplier/ recipient:

1. Supplier to SEZ Unit
 2. Supplier to SEZ Developer
 3. Recipient of Deemed Exports
- g. Tax paid on a supply which is not provided, either wholly or partially, and for which invoice has not been issued
 - h. Tax paid on an intra-State supply which is subsequently held to be inter-State supply and vice versa:
 - i. Any other (*specify*):
8. Details of Bank Account (*to be auto populated from RC in case of registered taxpayer*)
- a. Bank Account Number :
 - b. Name of the Bank :
 - c. Bank Account Type :
 - d. Name of account holder :
 - e. Address of Bank Branch :
 - f. IFSC :
 - g. MICR :
9. Whether Self-Declaration by Applicant u/s 54(4), If applicable ☐ Yes ☐ No

DECLARATION (Rule...)

I hereby declare that the goods exported are not subject to any export duty.
 I also declare that I have not availed any drawback on goods or services or both
 and that I have not claimed refund of the integrated tax paid on supplies in respect
 of which refund is claimed.

Signature

Name –

Designation / Status

DECLARATION (Rule...)

I hereby declare that the refund of ITC claimed in the application does
 not include ITC availed on goods or services used for making nil rated or
 fully exempt supplies.

Signature

Name –

Designation / Status

SELF- DECLARATION

I/We _____ (Applicant) having GSTIN/ temporary Id -----, solemnly affirm and certify that in respect of the refund amounting to Rs. ---/ with respect to the tax, interest, or any other amount for the period from---to----, claimed in the refund application, the incidence of such tax and interest has not been passed on to any other person.

(This Declaration is not required to be furnished by applicants, who are claiming refund under sub rule<> of the GST Rules<...>.)

10. Verification

I/We <Taxpayer Name> hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

We declare that no refund on this account has been received by us earlier.

Place
Signatory

Date

Signature of Authorized

(Name)

Designation/ Status

Note: 1) A separate statement has to be filed under sub-rule (4) of rule 1 of draft Goods and Services Tax refund

Statement 1:

(Note: - All statements are auto populated from the corresponding returns taxpayer have to select the invoices accordingly and fields like egm/ebrc to be filled if the same was not filled in the return)

Statement in case of Application under Rule 1 sub rule 2 (g):**Annexure-1**

Statement containing the number and date of invoices under <...> of GST Rules,

For Inward Supplies:

As per GSTR- 2 (Table 4):

Tax Period:

GSTIN/ Name of unregistered supplier	Invoice details								State (in case of unregistered supplier)	IGST		CGST		SGST/ UTGST		CESS		Col. 17	Col. 18	Col. 19	Col. 20/21/22/23			
	No	Date	Value	Goods/ Services (G/S)	HSN/ SAC	Taxable value	UQC	QTY		Rate (%)	Amt.	Rate (%)	Amt.	Rate (%)	Amt.	Rate (NA)	Amt.				IGST	CGST	SGST/ UTGST	Cess
1	2	3	4	5	6	7	24A	24B	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23

Col. 17: POS (only if different from the location of recipient)

Col. 18: Indicate if supply attracts reverse charge (Yes / No)

Col. 19: Eligibility of ITC as (inputs/capital goods/input services/ none)

Col. 20/21/22/23: Amount of ITC available

For Outward Supplies:

As per GSTR- 1 (Table 5):

Tax Period:

GSTIN/ UIN	Invoice details								IGST		CGST		SGST/ UTGST		Cess		Col. 16	Col. 17	Col. 18	Col. 19	Col. 20	Col. 21	Col. 22
	No.	Date	Value	Goods/ services (G/S)	HSN/ SAC	Taxable Value	UQC	QTY	Rate (%)	Amt	Rate (%)	Amt	Rate (%)	Amt	Rate (NA)	Amt							
1	2	3	4	5	6	7	23A	23B	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22

Col. 16: POS (only if different from the location of recipient)

Col. 17: Whether supply made to SEZ / SEZ developer (Yes / No)

Col. 18: Tax option for supplies made to SEZ / SEZ developer (With IGST/ Without IGST)

Col. 19: Deemed Exports (Yes/No)

Col. 20: whether supply attracts reverse charge (Yes / No)

Col. 21: Whether tax on this invoice is paid on provisional basis (Yes /No)

Col. 22: GSTIN of e-commerce operator (if applicable)

Place

Date

Signature of Authorized Signatory

(Name)

Designation/ Status

Statement 2:

Statement in case of Application under Rule 1 sub rule 2 (b) and (c):

Exports with payment of Tax:

Tax Period:

Invoice								Shipping bill/ Bill of export			Tax payment option		IGST		Whether tax on this invoice is paid on provisional basis (Yes /No)	EGM Details		BRC/ FIRC	
No.	Date	Value	Goods/ Services (G/S)	HSN/ SAC	UQC	QTY	Taxable value	Port Code	No.	Date	With IGST	Without IGST	Rate (%)	Amt.		Ref No.	Date	No.	Date
1	2	3	4	5	15A	15B	6	7	8	9	10	11	12	13	14	15C	15D	15E	15F

(* Shipping Bill and EGM are mandatory; – in case of goods;

BRC/ FIRC details are mandatory– in case of Services)

Place

Date

Signature of Authorized Signatory

(Name)

Designation/ Status

Statement 3:**Exports without payment of Tax:**Tax Period:

Invoice								Shipping bill/ Bill of export			Tax payment option		IGST		Whether tax on this invoice is paid on provisional basis (Yes /No)	EGM Details		BRC/ FIRC	
No.	Date	Value	Goods/ Services (G/S)	HSN/ SAC	UQC	QTY	Taxable value	Port Code	No.	Date	With IGST	Without IGST	Rate (%)	Amt.		Ref No.	Date	No.	Date
1	2	3	4	5	15A	15B	6	7	8	9	10	11	12	13	14	15C	15D	15E	15F

(* Shipping Bill and EGM – in case of goods are mandatory;

BRC/ FIRC details are mandatory– in case of Services)

Place

Date

Signature of Authorized Signatory

(Name)

Designation/ Status

Statement 4:**Statement in case of Application under Rule 1 sub rule 2 (d) and (e):****Refund by the supplier of SEZ/ Developer:****GSTR- 1 Table 5**

Tax Period:

GSTIN/ UIN	Invoice details								IGST		CGST		SGST/ UTGST		Cess		Col. 16	Col. 17	Col. 18	Col. 19	Col. 20	Col. 21	Col. 22	ARE		Date of Receipt	Payment Details		
	No.	Date	Value	Goods/ services (G/S)	HSN/ SAC	Taxable Value	UQC	QTY	Rate (%)	Amt	Rate (%)	Amt	Rate (%)	Amt	Rate (NA)	Amt									No.	Date		Ref No.	Date
1	2	3	4	5	6	7	23A	23B	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23C	23D	23E	23F	23G	

Col. 16: POS (only if different from the location of recipient)

Col. 17: Whether supply made to SEZ / SEZ developer (Yes / No)

Col. 18: Tax option for supplies made to SEZ / SEZ developer (With IGST/ Without IGST)

Col. 19: Deemed Exports (Yes/No)

Col. 20: whether supply attracts reverse charge (Yes / No)

Col. 21: Whether tax on this invoice is paid on provisional basis (Yes /No)

Col. 22: GSTIN of e-commerce operator (if applicable)

Col. 23 C/D: ARE (Application for Removal of Export)

Col. 23 E: Date of receipt by SEZ/ Developer (as per re warehousing certificate)

Col. 23 F/G: Particulars of Payment Received

(* In case of Goods: ARE and Date of Receipt by SEZ/ Developer are mandatory;**In case of Services: Particulars of Payment Received is mandatory)**

GSTR 5- Table 6

Tax Period:

Col. 1	Invoice details								IGST		CGST		SGST/ UTGST		Cess		Col. 16	Col. 17	Col. 18	Col. 19	Col. 20	ARE		Date of Receipt	Payment Details	
	No.	Date	Value	Goods/ Services (G/S)	HSN/ SAC	UQC	QTY	Taxable Value	Rate (%)	Amt.	Rate (%)	Amt.	Rate (%)	Amt.	Rate (NA)	Amt.						No.	Date		Ref No.	Date
1	2	3	4	5	6	21A	21B	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21C	21D	21E	21F	21G

Col. 1: GSTIN / UIN/ Name of the un registered recipient (Supplier to SEZ/ Developer)

Col. 16: POS (only if different from the location of recipient)

Col. 17: Whether supply made to SEZ / SEZ developer (Yes / No)

Col. 18: Tax option for supplies made to SEZ / SEZ developer (With IGST/ Without IGST)

Col. 19: Deemed Exports (Yes/No)

Col. 20: Whether tax on this invoice is paid on provisional basis (Yes /No)

Col. 21 C/D: ARE (Application for Removal of Export)

Col. 21 E: Date of receipt by SEZ/ Developer (as per re warehousing certificate)

Col. 21 F/G: Particulars of Payment Received

(* In case of Goods: ARE and Date of Receipt by SEZ/ Developer are mandatory;

In case of Services: Particulars of Payment Received is mandatory)

Place

Signature of Authorized Signatory

Date

(Name)

Designation/ Status

Statement 5:

Statement in case of Application under Rule 1 sub rule 2 (d) and (e):

Refund by the EOU/ Recipient of Deemed Exports:

Tax Period:

GSTIN/ Name of unregistered supplier	Invoice details								State (in case of unregistered supplier)	IGST		CGST		SGST/ UTGST		CESS		Col. 17	Col. 18	Col. 19	Col. 20/21/22/23				ARE		Date of Receipt
	No	Date	Value	Goods/ Services (G/S)	HSN/ SAC	Taxable value	UQC	QTY		Rate (%)	Amt.	Rate (%)	Amt.	Rate (%)	Amt.	Rate (NA)	Amt.				IGST	CGST	SGST/ UTGST	Cess	No.	Date	
1	2	3	4	5	6	7	24A	24B	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24C	24D	24E

Col. 17: POS (only if different from the location of recipient)

Col. 18: Indicate if supply attracts reverse charge (Yes / No)

Col. 19: Eligibility of ITC as (inputs/capital goods/input services/ none)

Col. 20/21/22/23: Amount of ITC available

Col. 24 C/D: ARE (Application for Removal of Export)

Col. 24 E: Date of receipt by SEZ/ Developer (as per re warehousing certificate)

(* In case of Goods: ARE and Date of Receipt are mandatory)

Place

Signature of Authorized Signatory

Date

(Name)

Designation/ Status

Annexure-2
(As per Refund Rule 2 (j))

Certificate

This is to certify that in respect of the refund amounting to INR << >> ----- (in words) claimed by M/s -----
----- (Applicant's Name) GSTIN/ Temporary ID----- for the tax period < ---->, the incidence of tax and interest,
has not been passed on to any other person. This certificate is based on the examination of the Books of Accounts, and
other relevant records and Returns particulars maintained/ furnished by the applicant.

Signature of the Chartered Accountant/ Cost Accountant:

Name:

Membership Number:

Place:

Date:

This Certificate is not required to be furnished by the applicant, claiming refund under clause (a) or clause (b) or clause
(c) or clause (d) or clause (f) of sub-section (8) of section 54 of the Act.

FORM-GST-RFD-02*[See Rule ---]***Acknowledgment**

Your application for refund is hereby acknowledged against <Application Reference Number>

Acknowledgement Number :

Date of Acknowledgement :

GSTIN/ UIN/ Temporary ID, if applicable :

Applicant's Name :

Form No. :

Form Description :

Jurisdiction (*tick appropriate*) :

Centre State/ Union Territory:

Filed by :

Refund Application Details	
Tax Period	
Date and Time of Filing	
Reason for Refund	

Amount of Refund Claimed:

	Tax	Interest	Penalty	Fees	Others	Total
CGST						
SGST						
UTGST						
IGST						
Cess						
Total						

Note 1: The status of the application can be viewed by entering ARN through <Refund> Track Application Status” on the GST System Portal.

Note 2: It is a system generated acknowledgement and does not require any signature.

FORM-GST-RFD-03*[See Rule --]***Deficiency Memo**

Reference No. :

Date: <DD/MM/YYYY>

To

_____ (GSTIN/ UIN/ Temporary ID)

_____ (Name)

_____ (Address)

Subject: Refund Application Reference No. (ARN)Dated<DD/MM/YYYY>.....-Reg.

Sir/Madam,

This has reference to your above mentioned application filed under section 54 of the Act. Upon scrutiny of your application, certain deficiencies have been noticed below:

Sr No	Description(select the reason from the drop down of the Refund application)
1.	<MULTI SELECT OPTION>
2.	
	Other <TEXT BOX> { <i>any other reason other than the reason select from the 'reason master'</i> }

You are advised to file a fresh refund application after rectification of above deficiencies

Date:

Signature (DSC):

Place:

Name of Proper Officer:

Designation:

Office Address:

FORM-GST-RFD-04*[See Rule -]*

Sanction Order No:

Date: <DD/MM/YYYY>

To

_____ (GSTIN)

_____ (Name)

_____ (Address)

Provisional Refund Order

Refund Application Reference No. (ARN)Dated<DD/MM/YYYY>.....-

Acknowledgement No.Dated<DD/MM/YYYY>.....

Sir/Madam,

With reference to your above mentioned application for refund, the following amount is sanctioned to you on a provisional basis:

Sr No	Description	CGST	SGST	UTGST	IGST	Cess
i.	Amount of refund claimed					
ii.	10% of the amount claimed as refund					
iii.	Balance amount					
iv.	TOTAL AMOUNT					
	Bank Details					
v.	Bank Account No. as per application					
vi.	Name of the Bank					
vii.	Address of the Bank /Branch					
viii.	IFSC					
ix.	MICR					

Date:

Place:

Signature (DSC):

Name:

Designation:

Office Address:

FORM-GST-RFD-05*[See Rule-----]***Payment Advice**

Payment Advice No: -

Date: <DD/MM/YYYY>

To <Centre> PAO/ Treasury/ RBI/ Bank**Payment Advice**

Refund Sanction Order No.

Order Date.....<DD/MM/YYYY>.....

GSTIN/ UIN/ Temporary ID < >

Name: < >

Refund Amount (as per Order):

	CGST	SGST	UTGST	IGST	Cess
Net Refund amount sanctioned					
Interest on delayed Refund					
Total					

	Details of the Bank	
i.	Bank Account no as per application	
ii.	Name of the Bank	
iii.	Name and Address of the Bank /branch	
iv.	IFSC	
v.	MICR	

Date:

Place:

Signature (DSC):

Name:

Designation:

Office Address:

To

_____ (GSTIN/ UIN/ Temporary ID)

_____ (Name)

_____ (Address)

FORM-GST-RFD-06*[See Rule --]*

Order No.:

Date: <DD/MM/YYYY>

To

_____ (GSTIN/ UIN/ Temporary ID)

_____ (Name)

_____ (Address)

Show cause notice No. (If applicable)

Acknowledgement No.

Dated<DD/MM/YYYY>

Refund Sanction/Rejection Order

Sir/Madam,

This has reference to your above mentioned application for refund filed under section 54 of the Act*/ interest on refund*. Upon examination of your application, the amount of refund sanctioned to you, after adjustment of dues (where applicable) is as follows:

**Strike out whichever is not applicable*

Sr no	Description	CGST	SGST	UTGST	IGST	Cess
i.	Amount of refund/interest* claimed					
ii.	Refund sanctioned on provisional basis (Order No....date) (if applicable)					
iii.	Refund amount inadmissible <<reason dropdown>> <Multiple reasons to be allowed>					
iv.	Gross amount to be paid (1-2-3)					
v.	Amount adjusted against outstanding demand (if any) under the existing law or under the Act. Demand Order No..... date....., Act Period <Multiple rows possible- add row to be given>					
vi.	Net amount to be paid					

**Strike out whichever is not applicable*

&1. I hereby sanction an amount of INR _____ to M/s _____ having GSTIN ____ under sub-section (5) of section 54) of the Act/under section 56 of the Act[@]

[@]*Strike out whichever is not applicable*

- (a) [#]and the amount is to be paid to the bank account specified by him in his application/
- (b) the amount is to be adjusted towards recovery of arrears as specified at serial number 5 of the Table above/
- (c) an amount of -----rupees is to be adjusted towards recovery of arrears as specified at serial number 5 of the Table above and the remaining amount of ----rupees is to be paid to the bank account specified by him in his application[#] . .

[#]*Strike-out whichever is not applicable.*

Or

&2. I hereby credit an amount of INR _____ to Consumer Welfare Fund under sub-section (...) of Section (...) of the Act. .

&3. I hereby reject an amount of INR _____ to M/s _____ having GSTIN ____ under sub-section (...) of Section (...) of the Act.

[&]*Strike-out whichever is not applicable*

Date:

Place:

Signature (DSC):

Name:

Designation:

Office Address:

FORM-GST-RFD-07*[See Rule-----]***Order for Complete adjustment of sanctioned Refund**

Order No.:

Date: <DD/MM/YYYY>

To

_____ (GSTIN/UIN/Temp.ID No.)

_____ (Name)

_____ (Address)

Acknowledgement No.

Dated<DD/MM/YYYY>.....

Sir/Madam,

With reference to your refund application as referred above and further furnishing of information/ filing of documents against the amount of refund sanctioned to you has been completely adjusted against outstanding demands as per details below:

	Refund Calculation	IGST	CGST	SGST	UTGST	Cess
i.	Amount of Refund claimed					
ii.	Net Refund Sanctioned on Provisional Basis (Order No...date)					
iii.	Refund amount inadmissible rejected <<reason dropdown>>					
iv.	Refund admissible (i-ii-iii)					
v.	Refund adjusted against outstanding demand (as per order no.) under existing law or under this law. . Demand Order No..... date..... <Multiple rows may be given>					
vi.	Balance amount of refund	Nil	Nil			Nil

I hereby, order that the amount of claimed / admissible refund as shown above is completely adjusted against the outstanding demand under this Act / under the existing law. This application stands disposed as per provisions under sub-section (...) of Section (...) of the Act.

Date:

Place:

Signature (DSC):

Name:

Designation:

Office Address:

FORM-GST-RFD-08*[See Rule-----]***Notice for rejection of application for refund**

SCN No.:

Date: <DD/MM/YYYY>

To

_____ (GSTIN/ UIN/ Temporary ID)

_____ (Name)

_____ (Address)

ACKNOWLEDGEMENT No.....

ARN.....

Dated<DD/MM/YYYY>.....

This has reference to your above mentioned application for refund, filed under section 54 of the Act. On examination, it appears that refund application is liable to be rejected on account of the following reasons:

Sr No	Description (select the reasons of inadmissibility of refund from the drop down)	Amount Inadmissible
i.		
ii		
iii	Other{ <i>any other reason other than the reasons mentioned in 'reason master'</i> }	

You are hereby called upon to show cause as to why your refund claim, to the extent of the amount specified above, should not be rejected for reasons stated above.

☐ You are hereby directed to furnish a reply to this notice within fifteen days from the date of service of this notice.

☐ You are also directed to appear before the undersigned on DD/MM/YYYY at HH/MM.

If you fail to furnish a reply within the stipulated date or fail to appear for personal hearing on the appointed date and time, the case will be decided ex parte on the basis of available records and on merits.

Date:

Place:

Signature (DSC):

Name:

Designation:

Office Address:

FORM-GST-RFD-09*[See Rule-----]***Reply to show cause notice**

Date: <DD/MM/YYYY>

1.	Reference No. of Notice		Date of issue	
2.	GSTIN / UIN			
3.	Name of business (Legal)			
4.	Trade name, if any			
5.	Reply to the notice			
6.	List of documents uploaded			
7.	<p>Verification</p> <p>I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.</p> <p style="text-align: right;">Signature of Authorized Signatory</p> <p style="text-align: right;">Name</p> <p style="text-align: right;">Designation/Status</p> <p>Place</p> <p>Date --- DD/MM/YYYY</p>			

Place

Signature of Authorized Signatory

Date

(Name)

Designation/ Status

FORM GST RFD-10

[See Rule-----]

Application for Refund by any specialized agency of UN or any Multilateral Financial Institution and Organization Consulate or Embassy of foreign countries, etc.

1. UIN :
2. Name :
3. Address :
4. Tax Period (Quarter) : From <DD/MM/YY> To <DD/MM/YY>
5. Amount of Refund Claim : <INR> <In Words>

	Amount
CGST	
SGST	
UTGST	
IGST	
Cess	
Total	

6. Details of Bank Account:
 - a. Bank Account Number
 - b. Bank Account Type
 - c. Name of the Bank
 - d. Name of the Account Holder/Operator
 - e. Address of Bank Branch
 - f. IFSC
 - g. MICR
7. Reference number and date of furnishing **FORM GSTR-11**
8. Verification

I _____ as an authorized representative of << Name of Embassy/international organization >> 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.

That we are eligible to claim such refund as specified agency of UNO/Multilateral Financial Institution and Organization, Consulate or Embassy of foreign countries/ any other person/ class of persons specified/ notified by the Government.

Date:
Place:

Signature of Authorized Signatory:
Name:
Designation / Status:

INPUT TAX CREDIT

DRAFT

GOODS AND SERVICES TAX RULES, 2017

INPUT TAX CREDIT FORMATS

14-05-2017

List of Forms

Sr. No.	Form No.	Description
1.	Form GST ITC – 1	Declaration for claim of input tax credit under sub-section (1) of section 18.
2.	Form GST ITC – 2	Declaration for transfer of ITC in case of sale, merger, demerger, amalgamation, lease or transfer of a business under sub-section (3) of section 18.
3.	Form GST ITC – 3	Declaration for intimation of ITC reversal on inputs, inputs contained in semi-finished and finished goods and capital goods in stock under sub-section (4) of section 18.
4.	Form GST ITC – 4	Details of goods/capital goods sent to job worker and received back.

Form GST ITC – 1

[See Rule _____]

Declaration for claim of input tax credit under sub-section (1) of section 18

Claim made under	
Section 18 (1)(a)	<input type="checkbox"/>
Section 18 (1)(b)	<input type="checkbox"/>
Section 18 (1)(c)	<input type="checkbox"/>
Section 18 (1)(d)	<input type="checkbox"/>

1.	GSTIN	
2.	Legal name	
3.	Trade name, if any	
4.	Date from which liability to pay tax arises under section 9, except section 9 (3) and section 9 (4) [For claim under section 18 (1)(a) and section 18 (1)(c)]	
5.	Date of grant of voluntary registration [For claim made under section 18 (1)(b)]	
6.	Date on which goods or services becomes taxable [For claim made under section 18 (1)(d)]	

7. Claim under section 18 (1) (a) or section 18 (1) (b)

Details of stock of inputs and inputs contained in semi-finished goods or finished goods on which ITC is claimed

Sr. No.	GSTIN/ Registrat ion under CX/ VAT of supplier	Invoice *		Description of inputs held in stock, inputs contained in semi-finished or finished goods held in stock	Unit Quantit y Code (UQC)	Quanti ty	Value (As adjusted by debit note/credit note)	Amount of ITC claimed (Rs.)				
		No.	Date					CGST	SGST	UTGST	IGST	Cess
1	2	3	4	5	6	7	8	9	10	11	12	13
7 (a) Inputs held in stock												
7 (b) Inputs contained in semi-finished or finished goods held in stock												

- In case it is not feasible to identify invoice, the principle of first-in-first out may be followed.

8. Claim under section 18 (1) (c) or section 18 (1)(d)

Details of stock of inputs, inputs contained in semi-finished goods or finished goods and capital goods on which ITC is claimed

Sr. No.	GSTIN/ Registrat ion under CX/ VAT of supplier	Invoice */ Bill of entry		Description of inputs held in stock, inputs contained in semi- finished or finished goods held in stock, capital goods	Unit Quantity Code (UQC)	Qty	Value** (As adjusted by debit note/cred it note)	Amount of ITC claimed (Rs.)				
		No.	Date					CGST	SGST	UTGST	IGST	Cess
1	2	3	4	5	6	7	8	9	10	11	12	13
8 (a) Inputs held in stock												
8 (b) Inputs contained in semi-finished or finished goods held in stock												
8 (c) Capital goods in stock												

* In case it is not feasible to identify invoice, principle of first in and first out may be followed.

** The value of capital goods shall be the invoice value reduced by five percentage points per quarter of a year or part thereof from the date of invoice

9. Particulars of certifying Chartered Accountant or Cost Accountant [where applicable]

a) Name of the Firm issuing certificate

b) Name of the certifying Chartered Accountant/Cost Accountant

c) Membership number

d) Date of issuance of certificate

e) Attachment (option for uploading certificate) Detailed Agenda Notes 2B - Agenda for 14th GSTCM

10. Verification

I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed there from.

Signature of authorized signatory _____

Name

Designation/Status _____

Date --- dd/mm/yyyy

Note:

CGST stands for Central Goods and Services Tax

SGST stands for State Goods and Services Tax

UTGST stands for Union Territory Goods and Services Tax

IGST stands for Integrated Goods and Services Tax

Cess stands for Goods and Services Tax (Compensation to States)

CX stands for Central Excise

VAT stands for Value Added Tax

Form GST ITC -02
[See Rule – _____]

Declaration for transfer of ITC in case of sale, merger, demerger, amalgamation, lease or transfer of a business under sub-section (3) of section 18

1.	GSTIN of transferor	
2.	Legal name of transferor	
3.	Trade name, if any	
4.	GSTIN of transferee	
5.	Legal name of transferee	
6.	Trade name, if any	

7. Details of ITC to be transferred

Tax	Amount of matched ITC available	Amount of matched ITC to be transferred
1	2	3
CGST		
SGST		
UTGST		
IGST		
Cess		

8. Particulars of certifying Chartered Accountant or Cost Accountant

- a) Name of the Firm issuing certificate
- b) Name of the certifying Chartered Accountant/Cost Accountant
- c) Membership number
- d) Date of issuance of certificate to the transferor
- e) Attachment (option for uploading certificate)

9. Verification

I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed there from.

Signature of authorized signatory _____

Name

Designation/Status _____

Date --- dd/mm/yyyy

Note:

CGST stands for Central Goods and Services Tax

SGST stands for State Goods and Services Tax

UTGST stands for Union Territory Goods and Services Tax

IGST stands for Integrated Goods and Services Tax

Cess stands for Goods and Services Tax (Compensation to States)

Form GST ITC -03

[See Rule – _____]

Declaration for intimation of ITC reversal/payment of tax on inputs held in stock, inputs contained in semi-finished and finished goods held in stock and capital goods under sub-section (4) of section 18

1. GSTIN		
2. Legal name		
3. Trade name, if any		
4(a). Details of application filed to opt for composition scheme [applicable only for section 18 (4)]	(i) Application reference number (ARN)	
	(ii) Date of filing	
4(b). Date from which exemption is effective [applicable only for section 18 (4)]		

5. Details of stock of inputs held in stock, inputs contained in semi-finished or finished goods held in stock, and capital goods on which input tax credit is required to be paid under section 18(4).

Sr. No.	GSTIN/Registration under CX/VAT of supplier	*Invoice /Bill of entry		Description of inputs held in stock, inputs contained in semi-finished or finished goods held in stock and capital goods	Unit Quantity Code (UQC)	Qty	Value** (As adjusted by debit note/credit note)	Amount of ITC claimed (Rs.)				
		No.	Date					CGST	SGST	UTGST	IGST	Cess
1	2	3	4	5	6	7	8	9	10	11	12	13
5 (a) Inputs held in stock (where invoice is available)												
5 (b) Inputs contained in semi-finished and finished goods held in stock (where invoice available)												
5 (c) Capital goods held in stock (where invoice available)												
5 (d) Inputs held in stock and as contained in semi-finished /finished goods held in stock (where invoice not available)												

Detailed Agenda Notes 2B - Agenda for 14th GSTCM

5 (e) Capital goods held in stock (where invoice not available)												

* (1) In case, it is not feasible to identify invoice, the principle of first in first out may be followed.

(2) If Invoice is not available for certain inputs or capital goods, the value shall be estimated based on prevailing market price

** The value of capital goods shall be the invoice value reduced by five percentage points per quarter of a year or part thereof from the date of invoice

6. Amount of ITC payable and paid (based on table 5)

Sr. No.	Description	Tax payable	Paid through Cash/ Credit Ledger	Debit entry no.	Amount of ITC paid standard				
					CGST	SGST	UTGST	IGST	Cess
1	2	3	4	5	6	7	8		9
1.	CGST		Cash Ledger						
			Credit Ledger						
2.	SGST		Cash Ledger						
			Credit Ledger						
3.	UTGST		Cash Ledger						
			Credit Ledger						
4.	IGST		Cash Ledger						
			Credit Ledger						
5.	CESS		Cash Ledger						
			Credit Ledger						

7. Verification

I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed there from.

Signature of authorized signatory _____

Name

Designation/Status _____

Date - dd/mm/yyyy

Note:

CGST stands for Central Goods and Services Tax

SGST stands for State Goods and Services Tax

UTGST stands for Union Territory Goods and Services Tax

IGST stands for Integrated Goods and Services Tax

Cess stands for Goods and Services Tax (Compensation to States)

Form GST ITC-04
[See Rule – _____]

Details of goods/capital goods sent to job worker and received back

1. GSTIN -
2. (a) Legal name -
(b) Trade name, if any -

3. Details of inputs/capital goods sent for job-work

GSTIN / Name of job worker if unregistere d	Challa n no.	Challan date	Goods Receipt date (In case of direct delivery to Job-worker)	Place of Supply (State of recipient)	Descriptio n	UQC	Quantity	Taxable value	Type of goods (Inputs /capital goods)	Amount of tax								
										CGST		SGST		UTGST		IGST		Cess
										Rat e (%)	Am t.	Rate (%)	Amt .	Rat e (%)	Am t.	Rat e (%)	Am t.	Amt.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19

3A. Amendment of details of inputs/capital goods removed for job-work

Original details			Revised details																			
GSTIN / Name of Job worker	Challan no.	Challan date	GSTIN / Name of Job worker	Challan No.	Challan Date	Goods Receipt date in case of direct delivery to Job-worker.	POS (place of Supply)	Description	UQC	Quantity	Taxable value	Type of goods (Inputs/capital goods)	Amount of tax									
													CGST		SGST		UTGST		IGST		Cess	
													Rate (%)	Amt.	Rate (%)	Amt.	Rate (%)	Amt.	Rate (%)	Amt.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	

4. Details of inputs/capital goods received back from job worker or sent out from business place of job-work

GSTIN / Name of job worker	Received back/sent out directly	Original challan No.	Original challan date	Invoice details in case of sent out directly		Description	UQC	Quantity	Taxable value	Type of goods (Inputs/ capital goods)	Amount of tax								
				No.	Date						CGST		SGST		UTGST		IGST		Cess
											Rate (%)	Amt.	Rate (%)	Amt.	Rate (%)	Rate	Rate (%)	Amt.	Amt.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20

4A. Amendments of Details of inputs/capital goods received back or disposed of from business place of job-work

Received back/sent out directly	Original details			Revised Details									Amount of tax involved on goods received								
	GSTIN / Name of job worker	Chall an no.	Chall an date	Chall an no.	Chall an date	Invoice Details in case of sent out Directly		Description	UQC	Quantity	Taxable value	Type of goods (Inputs/ capital goods)	CGST		SGST		UTGST		IGST		Cess
						No.	Date						Rate (%)	Amt.	Rate (%)	Amt.	Rate (%)	Amt.	Rate (%)	Amt.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22

5. Verification (by authorized signatory)

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.

Place

Date

Signature

Name of Authorized Signatory

Designation /Status.....

Note:

CGST stands for Central Goods and Services Tax

SGST stands for State Goods and Services Tax

UTGST stands for Union Territory Goods and Services Tax

IGST stands for Integrated Goods and Services Tax

Cess stands for Goods and Services Tax (Compensation to States)

COMPOSITION

GOODS AND SERVICES TAX RULES, 2017

COMPOSITION FORMS

List of Composition Formats

Sr. No.	Form No.	Description
1.	GST CMP-01	Intimation to pay tax under section 10 (composition levy) (Only for persons registered under the existing law migrating on the appointed day)
2.	GST CMP-02	Intimation to pay tax under section 10 (composition levy) (For persons registered under the Act)
3.	GST CMP-03	Intimation of details of stock on date of opting for composition levy (Only for persons registered under the existing law migrating on the appointed day)
4.	GST CMP-04	Intimation/Application for withdrawal from composition Levy
5.	GST CMP-05	Notice for denial of option to pay tax under section 10
6.	GST CMP-06	Reply to the notice to show cause
7.	GST CMP-07	Order for acceptance / rejection of reply to show cause notice

Form GST CMP -01*[See Rule -----]***Intimation to pay tax under section 10 (composition levy)**

(Only for persons registered under the existing law migrating on the appointed day)

1. GSTIN / Provisional ID		
2. Legal name		
3. Trade name, if any		
4. Address of Principal Place of Business		
5. Category of Registered Person < Select from drop down>		
(i)	Manufacturers, other than manufacturers of such goods as notified by the Government	<input type="checkbox"/>
(ii)	Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II	<input type="checkbox"/>
(iii)	Any other supplier eligible for composition levy.	<input type="checkbox"/>
6. Financial Year from which composition scheme is opted		2017-18
7. Jurisdiction	Centre	State
8. Declaration – I hereby declare that the aforesaid business shall abide by the conditions and restrictions specified for payment of tax under section 10.		
9. Verification I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom. <div style="text-align: right;">Signature of Authorized Signatory</div> <div style="text-align: right;">Name</div> <div style="text-align: right;">Designation / Status</div> Place Date		

Form GST CMP -02*[See Rule----***Intimation to pay tax under section 10 (composition levy)**

(For persons registered under the Act)

1. GSTIN		
2. Legal name		
3. Trade name, if any		
4. Address of Principal Place of Business		
5. Category of Registered Person < Select from drop down>.		
(i)	Manufacturers, other than manufacturers of such goods as may be notified by the Government	<input type="checkbox"/>
(ii)	Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II	<input type="checkbox"/>
(iii)	Any other supplier eligible for composition levy.	<input type="checkbox"/>
6. Financial Year from which composition scheme is opted		
7. Jurisdiction	Centre	State
8. Declaration – I hereby declare that the aforesaid business shall abide by the conditions and restrictions specified for paying tax under section 10.		
9. Verification I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom. <div style="text-align: right;">Signature of Authorized Signatory</div> <div style="text-align: right;">Name</div> <div style="text-align: right;">Designation / Status</div> <div>Place</div> <div>Date</div>		

Form GST –CMP-03

[See Rule----]

Intimation of details of stock on date of opting for composition levy

(Only for persons registered under the existing law migrating on the appointed day)

1. GSTIN		
2. Legal name		
3. Trade name, if any		
4. Address of Principal Place of Business		
5. Details of application filed to pay tax under section 10	(i) Application reference number (ARN)	
	(ii) Date of filing	
6. Jurisdiction	Centre	State

7. Stock of purchases made from registered person under the existing law

Sr. No	GSTIN/TIN	Name of the supplier	Bill/ Invoice No.	Date	Value of Stock	VAT	Central Excise	Service Tax (if applicable)	Total
1	2	3	4	5	6	7	8	9	10
1									
2									
Total									

8. Stock of purchases made from unregistered person under the existing law

Sr. No	Name of the Unregistered person	Address	Bill/ Invoice No	Date	Value of Stock	VAT	Central Excise	Service Tax (if applicable)	Total
1	2	3	4	5	6	7	8	9	
1									
2									
Total									

9. Details of tax paid	Amount	
	Debit entry no.	

10. Verification

I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature of Authorized Signatory

Name

Place

Date

Designation / Status

Form GST – CMP-04*[See Rule -----]***Intimation/Application for Withdrawal from Composition Levy**

1. GSTIN				
2. Legal name				
3. Trade name, if any				
4. Address of Principal Place of business				
5. Category of Registered Person				
(iv)	Manufacturers, other than manufacturers of such goods as may be notified by the Government	<input type="checkbox"/>		
(v)	Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II	<input type="checkbox"/>		
(vi)	Any other supplier eligible for composition levy.	<input type="checkbox"/>		
6. Nature of Business				
7. Date from which withdrawal from composition scheme is sought		DD	MM	YYYY
8. Jurisdiction	Centre	State		
9. Reasons for withdrawal from composition scheme				
10. Verification I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom. <div style="text-align: right;">Signature of Authorized Signatory</div> <div style="text-align: right;">Name</div> <div style="text-align: right;">Designation / Status</div> Place Date				

Note – Stock statement may be furnished separately for availing input tax credit on the stock available on the date preceding the date from which composition option is withdrawn in **FORM GST ITC -01**.

Form GST CMP- 05

[See Rule -----]

Reference No. << ... >>

<< Date >>

To

GSTIN
Name
Address

Notice for denial of option to pay tax under section 10

Whereas on the basis of information which has come to my notice, it appears that you have violated the conditions and restrictions necessary for availing of the composition scheme under section 10 of the Act. I therefore propose to deny the option to you to pay tax under the said section for the following reasons: -

1

2

3

....

☐ You are hereby directed to furnish a reply to this notice within fifteen working days from the date of service of this notice.

☐ You are hereby directed to appear before the undersigned on DD/MM/YYYY at HH/MM.

If you fail to furnish a reply within the stipulated date or fail to appear for personal hearing on the appointed date and time, the case will be decided ex parte on the basis of available records and on merits

Signature

Name of Proper Officer

Designation

Jurisdiction

Place
Date

Form GST CMP - 06*[See Rule ----]***Reply to the notice to show cause**

1.	GSTIN	
2.	Details of the show cause notice	Reference no.
		Date
3.	Legal name	
4.	Trade name, if any	
5.	Address of the Principal Place of Business	
6.	Reply to the notice	
7.	List of documents uploaded	
8.	Verification	<p>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.</p> <p style="text-align: right;">Signature of the Authorized Signatory</p> <p>Date Place</p>

Note –

1. The reply should not be more than 500 characters. In case the same is more than 500 characters, then it should be uploaded separately.
2. Supporting documents, if any, may be uploaded in PDF format.

Form GST CMP-07

[See Rule -----]

Reference No. << >>

Date—

To

GSTIN

Name

Address

Application Reference No. (ARN)

Date –

Order for acceptance / rejection of reply to show cause notice

This has reference to your reply dated ----- filed in response to the show cause notice issued vide reference no. -----
- dated ----- . Your reply has been examined and the same has been found to be satisfactory and, therefore, your
option to pay tax under composition scheme shall continue. The said show cause notice stands vacated.

or

This has reference to your reply dated ----- filed in response to the show cause notice issued vide reference no. -----
- dated ----- . Your reply has been examined and the same has not been found to be satisfactory and, therefore, your
option to pay tax under composition scheme is hereby denied with effect from << >>> for the following reasons:

<< text >>

or

☐ You have not filed any reply to the show cause notice; or

☐ You did not appear on the day fixed for hearing.

Therefore, your option to pay tax under composition scheme is hereby denied with effect from << date >> for the
following reasons:

<< Text >>

Date

Place

Signature

Name of Proper Officer

Designation

Jurisdiction

Volume 3 – Detailed Agenda Notes
For the 14th Meeting of the Hon'ble GST Council on 18th and 19th of May, 2017
Agenda Note No. 9

Hon'ble GST Council in its 4th meeting held on 3-4 November, 2016 had, interalia, laid down the following guiding principles, in respect of bands of rates of GST and GST Compensation mechanism:

- (i) There shall be a category of goods which shall be exempt from GST and this would include items like food grains;
- (ii) There shall be a low band of tax rate of 5% and would generally cover goods which presently attract combined tax rate of Central Excise and VAT (including cascading on account of these two taxes) between 3% and less than 9%. Such goods are normally consumed by the vulnerable sections of the society or have high impact on inflation;
- (iii) There shall be a standard tax rate of 12% and would generally cover goods which presently attract combined tax rate of Central Excise and VAT (including cascading on account of these two taxes) between 9% and less than 15%;
- (iv) There shall be another standard tax rate of 18% and would generally cover goods which presently attract combined tax rate of Central Excise and VAT between 15% and less than 21% (including cascading on account of these two taxes);
- (v) There shall be a higher band of tax rate of 28% and would generally cover goods which presently attract combined tax rate of Central Excise and VAT equal to or more than 21% (including cascading on account of these two taxes);
- (vi) Supply of services shall generally be taxed at the rate of 18%;
- (vii) To generate resources to compensate States for five years for any loss of revenue suffered by them on account of implementation of GST, a cess shall be levied on goods such as luxury cars, aerated drinks, pan masala and tobacco products, over and above the rate of 28%. For the goods chargeable to cess, the rate of cess shall be such so as to generally maintain the present incidence of taxation on them.
- (viii) A Committee of officers of the Central Government and the State Governments shall carry out an exercise of fitment of goods in the various slab rates, namely exempted category, lower rate, the two standard rates and the higher rate on the basis of the principles enumerated at serial number (i) to (v) above, which are indicative in nature and are not fixed rules. While doing the fitment in the slab rates of 12% and 18%, the Committee of officers shall take into account the current economic and social realities. This Committee of officers shall also examine as to what items are presently attracting combined VAT and Central Excise tax rate of 28% or above and could be put into 18% rate slab taking into account the present context in which goods earlier considered as luxuries are now largely used by all segments of the society. The Committee shall bring the outcome of this exercise to the Council for further decision.
- (ix) The rate of tax on gold shall be decided by the Council after the completion of the fitment exercise as mentioned at serial number (viii) above.

2.1 Against the above background, a Committee of officers of the Central Government and the State Governments was constituted, which met on 18-19 April 2017; 4-6 May, 2017; and 10 May, 2017 [put together for 6 days].

2.2 For arriving at the recommended rates, the Committee kept in view the aforesaid guidelines laid down by the Hon'ble GST Council rates, that is the present tax incidence, on account of Central Excise/Service Tax and VAT (including cascading on account of these taxes) as well as embedded taxes and the incidence of CST, Octroi, Entry Tax etc. However, in certain cases, the Committee has recommended lower GST rates, vis-à-vis present tax incidence [including embedded taxes] taking into consideration:

- a) the current economic and social realities;
- b) for ensuring moderate tax incidence of items of common use;
- c) For ensuring moderate GST rate for intermediates and capital goods.

2.3 As regards the rates of Compensation Cess, the Committee largely was guided by the present tax incidence with some cushion on goods which presently bear a total tax incidence of more than 28%, including that on mid-segment and large, hybrid luxury cars.

2.4 The Committee, however, did not go in details of GST rates for the gold, diamond and gems and jewellery sector, keeping in view that rate of tax for this sector is to be decided by the Hon'ble Council after the completion of the fitment exercise.

2.5 The Committee also examined the present CVD and SAD exemptions, so as to cull out the cases, where the Committee recommends continuation of exemptions in form of IGST exemptions. These cases include Multilateral/Bilateral Commitments [including exemption for goods in transit to the land locked Countries], re-import or re-export cases and passenger facilitation at international Airports.

3. In case of services, the Committee largely followed the following principles while recommending the GST rate structure:

- a) Continuance of exemption for certain services, so as to maintain present tax incidence on services;
- b) To suggest broadly the same GST rate for different modes of transportation services, more or less at the present rates [lower than the general standard rate of 18% for services] because the inputs of transportation such as fuel, etc. are not in GST;
- c) Withdrawal of exemptions in certain cases where such exemptions have been extended because of lack of jurisdiction;
- d) Withdrawal of exemption in certain cases, like Works Contract [a composite supply of service] the Committee has recommended withdrawal of present service tax exemptions, keeping in view the facts that sale of goods in these contract will now attract GST and it may not be possible to segregate the value of services from the total value;
- e) For ensuring similar GST rates, when similar supplies can be treated as supply of service or goods [depending of facts of the case] so as to remove tax arbitrage. For example, transfer of right to use goods is a service under GST law [Schedule II: Entry 5 (f)] whereas the sale of similar goods is supply of goods;

4. Accordingly, the following Annexures give indicative lists of goods and services recommended to be kept at GST rates of Nil, 5%, 12%, 18%, 28%, Compensation Cess rates and IGST exemptions.

Annexure	Rate	Page no.
GOODS		
Annexure-I	Nil	4 – 9
Annexure-II	5%	10 – 18
Annexure-III	12%	19 – 31
Annexure-IV	18%	32 – 58
Annexure-V	28%	59 – 78
SERVICES		
Annexure-VI – List A1	Nil	79 – 87
Annexure-VI – List A2	Nil	88 – 93
Annexure-VI – List A3	Nil	94 – 99
Annexure-VI – List B	Proposed Nil	100 – 106
Annexure-VII	5%	107
Annexure-VIII	12%	108
Annexure-IX	18%	109
Annexure-X	28%	110
Others		
Annexure XI	Compensation cess rates	111 – 114
Annexure XII	IGST exemptions/concessions	115 – 150
Annexure XIII	GST Rate of Services same as on Goods	151 – 152
Annexure XIV	Reverse Charge on Services	153 – 157

5. The Annexures I to XII give an illustrative List of goods or services at aforesaid rates. Chapter-wise GST rates for goods, service tax rate structure, Compensation Cess rates and IGST exemptions (hereinafter referred to as “Detailed Horizontal Rate Sheets”) are being sent to all CCTs containing all the necessary details.

6. GST rates will generally be prescribed at the 4-digit HS classification, unless a carve out requires specifying at 6 or 8-digit levels. The Goods and Services Tax (Compensation to States) Act, 2017 relies on the classification of goods and the Rules for interpretation thereof as given in the First Schedule to the Customs Tariff Act, 1975. In line with the same, it is suggested that for GST purposes also the classification of goods and the Rules for Interpretation thereof as given in the First Schedule to the Customs Tariff Act, 1975 are relied upon. To this, a new Chapter 99 is proposed to be added, which will provide 6-digit classification of services based on the UN CPC (Central Product Classification). The 5-digit classification of UN CPC (excluding ‘99’) has been adapted to meet the Indian requirements.

7. Considering the above Hon’ble GST Council may approve the GST rate structure as given in Annexures I to XII and adoption of the classification of goods and the Rules for interpretation thereof as given in the First Schedule to the Customs Tariff Act, 1975 for GST purposes in general.

List of Goods at Nil GST rate

S. No.	Chapter	Description
1.	1 (Live animals)	All live animals, other than horses
2.	2 (Meat and edible meat offal)	Meat and edible meat offal [other than in frozen state and put up in unit containers]
3.	3 (Fish, crustaceans, molluscs & other aquatic invertebrates)	1. Fish seeds, prawn / shrimp seeds whether or not processed, cured or in frozen state 2. Fish, crustaceans, molluscs & other aquatic invertebrates [other than processed, cured or in frozen state]
4.	4 (Dairy produce; bird's eggs; natural honey; edible products of animal origin, not elsewhere specified)	1. Fresh milk and pasteurised milk, including separated milk, milk and cream, not concentrated nor containing added sugar or other sweetening matter, excluding Ultra High Temperature (UHT) milk [0401] 2. Eggs Birds' eggs, in shell, fresh, preserved or cooked [0407] 3. Curd [0403, 0406], 4. Lassi [0403], 5. Butter milk [0403] 6. Chena or paneer [0406], other than put up in unit containers and bearing a registered brand name.
5.	5 (Products of animal origin, not elsewhere specified or included)	1. Human hair, unworked, whether or not washed or scoured; waste of human hair [0501] 2. Semen including frozen semen [0511]
6.	6 (Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage)	1. All goods
7.	7 (Edible vegetables, roots and tubers)	Vegetables, roots and tubers other than those in frozen or preserved state, including: 1. 0712 Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared. 2. 0713 <u>Dried leguminous vegetables, shelled,</u> whether or not skinned or split [pulses].

List of Goods at Nil GST rate

S. No.	Chapter	Description
		3. 0714 Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh or chilled; sago pith.
8.	8 (Edible fruit and nuts; peel of citrus fruit or melons)	Fresh fruits other than in frozen state or preserved
9.	9 (Coffee, tea, mate and spices) Mate a bitter infusion of the leaves of a South American shrub.	1. All goods of seed quality 2. Unprocessed green leaves of tea [0902], 3. Fresh ginger [09101110] and fresh turmeric [09103010] other than in processed form
10.	10 (Cereals)	All goods
11.	11 (Products of milling industry; malt; starches; inulin; wheat gluten)	Flour [1101, 1102, 1105, 1106] Aata, maida, besan etc.
12.	12 (Oil seeds and oleaginous fruits, miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder)	All oilseeds of seed quality
13.	13 (Lac; gums, resins and other vegetable saps and extracts)	1. Lac and Shellac [1301]

List of Goods at Nil GST rate

S. No.	Chapter	Description
14.	14 (Vegetable plaiting materials; vegetable products, not elsewhere specified or included)	1. Betel leaves [14049040]
15.	19 (Preparations of cereals, flour, starch or milk; pastrycooks' products)	1. Puffed rice , commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice, commonly known as khoi, parched paddy or rice coated with sugar or gur, commonly known as Murki [1904] 2. Pappad , by whatever name it is known, except when served for consumption [1905] 3. Bread (branded or otherwise), <u>except</u> when served for consumption and pizza bread [1905]
16.	22 (Beverages, spirit and vinegar)	1. Water [other than aerated, mineral, purified, distilled, medicinal, ionic, battery, de-mineralized and water sold in sealed container] [2201] 2. Non-alcoholic Toddy, Neera [2201]
17.	23 (Residues and waste from the food industries; prepared animal fodder)	1. Aquatic feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake [2302, 2304, 2305, 2306, 2308, 2309]
18.	25 (Salt; sulphur; earths and stone; plastering materials, lime and cement)	1. Common salt, by whatever name it is known, including iodized and other fortified salts, sendha namak [rock salt], kala namak [2501 00 10]
19.	30 (Pharmaceutical products)	1. Human Blood and its components [3002]
20.	31 (Fertilisers)	1. Organic manure, other than put up in unit containers and bearing a registered brand name.
21.	33	1. Kumkum, Bindi, Sindur, Alta [3304]

List of Goods at Nil GST rate

S. No.	Chapter	Description
	(Essential oils and resinoids, perfumery, cosmetic or toilet preparations)	
22.	34 (Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, dental waxes and dental preparations with a basis of plaster)	1. Soap manufactured by the KVIC
23.	38 (Miscellaneous chemical products)	1. Municipal waste, sewage sludge, clinical waste
24.	39 (Plastics and articles thereof)	1. Plastic bangles
25.	40 (Rubber and articles thereof)	1. Condoms and contraceptives [4014]
26.	44 (Wood and articles of wood, wood charcoal)	1. Firewood or fuel wood [4401] 2. Wood charcoal (including shell or nut charcoal), whether or not agglomerated [4402]
27.	48 (Paper and paperboard; articles of paper pulp, of paper or of paperboard)	1. Judicial, Non-judicial stamp papers, Court fee stamps when sold by the Government Treasuries or Vendors authorized by the Government, Postal items, like envelope, Post card etc., sold by Government , rupee notes when sold to the Reserve Bank of India & Cheques, lose or in book form [4802, 4817]

List of Goods at Nil GST rate

S. No.	Chapter	Description
28.	49 (Printed books, newspapers, pictures and other products of the printing industry, manuscripts, typescripts and plans)	1. Printed books, including Braille books [4901] and newspaper, periodicals & journals [4902], maps, atlas, chart & globe [4905]
29.	50 (Silk)	1. Silkworm laying, cocoon [5001] 2. Raw silk [5002] 3. Silk waste [5003]
30.	51 (Wool, fine or coarse animal hair; horse hair yarn and woven fabric)	1. Wool, not carded or combed [5101] 2. Fine or coarse animal hair, not carded or combed [5102] 3. Waste of wool or of fine or coarse animal hair [5103]
31.	52 (Cotton)	1. Gandhi Topi, 2. Khadi garments and made ups
32.	53 (Other vegetable textile fibres; paper yarn, woven fabrics of paper yarns)	1. Coconut, coir fibre [5305]
33.	63 (Other made up textile articles, sets, worn clothing and worn textile articles; rags)	1. Indian National Flag
34.	69 (Ceramic products)	1. Earthen pot and clay lamps [6912 00 40]
35.	70 (Glass and glassware)	1. Bangles (except those made from precious metals) [7018]
36.	82	1. Agricultural implements manually operated or animal driven [8201]

List of Goods at Nil GST rate

S. No.	Chapter	Description
	(Tools, implements, cutlery, spoons and forks of base metal; parts thereof of base metal)	2. Hand tools, such as spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry [8201].
37.	84 (Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof)	1. Handloom
38.	88 (Aircraft; spacecraft and parts thereof)	1. Spacecraft (including satellites) and suborbital and spacecraft launch vehicles [8802 60 00] 2. 8803 – Parts of goods of heading 8801
39.	90 (Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof)	1. Hearing aids [9021].
40.	96 (Miscellaneous manufactured articles)	1. Slate pencils [9609] and chalk sticks. 2. Slates [9610 00 00]
41.	98 (Project imports, laboratory chemicals, passengers' baggage, personal importation, ship stores)	1. 9803 – Passenger baggage

List of Goods at 5% GST rate

S. No.	Chapter	Description
1.	4 (Dairy produce; bird's eggs; natural honey; edible products of animal origin, not elsewhere specified)	1. Ultra High Temperature (UHT) milk [0401] 2. 0402 Milk and cream, concentrated or containing added sugar or other sweetening matter including skimmed milk powder , milk food for babies, excluding condensed milk. 3. 0403 Cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa. 4. 0404 Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included. 5. Chena or paneer put up in unit container and bearing a registered brand name [0406]. 6. 0408 Birds' eggs, not in shell , and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter. 7. 0409 Natural honey . 8. 0410 Edible products of animal origin, not elsewhere specified or included.
2.	5 (Products of animal origin, not elsewhere specified or included)	Miscellaneous products of animal origin
3.	7 (Edible vegetables, roots and tubers)	1. Herb, bark, dry plant, dry root, commonly known as jari booti and dry flower; 2. Frozen or preserved edible vegetables, roots and tubers.
4.	8 (Edible fruit and nuts; peel of citrus fruit or melons)	Edible fruit and nuts, in frozen state or preserved [<u>other than dry fruits</u>]

List of Goods at 5% GST rate

S. No.	Chapter	Description
5.	9 (Coffee, tea, mate and spices)	1. 0901 Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion. 2. 0902 Tea, whether or not flavoured [other than unprocessed green leaves of tea]. 3. 0903 Maté. 4. 0904 Pepper. 5. 0905 Vanilla. 6. 0906 Cinnamon and cinnamon-tree flowers. 7. 0907 Cloves (whole fruit, cloves and stems). 8. 0908 Nutmeg, mace and cardamoms. 9. 0909 Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries, other than of seed quality. 10. 0910 Ginger [other than fresh ginger], saffron, turmeric (curcuma) [other than fresh turmeric] and other spices.
6.	11 (Products of milling industry; malt; starches; inulin; wheat gluten)	1. 1103 Cereal groats, meal and pellets. 2. 1104 Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 1006; germ of cereals, whole, rolled, flaked or ground [i.e. of oats, maize or other cereals] 3. 1105 Meal, powder, flakes, granules and pellets of potatoes. 4. 1106 Meal and powder of the dried leguminous vegetables of heading 0713 (pulses), of sago or of roots or tubers of heading 0714 or of the products of Chapter 8 i.e. of tamarind, of singoda , etc.
7.	12 (Oil seeds and oleaginous fruits, miscellaneous grains, seeds and fruit;	All goods other than of seed quality

List of Goods at 5% GST rate

S. No.	Chapter	Description
	industrial or medicinal plants; straw and fodder	
8.	13 (Lac; gums, resins and other vegetable saps and extracts)	1. Compounded asafoetida commonly known as heeng [1301] 2. Guar meal or guar gum refined split [1302]
9.	14 (Vegetable plaiting materials; vegetable products, not elsewhere specified or included)	1. 1401 Vegetable plaiting materials (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark). 2. 1404 Vegetable products not elsewhere specified or included such as cotton linters, Cotton linters, Bidi wrapper leaves , Soap nuts, Hard seeds, pips, hulls and nuts, of a kind used primarily for carving, coconut shell, unworked, Rudraksha seeds; other than Betel leaves and Indian katha.]
10.	15 (Animal and vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes)	Vegetable fats and oils [1507 to 1516]
11.	17 (Sugar and sugar confectionery)	1. Beet sugar, cane sugar, cane Jaggery, khandsari sugar [1701] 2. Palmyra sugar [1702]
12.	18 (Cocoa and cocoa preparations)	1. Cocoa beans whole or broken, raw or roasted [1801] 2. Cocoa shells, husks, skins and other cocoa waste [1802] and 3. Cocoa paste whether or not de-fatted [1803]
13.	19 (Preparations of cereals, flour, starch or milk; pastrycooks' products)	1. Mixes and doughs for the preparation of bread, pastry and other baker's wares [1901] 2. Pizza bread [1905] 3. Seviyan (vermicelli) [1902] 4. Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms. (sabudana) [1903] 5. Rusks, toasted bread and similar toasted products [1905 40 00]

List of Goods at 5% GST rate

S. No.	Chapter	Description
14.	21 (Miscellaneous edible preparations)	1. Sweetmeats [2106 90]
15.	23 (Residues and waste from the food industries; prepared animal fodder)	1. 2301 Flours, meals and pellets, of meat or meat offal , of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption ; greaves. 2. 2303 Residues of starch manufacture and similar residues, beet-pulp , bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets. 3. 2307 Wine lees; argol.
16.	24 (Tobacco and manufactured tobacco substitutes)	1. Tobacco leaves [under reverse charge]
17.	25 (Salt; sulphur; earths and stone; plastering materials, lime and cement)	1. 2501 Salt other than common salt. 2. 2502 Unroasted iron pyrites. 3. 2503 Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur. 4. 2503 00 10 Sulphur recovered as by-product in refining of crude oil 5. 2504 Natural graphite. 6. 2505 Natural sands of all kinds, whether or not coloured, other than metal bearing sands of Chapter 26. 7. 2506 Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape. 8. 2507 Kaolin and other kaolinic clays, whether or not calcined. 9. 2508 Other clays (not including expanded clays of heading 6806), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths. 10. 2509 Chalk.

List of Goods at 5% GST rate

S. No.	Chapter	Description
		<p>11. 2510 Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.</p> <p>12. 2511 Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 2816.</p> <p>13. 2512 Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.</p> <p>14. 2513 Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.</p> <p>15. 2514 Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.</p> <p>16. 2515 Ecaussine and other calcareous monumental or building stone; alabaster [other than marble Marble and travertine]</p> <p>17. 2516 Porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.</p> <p>18. 2517 Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; grenules cheeping and powder of stones heading 2515 or 2516 whether or not it treated.</p> <p>19. 2518 Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix.</p> <p>20. 2519 Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure.</p>

List of Goods at 5% GST rate

S. No.	Chapter	Description
		21. 2520 Gypsum; anhydrite ; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders. 22. 2521 Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement. 23. 2522 Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 2825.
18.	26 (Ores, slag and ash)	All ores and concentrates [2601 to 2617]
19.	27 (Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes)	1. Coal; Lignite; Peat; Coke semi coke. 2. Tar distilled from coal, from lignite or from peat [2706] 3. Kerosene PDS 4. Liquefied Propane and Butane mixture, Liquefied Propane, Liquefied Butane and Liquefied Petroleum Gases (LPG) for supply to household domestic consumers or to non-domestic exempted category (NDEC) customers by the Indian Oil Corporation Limited, Hindustan petroleum Corporation Limited or Bharat Petroleum Corporation Limited. 5. Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons [2705]
20.	28 (Inorganic chemicals)	1. Nuclear fuels 2. Heavy water 3. Compressed air
21.	30 (Pharmaceutical products)	1. Animal or Human Blood Vaccines [3002, 3006] 2. All types of contraceptives [3006] 3. Diagnostic kits for detection of all types of hepatitis 4. Desferrioxamine injection or deferiprone 5. Cyclosporin

List of Goods at 5% GST rate

S. No.	Chapter	Description
		6. Medicaments (including veterinary medicaments) used in bio-chemic systems and not bearing a brand name 7. Oral re-hydration salts 8. Drugs or medicines including their salts and esters and diagnostic test kits, specified in List 3 or List 4 to the notification No.12/2012-Customs, dated the 17th March, 2012, dated the 17th March, 2012. 9. Formulations manufactured from the bulk drugs specified in List 1 to the notification No.12/2012-Central Excise, dated the 17th March, 2012.
22.	32 (Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks)	1. Wattle extract, quebracho extract, chestnut extract 2. Enzymatic preparations for pretanning [3202]
23.	34 (Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, dental waxes and dental preparations with a basis of plaster)	1. Sulphonated castor oil, fish oil or sperm oil [3402]
24.	36 (Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations)	1. Handmade safety matches [3605 00 10]
25.	40	1. Natural rubber [4001]

List of Goods at 5% GST rate

S. No.	Chapter	Description
	(Rubber and articles thereof)	2. Toy balloons made of natural rubber latex [4016] 3. Pneumatic tyres or inner tubes, of rubber, of a kind used on/in bicycles, cycle -rickshaws and three wheeled powered cycle rickshaws [4011, 4013]
26.	41 [Raw Hides and Skins (other than Fur skins) and Leather]	Raw hides, skins, tanned or crust hides and skins, not further prepared [4101 to 4106]
27.	44 (Wood and articles of wood, wood charcoal)	1. Wood in chips or particles; sawdust and wood waste and scrap [4401]
28.	48 (Paper and paperboard; articles of paper pulp, of paper or of paperboard)	1. Newsprint, in rolls or sheets [4801]
29.	49 (Printed books, newspapers, pictures and other products of the printing industry, manuscripts, typescripts and plans)	1. Brochures, leaflets and similar printed matter, whether or not in single sheets [4901]
30.	50 (Silk)	1. Silk yarn [5004, 5005, 5006]
31.	51 (Wool, fine or coarse animal hair; horse hair yarn and woven fabric)	1. Garnetted stock of wool or of fine or coarse animal hair, shoddy wool [5104] 2. Wool and fine or coarse animal hair, carded or combed [5105] 3. Yarn of wool or of animal hair [5106, 5107, 5108, 5109, 5110]
32.	52 (Cotton)	1. Cotton [5201, 5203] 2. Cotton waste [5202] 3. Cotton sewing thread [5204] 4. Cotton yarn [5205, 5206, 5207]

List of Goods at 5% GST rate

S. No.	Chapter	Description
		5. Cotton fabrics [5208, 5209, 5210, 5211, 5212]
33.	53 (Other vegetable textile fibres; paper yarn, woven fabrics of paper yarns)	1. Vegetable fibres [except coconut fibre, coir] and yarns such as flax, true hemp, jute, paper yarn, etc. [5301, 5302, 5303, 5305, 5306, 5307, 5308] 2. Fabrics of other vegetable textile fibres, paper yarn [5309, 5310, 5311]
34.	58 (Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery)	1. Embroidery or zari articles , that is to say,- imi, zari, kasab, saima, dabka, chumki, gota sitara, naqsi, kora, glass beads, badla, glzal, [5809, 5810]
35.	69 (Ceramic products)	1. Building bricks [6904 10 00] 2. Bricks of fossil meals or similar siliceous earths [6901 00 10] 3. Earthen or roofing tiles [6905 10 00]
36.	84 (Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof)	1. Hand pumps and parts thereof [8413, 8414 90] 2. Solar water heater and system [8419 19] 3. Renewable energy devices & spare parts for their manufacture
37.	85 (Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles)	1. Renewable energy devices & spare parts for their manufacture
38.	86 [Railway or tramway locomotives, rolling-stocks and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including	All goods not specified elsewhere, [5% with no refund of ITC accumulation]

List of Goods at 5% GST rate

S. No.	Chapter	Description
	electro-mechanical) traffic signalling equipment of all kinds]	
39.	88 (Aircraft; spacecraft and parts thereof)	1. 8802 - Aircraft (such as helicopters, aeroplanes), other than those for personal use 2. 8803 – Parts of goods of aircrafts
40.	89 (Ships, boats and floating structures)	1. Ships, boats and floating structures [other than yacht and pleasure boats]
41.	90 (Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof)	1. Coronary stents and coronary stent systems for use with cardiac catheters. 2. Artificial kidney 3. Disposable sterilized dialyzer or microbarrier of artificial kidney 4. Parts of the following goods, namely:- (i) Crutches; (ii) Wheel chairs; (iii) Walking frames; (iv) Tricycles; (v) Brailers; and (vi) Artificial limbs 5. Assistive devices, rehabilitation aids and other goods for disabled, specified in List 32 to notification No.12/2012 -Customs, dated the 17th March, 2012 .
42.	94 (Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings)	1. Kerosene pressure lantern [9405 50 31] 2. Parts of kerosene pressure lanterns including gas mantles [9405 91 00, 9405 92 00 or 9405 99 00]
43.	96 (Miscellaneous manufactured articles)	1. Unbranded broomsticks and Muddhas made of sarkanda, phool bahari jhadoo (9603 10 00)]

List of Goods at 12% GST rate

S. No.	Chapter	Description
1.	1 (Live animals)	Live horses [01012100, 010129]
2.	2 (Meat and edible meat offal)	1. All goods in frozen state and put up in unit containers [0202, 0203, 0204, 0205, 0206, 0207, 0208, 0209] 2. Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, salted, in brine, dried or smoked put up in unit containers [0209] 3. Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal put up in unit containers [0210]
3.	3 (Fish, crustaceans, molluscs & other aquatic invertebrates)	All goods (other than fish seeds, prawn / shrimp seed) processed, cured or in frozen state
4.	4 (Dairy produce; bird's eggs; natural honey; edible products of animal origin, not elsewhere specified)	1. Butter and other fats (ghee, butter oil, etc.) and oils derived from milk; dairy spreads [0405] 2. Cheese [0406]
5.	8 (Edible fruit and nuts; peel of citrus fruit or melons)	1. Dry fruits
6.	11 (Products of milling industry; malt; starches; inulin; wheat gluten)	1. Starches; inulin [1108]
7.	15 (Animal and vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes)	1. Animal fats and oils [1501 to 1506]
8.	16	All goods

List of Goods at 12% GST rate

S. No.	Chapter	Description
	(Preparations of meat, of fish or of crustaceans, molluscs or other aquatic vertebrates)	1. 1601 Sausages and similar products, of meat, meat offal or blood; food preparations based on these products. 2. 1602 Other prepared or preserved meat, meat offal or blood. 3. 1603 Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates. 4. 1604 Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs. 5. 1605 Crustaceans, molluscs and other aquatic invertebrates prepared or preserved.
9.	20 (Preparations of vegetables, fruits, nuts or other parts of plants)	1. All goods of 2009, that is fruit juices, vegetable juices
10.	21 (Miscellaneous edible preparations)	1. Roasted chicory [2101 30] 2. Roasted coffee substitutes [2101 30], and extracts and essences thereof [2101 30] 3. Yeasts and prepared baking powders [2102] 4. Texturised vegetable proteins (soya bari) [2106]
11.	22 (Beverages, spirit and vinegar)	1. Ice and snow [2201 90 10] 2. Soya milk drinks [2202 90 10] 3. Fruit pulp or fruit juice based drinks [2202 90 30] 4. Tender coconut water [2202 90 90] 5. Beverages containing milk [2202 90 30]
12.	25 (Salt; sulphur; earths and stone; plastering materials, lime and cement)	1. Marble and travertine blocks [2515 12 10] 2. Granite, sandstone, other monumental or building stone [2516]
13.	27 (Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes)	1. Bio-gas

List of Goods at 12% GST rate

S. No.	Chapter	Description
14.	28 (Inorganic chemicals)	1. Medicinal grade hydrogen peroxide [2847] 2. Anaesthetics [28] 3. Potassium Iodate [28] 4. Iodine [2801 20] 5. Micronutrients, which are covered under serial number 1(f) of Schedule 1, Part (A) of the Fertilizer Control Order, 1985 and are manufactured by the manufacturers which are registered under the Fertilizer Control Order, 1985 6. Dicalcium phosphate (DCP) of animal feed grade conforming to IS specification No.5470 : 2002 7. Steam
15.	29 (Organic chemicals)	1. Gibberellic acid
16.	30 (Pharmaceutical products)	1. Medicines
17.	31 (Fertilisers)	1. Fertilisers, other than those which are clearly not to be used as fertilizers [31]
18.	32 (Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks)	1. Fountain pen ink [3215] 2. Ball pen ink [3215]
19.	33 (Essential oils and resinoids, perfumery, cosmetic or toilet preparations)	1. Tooth powder [3306 10 10] 2. Agarbatti and other odoriferous preparations which operate by burning [3307 41 00]
20.	34 (Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared	1. Candles, tapers and the like [3406]

List of Goods at 12% GST rate

S. No.	Chapter	Description
	waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, dental waxes and dental preparations with a basis of plaster)	
21.	37. (Photographic or cinematographic goods)	1. Photographic plates and films including cinematographic film [3705, 3706]; such as Children's films certified by the Central Board of Film Certification to be "Children's Film", Documentary Shorts, and Films certified as such by the Central Board of Film Certification, News Reels and clippings, Advertisement Shorts, and Films, Teaching aids including film strips of educational nature.
22.	38 (Miscellaneous chemical products)	1. Silicon wafers [3818]
23.	39 (Plastics and articles thereof)	1. Feeding bottles.
24.	40 (Rubber and articles thereof)	1. Latex Rubber Thread [4007] 2. Surgical rubber gloves or medical examination rubber gloves [4015] 3. Nipples of feeding bottles [4014]
25.	41 [Raw Hides and Skins (other than Fur skins) and Leather]	Prepared leather, including composition leather
26.	42 [Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)]	1. Gloves specially designed for use in sports [4203]
27.	44 (Wood and articles of wood, wood charcoal)	1. 4404 Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like.

List of Goods at 12% GST rate

S. No.	Chapter	Description
		<ol style="list-style-type: none"> 2. 4405 Wood wool; wood flour. 3. 4406 Railway or tramway sleepers (cross-ties) of wood. 4. 4415 Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood. 5. 4416 Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves. 6. 4417 Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood. 7. 4420 Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94. 8. 4421 Other articles of wood; such as clothes hangers, Spools, cops, bobbins, sewing thread reels and the like of turned wood for various textile machinery, Match splints, Pencil slats, Parts of wood, namely oars, paddles and rudders for ships, boats and other similar floating structures, Parts of domestic decorative articles used as tableware and kitchenware [other than Wood paving blocks, articles of densified wood not elsewhere included or specified, Parts of domestic decorative articles used as tableware and kitchenware]
28.	45 (Cork and articles of cork)	<ol style="list-style-type: none"> 1. 4501 Natural cork, raw or simply prepared.
29.	47 [Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard]	<ol style="list-style-type: none"> 1. 4701 Mechanical wood pulp. 2. 4702 Chemical wood pulp, dissolving grades. 3. 4703 Chemical wood pulp, soda or sulphate, other than dissolving grades. 4. 4704 Chemical wood pulp, sulphite, other than dissolving grades. 5. 4705 Wood pulp obtained by a combination of mechanical and chemical pulping processes. 6. 4706 Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material. 7. 4707 Recovered (waste and scrap) paper or paperboard.]

List of Goods at 12% GST rate

S. No.	Chapter	Description
30.	48 (Paper and paperboard; articles of paper pulp, of paper or of paperboard)	<ol style="list-style-type: none"> 1. Paper and paperboard, uncoated kraft paper, greaseproof paper, glassine paper, composite paper etc. [4802, 4804, 4805, 4806 20 00, 4806 40 10, 4807, 4808, 4810, 4817] 2. Aseptic packaging paper [4811] 3. Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery including writing blocks [4817]. 4. Cartons, boxes and cases of corrugated paper or paper board [4819] 5. Exercise book, graph book, & laboratory note book [4820] 6. Kites [4823] 7. Paper pulp moulded trays [4823] 8. Braille paper [4823 90 11] 9. Paper splints for matches, whether or not waxed, Asphaltic roofing sheets
31.	49 (Printed books, newspapers, pictures and other products of the printing industry, manuscripts, typescripts and plans)	<ol style="list-style-type: none"> 1. 4903 Children's picture, drawing or colouring books. 2. 4904 Music, printed or in manuscript. 3. 4906 Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing. 4. 4907 Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title. 5. Transfers (decalcomanias) [4908] [Decalcomania, is a decorative technique by which engravings and prints may be transferred to pottery or other materials. Today, the shortened version is "Decal"] 6. 4909 Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings. 7. 4910 Calendars of any kind, printed, including calendar blocks. 8. 4911 Other printed matter, including printed pictures and photographs
32.	50 (Silk)	<ol style="list-style-type: none"> 1. Woven fabrics of silk or silk waste [5007]
33.	51	<ol style="list-style-type: none"> 1. Fabrics of wool or of animal hair [5111, 5112, 5113]

List of Goods at 12% GST rate

S. No.	Chapter	Description
	(Wool, fine or coarse animal hair; horse hair yarn and woven fabric)	
34.	54 (Man-made filaments; strip the like of man-made textile materials)	1. Fabrics of manmade textile materials [5407, 5408]
35.	55 (Manmade staple fibres)	1. Fabrics of manmade staple fibres [5512, 5513, 5514, 5515, 5516]
36.	56 (Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof)	All goods, such as Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof, including 5605 Metallised yarn , whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal; such as Real zari thread (gold) and silver thread, combined with textile thread), Imitation zari thread .
37.	57 (Carpets and other textile floor coverings)	All goods 1. 5701 Carpets and other textile floor coverings, knotted , whether or not made up. 2. 5702 Carpets and other textile floor coverings, woven , not tufted or flocked, whether or not made up, including “Kelem”, “Schumacks”, “Karamanie” and similar hand-woven rugs. 3. 5703 Carpets and other textile floor coverings, tufted , whether or not made up. 4. 5704 Carpets and other textile floor coverings, of felt, not tufted or flocked , whether or not made up. 5. 5705 Other carpets and other textile floor coverings, whether or not made up; such as Mats and mattings including Bath Mats , where cotton predominates by weight, of Handloom, Cotton Rugs of handloom.]
38.	58	1. 5801 Woven pile fabrics and chenille fabrics, other than fabrics of heading 5802 or 5806. 2. 5802 Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 5806; tufted textile fabrics, other than products of heading 5703.

List of Goods at 12% GST rate

S. No.	Chapter	Description
	(Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery)	3. 5803 Gauze, other than narrow fabrics of heading 5806. 4. 5804 Tulles and other net fabrics , not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 6002 to 6006. 5. 5805 Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up. 6. 5806 Narrow woven fabrics , other than goods of heading 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs). 7. 5807 Labels, badges and similar articles of textile materials , in the piece, in strips or cut to shape or size, not embroidered. 8. 5808 Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles. 9. 5809 Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 5605, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included; such as Zari borders [other than Embroidery or zari articles, that is to say,- imi, zari, kasab, saima, dabka, chumki, gota sitara, naqsi, kora, glass beads, badla, glzal]. 10. 5810 Embroidery in the piece, in strips or in motifs, Embroidered badges, motifs and the like [other than Embroidery or zari articles, that is to say,- imi, zari, kasab, saima, dabka, chumki, gota sitara, naqsi, kora, glass beads, badla, glzal] 11. 5811 Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 5810.
39.	59 (Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use)	All goods 1. 5901 Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations. 2. 5902 Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.

List of Goods at 12% GST rate

S. No.	Chapter	Description
		3. 5903 Textile fabrics impregnated, coated , covered or laminated with plastics, other than those of heading 5902. 4. 5904 Linoleum , whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape. 5. 5905 Textile wall coverings . 6. 5906 Rubberised textile fabrics , other than those of heading 5902. 7. 5907 Textile fabrics otherwise impregnated , coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like. 8. 5908 Textile wicks, woven , plaited or knitted , for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated. 9. 5909 Textile hose piping and similar textile tubing, with or without lining, armour or accessories of other materials. 10. 5910 Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material. 11. 5911 Textile products and articles, for technical uses .
40.	60 (Knitted or crocheted fabrics)	1. All goods
41.	61 (Articles of apparel and clothing accessories, knitted or crocheted)	1. All goods
42.	62 (Articles of apparel and clothing accessories, not knitted or crocheted)	1. All goods
43.	63 (Other made up textile articles, sets, worn clothing and worn textile articles; rags)	All goods 1. 6301 Blankets and travelling rugs .

List of Goods at 12% GST rate

S. No.	Chapter	Description
		2. 6302.10 Bed linen, Knitted or crocheted , Toilet linen and kitchen linen, of terry towelling or similar terry fabrics. 3. 6303 Curtains (including drapes) and interior blinds; curtain or bed valances. 4. 6304 Other furnishing articles , excluding those of heading 9404; such as Bedspreads, Counterpanes, Napkins, Pillow case and pillow slip, Table cloth and table cover, Towels, other than terry towel, Mosquito nets, Cushion covers 5. 6305 Sacks and bags , of a kind used for the packing of goods. 6. 6306 Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods. 7. 6307 Other made up articles, including dress patterns ; such as Floor-cloths, dish-cloths, dusters and similar cleaning cloths, Life-jackets and Life-belts, Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale. 8. 6309 Worn clothing and other worn articles. 9. 6310 Used or new rags, scrap twine, cordage , rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.
44.	64 (Footwear gaiters and the like; parts of such articles)	1. Moulded Plastic footwear, hawai chappals and straps thereof
45.	66 (Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof)	All goods
46.	67	1. Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof [6701 all goods]

List of Goods at 12% GST rate

S. No.	Chapter	Description
	(Prepared feathers and down and articles made of feather or of down - artificial flowers; articles of human hair)	
47.	68 (Articles of stone, plaster, cement, asbestos, mica or similar material)	1. Sand lime bricks
48.	70 (Glass and glassware)	1. Globes for lamps and lanterns, Founts for kerosene wick lamps, Glass chimneys for lamps and lanterns [7020]
49.	73 (Articles of iron or steel)	1. Mathematical boxes, geometry boxes and colour boxes, pencil sharpeners [7310 or 7326] 2. Animal shoe nails [7317] 3. Utensils [7323] 4. Sewing needles [7319] 5. Kerosene burners, kerosene stoves and wood burning stoves of iron or steel [7321] 6. Table or kitchen or other household articles of iron & steel [7323]
50.	74 (Copper and articles thereof)	1. Utensils [7418] 2. Table or kitchen or other household articles of iron & steel [7418]
51.	76 (Aluminium and articles thereof)	1. Utensils [7615] 2. Table or kitchen or other household articles of iron & steel [7615]
52.	77 (blank in tariff)	
53.	82 (Tools, implements, cutlery, spoons and forks of base metal; parts thereof of base metal)	1. Pencil sharpeners and blades thereof [8214] 2. Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208, and blades therefor [8211] 3. Paper knives [8114]
54.	84 (Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof)	1. Nuclear fuel [8401]

List of Goods at 12% GST rate

S. No.	Chapter	Description
		2. Power driven pumps primarily designed for handling water, namely, centrifugal pumps (horizontal and vertical), deep tube-well turbine pumps, submersible pumps, axial flow and mixed flow vertical pumps [8413] 3. Bicycle pumps, hand pumps etc. [8414 20 10, 8414 20 20 or 8414 90 12] 4. Agricultural, horticultural, forestry, poultry keeping or bee-keeping machinery, Harvesting or threshing machinery, machines for cleaning, sorting or grading, machinery used in milling industry and parts thereof [8432, 8433, 8436 and 8437] 5. Agricultural implements not operated manually or not driven by animal sprayers & drip irrigation equipments including their parts & accessories thereof 6. Milking machines and dairy machinery [8434] 7. Sewing machines [8452] 8. Composting Machines [8479]
55.	85 (Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles)	1. Mobile phones and parts for their manufacture
56.	87 (Vehicles other than railway or tramway rolling-stocks, and parts and accessories thereof)	1. Tractors (except road tractors for semi-trailers of engine capacity more than 1800 cc) [8701] 2. Electrically operated vehicles, including two and three wheeled electric motor vehicles. 3. Bicycles and other cycles (including delivery tricycles), not motorised [8712], 4. Parts and accessories of bicycles and other cycles (including delivery tricycles), not motorised, of 8712 [8714] 5. Self-loading or self-unloading trailers for agricultural purposes [87162000] 6. Hand propelled vehicles (e.g. hand carts, rickshaws and the like); animal drawn vehicles [8716 80]
57.	90	

List of Goods at 12% GST rate

S. No.	Chapter	Description
	(Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof)	1. Spectacle lenses, contact lens [9001] 2. Medical devices
58.	91 (Clocks and watches and parts thereof)	1. Braille watches [9101, 9102]
59.	92 (Musical instruments; parts and accessories of such articles)	1. Indigenous handmade musical instruments
60.	94 (Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings)	1. Hurricane lanterns, Kerosene lamp/ lantern, petromax, glass chimney, accessories & components thereof [9405, 9405 50 31]. 2. LED lights or fixtures including LED lamps [9405]. 3. LED (light emitting diode) driver and MCPCB (Metal Core Printed Circuit Board) [9405]. 4. Coir products [except coir mattresses] [9404]. 5. Products wholly made of quilted textile materials [9404].
61.	95 (Toys, games and sports requisites; parts and accessories thereof)	1. Sports goods other than articles and equipments for general physical exercise [9506] 2. Toys like tricycles, scooters, pedal cars etc. (including parts and accessories thereof) [other than electronic toys] [9503]. 3. Fishing rods, fishing hooks, and other line fishing tackle; fish landing nets, etc. [9507 all goods].
62.	96 (Miscellaneous manufactured articles)	1. Combs, hair pins [9615 all goods] 2. Pens [other than Fountain pens, stylograph pens] [9608]. 3. Pencils, crayons, pastels, drawing charcoals, writing or drawing chalks and tailor's chalk [9609].
63.	97	All goods.

List of Goods at 12% GST rate

S. No.	Chapter	Description
	(Works of art, collectors' piece and antiques)	<ol style="list-style-type: none">1. 9701 Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 4906 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques.2. 9702 Original engravings, prints and lithographs.3. 9703 Original sculptures and statuary, in any material.4. 9704 Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 4907.5. 9705 Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.6. 9706 Antiques of an age exceeding one hundred years.]

List of Goods at 18% GST rate

S. No.	Chapter	Description
1.	4 (Dairy produce; bird's eggs; natural honey; edible products of animal origin, not elsewhere specified)	1. Condensed milk [04029110, 04029920]
2.	11 (Products of milling industry; malt; starches; inulin; wheat gluten)	1. Malt, whether or not roasted [1107]
3.	13 (Lac; gums, resins and other vegetable saps and extracts)	1. 1301 Natural gums, resins, gum-resins and oleoresins (for example, balsams), other than lac, shellac and heeng. 2. 1302 Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products; other than Guar meal or guar gum refined split.
4.	14 (Vegetable plaiting materials; vegetable products, not elsewhere specified or included)	1. Indian katha [14049050]
5.	15 (Animal and vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes)	1. Margarine, Linoxyn [solidified linseed oil]; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 1516 [1517] 2. Glycerol, crude; glycerol waters and glycerol lyes [1520 00 00], 3. Vegetable waxes, etc. [1521] 4. Degras, residues resulting from the treatment of fatty substances or animal or vegetable waxes [1522]
6.	17 (Sugar and sugar confectionery)	1. Refined sugar containing added flavouring or colouring matter , sugar cubes [1701 91, 1701 99]

List of Goods at 18% GST rate

S. No.	Chapter	Description
		2. All goods falling under 1702 [lactose, maple syrup, glucose, dextrose, fructose, invert sugar , artificial honey, etc.], other than palmyra sugar 3. Sugar confectionery (excluding white chocolate and bubble / chewing gum) [1704]
7.	19 (Preparations of cereals, flour, starch or milk; pastrycooks' products)	1. Preparations for infant use, put up for retail sale [1901] 2. Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared. [1902] 3. Corn flakes, bulgar wheat, prepared foods obtained from cereal flakes [1904] 4. Biscuits - Sweet biscuits [1905 31 00] and other biscuits [1905 90 20] 5. Waffles and wafers other than coated with chocolate or containing chocolate [1905 32] 6. Pastries and cakes [1905 90 10]
8.	20 (Preparations of vegetables, fruits, nuts or other parts of plants)	1. 2001 Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid. 2. 2002 Tomatoes prepared or preserved otherwise than by vinegar or acetic acid. 3. 2003 Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid. 4. 2004 Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006. 5. 2005 Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006. 6. 2006 Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised). 7. 2007 Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes , obtained by cooking, whether or not containing added sugar or other sweetening matter. 8. 2008 Fruit, nuts and other edible parts of plants, otherwise prepared or preserved , whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included; such as Ground-nuts, Cashew nut, roasted, salted or roasted and

List of Goods at 18% GST rate

S. No.	Chapter	Description
		salted, Other roasted nuts and seeds, squash of Mango, Lemon, Orange, Pineapple or other fruits
9.	21 (Miscellaneous edible preparations)	<ol style="list-style-type: none"> 1. 2101 20 Extracts, essences and concentrates of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate (i.e. instant tea, quick brewing black tea, tea aroma, etc.) 2. 2103 Sauces and preparations therefor. 3. 2104 Soups and broths and preparations therefor; homogenised composite food preparations. 4. 2105 Ice cream and other edible ice, whether or not containing cocoa. 5. 2106 All kinds of food mixes including instant food mixes, soft drink concentrates, Sharbat, Betel nut product known as "Supari", Sterilized or pasteurized millstone, ready to eat packaged food and milk containing edible nuts with sugar or other ingredients, Diabetic foods.
10.	22 (Beverages, spirit and vinegar)	<ol style="list-style-type: none"> 1. 2201 Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured. 2. 2207 Ethyl alcohol and other spirits, denatured, of any strength. 3. 2209 Vinegar and substitutes for vinegar obtained from acetic acid.]
11.	25 (Salt; sulphur; earths and stone; plastering materials, lime and cement)	<ol style="list-style-type: none"> 1. Sulphur recovered as by-product in refining of crude oil [2503 00 10]
12.	26 (Ores, slag and ash)	<ol style="list-style-type: none"> 1. 2619 Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel. 2. 2620 Slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds. 3. 2621 Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste.

List of Goods at 18% GST rate

S. No.	Chapter	Description
13.	27 (Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes)	1. 2707 Oils and other products of the distillation of high temperature coal tar; such as Benzole (benzene), Toluole (toluene), Xylole (xylenes), Naphthelene 2. 2708 Pitch and pitch coke, obtained from coal tar or from other mineral tars. 3. Petroleum products [other than PDS kerosene, Avgas and LPG for supply to household domestic consumers or to non-domestic exempted category (NDEC) customers]
14.	28 (Inorganic chemicals)	Inorganic chemicals
15.	29 (Organic chemicals)	Organic chemicals
16.	30 (Pharmaceutical products)	1. Nicotine polacrilex gum
17.	31 (Fertilisers)	1. All goods which are clearly not to be used as fertilisers [31]
18.	32 (Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks)	1. 3201 Tanning extracts of vegetable origin ; tannins and their salts, ethers, esters and other derivatives. 2. 3202 Synthetic organic tanning substances ; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances. 3. 3203 Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin. 4. 3204 Synthetic organic colouring matter , whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined

List of Goods at 18% GST rate

S. No.	Chapter	Description
		5. 3205 Colour lakes ; preparations as specified in Note 3 to this Chapter based on colour lakes. 6. 3206 Other colouring matter ; preparations as specified in Note 3 to this Chapter, other than those of heading 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined. 7. Prepared pigments , prepared opacifiers, prepared colours, vitrifiable enamels, glazes, engobes (slips), liquid lustres, and other similar preparations of a kind used in ceramic, enamelling or glass industry [3207] 8. 3211 Prepared driers . 9. 3212 Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail 10. 3215 Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.
19.	33 (Essential oils and resinoids, perfumery, cosmetic or toilet preparations)	1. Essential oils and resinoids [3301, 3302 [including Fractionated / de-terpenated mentha oil (DTMO), De-mentholised oil (DMO), Spearmint oil, Mentha piperita oil] 1. Hair oil [3305 9011, 3305 90 19] 2. Toothpaste [3306 10 20]
20.	34 (Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, dental waxes and dental preparations with a basis of plaster)	1. 3401 [except 340130] Soap ; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes , whether or not containing soap; 2. 3404 - Artificial waxes and prepared waxes [3404]

List of Goods at 18% GST rate

S. No.	Chapter	Description
21.	35 (Aluminoidal substances; modified starches; glues; enzymes)	All goods
22.	36 (Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations)	<ol style="list-style-type: none"> 1. Propellant powders [3601]. 2. Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators [3603]. 1. Matches [3605]
23.	37. (Photographic or cinematographic goods)	<ol style="list-style-type: none"> 1. 3701 Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs; such as for x-ray, Medical, Instant print film, Cinematographic film, 2. 3702 Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, <u>unexposed</u>. 3. 3703 Photographic paper, paperboard and textiles, sensitised, <u>unexposed</u>. 4. 3704 Photographic plates, film, paper, paperboard and textiles, <u>exposed but not developed</u>. 5. 3706 Cinematographic film, <u>exposed and developed</u>, whether or not incorporating sound track or consisting only of sound track. 6. 3707 Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use.
24.	38 (Miscellaneous chemical products)	<ol style="list-style-type: none"> 1. Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures [3801] 2. Activated carbon; activated natural mineral products; animal black, including spent animal black [3802]

List of Goods at 18% GST rate

S. No.	Chapter	Description
		<ol style="list-style-type: none"> 3. Tall oil, whether or not refined [3803]. 4. Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates [3804] 5. Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent [3805]. 6. Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums [3806] 7. Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch [3807] 8. Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products [3808] 9. Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included [3809] 10. Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods [3810] 11. Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics.; such as Vulcanizing agents for rubber [3812] 12. Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included. [3815] 13. Refractory cements, mortars, concretes and similar compositions, other than products of heading 3801 [3816] 14. Mixed alkylbenzenes and mixed alkyl-naphthalenes, etc. [3817] 15. Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics [3818]; other than silicon wafers.

List of Goods at 18% GST rate

S. No.	Chapter	Description
		<p>16. Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells [3821].</p> <p>17. Diagnostics or laboratory reagents, etc. [3822]</p> <p>18. Industrial monobolic fatty acids, acid oils from refining; industrial fatty alcohols [3823]</p> <p>19. Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; including Ready mix concrete (3824 50 10), retarders used in printing industry (3824 90), Salts for curing or salting (3824 90 16), Surface tension reducing agents (3824 90 17), Water treatment chemicals (3824 90 22), Stencil correction fluid (3824 90 24), Precipitated Silica (3824 90 25) [3824].</p> <p>20. 3825 Residual products of the chemical or allied industries, not elsewhere specified or included; [except municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter.]</p> <p>21. Biodiesel and mixtures thereof, not containing or containing less than 70% by weight of petroleum oils and oils obtained from bituminous minerals [3826].</p>
25.	39 (Plastics and articles thereof)	<p>1. Primary polymers [all goods falling under 3901 to 3913]</p> <p>2. Ion exchangers based on primary polymers [3914]</p> <p>3. Waste, parings and scrap, of plastics [3915]</p> <p>4. All goods, including canes of plastics, [3916]</p> <p>5. Tubes, pipes and hoses, and fittings therefor, of plastics [3917]</p> <p>6. Self-adhesive plates, sheets, film, foil, etc. of plastics [3919]</p> <p>7. Other plates, sheets, film, foil, etc. of plastics [3920, 3921]</p> <p>8. Articles for conveyance or packing of goods, etc. of plastics [3923]</p> <p>1. Tableware, kitchenware, other household articles and Hygiene or toilet articles, of plastics [3924]</p> <p>9. Builder's wares of plastics, not elsewhere specified (like reservoirs, vats, shutters, containers, doors and windows and their frames, thresholds, blinds etc.) [3925]</p> <p>10. PVC Belt Conveyor (3926 90 10)]</p>

List of Goods at 18% GST rate

S. No.	Chapter	Description
26.	40 (Rubber and articles thereof)	<ol style="list-style-type: none"> 1. 4002 Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 4001 with any product of this heading, in primary forms or in plates, sheets or strip; such as Latex, styrene butadiene rubber, butadiene rubber (BR), Isobutene-isoprene (butyl) rubber (IIR), Ethylene-propylene-Non-conjugated diene rubber (EPDM) 2. 4003 Reclaimed rubber in primary forms or in plates, sheets or strip. 3. 4004 Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom. 4. 4005 Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip. 5. 4006 Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber. 6. 4007 Vulcanised rubber thread and cord, other than latex rubber thread. 7. 4008 Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber. 8. 4009 Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges). 9. 4010 Conveyor or transmission belts or belting, of vulcanised rubber. 10. 4014 Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber; such as Hot water bottles, Ice bags [other than Sheath contraceptives, Rubber contraceptives, male (condoms), Rubber contraceptives, female (diaphragms), such as cervical caps]. 11. 4015 Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber [other than Surgical gloves]. 12. Erasers [4016].
27.	43 (Furskin and artificial fur; manufacturers thereof)	<ol style="list-style-type: none"> 1. 4301 Raw furskins, including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 4101, 4102 or 4103; of mink, of lamb, of fox, etc.

List of Goods at 18% GST rate

S. No.	Chapter	Description
		2. 4302 Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 4303; such as Calf skins, with hair on, tanned or dressed, Hides or skins of other bovine and equine animals with hair on, tanned or dressed, etc. 3. 4304 Artificial fur; Artificial fur as trimmings and embellishments for garments, made ups, knitwear, plastic and leather goods.
28.	44 (Wood and articles of wood, wood charcoal)	1. Wood in the rough [4403] 2. Wood sawn or chipped [4407] 3. All goods [other than for match splints] [4408] 4. Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped [4409] 5. Resin bonded bamboo mat board, with or without veneer in between 6. Bamboo flooring tiles 7. Tableware and Kitchenware of wood [4419]
29.	45 (Cork and articles of cork)	1. 4501 Waste cork; crushed, granulated or ground cork. 2. 4502 Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers). 3. 4503 Articles of natural cork such as Corks and Stoppers, Shuttlecock cork bottom. 4. 4504 Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.]
30.	46 (Manufactures of straw, of esparto or of other plaiting materials; Basket-ware and wickerwork)	1. All goods
31.	48	1. 4803 Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres,

List of Goods at 18% GST rate

S. No.	Chapter	Description
	(Paper and paperboard; articles of paper pulp, of paper or of paperboard)	<p>whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets.</p> <p>2. 4806 Vegetable parchment, tracing papers and other glazed transparent or translucent papers, in rolls or sheets.</p> <p>3. 4809 Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets.</p> <p>4. 4811 Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 4803, 4809 or 4810 [Other aseptic packaging paper and</p> <p>5. 4812 Filter blocks, slabs and plates, of paper pulp.</p> <p>6. 4813 Cigarette paper, whether or not cut to size or in the form of booklets or tubes.</p> <p>7. 4816 Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes.</p> <p>8. 4817 Envelopes, letter cards, plain postcards and correspondence cards,</p> <p>9. 4818 Toilet paper and similar paper, 4820 Registers, account books, note books etc..</p> <p>10. 4821 Paper or paperboard labels of all kinds, whether or not printed.</p> <p>11. 4822 Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).</p> <p>12. 4823 Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres [other than paper pulp moulded trays]</p>
32.	54 (Man-made filaments; strip the like of man-made textile materials)	<p>1. Synthetic filament yarn such as nylon, polyester, acrylic, etc. [5402, 5404, 5406]</p> <p>2. Artificial filament yarn such as viscose rayon, Cuprammonium, etc. [5403, 5405, 5406]</p> <p>3. Sewing thread of manmade filaments [5401]</p>

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S. No.	Chapter	Description
33.	55 (Manmade staple fibres)	<ol style="list-style-type: none"> 1. Synthetic or artificial filament tow [5501, 5502] 2. Synthetic or artificial staple fibres [5503, 5504, 5506, 5507] 3. Waste of manmade fibres [5505] 4. Sewing thread of manmade staple fibres [5508] 5. Yarn of manmade staple fibres [5509, 5510, 5511]
34.	64 (Footwear gaiters and the like; parts of such articles)	All goods, other than moulded Plastic footwear, hawai chappals and straps thereof
35.	65 (Headgear and parts thereof)	<ol style="list-style-type: none"> 1. Safety headgear such as helmets [6506 10] 1. 6504 Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed. 2. 6505 Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed.
36.	68 (Articles of stone, plaster, cement, asbestos, mica or similar material)	<ol style="list-style-type: none"> 1. Fly ash bricks 2. 6804 Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials 3. 6805 Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up; such as Abrasive cloths, Emery or corundum coated paper, Flint coated paper, Glass or sand coated paper. 4. 6806 Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-

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S. No.	Chapter	Description
		insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading 6811 or 6812 or chapter 69. 5. 6811 Articles of asbestos-cement, of cellulose fibre-cement or the like.
37.	69 (Ceramic products)	1. Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths. [all goods of 6902, 6903] 1. 6911 Tableware, kitchenware, other household articles and toilet articles, of porcelain or china. 2. 6912 Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china [other than Earthen pot and clay lamps].
38.	70 (Glass and glassware)	1. Glasses for corrective spectacles [7015 10] 2. 7001 Cullet and other waste and scrap of glass; glass in the mass. 3. 7002 Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked. 4. 7010 Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass. 5. 7013 Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018). 6. 7015 Clock or watch glasses and similar glasses, glasses for non-corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses. 7. 7017 Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated. 8. 7018 Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass small wares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter :

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S. No.	Chapter	Description
		9. 7019 Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics)
39.	72 (Iron and steel)	All goods
40.	73 (Articles of iron or steel)	<ol style="list-style-type: none"> 1. 7301 Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel. 2. 7302 Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips bedplates, ties and other material specialized for jointing or fixing rails 3. 7303 Tubes, pipes and hollow profiles, of cast iron. 4. 7304 Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel. 5. 7305 Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel. 6. 7306 Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel. 7. 7307 Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel. 8. Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, and shutters, balustrades, pillars, and columns), of iron or steel; plates, rods, angles, shapes, section, tubes and the like, prepared for using structures, of iron or steel [other than transmission towers] [7308]

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S. No.	Chapter	Description
		<p>9. Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment [7309]</p> <p>10. Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment [7310]</p> <p>11. Chain and parts thereof, of iron or steel falling under 7315 20, 7315 81, 7315, 82, 7315 89, 7315 90 [7315].</p> <p>12. 7311 Containers for compressed or liquefied gas, of iron or steel.</p> <p>13. 7312 Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.</p> <p>14. 7313 Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel.</p> <p>15. 7314 Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.</p> <p>16. Anchors, grapnels and parts thereof, of iron or steel [7316]</p> <p>17. 7317 Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 8305) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.</p> <p>18. 7318 Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel.</p> <p>19. 7319 Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included.</p> <p>20. Springs and leaves for springs, of iron and steel [7320]</p> <p>21. 7323 Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.</p>

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S. No.	Chapter	Description
		<p>22. Other cast articles of iron or steel; such as Grinding balls and similar articles for mills, Rudders for ships or boats, Drain covers, Plates and frames for sewage water or similar system [7325]</p> <p>23. Other articles of iron and steel, forged or stamped, but not further worked; such as Grinding balls and similar articles for mills, articles for automobiles and Earth moving implements, articles of iron or steel Wire, Tyre bead wire rings intended for use in the manufacture of tyres for cycles and cycle-rickshaws, Belt lacing of steel, Belt fasteners for machinery belts, Brain covers, plates, and frames for sewages, water or similar system, Enamelled iron ware (excluding utensil & sign board), Manufactures of stainless steel (excluding utensils), Articles of clad metal [7326]</p>
41.	74 (Copper and articles thereof)	<p>1. 7401 Copper mattes; cement copper (precipitated copper).</p> <p>2. 7402 Unrefined copper; copper anodes for electrolytic refining.</p> <p>3. 7403 Refined copper and copper alloys, unwrought.</p> <p>4. 7404 Copper waste and scrap.</p> <p>5. 7405 Master alloys of copper.</p> <p>6. 7406 Copper powders and flakes.</p> <p>7. 7407 Copper bars, rods and profiles.</p> <p>8. 7408 Copper wire</p> <p>9. 7409 Copper plates, sheets and strip, of a thickness exceeding 0.12.5 mm.</p> <p>10. 7410 Copper foils</p> <p>11. 7411 Copper tubes and pipes.</p> <p>12. 7412 Copper tube or pipe fittings (for example, couplings, elbows, sleeves).</p> <p>13. 7413 Stranded wires and cables</p> <p>14. 7415 Nails, tacks, drawing pins, staples (other than those of heading 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper.</p>

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S. No.	Chapter	Description
42.	75 (Nickel and articles thereof)	1. All goods
43.	76 (Aluminium and articles thereof)	1. 7601 Aluminium alloys; such as Ingots, Billets, Wire-bars, Wire-rods 2. 7602 Aluminium waste and scrap. 3. 7603 Aluminium powders and flakes. 4. 7604 Aluminium bars, rods and profiles. 5. 7605 Aluminium wire. 6. 7606 Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm. 7. 7608 Aluminium tubes and pipes. 8. 7609 Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves). 9. 7610 Aluminium structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures. 10. Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment [7611] 11. Aluminium casks, drums, cans, boxes, etc. [7612] 12. Aluminium containers for compressed or liquefied gas [7613] 13. Stranded wires and cables [7614]
44.	77 (blank in tariff)	
45.	78 (Lead and articles thereof)	All goods
46.	79	All goods

List of Goods at 18% GST rate

S. No.	Chapter	Description
	(Zinc and articles thereof)	
47.	80 (Tin and articles thereof)	All goods
48.	81 (Other base metals; cermets; articles thereof)	All goods
49.	82 (Tools, implements, cutlery, spoons and forks of base metal; parts thereof of base metal)	<p>All goods not specified elsewhere</p> <ol style="list-style-type: none"> 1. 8203 Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools. 2. 8204 Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles. 3. 8205 Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine-tools or water-jet cutting machines; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks 4. 8206 Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale. 5. 8207 Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools 6. 8208 Knives and cutting blades, for machines or for mechanical appliances. 7. 8209 Plates, sticks, tips and the like for tools, unmounted, of cermets. 8. 8210 Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink. 9. 8213 Scissors, tailors' shears and similar shears, and blades therefor.

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S. No.	Chapter	Description
		10. 8215 Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware.
50.	83 (Miscellaneous articles of base metal)	<ol style="list-style-type: none"> 1. 8301 Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal. 2. Bells, gongs and the like [8306] 3. Flexible tubing of base metal [8307] 4. Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal [8309] 5. Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying [8311]
51.	84 (Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof)	<ol style="list-style-type: none"> 1. Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation [8401] 2. Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers [8402] 3. Central heating boilers other than those of heading 8402 [8403] 4. Auxiliary plant for use with boilers of heading 8402 or 8403 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units [8404] 5. Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers [8405] 6. Steam turbines and other vapour turbines [8406] 7. Hydraulic turbines, water wheels, and regulators therefor [8410]

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S. No.	Chapter	Description
		<p>8. Turbo-jets, turbo-propellers and other gas turbines - turbo-jets [8411]</p> <p>9. Other engines and motors (Reaction engines other than turbo jets, Hydraulic power engines and motors, Pneumatic power engines and motors, other, parts) [other than wind turbine or engine] [8412]</p> <p>10. 8416 Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances.</p> <p>11. 8417 Industrial or laboratory furnaces and ovens, including incinerators, non-electric.</p> <p>12. 8420 Calendering or other rolling machines, other than for metals or glass, and cylinders therefor</p> <p>13. Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases [8421]</p> <p>14. 8425 Pulley tackle and hoists other than skip hoists; winches and capstans; jacks</p> <p>15. Ship's derricks; cranes including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane [8426]</p> <p>16. 8431 Parts suitable for use solely or principally with the machinery of headings 8425 to 8430</p> <p>17. 8435 Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.</p> <p>18. 8438 Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils.</p> <p>19. 8439 Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard.</p> <p>20. 8440 Book-binding machinery, including book-sewing machines.</p> <p>21. 8441 Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.</p>

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S. No.	Chapter	Description
		<p>22. 8442 Machinery, apparatus and equipment (other than the machines of headings 8456 to 8465) for preparing or making plates, printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).</p> <p>23. 8443 Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof.</p> <p>24. 8444 Machines for extruding, drawing, texturing or cutting man-made textile materials.</p> <p>25. 8445 Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 8446 or 8447</p> <p>26. 8446 Weaving machines (looms).</p> <p>27. 8447 Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.</p> <p>28. 8448 Auxiliary machinery for use with machines of heading 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 8444, 8445, 8446 or 8447 (for example, spindles and spindles flyers, card clothing, combs, extruding nipples, shuttles, healds and heald frames, hosiery needles)</p> <p>29. 8449 Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats.</p> <p>30. 8451 Machinery (other than machines of heading 8450) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor covering such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics.</p>

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S. No.	Chapter	Description
		31. Machinery of headings 8453 to 8470 32. 8471 Computers, tablet computers etc. 33. 8472 Braille typewriters, electric or non-electric [8472] 34. Machinery of headings 8473 to 8475 35. 8477 Injection moulding machines for rubber and plastics 36. 8479 Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter [other than Passenger boarding bridges of a kind used in airports (8479 71 00) and other (8479 79 00)]. 37. 8480 to 8482. 38. 8486 Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 9 (C) to this Chapter; parts and accessories. 39. 8487 Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features not specified or included elsewhere in this chapter
52.	85 (Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles)	1. Electric motors and generators (excluding generating sets) [8501] 2. Electric generating sets and rotary converters [8502] 3. Parts suitable for use solely or principally with the machines of heading 8502 [8503] 4. 8505 Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads. 5. Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss [8514] 6. Electric (including electrically heated gas), laser or other light or photo beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and

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S. No.	Chapter	Description
		<p>apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets [8515]</p> <p>7. 8517 Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 8443, 8525, 8527 or 8528.</p> <p>8. 8518 Microphones and stands therefor.</p> <p>9. 8523 Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37.</p> <p>10. 8532 Electrical capacitors</p> <p>11. 8533 Electrical resistors.</p> <p>12. 8534 Printed Circuits</p> <p>13. Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts [8535]</p> <p>14. 8538 Parts suitable for use solely or principally with the apparatus of heading 8535, 8536 or 8537.</p> <p>15. 8540 Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes).</p> <p>16. 8541 Diodes, transistors and similar semi-conductor devices; photosensitive semi-conductor devices; including photo voltaic cells, whether or not assembled in modules or made up into panels; light-emitting diodes (led); mounted piezo-electric crystals";</p> <p>17. 8542 Electronic integrated circuits.</p>

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S. No.	Chapter	Description
		18. 8543 Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter. 19. 8546 Electrical insulators of any material. 20. 8548 Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.
53.	86 [Railway or tramway locomotives, rolling-stocks and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds]	1. Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport [including refrigerated containers] [8609]
54.	87 (Vehicles other than railway or tramway rolling-stocks, and parts and accessories thereof)	1. Cars for physically handicapped persons [8703] 2. Refrigerated motor vehicles [8704]
55.	88 (Aircraft; spacecraft and parts thereof)	1. Balloons and dirigibles, gliders and other non-powered aircraft [8801]. 2. Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto and parts thereof [8804]. 3. Aircraft launching gear, deck arrestor or similar gear; ground flying trainers and parts thereof [8805]
56.	89 (Ships, boats and floating structures)	1. Vessels and other floating structures for breaking up [89080000]
57.	90	1. [9001] Optical fibres and optical fibre bundles ; optical fibre cables other than those of heading 8544; sheets and plates of polarising material; prisms, mirrors and other optical

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S. No.	Chapter	Description
	(Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof)	<p>elements, of any material, unmounted, other than such elements of glass not optically worked</p> <p>2. [9002] Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked.</p> <p>3. [9003] Frames and mountings for spectacles, goggles or the like, and parts thereof.</p> <p>4. [9004] Spectacles, and the like, corrective, protective or other and goggles, corrective.</p> <p>5. 9024 Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics).</p> <p>6. 9025 Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments.</p> <p>7. 9026 Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 9014, 9015, 9028 or 9032</p> <p>8. 9027 Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes</p> <p>9. 9028 Gas, liquid or electricity supply or production meters, including calibrating meters therefor.</p> <p>10. 9029 Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes.</p> <p>11. 9030 Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and</p>

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S. No.	Chapter	Description
		<p>apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiation</p> <p>12. 9031 Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors.</p>
58.	91 (Clocks and watches and parts thereof)	<p>1. 9103 Clocks with watch movements, excluding clocks of heading 9104.</p> <p>2. 9105 Other clocks</p> <p>3. 9109 Clock movements, complete and assembled.</p> <p>4. 9114 Other clock parts].</p>
59.	93 (Arms and ammunition; parts and accessories thereof)	<p>1. Military weapons other than revolvers, pistols [9301].</p> <p>2. 9303 Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns)</p> <p>3. 9304 Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 9307.</p> <p>4. 9305 Parts and accessories of articles of headings 9301 to 9304.</p> <p>5. 9306 Bombs, grenades, torpedoes, mines, missiles, and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads.</p> <p>6. 9307 Swords, cut lasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.</p>
60.	94 (Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included;	<p>1. Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles [9402].</p> <p>2. Coir mattresses, cotton pillows, mattress and quilts [9404].</p>

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S. No.	Chapter	Description
	illuminated signs, illuminated name-plates and the like; prefabricated buildings)	3. 9406 Prefabricated buildings.
61.	95 (Toys, games and sports requisites; parts and accessories thereof)	1. Electronic Toys like tricycles, scooters, pedal cars etc. (including parts and accessories thereof) [9503].
62.	96 (Miscellaneous manufactured articles)	1. Buttons, of plastics not covered with the textile material, of base metals, buttons of coconut shell, button blanks [9606 21 00, 9606 22 00, 9606 29, 9606 30]. 2. Sanitary towels, tampons, sanitary napkins, clinical diapers [9619 all goods]. 3. 9603 Brooms [except Unbranded broomsticks and Muddhas made of sarkanda, phool bahari jhadoo (9603 10 00)], brushes (including brushes constituting parts of machines, appliances or vehicles), hand operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees) 4. 9604 Hand sieves and hand riddles 5. 9605 Travel sets for personal toilet, sewing or shoe or clothes cleaning 6. 9608 Fountain pens, stylograph pens and other pens 7. 9610 00 00 Boards, with writing or drawing surface, whether or not framed. 8. 9612 Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes.
63.	98 (Project Imports)	1. All goods. 2. 9801 All items of machinery including prime movers, instruments, apparatus and appliances, control gear and transmission equipment, auxiliary equipment (including those required for research and

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S. No.	Chapter	Description
		<p>development purposes, testing and quality control), as well as all components (whether finished or not) or raw materials for the manufacture of the aforesaid items and their components, required for the initial setting up of a unit, or the substantial expansion of an existing unit, of a specified: industrial plant, (2) irrigation project, (3) power project, (4) mining project, (5) project for the exploration for oil or other minerals, and (6) such other projects as the Central Government may, having regard to the economic development of the country notify in the Official Gazette in this behalf; and spare parts, other raw materials (including semi-finished materials of consumable stores) not exceeding 10% of the value of the goods specified above, provided that such spare parts, raw materials or consumable stores are essential for the maintenance of the plant or project mentioned in (1) to (6) above.</p> <p>2. 9802 Laboratory chemicals</p>

List of Goods at 28% GST rate

S. No.	Chapter	Description
1.	17 (Sugar and sugar confectionery)	1. Molasses [1703] 2. Chewing gum / bubble gum and white chocolate, not containing cocoa [1704]
2.	18 (Cocoa and cocoa preparations)	1. Cocoa butter, fat and oil [1804] 2. Cocoa powder, not containing added sugar or sweetening matter [1805] and 3. Chocolates and other food preparations containing cocoa [1806]
3.	19 (Preparations of cereals, flour, starch or milk; pastrycooks' products)	1. Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis not elsewhere specified or included, other than preparations for infant use put up for retail sale and mixes and doughs for the preparation of bakers' wares. 2. Waffles and wafers coated with chocolate or containing chocolate [1905 32]
4.	21 (Miscellaneous edible preparations)	1. Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee (i.e. instant coffee, coffee aroma, etc.) [2101] 2. Mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard, other sauces and preparations therefor [2103] 3. Food preparations not elsewhere specified or included i.e. Protein concentrates and textured protein substances, Sugar-syrups containing added flavouring or colouring matter, not elsewhere specified or included; lactose syrup; glucose syrup and malto dextrine syrup, Compound preparations for making non-alcoholic beverages, Food flavouring material, Churna for pan, Custard powder [2106]. 4. Pan masala [2106 90 20]
5.	22 (Beverages, spirit and vinegar)	1. Other non-alcoholic beverages [2202 90 90] 2. <u>Aerated waters, containing added sugar or other sweetening matter or flavoured</u> [2202 10]

List of Goods at 28% GST rate

S. No.	Chapter	Description
6.	24 (Tobacco and manufactured tobacco substitutes)	1. All goods not specified elsewhere
7.	25 (Salt; sulphur; earths and stone; plastering materials, lime and cement)	1. Marble and travertine, other than blocks [2515 12 20, 2515 12 90] 2. Portland cement, aluminous cement, slag cement, super sulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers [2523]
8.	27 (Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes)	1. Avgas [2710]
9.	32 (Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks)	1. Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers [3208, 3209] 2. Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather [3210] 3. Artists', students' or signboard painters' colours, modifying tints , amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings [3213] 4. Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non- refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like [3214]
10.	33 (Essential oils and resinoids, perfumery, cosmetic or toilet preparations)	1. 3303 Perfumes and toilet waters. 2. 3304 Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations. 3. 3305 Preparations for use on the hair such as Shampoos, Hair lacquers, Hair cream, Hair dyes (natural, herbal or synthetic) [except Hair oil -3305 9011, 3305 90 19] 4. 3306 Preparations for oral or dental hygiene, including and powders; yarn used to clean between the teeth (dental floss), in individual retail packages [except dentifrices – Toothpaste - 3306 10 20].

List of Goods at 28% GST rate

S. No.	Chapter	Description
		5. 3307 Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties; such as Pre-shave, shaving or after-shave Preparations, Shaving cream, Personal deodorants and antiperspirants.
11.	34 (Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, dental waxes and dental preparations with a basis of plaster)	<ol style="list-style-type: none"> 1. 340130 - Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent 2. 3402 Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 3401. 3. 3403 Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals 4. 3404 Artificial waxes and prepared waxes. 5. 3405 Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 3404 6. 3407 Modelling pastes, including those put up for children's amusement; preparations known as “dental wax” or as “dental impression compounds”, put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)
12.	36	1. 3602 Prepared explosives , other than propellant powders; such as Industrial explosives.

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S. No.	Chapter	Description
	(Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations)	2. 3604 Fireworks, signalling flares , rain rockets, fog signals and other pyrotechnic articles. 3. 3606 Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter; such as liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters .
13.	38 (Miscellaneous chemical products)	1. 3811 Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils. 2. 3813 Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades. 3. 3814 Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers . 4. 3819 Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals. 5. 3820 Anti-freezing preparations and prepared de-icing fluids.
14.	39 (Plastics and articles thereof)	1. Floor coverings of plastics, whether or not self-adhesive, in rolls or in form of tiles; wall or ceiling coverings of plastics [3918] 2. Baths, shower baths, sinks, wash basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware of plastics [3922] 3. Other articles of plastics and articles of other materials of headings 3901 to 3914 [except bangles of plastic (3926 40 11) and PVC Belt Conveyor (3926 90 10)] [3926]
15.	40 (Rubber and articles thereof)	1. New pneumatic tyres, of rubber used in motor cars, buses or lorries, aircraft, motor cycles etc. [4011] [other than of a kind used on/in bicycles, cycle -rickshaws and three wheeled powered cycle rickshaws.] 2. Retreaded or used tyres and flaps [4012] 3. Inner tubes of rubber [4013] [other than of a kind used on/in bicycles, cycle -rickshaws and three wheeled powered cycle rickshaws.]

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S. No.	Chapter	Description
		4. Other articles of vulcanised rubber including Floor coverings and mats, rubber boats or dock fenders, air mattress , rubber cots for textile industry, cushions, of vulcanised rubber (other than erasers) [4016] 5. Hard rubber and articles of Hard Rubber (including printers rollers and textile rollers and cyclostyling rollers) [4017]
16.	42 [Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)]	1. 4201 Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material. 2. 4202 Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping bags, wallets, purses, map-cases, cigarette-cases, to-bacco- pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper 3. 4203 Articles of apparel and clothing accessories, of leather or of composition leather. 4. 4205 Other articles of leather or of composition leather. 5. 4206 Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.
17.	43 (Furskin and artificial fur; manufacturers thereof)	1. 4303 Articles of apparel, clothing accessories and other articles of furskin. 2. 4304 Articles of artificial fur.
18.	44 (Wood and articles of wood, wood charcoal)	1. Particle board, Oriented Strand Board (OSB) and similar board (for example, wafer board) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances, other than specified particle boards [4410] 2. Fibre board of wood or other ligneous materials , whether or not bonded with resins or other organic substances [4411] 3. Plywood, veneered panels and similar laminated wood [4412]

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S. No.	Chapter	Description
		4. Densified wood, in blocks , plates, strips, or profile shapes [4413] 5. Wooden frames for paintings, photographs, mirrors or similar objects [4414] 6. Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes [4418] 7. Wood paving blocks, articles of densified wood not elsewhere included or specified, Parts of domestic decorative articles used as tableware and kitchenware.
19.	48 (Paper and paperboard; articles of paper pulp, of paper or of paperboard)	1. Wall paper and similar wall coverings [4814]
20.	65 (Headgear and parts thereof)	All goods not specified elsewhere [other than helmets, textile head gears] 1. 6501 Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt. 2. 6502 Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed. 3. 6506 Other headgear, whether or not lined or trimmed. 4. 6507 Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.
21.	67 (Prepared feathers and down and articles made of feather or of down - artificial flowers; articles of human hair)	1. 6702 Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit. 2. 6703 Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like. 3. 6704 Wigs, false beards, eyebrows and eyelashes , switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included.
22.	68 (Articles of stone, plaster, cement, asbestos, mica or similar material)	1. 6801 Setts, curbstones and flagstones, of natural stone (except slate). 2. 6802 Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 6801; mosaic cubes and the like, of natural stone (including slate), whether

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S. No.	Chapter	Description
		<p>or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate); of marble, travertine and alabaster, of Granite, of Other calcareous stone.</p> <p>3. 6803 Worked slate and articles of slate or of agglomerated slate.</p> <p>4. 6807 Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch).</p> <p>5. 6808 Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.</p> <p>6. 6809 Articles of plaster or of compositions based on plaster; such as Boards, sheets, panels, tiles and similar articles, not ornamented.</p> <p>7. 6810 Articles of cement, of concrete or of artificial stone, whether or not reinforced; such as Tiles, flagstones, bricks and similar articles, Building blocks and bricks, Cement bricks, Prefabricated structural components for Building or civil engineering, Prefabricated structural components for building or civil engineering.</p> <p>8. 6812 Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 6811 or 6813</p> <p>9. 6813 Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textiles or other materials.</p> <p>10. 6814 Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials.</p> <p>11. 6815 Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included.</p>

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S. No.	Chapter	Description
23.	69 (Ceramic products)	<ol style="list-style-type: none"> 1. 6901 Blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths. 2. 6903 Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths. 3. 6904 Ceramic flooring blocks, support or filler tiles and the like. 4. 6905 Chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods. 5. 6906 Ceramic pipes, conduits, guttering and pipe fittings. 6. 6907 Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics 7. 6908 Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing. 8. 6909 Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods. 9. 6910 Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures. 10. 6913 Statuettes and other ornamental ceramic articles. 11. 6914 Other ceramic articles.
24.	70 (Glass and glassware)	<ol style="list-style-type: none"> 1. 7003 Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked. 2. 7004 Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked. 3. 7005 Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked. 4. 7006 Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.

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S. No.	Chapter	Description
		5. 7007 Safety glass, consisting of toughened (tempered) or laminated glass. 6. 7008 Multiple-walled insulating units of glass. 7. 7009 Glass mirrors, whether or not framed, including rear-view mirrors. 8. 7011 Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like. 9. 7014 Signalling glassware and optical elements of glass (other than those of heading 7015), not optically worked. 10. 7016 Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multi-cellular or foam glass in blocks, panels, plates, shells or similar forms 11. 7020 Other articles of glass [other than Globes for lamps and lanterns, Founts for kerosene wick lamps, Glass chimneys for lamps and lanterns].
25.	73 (Articles of iron or steel)	1. Stoves [other than kerosene stove and LPG stoves], ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel [7321] 2. Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel [7322] 3. Sanitary ware and parts thereof of iron and steel [7324]
26.	74 (Copper and articles thereof)	1. All goods other than utensils i.e. sanitary ware and parts thereof of copper [7418] 2. Other articles of copper [including chain and parts thereof under 7419 10 and other articles under 7419 99] but not including metal castings under 7419 91 00 [7419]

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S. No.	Chapter	Description
27.	76 (Aluminium and articles thereof)	<ol style="list-style-type: none"> 1. Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm. [7607] 2. Doors, windows and their frames and thresholds for doors under 7610 10 00 [7610] 3. Sanitary ware and parts thereof [7615]
28.	82 (Tools, implements, cutlery, spoons and forks of base metal; parts thereof of base metal)	<ol style="list-style-type: none"> 1. Razors and razor blades (including razor blade blanks in strips) [8212] 2. Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives,); manicure or pedicure sets and instruments (including nail files); other than paper knives, pencil sharpeners and blades thereof [8214].
29.	83 (Miscellaneous articles of base metal)	<ol style="list-style-type: none"> 1. 8302 Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal 2. 8303 Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal. 3. 8304 Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 9403. 4. 8305 Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal. 5. 8308 Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing or clothing accessories, footwear, jewellery, wrist watches, books, awnings, leather goods, travel goods or saddlery or for other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal. 6. 8310 Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 9405.]
30.	84	<ol style="list-style-type: none"> 1. Spark-ignition reciprocating or rotary internal combustion piston engine [8407]

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S. No.	Chapter	Description
	(Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof)	<ol style="list-style-type: none"> 2. Compression-ignition internal combustion piston engines (diesel or semi-diesel engines) [8408] 3. Parts suitable for use solely or principally with the engines of heading 8407 or 8408 [8409] 4. Pumps for dispensing fuel or lubricants of the type used in filling stations or garages under 8413 11(except hand pumps under 8413 11 10), Fuel, lubricating or cooling medium pumps for internal combustion piston engines [under 8413 30], concrete pumps [8413 40 00], other rotary positive displacement pumps [under 8413 60] [8413] 5. Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters [8414] 6. Air-conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated [8415] 7. Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415 [8418] 8. Storage water heaters, non-electric under 8419 19 (except solar water heater and system), 8419 89 10 [Pressure vessels, reactors, columns or towers or chemical storage tanks] , 8419 89 20 [Glass lined equipment], 8419 89 30 [Auto claves other than for cooking or heating food, not elsewhere specified or included], 8419 89 40 [Cooling towers and similar plants for direct cooling (without a separating wall) by means of recirculated water] , 8419 89 60 [Plant growth chambers and rooms and tissue culture chambers and rooms having temperature, humidity or light control], 8419 89 70 [Apparatus for rapid heating of semi- conductor devices , apparatus for chemical or physical vapour deposition on semiconductor wafers; apparatus for chemical vapour deposition on LCD substratus] [8419] 9. Dish washing machines, household [8422 11 00] and other [8422 19 00] [8422] 10. Weighing machinery (excluding balances of a sensitivity of 5 centigrams or better), including weight operated counting or checking machines; weighing machine weights of all kinds [8423] 11. Fire extinguishers [8424] 12. Fork-lift trucks; other works trucks fitted with lifting or handling equipment [8427]

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S. No.	Chapter	Description
		<p>13. Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics) [8428]</p> <p>14. Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers [8429]</p> <p>15. Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers [8430]</p> <p>16. Printer, photo copying, fax machines, ink cartridges [8443]</p> <p>17. Household or laundry-type washing machines, including machines which both wash and dry [8450]</p> <p>18. Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin sorting machines, coin counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines) [other than Braille typewriters, electric or non-electric] [8472]</p> <p>19. Automatic goods-vending machines (for example, postage stamps, cigarette, food or beverage machines), including money changing machines [8476]</p> <p>20. Machinery for preparing or making up tobacco, not specified or included elsewhere in this chapter [8478]</p> <p>21. Passenger boarding bridges of a kind used in airports [8479 71 00] and other [8479 79 00].</p> <p>22. Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints) [8483]</p> <p>23. Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals [8484]</p>
31.	85	1. Static converters (for example, rectifiers) and inductors [8504]

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S. No.	Chapter	Description
	(Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles)	<ol style="list-style-type: none"> 2. Primary cells and primary batteries [8506] 3. Electric accumulators, including separators therefor, whether or not rectangular (including square) [8507] 4. Vacuum cleaners [8508] 5. Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 8508 [8509] 6. Shavers, hair clippers and hair-removing appliances, with self-contained electric motor [8510] 7. Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines [8511] 8. Electrical lighting or signalling equipment (excluding articles of heading 8539), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles [8512] 9. Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 8512 [8513] 10. Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electrothermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 8545 [8516] 11. ISDN System [8517 69 10], ISDN Terminal Adaptor [8517 69 20], X 25 Pads [8517 69 40] [8517] 12. Single loudspeakers, mounted in their enclosures [8518 21 00], Audio-frequency electric amplifiers [8518 40 00], Electric sound amplifier sets [8518 50 00], Parts [8518 90 00] [8518] 13. Sound recording or reproducing apparatus [8519] 14. Video recording or reproducing apparatus, whether or not incorporating a video tuner [8521] 15. Parts and accessories suitable for use solely or principally with the apparatus of headings 8519 or 8521 [8522]

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S. No.	Chapter	Description
		<p>16. Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video cameras recorders [8525]</p> <p>17. Radar apparatus, radio navigational aid apparatus and radio remote control apparatus [8526]</p> <p>18. Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock [8527]</p> <p>19. Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receiver or sound or video recording or reproducing apparatus [8528]</p> <p>20. Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528 [8529]</p> <p>21. Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 8608) [8530]</p> <p>22. Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 8512 or 8530 [8531]</p> <p>23. Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders, and other connectors, junction boxes), for a voltage not exceeding 1,000 volts : connectors for optical fibres optical fibres, bundles or cables [8536]</p> <p>24. Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of chapter 90, and numerical control apparatus, other than switching apparatus of heading 8517 [8537]</p> <p>25. Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arclamps [8539]</p> <p>26. Electrical machines and apparatus having individual functions, not specified or included elsewhere in this chapter [8543]</p> <p>27. Insulated wire, cable All goods [8544]</p>

List of Goods at 28% GST rate

S. No.	Chapter	Description
		<p>28. Brushes under 8545 20 00 and goods under 8545 (including arc lamp carbon and battery carbon) [8545]</p> <p>29. Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for the purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material [8547]</p>
32.	87 (Vehicles other than railway or tramway rolling-stocks, and parts and accessories thereof)	<p>1. 8702 Motor vehicles for the transport of ten or more persons, including the driver.</p> <p>2. 8703 Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 8702), including station wagons and racing cars [other than Cars for physically handicapped persons].</p> <p>3. 8704 Motor vehicles for the transport of goods [other than Refrigerated motor vehicles].</p> <p>4. 8705 Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological unit)</p> <p>5. 8706 Chassis fitted with engines, for the motor vehicles of headings 8701 to 8705.</p> <p>6. 8707 Bodies (including cabs), for the motor vehicles of headings 8701 to 8705.</p> <p>7. 8708 Parts and accessories of the motor vehicles of headings 8701 to 8705.</p> <p>8. 8709 Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles.</p> <p>9. 8710 Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.</p> <p>10. 8711 Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.</p> <p>11. 8713 Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.</p>

List of Goods at 28% GST rate

S. No.	Chapter	Description
		12. 8714 Parts and accessories of vehicles of headings 8711 and 8713. 13. 8715 Baby carriages and parts thereof. 14. 8716 Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof [other than Self-loading or self-unloading trailers for agricultural purposes, and Hand propelled vehicles (e.g. hand carts, rickshaws and the like); animal drawn vehicles]
33.	88 (Aircraft; spacecraft and parts thereof)	1. 8802 – Aircrafts for personal use
34.	89 (Ships, boats and floating structures)	1. Yachts and other vessels for pleasure or sports; rowing boats and canoes [8903] including floating structure used for casinos etc.
35.	90 (Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof)	1. [9004] Goggles (other than corrective. 2. [9005] Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy. 3. [9006] Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 8539. 4. [9007] Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus. 5. [9008] Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers. 6. [9010] Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens. 7. [9011] Compound optical microscopes, including those for photomicrography cinephotomicrography or microprojection. 8. [9012] Microscopes other than optical microscopes; diffraction apparatus.

List of Goods at 28% GST rate

S. No.	Chapter	Description
		<p>9. [9013] Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter.</p> <p>10. [9014] Direction finding compasses; other navigational instruments and appliances.</p> <p>11. [9015] Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.</p> <p>12. [9016] Balances of a sensitivity of 5 cg or better, with or without weights.</p> <p>13. [9017] Instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in the chapter.</p> <p>14. 9022 Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, for other than medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examinations or treatment tables, chairs and the light.</p> <p>15. 9023 Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.</p>
36.	91 (Clocks and watches and parts thereof)	<p>1. 9101 Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal</p> <p>2. 9102 Wrist-watches, pocket-watches and other watches, including stop watches, other than those of heading 9101</p> <p>3. 9104 Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels</p> <p>4. 9106 Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, timeregisters, time-recorders)</p> <p>5. 9107 Time switches with clock or watch movement or with synchronous motor</p> <p>6. 9108 Watch movements, complete and assembled</p>

List of Goods at 28% GST rate

S. No.	Chapter	Description
		7. 9110 Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements 8. 9111 Watch cases and parts thereof 9. 9112 Clock cases and cases of a similar type for other goods of this chapter, and parts thereof 10. 9113 Watch straps, watch bands and watch bracelets, and parts thereof 11. 9114 Other watch parts].
37.	92 (Musical instruments; parts and accessories of such articles)	1. 9201 Pianos, including automatic pianos; harpsi-chords and other keyboard stringed instruments 2. 9202 Other string musical instruments (for example, guitars, violins, harps). 3. 9205 Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs 4. 9206 Percussion musical instruments (for example, drums, xylophones, cymbols, castanets, maracas) 5. 9207 Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions) 6. 9208 Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments 7. 9209 Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds.]
38.	93 (Arms and ammunition; parts and accessories thereof)	1. 9302 Revolvers and pistols, other than those of heading 9303 or 9304.

List of Goods at 28% GST rate

S. No.	Chapter	Description
39.	94 (Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings)	<ol style="list-style-type: none"> 1. 9401 Seats (other than those of heading 9402), whether or not convertible into beds, and parts thereof. 2. 9403 Other furniture and parts thereof 3. 9404 Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered. 4. 9405 Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.
40.	95 (Toys, games and sports requisites; parts and accessories thereof)	<ol style="list-style-type: none"> 1. 9504 Video games consoles and Machines 2. 9505 Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes 3. 9506 Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this chapter; swimming pools and paddling pools 4. 9508 Roundabouts, swings, shooting galleries and other fairground amusements; [other than travelling circuses and travelling menageries].
41.	96 (Miscellaneous manufactured articles)	<ol style="list-style-type: none"> 1. 9601 Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding) 2. 9602 Worked vegetable or mineral carving material and articles of these materials moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 3503) and articles of unhardened gelatin

List of Goods at 28% GST rate

S. No.	Chapter	Description
		3. 9611 Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks 4. 9613 Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks 5. 9614 Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof 6. 9616 Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations 7. 9617 Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inner 8. 9618 Tailors' dummies and other lay figures; automata and other animated displays, used for shop window dressing.
42.	(Project imports, laboratory chemicals, passengers' baggage, personal importation, ship stores)	1. 9804 All dutiable articles intended for personal use

**ANNEXURE VI
(LIST A-1)**

SECRET

Proposal to continue Service Tax exemptions in GST as recommended by Fitment Committee

Sl. No.	Services	Condition if any
1.	Services by Government or a local authority. However following services will continue to be taxed— (i) services by the Department of Posts by way of speed post, express parcel post, life insurance, and agency services provided to a person other than Government; (ii) services in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport; (iii) transport of goods or passengers; or (iv) any other services provided to business entities.	
2.	Services by the Reserve Bank of India, SEBI, IRDA, EPFO, ESIC	
3.	Services by a foreign diplomatic mission located in India. Services provided to the United Nations or a specified international organization.	
4.	Services relating to cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products or agricultural produce by way of— (i) agricultural operations directly related to production of any agricultural produce including cultivation, harvesting, threshing, plant protection or testing or (ii) supply of farm labour; (iii) processes carried out at an agricultural farm including tending, pruning, cutting, harvesting, drying, cleaning, trimming, sun drying, fumigating, curing, sorting, grading, cooling or bulk packaging and such like operations which do not alter the essential characteristics of agricultural produce but make it only marketable for the primary market;	

**ANNEXURE VI
(LIST A-1)**

SECRET

Proposal to continue Service Tax exemptions in GST as recommended by Fitment Committee

Sl. No.	Services	Condition if any
	(iv) renting or leasing of agro machinery or vacant land with or without a structure incidental to its use; (v) loading, unloading, packing, storage or warehousing of agricultural produce; (vi) agricultural extension services; (vii) services by any Agricultural Produce Marketing Committee or Board or services provided by a commission agent for sale or purchase of agricultural produce.	
5.	Access to a road or a bridge on payment of toll charges	
6.	Transmission or distribution of electricity by an electricity transmission or distribution utility	
7.	Renting of residential dwelling for use as residence	
8.	(i) Interest on deposits, loans or advances. (However, interest charged in credit card services will be taxable); (ii) sale or purchase of foreign currency amongst banks or authorised dealers	
9.	Transportation of goods by inland waterways or by road will be exempt. However, services by a goods transportation agency or a courier agency shall be taxable.	
10.	Treatment or disposal of bio-medical waste by operators of the Common Bio-medical Waste Treatment Facility to a clinical establishment.	
11.	Services by a veterinary clinic in relation to health care of animals or birds;	
12.	Charitable activities by a registered charitable organization such as promotion of public health, advancement of religion, spirituality, yoga, educational programme for orphans, physically or mentally abused, traumatized, preservation of environment.	
13.	Haj and Kailash Mansarovar yatra facilitated by the Ministry of External Affairs	

**ANNEXURE VI
(LIST A-1)**

SECRET

Proposal to continue Service Tax exemptions in GST as recommended by Fitment Committee

Sl. No.	Services	Condition if any
14.	Services provided by- (a) an arbitral tribunal to - (i) any person other than a business entity; or (ii) a business entity with a turnover up to rupees ten lakh in the preceding financial year; (b) a partnership firm of advocates or an individual as an advocate other than a senior advocate, by way of legal services to- (i) an advocate or partnership firm of advocates providing legal services; (ii) any person other than a business entity; or (iii) a business entity with a turnover up to rupees ten/twenty lakh in the preceding financial year; or (c) a senior advocate by way of legal services to- (i) any person other than a business entity; or (ii) a business entity with a turnover up to rupees ten/twenty lakh in the preceding financial year;	
15.	Services provided,- (a) by an educational institution to its students, faculty and staff; (b) to an educational institution, by way of,- (i) transportation of students, faculty and staff; (ii) catering, including any mid-day meals scheme sponsored by the Government; (iii) security or cleaning or house-keeping services performed in such educational institution;	

ANNEXURE VI
(LIST A-1)

SECRET

Proposal to continue Service Tax exemptions in GST as recommended by Fitment Committee

Sl. No.	Services	Condition if any
	(iv) services relating to admission to, or conduct of examination by, such institution; upto higher secondary. However, exemption at (b) shall be applicable only to institutions providing pre-school education and education up to higher secondary school or equivalent	
16.	Following programmes of IIM (a) two year full time residential Post Graduate Programmes in Management by Indian Institutes of Management for the Post Graduate Diploma in Management, to which admissions are made on the basis of Common Admission Test (CAT), conducted by Indian Institute of Management; (b) fellow programme in Management; (c) five year integrated programme in Management.	
17.	Services provided to a recognized sports body by a player, referee, umpire, coach or team manager for a recognised sports event.	
18.	Consideration upto one lakh and fifty thousand rupees charged an artist for performance in folk or classical art forms of (i) music, or (ii) dance, or (iii) theatre. However, the exemption shall not apply to service provided by such artist as a brand ambassador;	
19.	Services by way of collecting or providing news by an independent journalist, Press Trust of India or United News of India;	
20.	Services by way of giving on hire - (a) to a state transport undertaking, a motor vehicle meant to carry more than twelve passengers; or	

**ANNEXURE VI
(LIST A-1)**

SECRET

Proposal to continue Service Tax exemptions in GST as recommended by Fitment Committee

Sl. No.	Services	Condition if any
	(b) to a goods transport agency, a means of transportation of goods;	
21.	(a) Transport of passengers air to and from Arunachal Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, or Tripura or at Bagdogra located in West Bengal; (b) non-air conditioned contract carriage (Volvo services etc.) for transportation of passengers, excluding tourism, conducted tour, charter or hire; or (c) non-air conditioned stage carriage (State Road Transport Corporation)	
22.	life insurance by way of annuity under the National Pension System regulated by Pension Fund Regulatory and Development Authority of India (PFRDA)	
23.	life insurance by the Army, Naval and Air Force Group Insurance Funds under the Group Insurance Schemes of the Central Government	
24.	Services provided by an incubatee up to a total turnover of fifty lakh rupees in a financial year for a period of three years;	
25.	Service by an unincorporated body or registered non- profit entity to its own members by way of reimbursement of charges or share of contribution - (a) as a trade union; (b) for the provision of carrying out any activity which is exempt from the levy of GST ; or (c) up to an amount of five thousand rupees per month per member for sourcing of goods or services from a third person for the common use of its members in a housing society or a residential complex;	
26.	Services by an organiser to any person in respect of a business exhibition held outside India;	

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(LIST A-1)**

SECRET

Proposal to continue Service Tax exemptions in GST as recommended by Fitment Committee

Sl. No.	Services	Condition if any
27.	Services of slaughtering of animals;	
28.	<p>Services received from a provider of service located in a non- taxable territory by -</p> <p>(a) Government, a local authority, a governmental authority or an individual in relation to any purpose other than commerce, industry or any other business or profession;</p> <p>(b) an entity registered under section 12AA of the Income tax Act, 1961 (43 of 1961) for the purposes of providing charitable activities; or</p> <p>(c) a person located in a non-taxable territory;</p> <p>However, this exemption shall not apply to –</p> <p>(i) online information and database access or retrieval services received by persons specified in clause (a) or clause (b); or</p> <p>(ii) services by way of transportation of goods by a vessel from a place outside India up to the customs station of clearance in India received by person located in a non-taxable territory.</p>	
29.	Services of public libraries.	
30.	Services by way of transfer of a going concern, as a whole or an independent part thereof;	
31.	Services of public conveniences (facilities of bathroom, washrooms, lavatories, urinal or toilets);	
32.	Services by municipality, panchayat.	
33.	Input services in relation to management of foreign exchange reserves received by the	

ANNEXURE VI
(LIST A-1)

SECRET

Proposal to continue Service Tax exemptions in GST as recommended by Fitment Committee

Sl. No.	Services	Condition if any
	Reserve Bank of India, from outside India.	
34.	Services provided by a tour operator to a foreign tourist in relation to a tour conducted wholly outside India.	
35.	Services of pre-conditioning, pre-cooling, ripening, waxing, retail packing, labelling of fruits and vegetables which do not change or alter the essential characteristics of the said fruits or vegetables;	
36.	Services of admission to a museum, national park, wildlife sanctuary, tiger reserve or zoo;	
37.	Services by Government or a local authority to a business entity with a turnover up to rupees ten/twenty lakh in the preceding financial year.	
38.	Cold chain knowledge dissemination services provided by National Centre for Cold Chain Development under Ministry of Agriculture, Cooperation and Farmer's Welfare.	
39.	Transportation of goods by an aircraft from a place outside India.	
40.	Services by Government or a local authority to another Government or local authority:	
41.	Services by Government or a local authority by way of issuance of passport, visa, driving licence, birth certificate or death certificate.	
42.	Fines or liquidated damages payable to the Government or the local authority for non-performance of contracts.	
43.	Services by Government or a local authority by way of- (a) registration required under any law for the time being in force; (b) testing, calibration, safety check or certification relating to protection or safety of workers, consumers or public at large, including fire	

**ANNEXURE VI
(LIST A-1)**

SECRET

Proposal to continue Service Tax exemptions in GST as recommended by Fitment Committee

Sl. No.	Services	Condition if any
	license, required under any law for the time being in force;	
44.	Services by Government or a local authority by way of assignment of right to use natural resources to an individual farmer for cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products.	
45.	Services by Government, a local authority or a governmental authority by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution;	May be continued by way of notification under section 7 (2) (b) of CGST Act.
46.	Services by Government or a local authority by way of assignment of right to use any natural resource where such right to use was assigned by the Government or the local authority before the 1 st April, 2016: However, the exemption shall apply only to service tax payable on one time charge payable, in full upfront or in installments, for assignment of right to use such natural resource;	
47.	Services by Government or a local authority by way of allowing a business entity to operate as a telecom service provider or use radiofrequency spectrum during the period prior to 1st April, 2016, on payment of licence fee or spectrum user charges, as the case may be;	
48.	Services by Government by way of deputing officers after office hours or on holidays for inspection or container stuffing or such other duties in relation to import export cargo on payment of Merchant Overtime charges (MOT).	

**ANNEXURE VI
(LIST A-1)**

SECRET

Proposal to continue Service Tax exemptions in GST as recommended by Fitment Committee

Sl. No.	Services	Condition if any
49.	Service tax charged on MDR upto 2000 rupees on payment through credit card, debit card, charge card or other payment card service.	
50.	Services of leasing of assets (rolling stock assets including wagons, coaches, locos) by Indian Railways Finance Corporation to Indian Railways	
51.	Services provided to a foreign diplomatic mission or consular post in India or for personal use or for the use of the family members of diplomatic agents or career consular officers posed therein.	[This exemption will operate through the refund route, notified under section 55 of CST Act]
52.	Taxable services by a Technology Business Incubator (TBI) or a Science and Technology Entrepreneurship Park (STEP) or bio-incubators	
53.	one time upfront amount (called as premium, salami, cost, price, development charges or by any other name) for long term lease (thirty years, or more) of industrial plots by State Government Industrial Development Corporations/ Undertakings to industrial units.	
54.	Services provided to the 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 (VGF) for a period of one year from the date of commencement of operations of the regional connectivity scheme airport	
	New Exemption	
55.	Services provided by the Goods and Services Tax Network (GSTN) to the Central Government or State Governments/Union Territories for implementation of Goods and Services Tax (GST)	Exemption may be granted.

**ANNEXURE-VI
(LIST A-2)**

SECRET

Service Tax exemption continued with modification in GST as recommended by Fitment Committee

Sl. No.	Exemption modified	Comments
1.	<p>Service of transportation of passengers by—</p> <ul style="list-style-type: none"> (i) railways in a class other than first class; or an air-conditioned coach; (ii) metro, monorail or tramway; (iii) inland waterways; (iv) public transport, other than predominantly for tourism purpose, in a vessel between places located in India; and (v) metered cabs or auto rickshaws (including E-rickshaws); 	
2.	<p>Services by a person by way of-</p> <ul style="list-style-type: none"> (a) conduct of any religious ceremony; (b) renting of precincts of a religious place meant for general public, owned or managed by an entity registered as a charitable or religious trust: <p>However, this exemption shall not apply to,-</p> <ul style="list-style-type: none"> (i) renting of rooms where charges are Rs 1000/- or more per day; (ii) renting of premises, community halls, kalyanmandapam or open area, etc where charges are Rs 10,000/- or more per day; (iii) renting of shops or other spaces for business or commerce where charges are Rs 10,000/-or more per month. 	
3.	<p>Services by a hotel, inn, guest house, club or campsite, for residential or lodging purposes, having declared tariff of a unit of accommodation below one thousand five hundred rupees per day or equivalent;</p>	<p>Exemption shall be continued for room rent upto five hundred rupees</p>

**ANNEXURE-VI
(LIST A-2)**

SECRET

Service Tax exemption continued with modification in GST as recommended by Fitment Committee

Sl. No.	Exemption modified	Comments
4.	<p>Transportation by <u>rail or a vessel</u> from one place in India to another of the following goods -</p> <p>(b) relief materials meant for victims of natural or man-made disasters, calamities, accidents or mishap;</p> <p>(c) defence or military equipments;</p> <p>(f) newspaper or magazines registered with the Registrar of Newspapers;</p> <p>(g) railway equipments or materials;</p> <p>(h) agricultural produce;</p> <p>(i) milk, salt and food grain including flours, pulses and rice;</p> <p>(j) chemical fertilizer, organic manure and oil cakes;</p> <p>(k) cotton, ginned or baled.</p>	<p>(b), (c), (f), (g), (h), (i) may continue to be exempt. Exemption at (k) may be withdrawn while at (j) may be restricted to organic manure.</p>
5.	<p>Transportation by a <u>goods transport agency</u> of,-</p> <p>(a) agricultural produce;</p> <p>(b) goods, where gross amount charged for the transportation of goods on a consignment transported in a single carriage does not exceed one thousand five hundred rupees;</p> <p>(c) goods, where gross amount charged for transportation of all such goods for a single consignee does not exceed rupees seven hundred fifty;</p> <p>(d) milk, salt and food grain including flour, pulses and rice;</p> <p>(e) chemical fertilizer, organic manure and oil cakes;</p> <p>(f) newspaper or magazines registered with the Registrar of Newspapers;</p> <p>(g) relief materials meant for victims of natural or man-made disasters,</p>	<p>Exemption may continue except (i); while at (e) may be restricted to organic manure.</p>

ANNEXURE-VI
(LIST A-2)

SECRET

Service Tax exemption continued with modification in GST as recommended by Fitment Committee

Sl. No.	Exemption modified	Comments
	calamities, accidents or mishap; or (h) defence or military equipments; (i) cotton, ginned or baled.	
6.	Services by the following persons - (a) sub-broker or an authorised person to a stock broker; (b) authorised person to a member of a commodity exchange; (f) selling agent or a distributor of SIM cards or recharge coupon vouchers; (g) business facilitator or a business correspondent to a banking company with respect to accounts in its rural area branch; (ga) any person as an intermediary to a business facilitator or a business correspondent with respect to services mentioned in clause (g); (gb) business facilitator or a business correspondent to an insurance company in a rural area; or (h) sub-contractor providing services by way of works contract to another contractor providing works contract services which are exempt;	<u>Exemptions at (a), (b), (h) and (f) may not be continued.</u> In any case, agents are required to take registration if their outward supply is more than Rs 20 lakh.
7.	Carrying out an intermediate production process as job work in relation to - (i) any process amounting to manufacture or production of goods excluding alcoholic liquor for human consumption; or	This entry is redundant because in the GST regime, value of job-work services would be included in the value of supply. There is no need to continue

**ANNEXURE-VI
(LIST A-2)**

SECRET

Service Tax exemption continued with modification in GST as recommended by Fitment Committee

Sl. No.	Exemption modified	Comments
	<p>(ii) any intermediate production process as job work not amounting to manufacture or production in relation to –</p> <p>(a) agriculture, printing of newspapers or textile processing;</p> <p>(b) cut and polished diamonds and gemstones; or plain and studded jewellery of gold and other precious metals, falling under Chapter 71 of the Central Excise Tariff Act, 1985 (5 of 1986);</p> <p>(c) any goods excluding alcoholic liquors for human consumption, on which appropriate duty is payable by the principal manufacturer; or</p> <p>(d) processes of electroplating, zinc plating, anodizing, heat treatment, powder coating, painting including spray painting or auto black, during the course of manufacture of parts of cycles or sewing machines upto an aggregate value of taxable service of the specified processes of one hundred and fifty lakh rupees in a financial year subject to the condition that such aggregate value had not exceeded one hundred and fifty lakh rupees during the preceding financial year</p>	<p>exemption under GST regime except agriculture and printing of newspapers. In any case, small scale exemption upto a taxable turnover of Rs 20 lakh is available.</p> <p>[States are levying VAT of 4% on printing of magazines as works contract/deemed sale. This revenue has to be protected. Karnataka is levying VAT on printing of newspapers.]</p>
8.	<p>Loading, unloading, packing, storage or warehousing of rice, cotton,</p> <p>ginned or baled</p>	<p>The exemption to cotton may be withdrawn because ITC would be available to the business entity. The business entity would be</p>

**ANNEXURE-VI
(LIST A-2)**

SECRET

Service Tax exemption continued with modification in GST as recommended by Fitment Committee

Sl. No.	Exemption modified	Comments
		required to pay the tax under reverse charge and take its credit. (Cotton, ginned or baled attracts VAT).
9.	<p>Services by way of right to admission to,-</p> <p>(i) exhibition of cinematographic film, circus, dance, or theatrical performance including drama or ballet;</p> <p>(ii) award function, concert, pageant, musical performance or any sporting event other than a recognised sporting event;</p> <p>(iii) recognised sporting event;</p> <p>where the consideration for admission is not more than Rs 250 per person in (i), (ii) and (iii) above.</p>	<p>Exemption at (i) may be omitted because the same attracts entertainment tax which is now subsumed in GST.</p> <p>Exemption at (iii) may be continued.</p> <p>For the exemption at (i) and (ii), threshold amount may be reduced to Rs. 250. Those who can afford to pay Rs. 250 may as well pay GST. Organisers will be eligible for ITC.</p> <p>[Recognised sporting event organized by recognized sports bodies, such as, Indian or International Olympic Association, SAI, National Sports Federation, etc]</p>
10.	Services provided by Government or a local authority where the gross	[There may be an omnibus

**ANNEXURE-VI
(LIST A-2)**

SECRET

Service Tax exemption continued with modification in GST as recommended by Fitment Committee

Sl. No.	Exemption modified	Comments
	amount charged for such services does not exceed Rs. 5000/.	threshold exemption from payment of GST under section 9 (4) in respect of supplies upto Rs 10,000/-].

**ANNEXURE-VI
(LIST A-3)**

SECRET

Service Tax exemption proposed to be withdrawn in GST as recommended by Fitment Committee

Sl. No.	EXEMPTION PROPOSED TO BE WITHDRAWN	COMMENTS
1.	Trading of goods.	This is taxable in GST.
2.	Any process amounting to manufacture or production of goods excluding alcoholic liquor for human consumption.	[Service of job-worker would now be included in the supply by job-worker. The said supply would suffer GST, whether in the hands of the principal or job-worker. There are specific provisions in GST law. Small scale exemption of Rs 20 lakhs is available to small job workers.]
3.	Betting, gambling or lottery <i>‘Explanation.–</i> For the purposes of this clause, the expression “betting, gambling or lottery” shall not include the activity specified in <i>Explanation 2</i> to clause (44) of section	[With the substitution of the entry at S.No 62 of State List, this exemption may not be grandfathered. Betting tax, totalizator tax are being subsumed in GST. These taxes (along with entertainment and luxury taxes) contributed about Rs 6000 crore in 2015-16.]
4.	Funeral, burial, crematorium or mortuary services including transportation of the deceased.	It is there in Schedule III and considered neither supply of goods nor service.
5.	Services provided to the Government, a local authority or a	[These are in the nature of

**ANNEXURE-VI
(LIST A-3)**

SECRET

Service Tax exemption proposed to be withdrawn in GST as recommended by Fitment Committee

Sl. No.	EXEMPTION PROPOSED TO BE WITHDRAWN	COMMENTS
	<p>governmental authority by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of –</p> <p>(b) a historical monument, archaeological site or remains of national importance, archaeological excavation, or antiquity specified under the Ancient Monuments and Archaeological Sites and Remains Act, 1958 (24 of 1958);</p> <p>(d) canal, dam or other irrigation works;</p> <p>e) pipeline, conduit or plant for (i) water supply (ii) water treatment, or (iii) sewerage treatment or disposal; or</p>	<p>works contract. The goods supplied for government works are subjected to VAT. Works contract is now deemed to be a service in GST law.]</p>
6.	<p>Services provided to the Government, a local authority or a governmental authority by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of -</p> <p>(a) a civil structure or any other original works meant predominantly for use other than for commerce, industry, or any other business or profession;</p> <p>(b) a structure meant predominantly for use as (i) an educational, (ii) a clinical, or (iii) an art or cultural establishment; or</p> <p>(c) a residential complex predominantly meant for self-use or the use of their employees or other persons specified in the Explanation 1 to clause (44) of section 65 B of the said Act; under a contract which had been entered into prior to the 1st</p>	<p>[These are in the nature of works contract. The goods supplied for government works are subjected to VAT. Works contract is now deemed to be a service in GST law.]</p>

**ANNEXURE-VI
(LIST A-3)**

SECRET

Service Tax exemption proposed to be withdrawn in GST as recommended by Fitment Committee

Sl. No.	EXEMPTION PROPOSED TO BE WITHDRAWN	COMMENTS
	<p>March, 2015 and on which appropriate stamp duty, where applicable, had been paid prior to such date: Provided that nothing contained in this entry shall apply on or after the 1st April, 2020;</p>	
7.	<p>Services by way of construction, erection, commissioning, or installation of original works pertaining to an airport or port provided under a contract which had been entered into prior to 1st March, 2015 and on which appropriate stamp duty, where applicable, had been paid prior to such date: Provided that Ministry of Civil Aviation or the Ministry of Shipping in the Government of India, as the case may be, certifies that the contract had been entered into before the 1st March, 2015: Provided further that nothing contained in this entry shall apply on or after the 1st April, 2020;</p>	<p>[These are in the nature of works contract. The goods supplied for government works are subjected to VAT. Works contract is now deemed to be a service in GST law.]</p>
8.	<p>Temporary transfer or permitting the use or enjoyment of a copyright,- (a) covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 (14 of 1957), relating to original literary, dramatic, musical or artistic works; or (b) of cinematograph films for exhibition in a cinema hall or cinema theatre;</p>	<p>The exemption at (b) may not be continued because presently entertainment tax @15-110% is levied on this activity. This tax is being subsumed. Thus, no justification for non-levy of GST on the same. The exemption at (a) also may not be continued, with levy under</p>

**ANNEXURE-VI
(LIST A-3)**

SECRET

Service Tax exemption proposed to be withdrawn in GST as recommended by Fitment Committee

Sl. No.	EXEMPTION PROPOSED TO BE WITHDRAWN	COMMENTS
		reverse charge (States presently levy VAT on the same). Small scale exemption of Rs 20 lakhs would be available.
9.	Serving of food or beverages by a restaurant, eating joint or a mess, other than those having the facility of air-conditioning or central air-heating in any part of the establishment, at any time during the year;	They can avail composition scheme upto a turnover of Rs 50 lakh per annum.]
10.	Serving of food or beverages by a canteen maintained in a factory .	[Goods portion are leviable to VAT. Composition scheme would be available to them also.]
11.	Services provided to Government, a local authority or a governmental authority by way of - (a) water supply, public health, sanitation conservancy, solid waste management or slum improvement and up-gradation; or (b) repair or maintenance of a vessel;	(a) and (b) may be withdrawn. (b) Repair or maintenance of a vessel: [It is a composite supply under GST (proposed rate is standard rate of 18%)]. So, exemption may be withdrawn.
12.	Services by operator of Common Effluent Treatment Plant for treatment of effluent;	May be omitted because ITC is available with the service recipient who is a business entity.
13.	Exhibition of movie by an exhibitor to the distributor or an association of persons;	May not be continued because with subsuming of entertainment tax in GST, there would be no

**ANNEXURE-VI
(LIST A-3)**

SECRET

Service Tax exemption proposed to be withdrawn in GST as recommended by Fitment Committee

Sl. No.	EXEMPTION PROPOSED TO BE WITHDRAWN	COMMENTS
		break in ITC chain.
14.	Excluding property tax from rent of an immovable property for the purpose of service tax	May not be continued as ITC would be available to eligible persons.
15.	Transport services by goods transport agency to an exporter of goods from (i) their place of removal , to an inland container depot, a container freight station, port, airport or land customs station and (ii) from any container freight station or inland container depot to the port, airport or land customs station, or	May not be continued. ITC of GST paid in respect of transportation services in relation to export of goods would be available. As exports are zero rated, hence, no need of exemption. In GST regime, there is no concept of place of removal of goods.
16.	Rebate of central excise duty and service tax paid on inputs or input services <u>used in exporting</u> other than Nepal and Bhutan.	This notification operationalizes zero rating of export of services (refund of input taxes). Shall be operationalized by way of notification under section 16 of IGST.
17.	Rebate of service tax paid on the taxable services used beyond factory	May not be continued.

**ANNEXURE-VI
(LIST A-3)**

SECRET

Service Tax exemption proposed to be withdrawn in GST as recommended by Fitment Committee

Sl. No.	EXEMPTION PROPOSED TO BE WITHDRAWN	COMMENTS
	gate for export of goods;	ITC of GST paid in respect of taxable services in relation to export of goods would be available. As exports are zero rated, there is no need of exemption. In GST regime, there is no concept of place of removal of goods.
18.	Services used by a unit located in a Special Economic Zone (SEZ Unit) or Developer of SEZ .	Supplies to a SEZ are zero rated under section 16 of IGST. Shall be operationalised by way of notification under section 16 of IGST.

**ANNEXURE-VI
(LIST B)**

SECRET

**Service tax exemption recommended for withdrawal /modification by Fitment
Committee which needs to be reviewed**

Sl. No.	EXEMPTION MODIFIED OR PROPOSED TO BE WITHDRAWN	COMMENTS
1.	Selling of space for advertisements in print media.	GST may be levied @ 5%. This will complete the ITC chain in view of imposition of GST on news print.
2.	<p>(i) Health care services by a clinical establishment, an authorised medical practitioner or para-medics;</p> <p>(ii) Services provided by way of transportation of a patient in an ambulance, other than those specified in (i) above;</p> <p>Provided that nothing contained in this exemption shall apply to renting of rooms in a clinical establishment during the course of providing healthcare services, having room charges Rs 2000 or more per day.</p>	Exemption may be continued in its present form in respect of health services.
3.	Services provided by cord blood banks by way of preservation of stem cells or any other service in relation to such preservation;	Exemption may be continued.
4.	Services by way of training or coaching in recreational activities relating to arts, culture or sports;	Exemption may be continued.
5.	<p>Any services provided by, _</p> <p>(i) the National Skill Development Corporation set up by the Government of India;</p> <p>(ii) a Sector Skill Council approved by the National Skill Development Corporation;</p> <p>(iii) an assessment agency approved by the Sector Skill Council</p>	Fitment Committee recommendation for discontinuation of exemption at (iii) and (iv) may be reviewed.

**ANNEXURE-VI
(LIST B)**

SECRET

**Service tax exemption recommended for withdrawal /modification by Fitment
Committee which needs to be reviewed**

Sl. No.	EXEMPTION MODIFIED OR PROPOSED TO BE WITHDRAWN	COMMENTS
	<p>or the National Skill Development Corporation;</p> <p>(iv) — a training partner approved by the National Skill Development Corporation or the Sector Skill Council</p> <p>in relation to</p> <p>(a) the National Skill Development Programme implemented by the National Skill Development Corporation; or</p> <p>(b) a vocational skill development course under the National Skill Certification and Monetary Reward Scheme; or</p> <p>(c) any other Scheme implemented by the National Skill Development Corporation.”</p>	
6.	<p>Services of assessing bodies empanelled centrally by Directorate General of Training, Ministry of Skill Development and Entrepreneurship by way of assessments under Skill Development Initiative (SDI) Scheme</p>	<p>Fitment Committee recommendation for discontinuation of exemption may be reviewed because of government's emphasis on skill development and employment generation.</p>
7.	<p>Services provided by training providers (Project implementation agencies) under Deen Dayal Upadhyaya Grameen Kaushalya Yojana under the Ministry of Rural Development by way of offering skill or vocational training courses certified by National Council For</p>	<p style="text-align: center;">-DO-</p>

**ANNEXURE-VI
(LIST B)**

SECRET

**Service tax exemption recommended for withdrawal /modification by Fitment
Committee which needs to be reviewed**

Sl. No.	EXEMPTION MODIFIED OR PROPOSED TO BE WITHDRAWN	COMMENTS
	Vocational Training.	
8.	<p>Services by way of sponsorship of sporting events organised,-</p> <p>(a) by a national sports federation, or its affiliated federations, where the participating teams or individuals represent any district, State, zone or Country;</p> <p>(b) by Association of Indian Universities, Inter-University Sports Board, School Games Federation of India, All India Sports Council for the Deaf, Paralympic Committee of India or Special Olympics Bharat;</p> <p>(c) by Central Civil Services Cultural and Sports Board;</p> <p>(d) as part of national games, by Indian Olympic Association; or</p> <p>(e) under Panchayat Yuva Kreedha Aur Khel Abhiyaan (PYKKA) Scheme;</p>	<p>Fitment Committee recommendation for discontinuation of exemption at (a) and (c) may be reviewed.</p>
9.	<p>Services provided by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of,-</p> <p>(a) a road, bridge, tunnel, or terminal for road transportation for use by general public;</p> <p>(b) a civil structure or any other original works pertaining to a scheme under Jawaharlal Nehru National Urban Renewal Mission or Rajiv Awaas Yojana;</p> <p>(ba) a civil structure or any other original works pertaining to the 'In-situ rehabilitation of existing slum dwellers using land as a</p>	<p>Fitment Committee recommendation for discontinuation of exemption at (bb) may be reviewed and said exemption may be continued in respect of pure labour contracts.</p>

**ANNEXURE-VI
(LIST B)**

SECRET

**Service tax exemption recommended for withdrawal /modification by Fitment
Committee which needs to be reviewed**

Sl. No.	EXEMPTION MODIFIED OR PROPOSED TO BE WITHDRAWN	COMMENTS
	<p>resource through private participation' under the Housing for All (Urban) Mission/Pradhan MantriAwasYojana, only for existing slum dwellers;</p> <p>(bb) a civil structure or any other original works pertaining to the Beneficiary-led individual house construction / enhancement under the Housing for All (Urban) Mission/Pradhan MantriAwasYojana;</p> <p>(c) a building owned by an entity registered under section 12 AA of the Income tax Act, 1961(43 of 1961) and meant predominantly for religious use by general public;</p> <p>(d) a pollution control or effluent treatment plant, except located as a part of a factory; or a structure meant for funeral, burial or cremation of deceased;</p>	
10.	<p>Services by way of construction, erection, commissioning, or installation of original works pertaining to,-</p> <p>(a) railways, excluding monorail and metro; Explanation.-The services by way of construction, erection, commissioning or installation of original works pertaining to monorail or metro, where contracts were entered into before 1st March, 2016, on which appropriate stamp duty, was paid, shall remain exempt.</p> <p>(b) a single residential unit otherwise than as a part of a residential complex;</p>	<p>Fitment Committee recommendation for discontinuation of exemption at (b) may be reviewed and said exemption may be continued in respect of pure labour contracts.</p>

**ANNEXURE-VI
(LIST B)**

SECRET

**Service tax exemption recommended for withdrawal /modification by Fitment
Committee which needs to be reviewed**

Sl. No.	EXEMPTION MODIFIED OR PROPOSED TO BE WITHDRAWN	COMMENTS
	<p>(c) low- cost houses up to a carpet area of 60 square metres per house in a housing project approved by competent authority empowered under the ‘Scheme of Affordable Housing in Partnership’ framed by the Ministry of Housing and Urban Poverty Alleviation, Government of India;</p> <p>(ca) low cost houses up to a carpet area of 60 square metres per house in a housing project approved by the competent authority under:</p> <p>(i) the “Affordable Housing in Partnership” component of the Housing for All (Urban) Mission/Pradhan MantriAwasYojana;</p> <p>(ii) any housing scheme of a State Government.</p> <p>(d) post- harvest storage infrastructure for agricultural produce including a cold storages for such purposes; or</p> <p>(e) Mechanized food grain handling system, machinery or equipment for units processing agricultural produce as food stuff excluding alcoholic beverages;</p>	
11.	<p>Services of general insurance business provided under following schemes -</p> <p>(a) Hut Insurance Scheme;</p> <p>(b) Cattle Insurance under Swarnajaynti Gram Swarozgar Yojna (earlier known as Integrated Rural Development Programme);</p> <p>(c) Scheme for Insurance of Tribals;</p>	Exemption may be continued and its present scope expanded to include State insurance schemes.

**ANNEXURE-VI
(LIST B)**

SECRET

**Service tax exemption recommended for withdrawal /modification by Fitment
Committee which needs to be reviewed**

Sl. No.	EXEMPTION MODIFIED OR PROPOSED TO BE WITHDRAWN	COMMENTS
	<p>(d) Janata Personal Accident Policy and Gramin Accident Policy;</p> <p>(e) Group Personal Accident Policy for Self-Employed Women;</p> <p>(f) Agricultural Pumpset and Failed Well Insurance;</p> <p>(g) Premia collected on export credit insurance;</p> <p>(h) Weather Based Crop Insurance Scheme or the Modified National Agricultural Insurance Scheme, approved by the Government of India and implemented by the Ministry of Agriculture;</p> <p>(i) Jan Arogya Bima Policy;</p> <p>(j) National Agricultural Insurance Scheme (Rashtriya Krishi Bima Yojana);</p> <p>(k) Pilot Scheme on Seed Crop Insurance;</p> <p>(l) Central Sector Scheme on Cattle Insurance;</p> <p>(m) Universal Health Insurance Scheme;</p> <p>(n) Rashtriya Swasthya Bima Yojana; or</p> <p>(o) Coconut Palm Insurance Scheme;</p> <p>(p) Pradhan Mantri Suraksha BimaYojna;</p> <p>(q) Niramaya Health Insurance Scheme implemented by Trust constituted under the provisions of the National Trust for the Welfare of Persons with Autism, Cerebral Palsy, Mental Retardation and Multiple Disabilities Act, 1999 (44 of 1999).</p> <p>® Any other insurance scheme of the State Government as may be notified by Government of India on the recommendation of GSTC</p>	
12.	Services of life insurance business provided under following schemes	-DO-

**ANNEXURE-VI
(LIST B)**

SECRET

**Service tax exemption recommended for withdrawal /modification by Fitment
Committee which needs to be reviewed**

Sl. No.	EXEMPTION MODIFIED OR PROPOSED TO BE WITHDRAWN	COMMENTS
	<p>-</p> <p>(a) Janashree Bima Yojana (JBY); or</p> <p>(b) Aam Aadmi Bima Yojana (AABY);</p> <p>(c) Life micro-insurance product as approved by the Insurance Regulatory and Development Authority, having maximum amount of cover of fifty thousand rupees;</p> <p>(d) Varishtha Pension BimaYojana;</p> <p>(e) Pradhan Mantri Jeevan JyotiBimaYojana;</p> <p>(f) Pradhan Mantri Jan DhanYogana;</p> <p>(g) Any other insurance scheme of the State Government as may be notified by Government of India on the recommendation of GSTC</p>	
13.	Services by way of collection of contribution under Atal Pension Yojana (APY).	Exemption may be continued.

ANNEXURE-VII**SECRET****SERVICES PROPOSED TO ATTRACT 5% GST**

Sl. No.	DESCRIPTION OF SERVICES	CONDITIONS IF ANY
1.	Transport of goods by rail	ITC of input services available
2.	Transport of passengers by rail (other than sleeper class)	ITC of input services available
3.	Services of goods transport agency (GTA) in relation to transportation of goods [other than used household goods for personal use]	No ITC
4.	Services of goods transport agency in relation to transportation of used household goods for personal use.	No ITC
5.	Transport of goods in a vessel including services provided or agreed to be provided by a person located in non-taxable territory to a person located in non-taxable territory by way of transportation of goods by a vessel from a place outside India up to the customs station of clearance in India	ITC of input services available
6.	Renting of motorcab (If fuel cost is borne by the service recipient, then 18% GST will apply)	No ITC
7.	Transport of passengers, by- (i) Air conditioned contract/stage carriage other than motorcab; (ii) a radio taxi.	No ITC
8.	Transport of passengers by air in:- (i) economy class	ITC of input services available
9.	Transport of passengers, with or without accompanied belongings, by air, embarking from or terminating in a Regional Connectivity Scheme Airport.	ITC of input services available
10.	Supply of tour operators' services	No ITC
11.	Leasing of aircrafts under Schedule II [5 (f)] by a scheduled airlines for scheduled operations	ITC of input services available

ANNEXURE-VIII**SECRET****SERVICES PROPOSED TO ATTRACT 12% GST**

Sl. No.	DESCRIPTION OF SERVICES	CONDITIONS IF ANY
1.	Transport of goods in containers by rail by any person other than Indian Railways	Full ITC
2.	Transport of passengers by air in other than economy class	Full ITC
3.	Supply of Food/drinks in <u>air-conditioned</u> restaurant whether or not having licence to serve liquor	Full ITC
4.	Supply of Food/drinks in restaurant not having facility of air-conditioning or central heating at any time during the year.	Full ITC
5.	Renting of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes	Room rent is Rs 500 and above but less than Rs2000 per room/ day [Full ITC]
6.	Services provided by foreman of chit fund in relation to chit	ITC of input services
7.	Construction of a complex, building, civil structure or a part thereof, intended for sale to a buyer, wholly or partly. [The value of land is included in the amount charged from the service recipient]	Full ITC but no overflow

ANNEXURE-IX**SECRET****SERVICES PROPOSED TO ATTRACT 18% GST**

Sl.No.	Description of Services	Conditions if any
1.	Supply of Food/drinks in restaurant having licence to serve liquor	Full ITC
2.	Supply of Food/drinks in outdoor catering	Full ITC
3.	Renting of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes where room rent per room per day is Rs 2000/ and above but less than Rs 5000/-	Full ITC
4.	Bundled service by way of supply of food or any other article of human consumption or any drink, in a premises (including hotel, convention center, club, pandal, shamiana or any other place, specially arranged for organizing a function) together with renting of such premises	Full ITC
5.	Composite supply of Works contract as defined in clause 119 of section 2 of C/SGST Act	Full ITC
6.	All other services not specified in any exemption notification [it would be provided by way of entries in the schedule]	Full ITC

ANNEXURE-X**SECRET****SERVICES PROPOSED TO ATTRACT 28% GST**

Sl. No.	DESCRIPTION OF SERVICES	CONDITIONS IF ANY
1.	Services by way of admission to entertainment events or access to amusement facilities including exhibition of cinematograph films, theme parks, water parks, joy rides, merry-go rounds, go-carting, casinos, race-course, circus, dance, theatrical performance including drama or ballet, any sporting event and the like	Full ITC
2.	Services provided by a race club by way of totalisator or a license to bookmaker in such club [Presently racing clubs are paying service tax on the amount retained by them on tote commission. Over and above this, they are also paying Betting Tax on the amount of bet placed by a person. Betting Tax is now subsumed in GST]	Full ITC
3.	Gambling	Full ITC
4.	Supply of Food/drinks in <u>air-conditioned</u> restaurant in 5-star or above rated Hotel	Full ITC
5.	Accommodation in hotels including 5 star and above rated hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes, where room rent is Rs 5000/- and above per night per room	Full ITC

ANNEXURE XI**Proposed Rates Compensation Cess for different supplies**

S. No.	Description of supply	Tariff item, heading, sub-heading, Chapter, of goods or service, as the case may be	Maximum rate for GST Compensation Cess
(1)	(2)	(3)	(4)
1.	Pan Masala	2106 90 20	60% ¹
	Aerated waters, containing added sugar or other sweetening matter or flavoured	2202 10	
2.	Aerated waters	2202 10 10	12%
3.	Lemonade	2202 10 20	12%
4.	Others	2202 10 90	12%
	Tobacco and Tobacco Products	24	
5.	Unmanufactured tobacco (without lime tube) – bearing a brand name	2401	71%
6.	Unmanufactured tobacco (with lime tube) – bearing a brand name	2401	65%
7.	Tobacco refuse, bearing a brand name	2401 30 00	61%
8.	Chewing tobacco (without lime tube)	2403 99 10	174%
9.	Chewing tobacco (with lime tube)	2403 99 10	154%
10.	Filter khaini	2403 99 10	174%
11.	Jarda scented tobacco	2403 99 30	174%
12.	Pan masala containing tobacco ‘Gutkha’	2403 99 90	222%
	Cigarettes		
13.	Non- filter		
14.	Not exceeding 65 mm	2402 20 10	5% + Rs.1591 per thousand
15.	Exceeding 65 mm but not 70 mm	2402 20 20	5% + Rs.2876 per thousand
16.	Filter		
17.	Not exceeding 65 mm	2402 20 30	5% + Rs.1591 per thousand
18.	Exceeding 65 mm but not 70 mm	2402 20 40	5% + Rs.2126 per thousand

¹ Fitment Committee has recommended 110% Compensation Cess, based on total tax incidence calculated taking VAT rate as 40%. The weighted average rate on pan masala is 21.23%, with which the rate of Compensation Cess works out to 60%.

Proposed Rates Compensation Cess for different supplies

S. No.	Description of supply	Tariff item, heading, sub-heading, Chapter, of goods or service, as the case may be	Maximum rate for GST Compensation Cess
(1)	(2)	(3)	(4)
19.	Exceeding 70 mm but not 75 mm	2402 20 50	5% + Rs.2876 per thousand
20.	Others	2402 20 90	5% + Rs.4170 per thousand ²
Other tobacco products			
21.	Cigar and cheroots	2402 10 10	21% or Rs. 4170 per thousand, whichever is higher
22.	Cigarillos	2402 10 20	21% or Rs. 4170 per thousand, whichever is higher
23.	Cigarettes of tobacco substitutes	2402 90 10	Rs.4006 per thousand
24.	Cigarillos of tobacco substitutes	2402 90 20	12.5% or Rs. 4,006 per thousand whichever is higher
25.	Other	2402 90 90	12.5% or Rs. 4,006 per thousand whichever is higher
26.	'Hookah' or 'gudaku' tobacco tobacco bearing a brand name	2403 11 00	72%
27.	Tobacco used for smoking 'hookah'or 'chilam' commonly known as 'hookah' tobacco or 'gudaku'	2403 11 00	17%
28.	Other smoking tobacco not bearing a brand name.	2403 11 90	11%
29.	Smoking mixtures for pipes and cigarettes	2403 19 10	290%
30.	Other smoking tobacco bearing a brand name	2403 19 90	49%

² The Fitment Committee has recommended specific rate of Rs. 4395 per 1000 sticks on cigarettes attracting the highest specific excise duty rate. However, the specific duty component in ceiling rate of Compensation Cess for tobacco products is only Rs. 4170 per 1000 sticks. The Compensation Cess rate, thus, suggested is 5% + Rs. 4170 per 1000 sticks. Correspondingly Compensation Cess rates suggested for other types of cigarettes.

Proposed Rates Compensation Cess for different supplies

S. No.	Description of supply	Tariff item, heading, sub-heading, Chapter, of goods or service, as the case may be	Maximum rate for GST Compensation Cess
(1)	(2)	(3)	(4)
31.	Other smoking tobacco not bearing a brand name	2403 19 90	57%
32.	“Homogenised” or “reconstituted” tobacco, bearing a brand name	2403 91 00	72%
33.	Preparations containing chewing tobacco	2403 99 20	72%
34.	Snuff	2403 99 40	72%
35.	Preparations containing snuff	2403 99 50	72%
36.	Tobacco extracts and essence bearing a brand name	2403 99 60	72%
37.	Tobacco extracts and essence not bearing a brand name	2403 99 60	65%
38.	Cut tobacco	2403 99 70	20%
39.	All goods, other than pan masala containing tobacco 'gutkha', bearing a brand name	2403 99 90	96%
40.	All goods, other than pan masala containing tobacco 'gutkha', not bearing a brand name	2403 99 90	89%
Others			
41.	Coal; briquettes, ovoids and similar solid fuels manufactured from coal.	2701	Rs.400 per tonne
42.	Lignite, whether or not agglomerated, excluding jet	2702	Rs.400 per tonne
43.	Peat (including peat litter), whether or not agglomerated	2703	Rs.400 per tonne
Motor Vehicles			
44.	Motor vehicles (10<persons <13)	8702	15%
45.	Small Cars (length < 4 m ; Petrol<1200 cc)	8703	1% ³
46.	Small Cars (length < 4 m ; Diesel < 1500 cc)	8703	3%
47.	Mid Segment Cars (engine < 1500 cc)	8703	15%
48.	Large Cars (engine > 1500 cc)	8703	15%

³ Based on present tax incidence, the Fitment Committee has recommended a Compensation Cess of 1% and 3% on small petrol and diesel cars respectively. GST Council may like to deliberate on the issue appropriately.

Proposed Rates Compensation Cess for different supplies

S. No.	Description of supply	Tariff item, heading, sub-heading, Chapter, of goods or service, as the case may be	Maximum rate for GST Compensation Cess
(1)	(2)	(3)	(4)
49.	Sports Utility Vehicles (length > 4m ; engine > 1500 cc; ground clearance > 170 mm)	8703	15%
50.	Hybrid motor vehicles Petrol (length < 4 m ; Petrol<1200 cc)	8703	1%
51.	Hybrid motor vehicles Diesel (length < 4 m ; Diesel < 1500 cc)	8703	3%
52.	Mid Segment Hybrid Cars (engine < 1500 cc)	8703	15%
53.	Hybrid motor vehicles > 1500 cc	8703	15% ⁴
54.	Hydrogen vehicles based on fuel cell tech (length < 4 m)	8703	1%
55.	Hydrogen vehicles based on fuel cell tech > 4m	8703	15%

2. The Fitment Committee was also of the view that certain items like high end motor bikes, say of engine capacity above 500cc, aircrafts for personal use, yacht etc. may also be subjected to Compensation Cess at appropriate rates.

⁴ Though, the present tax incidence on large hybrid cars is about 30%, with CST/Octroi etc. The Fitment Committee has, however, recommended 15% Compensation Cess on large hybrid cars. GST Council may consider the same for approval. The same rate may apply to large fuel cell cars. The Rate of Compensation Cess for small hybrid cars and small fuel cell technology cars will be the same as approved by GST Council for normal small cars.

Proposed IGST exemptions/Concessions.

I. Multilateral/Bilateral Commitments – Imports by Privileges Persons, Organizations, Authorities and Foreigners

S. No.	Notification No.	Gist of the notification	Whether under International Obligation/Bilateral agreement	Comments
1.	3/57 -Customs, dated 08.01.1957	1. Goods imported by Diplomatic missions in India and their families , their personal and household effects, etc are exempted from import duties.	Yes	<ol style="list-style-type: none"> 1. This exemption flows from International Obligation. 2. Article 36 of the Diplomatic Relations (Vienna Convention) Act, 1972 permits grant of exemption from all customs duties for articles of official use by the mission or for the personal use of agent, by the receiving state in accordance with such laws and regulations as it may adopt. 3. The exemption is subject to the Foreign Privileged Persons' (Regulation of Customs Privileges) Rules, 1957. 4. These are generally imported directly by the persons concerned.
2.	121/2003 - Customs, dated 01.08.2003	All the equipments and consumable samples imported into India, by the Inspection Team of the Organization of Prohibition of Chemical Weapons, subject to the condition, inter alia, that	Yes	<ol style="list-style-type: none"> 1. This exemption flows from International Obligation and is subjected to re-export condition. 2. As per the privileges and immunities under part II of

Proposed IGST exemptions/Concessions.

S. No.	Notification No.	Gist of the notification	Whether under International Obligation/Bilateral agreement	Comments
		such equipments shall be exported within six months of their import.		General Rules of verification of convention on the prohibition of the development, production, stockpiling and use of chemical weapons and on their destruction of the Organization of Prohibition of Chemical Weapons, point 11 (d) exempts samples and approved equipment carried by members of the inspection team from the customs duties
3.	46/74- Customs, dated 25.05.1974	Exemption to Pedagogic materials imported by educational institutions, etc. in pursuance of the Customs Convention on the temporary importation of pedagogic material, subject to the condition that the goods are re-exported within 6 months from the date of importation.	Yes	<ol style="list-style-type: none"> 1. This exemption flows from International Obligation and is subjected to re-export condition. 2. As per Article 2 of Customs Convention on the temporary importation of pedagogic material, temporary admission to pedagogic material is granted subject to re-export within 6 months. 3. For Pedagogic materials purely for educational / vocational training of non-commercial nature.

Proposed IGST exemptions/Concessions.

S. No.	Notification No.	Gist of the notification	Whether under International Obligation/Bilateral agreement	Comments
4.	84/71- Customs, dated 11.09.1971	Exemption to temporary import of Scientific equipments etc. by non-profit making scientific and educational institutions in pursuance of the Customs Convention on the temporary importation of scientific equipment, subject to the condition that the goods are re-exported within 6 months from the date of importation.	Yes	1. This exemption flows from International Obligation and is subjected to re-export condition 2. As per Article 2 of Customs Convention on the temporary importation of scientific equipment, temporary admission to scientific equipment is granted subject to re-export within 6 months.
5.	157/90- Customs, dated 28.03.1990	Exemption to specified goods imported for display or use at specified event such as meetings, exhibition, fairs or similar show or display, etc. which is being held in public interest and is sponsored or approved by the GoI or the ITPO [Schedule II events] or events organised by other organisations [Schedule III events] subject to the condition, inter alia, that the goods are imported under ATA Carnet for temporary admission and the said	Yes	1. This exemption flow from International Obligation and is subjected to re-export condition 2. As per Article 3 of the Customs Convention on the Admission Temporaire – Temporary Admission [A.T.A.] Carnet for the temporary admission of goods, each Contracting Party shall accept in lieu of its national Customs documents, and as due security for the sums referred to in Article 6, A.T.A. carnets valid for its territory, for goods temporarily imported.

Proposed IGST exemptions/Concessions.

S. No.	Notification No.	Gist of the notification	Whether under International Obligation/Bilateral agreement	Comments
		goods are re-exported within a period of 6 months from the date of importation.		3. In India, FICCI has been appointed as National Guaranteeing & Issuing Association for ATA Carnets, on whom lies the liability to pay duty in the event of failure to re-export.
6.	148/94- Customs, dated 13.07.1994	Exemption to: (a) Foodstuffs, medicines, medical stores of perishable nature, clothing and blankets, imported by a charitable organization as free gift to it from abroad and meant for free distribution to the poor and the needy, (b) Goods imported by the Red Cross Society for purposes of relief to distressed persons, (c) Drugs, medicines and medical equipments required for the treatment of the victims of the Bhopal Gas Leak Disaster , (d) Goods imported by the Cooperative for Assistance and Relief Everywhere Incorporated (CARE) under the Agreement	No	1. The imports are in the nature of relief supplies and received as donations.

Proposed IGST exemptions/Concessions.

S. No.	Notification No.	Gist of the notification	Whether under International Obligation/Bilateral agreement	Comments
		<p>between the President of India and CARE. Supplies and equipments imported shall be re-exported when no longer required for the purposes and cannot be sold to a third party,</p> <p>(e) Goods imported into India for relief and rehabilitation purposes, in accordance with the terms of any agreement in force between the GoI and any foreign Government. These goods cannot be sold or otherwise disposed of in India except with the prior approval or subject to conditions as may be prescribed by the GoI.</p> <p>(f) Articles of food and edible material supplied as free gifts to the GoI by the agencies approved by the UNO or the EEC,</p> <p>(g) Articles donated to the GoI for use of defence personnel or donated to the National Defence Fund and dispatched by the Indian Mission in the country</p>		

Proposed IGST exemptions/Concessions.

S. No.	Notification No.	Gist of the notification	Whether under International Obligation/Bilateral agreement	Comments
		<p>where they were donated,</p> <p>(h) Goods gifted or supplied free of cost under a bilateral agreement between the GoI and a Foreign Government.</p>		
7.	154/94- Customs, dated 13.07.1994	<p>Exemption to:</p> <p>(a) Samples in accordance with the <u>International Convention to facilitate the importation of Commercial Samples and Advertising material drawn up at Geneva</u> and dated the 7th day of November, 1952,</p> <p>(b) Price lists supplied free of charge in accordance with the Convention mentioned above,</p> <p>(c) <u>Commercial samples upto Rs.3 lakh in value in case of gem and jewellery industry and Rs.1 lakh in case of any other industry, and not exceeding 50 units in number in a year,</u> imported as personal baggage by bona fide commercial travellers or businessmen or imported by post or air,</p> <p>(d) Prototypes of engineering goods</p>	Yes	<p>1. This exemption flows from International Obligation.</p> <p>2. International convention to facilitate the importation of commercial samples and advertising material, Article II, III, IV and V prescribe exemption from <u>import duties</u> for samples of negligible value; temporary duty-free admission of other samples; duty-free admission of advertising material; and temporary duty-free admission of advertising films respectively.</p>

Proposed IGST exemptions/Concessions.

S. No.	Notification No.	Gist of the notification	Whether under International Obligation/Bilateral agreement	Comments
		<p>imported as samples for executing or for use in connection with securing export orders subject to mutilation / re-export,</p> <p>(e) Bonafide commercial samples and prototypes of value upto Rs.10,000 and <u>supplied free of charge.</u></p>		
8.	104/94- Customs, dated 16.03.1994	Exemption to containers of durable nature subject to <u>re-export within 6 months</u> from the date of their importation.	Yes	<p>1. This exemption flows from International Obligation and is subjected to re-export condition.</p> <p>2. Subject to the conditions laid down in Articles 4 to 9, of the Customs Convention on Containers, 1972, each Contracting Party shall grant temporary admission to containers, whether loaded with goods or not.</p> <p>3. Article 4 the Containers granted temporary admission <u>shall be re-exported</u> within three months from the date of importation. However, this period may be extended by the competent Customs authorities.</p>

Proposed IGST exemptions/Concessions.

S. No.	Notification No.	Gist of the notification	Whether under International Obligation/Bilateral agreement	Comments
				4. Similar dispensation for movement of containers within India, if possible by treating as part of conveyance.
9.	22/2003- Customs, dated 04.02.2003	Exemption to a) specimens, models, wall pictures and diagrams for instructional purposes; b) paper money; and c) wool, woollen fabrics and woollen apparels received as gifts by the Indian Red Cross.	No	We may provide IGST exemption, except in case of (a).
10.	151/94- Customs, dated 13.07.1994	Exemption to: (a) <u>Fuel in the tanks</u> of the aircrafts of an Indian Airline or of the Indian Air Force subject to the condition, inter alia, that the quantity of the said fuel is equal to the quantity of the same type of fuel which was taken out of India in the tanks of the aircrafts of the same Indian Airline or of the Indian Air Force, and on which the duty of Customs, or Central Excise had been paid; and the rate of duty of customs (including the additional	No	1. Exemption is on quantity of fuel, lubricating oils etc. in lieu of fuel which was taken during the outward flight/for re-export.

Proposed IGST exemptions/Concessions.

S. No.	Notification No.	Gist of the notification	Whether under International Obligation/Bilateral agreement	Comments
		<p>duty leviable under the said section 3) or the rate of duty of Central Excise, as the case may be, leviable on such fuel is the same at the time of the arrivals and departures of such aircrafts;</p> <p>(b) Lubricating oil, imported in the engines of any aircraft registered in India or of any aircraft of the Indian Air Force;</p> <p>(c) Specified goods imported by the United Arab Airlines which will be carried on individual aircraft for use in hangars and which are flown back on the same aircraft;</p> <p>(d) Aircraft equipment, engines and spare parts imported by the Air India International or the Indian Airlines having been borrowed by the aforesaid airlines for fitment to their aircraft from foreign airlines outside India or from the foreign manufacturers of the prime equipment subject to the condition, that the said goods are being imported for fitment and re-</p>		

Proposed IGST exemptions/Concessions.

S. No.	Notification No.	Gist of the notification	Whether under International Obligation/Bilateral agreement	Comments
		export ; and the said goods are re-exported within one month from the date of their importation into India.		
11.	130/2010- Customs, dated 23.12.2010	Exemption to printed ticket stocks, airway bills, any printed material which bears the insignia of the importing airline printed thereon including baggage tags, publicity material for distribution free of charge when imported into India by a designated airline.	Yes - Bilateral arrangements	1. This exemption granted as per the Bilateral Air Services Agreement with various countries. 2. For example, in case of the Air Transport Agreement signed with USA on 14.04.2005, Article 9 of the agreement prescribes various restrictions and relaxations with regard to customs duties and charges.
12.	10/2014- Customs, dated 12.05.2014	Exemption to specified goods, when imported into India for display or use at any specified event specified subject to the condition, inter alia, that the specified event is being held in public interest and is sponsored or approved by the Government of India or the India Trade Promotion Organization ; and that <u>the said goods are imported under an FICCI/TAITRA Carnet</u> issued in	Yes	1. This exemption flows from agreement between India and Taiwan and subject to re-exports. 2. As per Article 3 of the FICCI/TAITRA CARNET for the temporary admission of goods between India and Taiwan , the contracting party may accept the FICCI/TAITRA carnets in lieu of its customs documents and as due security for the sums referred in Article 6 of

Proposed IGST exemptions/Concessions.

S. No.	Notification No.	Gist of the notification	Whether under International Obligation/Bilateral agreement	Comments
		accordance with the Agreement between the India-Taipei Association in Taipei and the Taipei Economic and Cultural Center in India on the FICCI/TAITRA Carnet for the Temporary Admission of Goods signed on 20th March, 2013 and the Carnet is guaranteed by the Federation of Indian Chamber of Commerce and Industry in India (hereinafter referred to as FICCI).		agreement for temporary importation of goods for display or use at exhibitions, international fairs, meetings or similar events as per the laws in force in its territory.
13.	106/58- Customs, dated 29.03.1958	Exemption to goods imported by the Vice President of India on appointment or during his tenure of office. a) Articles for personal use; b) Food, drink, tobacco for consumption of Vice-President's household c) articles for furnishing d) motor cars for Vice-President's use	No	1. The notification grants exemption from payment of customs duty [which includes CVD and SAD]. 2. Since the goods are imported by the Vice President of India, we may continue with the exemption [which will also include IGST exemption].
14.	207/89- Customs, dated	Exemption to foodstuffs and provisions (excluding fruit products, alcohol and	No	1. This exemption is for foreign citizen residing in India and value

Proposed IGST exemptions/Concessions.

S. No.	Notification No.	Gist of the notification	Whether under International Obligation/Bilateral agreement	Comments
	17.07.1989	tobacco) when imported into India by a person residing in India , not being a citizen of India subject to the condition, inter alia, that the CIF value of such goods imported in a year does not exceed Rs.1 lakh.		limit is Rs 1 lakh in a year.
15.	39/96- Customs, dated 23.07.1996	Exemption to imports relating to defence and internal security forces. a) Medals and decorations imported directly by the GoI in the Ministry of Defence. b) Personal effects of the persons on duty out of India with the naval, military or air forces or with the Indian Navy or Central Para Military Forces if imported for delivery to the next of kin of such person if he dies or is wounded, is missing or is taken prisoner of war. c) Bona fide gifts from donors abroad when imported for the maintenance of war graves by an institution subject to certification by the Ministry of Defence. d) Imported stores purchased out of	No	a) Relates to security/security forces.

Proposed IGST exemptions/Concessions.

S. No.	Notification No.	Gist of the notification	Whether under International Obligation/Bilateral agreement	Comments
		<p>bonded stocks lying in a warehouse intended to be supplied free by the Government for the use of the crew of a ship of the Coast Guard Organization.</p> <p>e) Goods imported for trial, demonstration or training before any authority under the MoD or MHA in the GoI subject to certification by MoD or MHA and subject to the condition that the goods are <u>re-exported</u> within a period of 2 years from the date of importation.</p> <p>f) Goods imported by the National Technical Research Organization (NTRO). This exemption is valid till 31.12.2018.</p>		
16.	153/94- Customs, dated 13.07.1994	<p>Exemption to:</p> <ol style="list-style-type: none"> Articles of foreign origin for <u>repairs and return</u>, Theatrical equipment including costumes for use by a foreign theatrical company or dancing troupe and <u>re-exported thereafter</u>, 	No	<ol style="list-style-type: none"> There goods are not for domestic consumption and the exemption is subject to condition of <u>re-export / export</u>, to be fulfilled by the importer himself. Therefore, we may continue with the exemption from IGST also for goods at 1 to 4.

Proposed IGST exemptions/Concessions.

S. No.	Notification No.	Gist of the notification	Whether under International Obligation/Bilateral agreement	Comments
		<p>3. Photographic, filming, sound-recording and radio equipments, raw films, video tapes and sound recording tapes imported in public interest and has been sponsored by the GoI and subject to certification by the Ministry of I&B and subsequent <u>re-export</u>,</p> <p>4. Mountaineering equipments, materials, clothing, foodstuffs and provisions (excluding alcoholic drinks, cigarettes and tobacco), medical stores, imported by a mountaineering expedition and subject to <u>re-export</u>,</p> <p>5. Tags and labels for fixing on articles for export or printed plastic bags for the packaging of export articles.</p>		<p>3. In case of goods at 5, the IGST exemption may be withdrawn. IGST paid may be claimed back after export. It would be in line with the general principal being adopted in GST in respect of exports.</p>
17.	51/96- Customs, dated 23.07.1996	<p>Exemption to research equipments imported by:</p> <p>(a) Public funded research institutions or a university or an Indian Institute of Technology or Indian Institute of Science, Bangalore or Regional</p>	No	<p>1. Goods imported vide this exemption are eligible for a concessional 5% BCD and Nil CVD / SAD.</p> <p>2. Other than (b), all other institutions are run by the Government.</p>

Proposed IGST exemptions/Concessions.

S. No.	Notification No.	Gist of the notification	Whether under International Obligation/Bilateral agreement	Comments
		Engineering College, other than a hospital, (b) Research institutions, other than a hospital, (c) Departments and laboratories of the Central Government and State Government, other than a hospital, (d) Regional Cancer Center (Cancer Institute), subject to, inter alia, registration with the DSIR.		
18.	8/2016- Custms, dated 05.02.2016	Exemption to goods imported for display or use at specified event [fair, exhibition] subject to <u>re-export within 6 months</u> from the date of clearance of the imported goods.	No	1. This exemption for goods [except wine, alcoholic beverages, tobacco and tobacco products] imported for display at fairs/exhibitions, subject to re-export and the condition is required to be fulfilled by the importer himself.
19.	326/83- Customs, dated 23.12.1983	Exemption to: (a) Articles of gift received from any foreign government by Union or State Ministers and specified	No	1. Exemption are for gifts received during foreign visit or goods brought by foreign dignitary, visiting India for any official

Proposed IGST exemptions/Concessions.

S. No.	Notification No.	Gist of the notification	Whether under International Obligation/Bilateral agreement	Comments
		<p>public servants and imported as baggage,</p> <p>(b) Articles of gift imported into India by a foreign dignitary, visiting India for any official purposes, as part of his baggage and to be gifted to Union or State Ministers and specified public servants.</p>		purposes.
20.	146/94- Customs, dated 13.07.1994	<p>Exemption to:</p> <p>(a) Specified sports goods, equipments and requisites and mountaineering equipment imported by Sports Authority of India or National Sports Federation or by the Indian Mountaineering Foundation or the National / State / District Rifle Association or by the National Anti-doping Agency / National Dope Testing Laboratory or by a sports person of outstanding eminence for training,</p> <p>(b) Challenge Cups and Trophies awarded to an Indian team in connection with its participation</p>	No	

Proposed IGST exemptions/Concessions.

S. No.	Notification No.	Gist of the notification	Whether under International Obligation/Bilateral agreement	Comments
		<p>in a tournament outside India and brought by it into India for being kept with an Official Sports Association,</p> <p>(c) Medals and trophies awarded to members of Indian teams for their participation in international tournaments or competitions outside India,</p> <p>(d) Prizes won by any member of an Indian Team if the team has participated in any international tournament or competition in relation to any sport or game, with the approval of the GoI in the Department of Youth Affairs and Sports,</p> <p>(e) Trophy when imported into India by the National Sports Federation recognized by the Central Government or any Sports Body for being awarded to the winning team in the international tournament including bilateral tournament and World Cup event to be held</p>		

Proposed IGST exemptions/Concessions.

S. No.	Notification No.	Gist of the notification	Whether under International Obligation/Bilateral agreement	Comments
		in India.		
21.	43/96- Customs, dated 23.07.1996	Exemption to specified goods on which a manufacturing process was undertaken in India and which were exported out of India for carrying out further manufacturing process of coating, electroplating or polishing or a combination of one or more of these processes, as the case may be, when re-imported into India after completion of the said processes, from the customs duty leviable on the value of goods which were exported i.e. customs duty is leviable on the value of the fair cost of the said processes carried out abroad (whether such cost is actually incurred or not) and insurance and freight, both ways.	No	1. IGST will be leviable on the value of the fair cost of the said processes carried out abroad, rest of the value in of goods re-imported.
22.	259/58- Customs, dated 11.10.1958	Exemption to Challenge cups and trophies: (a) Which have been won by any unit of the Defence Forces in	No	Cups won by defence forces, re-imports, or sent by donors abroad. We may continue.

Proposed IGST exemptions/Concessions.

S. No.	Notification No.	Gist of the notification	Whether under International Obligation/Bilateral agreement	Comments
		<p>India or by a particular member or members of such unit in a competition; or</p> <p>(b) Which are being re-imported and which before being exported has been won by any such unit or member or members of a unit in a competition; or</p> <p>(c) Which have been sent by <u>donors</u> resident abroad for presentation to or competition among such units or members of such units.</p>		
23.	271/58- Customs, dated 25.10.1958	Exemption to articles re-imported by or along with a unit of the Army, the Navy or the Air force or a Central Para Military Force on the occasion of its return to India after a tour of service abroad subject to satisfaction of the Commissioner of Customs that these articles were exported by or along with such unit on the occasion of its departure from India on such tour.	No	1. This is a technical exemption for <u>re-import</u> of goods which were exported.
24.	174/66- Customs, dated	Goods not produced or manufactured in India, which are private personal	No	1. This is a technical exemption for re-import of goods which were

Proposed IGST exemptions/Concessions.

S. No.	Notification No.	Gist of the notification	Whether under International Obligation/Bilateral agreement	Comments
	24.09.1966	property and which prior to their import into India have been exported therefrom and <u>re-imported within three years from the date of export.</u>		exported.
25.	158/95- Customs, dated 14.11.1995	Exemption to: (a) Goods manufactured in India and parts of such goods whether of Indian or foreign manufacture and re-imported into India for repairs or for reconditioning. (b) Goods manufactured in India and re-imported for reprocessing or refining or remaking. Subject to the condition, inter alia, that goods are re-imported within <u>one / three years from the date of export</u> [10 years in the case of Nepal and Bhutan]; that goods are re-exported within 6 months of re-import, etc.	No	1. This is a technical exemption for re-import of goods [which were exported] for repairs or reconditioning / reprocessing and their subsequent export after such repairs or reconditioning / reprocessing and re-exported within 6 months.
26.	241/82- Customs, dated 04.11.1982	Exemption to goods [on their re-import] not produced or manufactured in India and on which the duty of customs leviable has been paid at the	No	1. This is a technical exemption for goods [which were exported] for execution of a contract and their subsequent re-import after

Proposed IGST exemptions/Concessions.

S. No.	Notification No.	Gist of the notification	Whether under International Obligation/Bilateral agreement	Comments
		<p>time of their importation into India and which were exported out of India for the execution of a contract approved by the Reserve Bank of India in connection with any commercial and industrial (including constructional) activities.</p> <p>In the case of goods on which any alterations, renovations, additions or repairs have been executed subsequent to their export, IGST will be payable on the value equal to the cost of such alterations, renovations, additions or repairs while the goods were abroad.</p>		execution of the contract.
27.	94/96- Customs, dated 16.12.1996	<p>Exemption to</p> <p>a) re-import of goods exported under claim of any export scheme [drawback, rebate, bond, DEEC or EPCG, DEPB], [Re-import of goods of Indian origin - Exemption is for customs duties in excess export incentives</p>	No	<p>1. For (a), for goods exported prior to 1st of July, the repayment will go to Centre in CVD account.</p> <p>2. For exports after 1st July, the IGST paid will be apportioned.</p>

Proposed IGST exemptions/Concessions.

S. No.	Notification No.	Gist of the notification	Whether under International Obligation/Bilateral agreement	Comments
		<p>availed]</p> <p>b) re-import of goods sent abroad for repairs etc. [Re-import of goods which were sent for repairs etc. abroad – Exemption is from customs duties in excess of duties on the value of repairs including any parts etc. used for the same.]</p> <p>c) re-import of cut and polished precious and semi-precious stones sent abroad for some treatment [para 4A.20.1 of the FTP] [This is a technical exemption for re-import of goods]</p> <p>d) Import of parts components of aircrafts replaced or removed during the course of maintenance in a SEZ [This is also a technical exemption for re-import of goods]</p>		

Proposed IGST exemptions/Concessions.

S. No.	Notification No.	Gist of the notification	Whether under International Obligation/Bilateral agreement	Comments
28.	134/94- Customs, dated 22.06.1994	Exemption to specified goods, when imported into India for carrying out repairs, reconditioning, reengineering, testing, calibration or maintenance (including service), subject to the condition, inter alia, that a) the repairs, reconditioning, reengineering, testing, calibration or maintenance (including service) as the case may be, is undertaken in accordance with the provisions of section 65 of the Customs Act, 1962 (52 of 1962), and b) the goods repaired, reconditioned, reengineered, tested, calibrated or maintained (including service) as the case may be, are exported and are not cleared outside the Unit.	No	1. Exemption is available subject to these processes being carried out in bond. 2. This is a technical exemption and subject to re-export.
29.	26/2011- Customs, dated 01.03.2011	Exemption to: (a) Works of art created abroad by Indian artists and sculptors, whether imported on the return of such artists or sculptors to India or	No	1. We may provide IGST exemption for (b), (c) and (d).

Proposed IGST exemptions/Concessions.

S. No.	Notification No.	Gist of the notification	Whether under International Obligation/Bilateral agreement	Comments
		<p>imported by such artists or sculptors subsequent to their return to India;</p> <p>(b) Works of art including statuary and pictures intended for public exhibition in a museum or art gallery;</p> <p>(c) Works of art namely memorials of a public character intended to be put up in a public place including, materials used or to be used in their construction, whether worked or not;</p> <p>(d) Antiques intended for public exhibition in a public museum or national institution;</p> <p>(e) Books, being antiques of an age exceeding one hundred years.</p> <p>Imports at (b) to (e) above are subject to certification by the Ministry of Culture.</p>		
30.	273/58-Cusoms, dated 25.10.1958	Exemption to re-import of unclaimed postal articles which were originally posted in India and re-imported as	No	1. Postal articles exported are being re-imported.

Proposed IGST exemptions/Concessions.

S. No.	Notification No.	Gist of the notification	Whether under International Obligation/Bilateral agreement	Comments
		unclaimed, refused or redirected.		
31.	117/61- Customs, dated 13.10.61	Exemption to engines and parts of aircraft, when re-imported into India after having been exported, from the customs duty leviable on the value of goods which were exported [customs duty is leviable on the cost of repair], which includes the charges paid for the materials as well as for labour, insurance and freight) in the following cases:- (a) Engines and certain specified parts which fail abroad and are re-imported. (b) Engines or certain specified parts sent abroad as a stand-by for replacement of a defective one and subsequently brought back to India in the same condition without being installed on an aircraft. (c) Engines and certain specified parts lent by an Indian company to a foreign Company.	No	1. This is a technical exemption for customs duty leviable on the value of re-import of goods , which were exported for processing. 2. IGST will be payable on materials as well as for labour, used in repairs as well as insurance and freight.

Proposed IGST exemptions/Concessions.

S. No.	Notification No.	Gist of the notification	Whether under International Obligation/Bilateral agreement	Comments
32.	26/62- Customs, dated 19.02.1962	Exemption to catering cabin equipments and food and drink on re-importation by the aircrafts of the Indian Airlines Corporation from foreign flights subject to the condition that the goods were not taken on board at any foreign port or place.	No	1. This is a technical exemption for re-import of goods which were exported.

II. Exemption for goods in transit to and from Nepal Bhutan [land locked countries] Notification No 38/96 –Customs.

S. No.	Gist of the notification	Comments
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Proposed IGST exemptions/Concessions.

1	Basic customs duty [BCD], CVD and SAD is exempted on goods imported; a) from foreign country for the purpose of exports to Bhutan or Nepal; b) from Bhutan or Nepal into India for exports to foreign Country.	1. These goods are not for consumption in India. 2. Agreement for transit to Land locked countries.
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III. Miscellaneous exemptions - Notification No. 12/2012-Customs.

S. No. of concerned Notification	Chapter/Heading/Subheading/tariff item	Description of goods	CVD rate	Text of Condition	Changes proposed
142A.	2711	Liquefied petroleum gases (LPG), in excess of the quantity of petroleum gases and other gaseous hydrocarbons consumed in the manufacture of polyisobutylene by the unit located in Domestic Tariff Area (DTA), received from the unit located in Special Economic Zone (SEZ) and returned by the DTA unit to the SEZ unit from where such Liquefied petroleum gases (LPG) were received. Explanation. - For the purposes of this entry, the quantity of the petroleum gases and other gaseous hydrocarbons consumed in the	Nil No corresponding excise exemption NIL BCD	If the importer follows the procedure set out in the Customs (Import of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 1996.	1. This is an exemption for <u>return stream</u> of LPG to unit in SEZ. 2. As consideration received will be only for quantity used in manufacture of polyisobutylene by unit is DTA, IGST may be payable only on such quantity.

Proposed IGST exemptions/Concessions.

		manufacture of polyisobutylene shall be calculated by subtracting from the quantity of the said gases received by the DTA unit manufacturing polyisobutylene, the quantity of the said gases returned by the said unit to the SEZ unit.			
414.	85 or any other Chapter	Television equipment, cameras and other equipment for taking films, imported by a foreign film unit or television team	Nil No corresponding excise duty exemption Nil BCD	If an accredited representative of the foreign film unit or the television team executes a bond with such surety, binding himself to pay on demand an amount equal to the duty leviable on such equipment and cameras if the same are not placed are not re-exported within a period of three months or such extended period as allowed.	1. May not be supply, in the absence of consideration. 2. Temporary import for re-export.
415.	85 or any other Chapter	Photographic, filming, sound recording and radio equipment, raw films, video tapes and sound recording tapes of foreign origin, if imported into India after having been exported therefrom	Nil No corresponding excise duty exemption NIL BCD	If, - (a) <u>the duties of customs leviable on the specified equipment, raw films and tapes had been paid at the time of their first importation into India;</u> (b) no drawback of duty was paid on their exportation from India; (c) the identity of the goods is established;	1. May not be supply, in the absence of consideration. 2. Re-import for duty paid goods exported earlier. 3. If refund of IGST was not taken at the time of taking these goods out.

Proposed IGST exemptions/Concessions.

				<p>(d) the goods are re-imported into India within six months or extendible upto one year; and</p> <p>(e) the External Publicity Division of the Ministry of External Affairs certifies that the purpose for which the goods had been exported from India was in public interest and had been sponsored or approved by the Government of India.</p>	
418.	85 or any other Chapter	Goods imported for being tested in specified test centres	<p>Nil No corresponding excise duty exemption NIL BCD</p>	<p>If,-</p> <p>(1) the goods are imported for being tested in -</p> <p>(a) Defence Research and Development Organization (DRDO) laboratories;</p> <p>(b) Indian Institutes of Technology;</p> <p>(c) Council for Scientific and Industrial Research (CSIR) laboratories;</p> <p>(d) Central Power Research Institute, Bangalore; or</p> <p>(e) Any other test centre approved by any Ministry in the Government of India for this purpose; and</p>	<p>1. May not be supply, in the absence of consideration.</p> <p>2. Goods are for testing and not for domestic consumption.</p> <p>3. In fact, testing service is being exported.</p>

Proposed IGST exemptions/Concessions.

				(2.) the Head of the organization certifies that the goods have been imported by that organization only for the purpose of testing <u>and shall not be used or sold after such testing.</u>	
448A	8802 (except 8802 60 00 that is space craft)	All goods [aircrafts, helicopters etc.]	Nil No correspon ding excise duty exemption NIL BCD	<p>(a) If, imported for maintenance, repair or overhauling [MRO] of aircraft, not registered or intended to be registered in India, but to be removed from India within six months or as extended by the Director General of Civil Aviation in the Ministry of Civil Aviation; and</p> <p>(b) carries passengers in the flight at the beginning and end of the stay period in India, but undertakes no commercial flights during the stay period.</p>	1. These aircrafts are being imported for MRO activity, a service which is being exported.
449.	88 or any other Chapter	The following goods, namely :- (a) Satellites and payloads; (b) Scientific and technical instruments, apparatus, equipments (including computers and computer software), accessories, parts, components, spares, tools, mock ups and	Nil No correspon ding excise exemption NIL BCD	<p>If the importer, at the time of import,-</p> <p>(i) produces a certificate from an officer not below the rank of a Deputy Secretary to the Government of India in the</p>	1. These goods are for launch into outer space.

Proposed IGST exemptions/Concessions.

		modules, raw materials and consumables required for launch vehicles and for satellites and payloads (c) Ground equipment brought for testing of (a)		<p>Department of Space certifying that the <u>said satellite and pay-loads are for launch into outer space</u> in conformity with the provisions of the Outer Space Treaty of 1967;</p> <p>(ii) produces a certificate from an officer not below the rank of a Deputy Secretary to the Government of India in the Department of Space certifying that the goods covered under item (b) are required for launch vehicles and satellites and payloads; and</p> <p>(iii) gives an undertaking to the effect that the ground equipment, covered under item (c) imported for testing the satellites or pay-loads shall be re-exported within a period of six months from the date of their importation or such extended period as allowed.</p>	
518.	Any Chapter	Used <i>bona fide</i> personal and household effects belonging to a deceased person	Nil No corresponding	If a certificate from the Indian Mission concerned, about the ownership of the goods by the deceased person, is produced at the	1. May not be a supply, as there will be no consideration.

Proposed IGST exemptions/Concessions.

			excise exemption NIL BCD	time of clearance of the goods through Customs station.	
519.	Any Chapter	Goods imported through postal parcels, packets and letters, the CIF value of which is not more than one thousand rupees per consignment	Nil No corresponding excise exemption NIL BCD		1. For ease of doing business, the exemption may continue. 2. May other countries also have such exemption.
520.	Any Chapter	Archaeological specimens, photographs, plaster casts or antiquities, intended for exhibition for public benefit in a museum managed by the <u>Archaeological Survey of India</u> or by a <u>State Government</u>	Nil No corresponding excise exemption NIL BCD	If the imported goods are meant to be exhibited in a museum managed by- (a) the Archaeological Survey of India , such goods shall be imported under cover of a certificate issued by the Director General of Archaeology in India; or (b) a State Government, such goods shall be imported under cover of a certificate issued by the concerned Authority in the concerned State Government.	1. For ease of doing business, the exemption may continue. 2. Valuation could be a problem.
357A.	84 or any other Chapter	Goods specified in List 34 required in connection with: (a) petroleum operations undertaken under petroleum exploration	Nil Excise exempt if project bid	If the goods are imported by specified persons [ONGC, OIL and others] subject to specified conditions.	1. These goods are at present Zero rated from Central taxes and attract 5% VAT

Proposed IGST exemptions/Concessions.

		<p>licenses or mining leases, granted by the Government of India or any State Government to the Oil and Natural Gas Corporation or Oil India Limited on nomination basis,</p> <p>(b) petroleum operations undertaken under specified contracts</p> <p>(c) petroleum operations undertaken under specified contracts under the New Exploration Licensing Policy</p> <p>(d) petroleum operations undertaken under specified contracts under the Marginal Field Policy (MFP)</p> <p>(e) coal bed methane operations undertaken under specified contracts under the Coal Bed Methane Policy</p>	<p>under ICB NIL BCD</p>		<p>in general.</p> <p>2. As the output of this sector is exempt, IGST higher than 5% will increase costs.</p> <p>3. Concessional 5% IGST may be prescribed, subject to present conditions.</p> <p>4. This exemption will have to be withdrawn as soon as natural gas is subjected to GST.</p>
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IV. Ab-initio exemption of applicable IGST at the time of import by a SEZ unit or developer for authorized operations

S. No.	Proposal	Justification	Comments
1	Exemption from IGST on imports by a SEZ unit or SEZ developer for authorized operations.	<p>1. Presently, all imports by SEZ units or a SEZ developer for authorized operations are exempt from basic customs duty [BCD], CVD and SAD.</p> <p>2. Therefore, to enable SEZ unit or developer to import duty free goods or services or both for authorized operations in SEZ, enabling</p>	<p>1. Supply of goods or services or both to a unit or developer in SEZ have been declared as 'zero rated' [sub-section (1) (b) of section 16 of the IGST Act, 2017], on the ground that imports by SEZ units or SEZ developers for authorized operations being exempt from IGST will put the domestic suppliers to SEZ units of SEZ developers at a</p>

Proposed IGST exemptions/Concessions.

		notification has to be issued exempting such imports from applicable IGST.	disadvantage vis-à-vis imports. 2. However, the GST law itself does not provide for IGST exemptions on imports by the SEZ units or SEZ developers for authorized operations.
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V. **Exemption from IGST on bonafide passenger baggage and transfer of residence [Notification No 26/2016-Customs and one laptop Notification No. 11/2004-Customs]**

S. No.	Chapter/Heading	Item covered	Comments
1	9803	Exemption from IGST 1. on goods imported by a passenger or a member of a crew in his baggage. [Does not apply to motor vehicles, alcoholic beverages, tobacco and tobacco products] 2. on goods imported by a person of India origin on his return	1. At present goods imported by a passenger are exempt from CVD and SAD. [Notification No 183/86-Customs] The free baggage allowance is Rs. 50,000 for passengers arriving from countries other than Nepal, Bhutan or Myanmar, and Rs. 15,000 for tourists of foreign origin and passengers from Nepal, Bhutan or Myanmar [Rule 3 and 4 of the Baggage Rules]. 2. The Baggage Rule, 2016 [Notification No. 30/2016-Customs (NT)] prescribes for duty free clearance of: i. Used personal effects (which does not include jewellery); and travel souvenirs; and ii. Articles, other than,- a) Fire arms, b) Cartridges of fire arms exceeding 50, c) Cigarettes exceeding 100 sticks or cigars exceeding 25 or tobacco

Proposed IGST exemptions/Concessions.

S. No.	Chapter/Heading	Item covered	Comments
		to India [Transfer of Residence] 3. on one lap top imported by a passenger of 18 years or more age	<p>exceeding 125 gms, d) Alcoholic liquor or wines <u>in excess of two liters.</u> e) Gold or silver in any form other than ornaments, f) Flat panel (LCD/LED/Plasma) television, iii. Duty free clearance of jewellery upto a weight of 20gms for a gentlemen passenger with a value cap of Rs. 50,000; and 40 gms with a value cap of Rs. 100,000 for a lady passenger. <u>This is applicable for a passenger residing abroad for more than one year</u> [Rule 5 of Baggage Rules].</p> <p>3. In addition to the benefit under Rule 3, 4 and 5 of the Baggage Rules, provide for exemption from CVD and SAD on the following goods upto a value of Rs. 2 Lakh for stay abroad of one year and Rs. 5 lakh for stay abroad of two years.</p> <p>4. The BCD chargeable on such goods under transfer of residence rule is as under: [Rule 6 of Baggage Rules] [Notification No. 27/2016-Customs]: I. Nil for; - a) Video Cassette Recorder or Video Cassette Player or Video Television Receiver or Video Cassette Disk Player. b) Digital Video Disc player. c) Music System. d) Air-Conditioner. e) Microwave Oven. f) Word Processing Machine. g) Fax Machine. h) Portable Photocopying Machine. i) Washing Machine. j) Electrical or Liquefied Petroleum Gas Cooking Range. k) Personal Computer (Desktop Computer). l) Laptop Computer (Note-book Computer). m) Domestic Refrigerators of the capacity up to 300 litres or its equivalent.</p>

Proposed IGST exemptions/Concessions.

S. No.	Chapter/Heading	Item covered	Comments
			<p>II. 15% for,-</p> <ul style="list-style-type: none">a) Colour Televisionb) Video Home Theatre System.c) Dish Washer.d) Domestic Refrigerators of capacity above 300 litres or its equivalent.e) Deep Freezer.f) Video camera or the combination of any such video camera with one or more of the following goods, namely:-<ul style="list-style-type: none">i. television receiver;ii. sound recording or reproducing apparatus;iii. video reproducing apparatus.g) Cinematographic films of 35mm and above.h) Gold or silver, in any form, other than ornaments. <p>5. Nil duty [BCD, CVD and SAD] for one lap top, when imported as Baggage by an adult passenger (age 18 years or above) [Notification No. 11/2004-Customs].</p> <p>6. Above exemptions have been provided as a part of ease of doing business.</p>

ANNEXURE-XIII

SECRET

**SERVICES PROPOSED TO ATTRACT GST RATES AS APPLICABLE TO GOODS TO DISCOURAGE TAX
ARBITRAGE**

Sl. No	NAME OF SERVICE	RATE (WITH FULL ITC)
1.	<p>Transfer of right to use any goods without transfer of title for a consideration (supply of service) to attract the same GST as on sale of similar goods which entails transfer of title (supply of goods)</p> <p>[1 (b) = 1(c) = 5(f)]</p> <p>Schedule II</p> <p>Clause 1(b)-</p> <p><i>(b) any transfer of right in goods or of undivided share in goods without the transfer of title thereof, is a supply of services;</i></p> <p>Clause 1(c)-</p> <p><i>(c) any transfer of title in goods under an agreement which stipulates that property in goods shall pass at a future date upon payment of full consideration as agreed, is a supply of goods.</i></p> <p>Clause 5(f)-</p> <p><i>(f) transfer of the right to use any goods for any purpose (whether or not for a specified period) for cash, deferred payment or other valuable consideration.</i></p>	Same GST as on supply of similar goods
2.	<p>Temporary transfer or permitting the use or enjoyment of any Intellectual Property (IP) to attract the same rate as standard rate (18%) as permanent transfer of IP</p> <p>[1(c) = 5(c)]</p> <p>Schedule-II</p> <p>Clause 1(c)</p> <p><i>(c) any transfer of title in goods under an agreement which stipulates that property</i></p>	GST rate of 12%

ANNEXURE-XIV**SECRET****SERVICES UNDER REVERSE CHARGE**

Sl. No.	Service	Provider of service	Percentage of service tax payable by service provider	Recipient of Service	Percentage of service tax payable by any person other than the service provider
1.	Taxable services provided or agreed to be provided by any person who is located in a non-taxable territory and received by any person located in the taxable territory other than non-assessee online recipient (OIDAR)	Any person who is located in a non-taxable territory	Nil	Any person located in the taxable territory other than non-assessee online recipient (Business Recipient)	100%
2.	Services provided or agreed to be provided by a goods transport agency (GTA) in respect of transportation of goods by road	Goods Transport Agency (GTA)	Nil	(a) any factory registered under or governed by the Factories Act, 1948; (b) any society registered under the Societies Registration Act, 1860 or under any other law for the time being in force in any part of India; (c) any co-operative society established by or under any law; (d) any person registered under	100%

ANNEXURE-XIV**SECRET****SERVICES UNDER REVERSE CHARGE**

Sl. No.	Service	Provider of service	Percentage of service tax payable by service provider	Recipient of Service	Percentage of service tax payable by any person other than the service provider
				CGST/SGST/UTGST Act; (e) any body corporate established, by or under any law; or (f) any partnership firm whether registered or not under any law including association of persons. (g) Casual taxable person	
3.	Services provided or agreed to be provided by an individual advocate or firm of advocates by way of legal services, directly or indirectly	An individual advocate or firm of advocates	Nil	Any business entity.	100%
4.	Services provided or agreed to be provided by an arbitral tribunal	An arbitral tribunal	Nil	Any business entity.	100%
5.	Sponsorship services	Any person	Nil	Anybody corporate or partnership firm.	100%

ANNEXURE-XIV**SECRET****SERVICES UNDER REVERSE CHARGE**

Sl. No.	Service	Provider of service	Percentage of service tax payable by service provider	Recipient of Service	Percentage of service tax payable by any person other than the service provider
6.	Services provided or agreed to be provided by Government or local authority excluding,- (1) renting of immovable property, and (2) services specified in sub-clauses (i), (ii) and (iii) of clause (a) of section 66D of the Finance Act,1994 (i) [services by the Department of Posts by way of speed post, express parcel post, life insurance, and agency services provided to a person other than Government; (ii) services in relation to an aircraft or a vessel, inside or outside the	Government or local authority	Nil	Any business entity.	100%

ANNEXURE-XIV**SECRET****SERVICES UNDER REVERSE CHARGE**

Sl. No.	Service	Provider of service	Percentage of service tax payable by service provider	Recipient of Service	Percentage of service tax payable by any person other than the service provider
	precincts of a port or an airport; (iii) transport of goods or passengers]				
8.	Services provided or agreed to be provided by a director of a company or a body corporate to the said company or the body corporate;	A director of a company or a body corporate	Nil	A company or a body corporate.	100%
9.	Services provided or agreed to be provided by an insurance agent to any person carrying on insurance business	An insurance agent	Nil	Any person carrying on insurance business.	100%
10.	Services provided or agreed to be provided by a recovery agent to a banking company or a financial institution or a non-banking financial company	A recovery agent	Nil	A banking company or a financial institution or a non-banking financial company.	100%

ANNEXURE-XIV**SECRET****SERVICES UNDER REVERSE CHARGE**

Sl. No.	Service	Provider of service	Percentage of service tax payable by service provider	Recipient of Service	Percentage of service tax payable by any person other than the service provider
11.	Services by way of transportation of goods by a vessel from a place outside India up to the customs station of clearance in India	A person located in non-taxable territory to a person located in non-taxable territory	Nil	Importer as defined under clause (26) of section 2 of the Customs Act, 1962.	100%
17.	Transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 relating to original literary, dramatic, musical or artistic works	Author or music composer, photographer, artist, etc	NIL	Publisher, Music company, Producer	100%
18	Radio taxi or Passenger Transport Services provided through electronic commerce operator	Taxi driver or Rent a cab operator	Nil	Any person	100% by Electronic Commerce Operator

**ADDENDUM TO THE GST RATE SCHEDULE FOR GOODS
CIRCULATED ON 14.05.2017****[As per discussions in the Fitment Committee upto 10th May, 2017]****A. Amendments / additions in the Detailed Horizontal Rate Sheets circulated to CCTs on 14.05.2017:**

The following amendments / additions are required to be made to the aforesaid document:

1. Addition of entry “1109 00 00 Wheat gluten, whether or not dried” in the 5% rate column [this entry is not listed in the 5% rate column].
2. Deletion of entry “2503 00 10 Sulphur recovered as by-product in refining of crude oil” from the 5% rate column [since the said entry is covered under 18% rate column].
3. Addition of the following entries in the 5% rate column [these are not listed there at present, excise duty on them is Nil and VAT is 5%]:
 - i. 2524 Asbestos.
 - ii. 2525 Mica, including splitting; mica waste.
 - iii. 2526 Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc.
 - iv. 2528 Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H₃BO₃
 - v. 2529 Feldspar; leucite, nepheline and nepheline syenite; fluorspar.
 - vi. 2530 Mineral substances not elsewhere specified or included.
4. Addition of entry “6308 Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale” in the 12% rate column [this entry is not listed in the 12% rate column].
5. Addition of entry “LPG stoves [7321]” in the 18% rate column [this entry is excluded in the 28% rate column].
6. Deletion of part entry against 7323 i.e. “Table, kitchen or other household articles and parts thereof, of iron or steel “from the column for 18% [this part entry is covered in in the 12% rate column].].
7. Substitution of the phrase “of iron & steel” with “of copper” in the entry in the 12% rate column relating to “Table or kitchen or other household articles of iron & steel [7418]”.
8. Substitution of the phrase “of iron & steel” with “of aluminium” in the entry in the 12% rate column relating to “Table or kitchen or other household articles of iron & steel [7618]”.

**ADDENDUM TO THE GST RATE SCHEDULE FOR GOODS
CIRCULATED ON 14.05.2017**

[As per discussions in the Fitment Committee upto 10th May, 2017]

9. Addition of entry “7616 Other articles of aluminium; such as nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles, cloth, grill, netting and fencing, of aluminium Wire” in the 18% rate column [this entry is not listed in the 18% rate column].
10. Addition of entry “9033 Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90” in the 18% rate column [this entry is not listed in the said column].
11. Deletion of the entry “Sanitary towels, tampons, sanitary napkins, clinical diapers [9619 all goods]” in the 18% rate column and inclusion of the same in the 12% rate column [since the excise duty rate on these goods is 6% and VAT rate in general is 5%, taking the total incidence to about 13.61% including 2.5% for octroi, entry tax, etc.]. **Corresponding amendments will also be required to be made in Annexures III and IV to the Agenda Note 9.**
12. Inclusion of the entries “9607 Slide fasteners and parts thereof” and “9620 00 00 Monopods, bipods, tripods and similar articles” in the 18% rate column [these entries are not listed in the said column at present].
13. Inclusion of the entry “9804 Specified Drugs and medicines [i.e. List, 1 of notification No.12/2012-Central Excise, dated 17.03.2012 and List 3, 4 of notification No.12/2012-Customs, dated 17.03.2012] intended for personal use” in the 5% rate column. Inclusion of the entry “9804 Other Drugs and medicines intended for personal use” in the 12% rate column. Amendment of the entry in the 28% rate column as “9804 All dutiable articles [other than drugs and medicines] intended for personal use”. **Corresponding amendments will also be required to be made in Annexures III and IV to the Agenda Note 9.**

B. Amendment in Annexure VI List A2:

1. Omission of “Printing of newspapers” at entry (ii) in S.No.7.

C. Amendment in Annexure VI List B:

1. Inclusion of entry relating to “Pradhan Mantri Vaya Vandana Yojana” in S.No.12.

D. Amendment in Annexure-VII:

1. Insertion of entry at S.No. 12 as under with Full ITC:
“Intermediate production process as job work not amounting to manufacture or production in relation to priming of newspapers”; and
“Selling of space for advertisements in print media.”

E. Amendment in Annexure VIII:

**ADDENDUM TO THE GST RATE SCHEDULE FOR GOODS
CIRCULATED ON 14.05.2017**

[As per discussions in the Fitment Committee upto 10th May, 2017]

1. Omission of the words “whether or” in the entry at S.No.3.

F. Amendment in Annexure XI regarding Proposed Rates Compensation Cess for different supplies:

The Hon’ble GST Council has already recommended that NCCD will continue to be levied on tobacco and tobacco products in the GST regime. However, while calculating the present incidence of excise duty and VAT for arriving at the proposed Compensation Cess on tobacco products viz. Chewing tobacco, Filter khaini, Jarda scented tobacco and Pan masala containing tobacco ‘Gutkha’, 10% NCCD was also included. Taking into consideration the tax incidence [net of NCCD] the amended proposed Compensation Cess rates for these products will be as under:

S. No.	Description of supply	Tariff item, heading, sub-heading, Chapter, of goods or service, as the case may be	Proposed Maximum rate for GST Compensation Cess	Amended Proposed Maximum rate for GST Compensation Cess
1.	Chewing tobacco (without lime tube)	2403 99 10	174%	160%
2.	Chewing tobacco (with lime tube)	2403 99 10	154%	142%
3.	Filter khaini	2403 99 10	174%	160%
4.	Jarda scented tobacco	2403 99 30	174%	160%
5.	Pan masala containing tobacco ‘Gutkha’	2403 99 90	222%	204%
