



# **Agenda for 37<sup>th</sup> GST Council Meeting**

**20 September 2019**

**Volume – 1**





**File No: 434/37<sup>th</sup> GSTCM/GSTC/2019**  
**GST Council Secretariat**

Room No.275, North Block, New Delhi

Dated: 26<sup>th</sup> August 2019

**Notice for the 37<sup>th</sup> Meeting of the GST Council scheduled on 20<sup>th</sup> September 2019**

The undersigned is directed to refer to the subject cited above and to say that the 37<sup>th</sup> Meeting of the GST Council will be held on 20<sup>th</sup> September 2019 at Double Tree by Hilton Goa, Panaji, Goa. The schedule of the meeting is as follows:

- Friday, 20 September 2019 : 11:00 hours onwards
2. In addition, an Officers' Meeting will be held on 19<sup>th</sup> September 2019 at the same venue as per following schedule:
- Thursday, 19 September 2019 : 11:00 hours onwards
3. The agenda items for the 37<sup>th</sup> Meeting of the GST Council will be communicated in due course of time.
4. Keeping in view the logistics constraints, 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.
5. Please convey the invitation to the Hon'ble Members of the GST Council to attend the 37<sup>th</sup> GST Council Meeting.

(-Sd-)

(Dr. Ajay Bhushan Pandey)

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, 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.
4. Chairman, CBIC, North Block, New Delhi, as a permanent invitee to the proceedings of the Council.
5. Chairman, GST Network

## **Agenda Items for the 37<sup>th</sup> Meeting of the GST Council on 20<sup>th</sup> September 2019**

1. Address/Presentation by the Chairman, Finance Commission regarding need for a consultative mechanism between the GST Council and the XV Finance Commission
2. Confirmation of the Minutes of 36<sup>th</sup> GST Council Meeting held on 27<sup>th</sup> July 2019
3. Deemed ratification by the GST Council of Notifications, Circulars and Orders issued by the Central Government
4. Decisions of the GST Implementation Committee (GIC) for information of the Council
5. Decisions/Recommendations of the IT Grievance Redressal Committee for information of the Council
6. Review of Revenue position
7. Issues recommended by the Law Committee for the consideration of the GST Council
  - i. Proposal for extension of last date for filing of appeals against orders of Appellate Authority before the GST Appellate Tribunal due to non-constitution of benches of the Appellate Tribunal
  - ii. Exemption to small taxpayers from filing of Annual Return
  - iii. Issues pertaining to interpretation of Section 10 of the IGST Act, 2017
  - iv. Restrictions in availing input tax credit in respect of outward supplies not furnished under section 37 of the CGST Act, 2017
  - v. Proposed clarifications on refund related issues
  - vi. E-way bill for movement of Gold
  - vii. Proposed amendment to sub-rule (5) of rule 61 of the CGST Rules, 2017 relating to FORM GSTR-3B
  - viii. Specifying the due date for furnishing of return in FORM GSTR-3B and details of outward supplies in FORM GSTR-1 for the period October- December, 2019
  - ix. Proposal for amendments to CGST Rules, 2017
8. Issues recommended by the Fitment Committee for the consideration of the GST Council
9. Developments regarding implementation of GST EWB System – FASTag Integration
10. Presentation on fake invoice menace, fraudulent refund, etc.
11. Status of Implementation of New Return System
12. Status of integrated refund system with disbursal by single authority
13. Status and progress in generation of electronic Invoice
14. Linking GST registration with Aadhar and proposed changes in the GST Law and GSTN System
15. Update on change of share capital/ownership structure of Goods and Services Tax Network (GSTN) and transfer of shares of GSTN from Empowered Committee of State Finance Ministers (EC) & Non- Government Institution to Centre, State Governments & Union Territories
16. Minutes of 11<sup>th</sup> Meeting of Group of Ministers (GoM) on IT Challenges in GST Implementation for information of the Council and discussion on GSTN issues
17. Quarterly Report of the NAA for the quarter April to June 2019 for the information of the GST Council
18. Creation of the State and Area Benches of the Goods and Services Tax Appellate Tribunal (GSTAT)
19. Amendments in GST Laws in view of creation of UTs of Jammu & Kashmir and Ladakh
20. Special Composition Scheme for Brick kilns, Menthol, Sand Mining Activities and Stone crushers
21. Status of payment of Advance User Charges by the States and CBIC and interest on delayed payment
22. Any other agenda item with the permission of the Chairperson
23. Date of the next meeting of the GST Council



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# Discussion on Agenda Items

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**Agenda Item 1: Address/Presentation by the Chairman, Finance Commission regarding need for a consultative mechanism between the GST Council and the XV Finance Commission**

## **Agenda Item 2: Confirmation of the Minutes of the 36<sup>th</sup> GST Council Meeting held on 27<sup>th</sup> July 2019**

The 36<sup>th</sup> Meeting of the GST Council (hereinafter referred to as 'the Council') was held on 27<sup>th</sup> July 2019 through video conference under the Chairpersonship of the Hon'ble Union Finance Minister, Ms. Nirmala Sitharaman (hereinafter referred to as the Chairperson). A list of the Hon'ble Members of the Council who attended the meeting is at **Annexure 1**. A 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 36<sup>th</sup> Meeting of the Council:
  1. Confirmation of the Minutes of the 35<sup>th</sup> GST Council Meeting held on 21<sup>st</sup> June 2019.
  2. Deemed ratification by the GST Council of Notifications, Circulars and Orders issued by the Central Government.
  3. Decisions of the GST Implementation Committee (GIC) for information of the Council.
  4. Issues recommended by the Fitment Committee for the consideration of the GST Council.
    - (i) Changes in GST rate on electric vehicles and related supplies.
  5. Any other agenda item with the permission of the Chairperson.
  6. Date of the next meeting of the GST Council.

### **Preliminary discussion**

3. Shri Satpal Maharaj, Hon'ble Minister from Uttarakhand, Shri Niranjan Pujari, Hon'ble Minister from Odisha, Thiru D. Jayakumar, Hon'ble Minister from Tamil Nadu, Dr. Amit Mitra, Hon'ble Minister from West Bengal, Shri Mauvin Godinho, Hon'ble Minister from Goa, Shri T.S. Singh Deo, Hon'ble Minister from Chhattisgarh, Shri Manpreet Singh Badal, Hon'ble Minister from Punjab and Shri K.K. Sharma, Advisor to Governor, Jammu & Kashmir greeted the Chairperson and Shri Anurag Singh Thakur, Minister of State (Finance), Government of India. The Chairperson also reciprocated the same. Shri Sushil Kumar Modi, Hon'ble Deputy Chief Minister of Bihar also congratulated the Chairperson for presenting a good Budget and stated that due to an urgent meeting on floods in Bihar, he might be excused early. The Chairperson assured that she would try to conclude the meeting in time.

After the preliminary discussions, the Hon'ble Chairperson requested Dr. Ajay Bhushan Pandey, the Union Revenue Secretary and the Secretary to the Council (hereinafter referred to as the Secretary) to take up the individual agenda items for consideration of the Council.

## **Agenda Item 1: Confirmation of the Minutes of the 35<sup>th</sup> GST Council Meeting held on 21<sup>st</sup> June 2019**

4. The Secretary informed that there were 6 agenda items for consideration of the Council out of which the 1<sup>st</sup> agenda item was the confirmation of the Minutes of the 35<sup>th</sup> GST Council Meeting held on 21<sup>st</sup> June 2019. He stated that the Minutes of the 35<sup>th</sup> GST Council Meeting (hereinafter referred to as the Minutes) were circulated to all the States in advance and two minor corrections, which were editorial in nature, had been received from the States of Gujarat and Goa. He stated that if the Council agreed, these suggestions could be taken on record. The Chairperson asked whether all the members of the Council were aware of the corrections and if not, then they be informed of these suggested changes. The Secretary then requested Shri Shashank Priya, Joint Secretary, (JS) GST Council to read out the proposed corrections. The JS, GST Council read out the proposed corrections suggested by Dr P.D.

Vaghela, Chief Commissioner State Taxes (CCST) Gujarat in respect of paragraph 23.4 and by Hon'ble Minister from Goa in respect of para 27.25 as below:

- a. CCST, Gujarat in his mail had suggested that in place of first three sentences in para 23.4 of the Minutes, following might be read: 'The CCST, Gujarat, stated that the FORM GSTR-9C allowed reconciliation between differences in the various returns filed. If this Reconciliation Statement was not available, the tax officers would otherwise, also raise numerous queries during audit. Therefore, taking Reconciliation Statement was in the interest of taxpayers. Also, during audit by AG, the differences and discrepancies would be brought out by the AG Audit Team. It was better that the taxpayer himself reconciled such differences.' The Council agreed to the suggestion.
- b. CST, Goa in mail dated 26.7.2019 had suggested that in para 27.25 in place of 11<sup>th</sup> sentence at page no 29 of agenda being read as "It would be fair if bet amount was taxed, whereas as on date, it was being taxed on face value", it might be read as "It would be fair if net amount or Gross Gaming Revenue (GGR) was taxed, whereas as on date it was being taxed on face value". He had also stated in the mail that at page 30, for the last line of the para 27.25 being read as "the only proposal was that this matter should be referred to the Fitment Committee or the Law Committee so that the methodology and the tax on the only bet amount could be decided"; might be read as "the only proposal was that this matter could be referred to the Fitment Committee or the Law Committee so that the methodology and the tax on net amount or Gross Gaming Revenue (GGR) could be decided." The Council agreed to the suggestion.

4.1. The Hon'ble Finance Minister from West Bengal stated that he was unable to attend the last meeting of the Council and hence apologised for the same. He congratulated the Chairperson since he had met her for the first time after she became Union Finance Minister, a very important position. He stated that as regards the Minutes of the last meetings, Shri H.K. Dwivedi ACS, Finance, Government of West Bengal had stated some contra views, which were recorded very accurately on both occasions. He thanked the Council Secretariat and the Secretary for the same. The Chairperson and the Secretary also thanked the Hon'ble minister for acknowledging the same.

5. For **Agenda item 1**, the Council decided to adopt the Minutes of the 35<sup>th</sup> Meeting of the GST Council with the following changes:

5.1. To replace the version of CCST Gujarat at first three sentences in para 23.4 with the followings: "The CCST, Gujarat, stated that the FORM GSTR-9C allowed reconciliation between differences in the various returns filed. If this Reconciliation Statement was not available, the tax officers would otherwise, also raise numerous queries during audit. Therefore, taking Reconciliation Statement was in the interest of taxpayers. Also, during audit by AG, the differences and discrepancies would be brought out by the AG Audit Team. It was better that the taxpayer himself reconciled such differences."

5.2. To replace the version of Hon'ble Minister from Goa in paragraph 27.25 at 11<sup>th</sup> sentence with the followings: "it would be fair if Gross Gaming Revenue (GGR) was taxed, whereas as on date it was being taxed on face value". Further in the same paragraph, the last sentence to be replaced with the following: "the only proposal was that, the matter could be referred to the Fitment Committee or the Law Committee so that the methodology and the tax on net amount or Gross Gaming Revenue (GGR) could be decided."

## **Agenda Item 2: Deemed ratification by the GST Council of Notifications, Circulars and Orders issued by the Central Government**

6. The Secretary informed that, it was decided that the notifications, Circulars and Orders which were being issued by the Central Government with the approval of the competent authority should be forwarded to the GST Council Secretariat, for information and subsequent deemed ratification by the GST Council. Accordingly, in the 35<sup>th</sup> meeting held on 21<sup>st</sup> June, 2019, the GST Council had ratified all the notifications, circulars, and orders issued before the 12<sup>th</sup> June, 2019. Thus, the notifications, Circulars and Orders issued during 12<sup>th</sup> June, 2019 and 19<sup>th</sup> July, 2019, under the GST laws by the Central Government, as available on [www.cbic.gov.in](http://www.cbic.gov.in), were placed before the Council for information and ratification. He then requested Shri Upender Gupta, Principal Commissioner, (GST Policy Wing), CBIC to brief the Council about the agenda items so that discussion could be initiated. The Principal Commissioner (GST Policy Wing), CBIC, stated that these circulars and notifications were *interalia* related to extension of dates of various returns, procedure for export of jewellery, manner of utilization of Input Tax Credit, Place of Supply Rules etc. He further added that on 22<sup>nd</sup> July 2019, after the agenda was circulated, another circular was issued which was 109 of 2019 on 22<sup>nd</sup> July 2019 regarding issues related to Resident Welfare Association (RWA), might also be added for ratification by the Council. A presentation (attached as **Annexure 3** to the Minutes of the meeting) on it was mailed to all the States. The Secretary proposed that the Council might grant deemed ratification to the Notifications, Circulars and Orders. The Council agreed to the proposal.

7. For **Agenda item 2**, the Council approved the deemed ratification of the following Notifications, Circulars and Orders issued after 12<sup>th</sup> June, 2019 and till 19<sup>th</sup> July, 2019, under the GST laws by the Central Government, which are available on [www.cbic.gov.in](http://www.cbic.gov.in).

Act/Rules	Type	Notification/Circular/Order Nos
CGST Act/CGST Rules	Central Tax	25 to 34 of 2019
	Central Tax (Rate)	11 of 2019
UTGST Act	Union Territory Tax (Rate)	11 of 2019
IGST Act	Integrated Tax (Rate)	10 to 11 of 2019
Goods and Services (Compensation to States) Act, 2017	Compensation Cess (Rate)	1 of 2019
Circulars	Under the CGST Act	102 to 108 of 2019
ROD Orders	Under the CGST Act	6 of 2019

7.1. The Notifications, Circulars and Orders issued by the States which are *pari materia* with the above Notifications, Circulars and Orders were also deemed to have been ratified.

## **Agenda Item 3: Decisions of the GST Implementation Committee (GIC) for information of the Council**

8. Introducing this Agenda item, the Secretary stated that the decisions of GIC taken between 11<sup>th</sup> May, 2019 and 19<sup>th</sup> July 2019 were placed before the Council for information. He then asked Principal Commissioner, (GST Policy Wing), CBIC to brief the Council on the agenda item. The Principal Commissioner, (GST Policy Wing), CBIC stated that a presentation (attached as **Annexure-3** to the Minutes) in this regard had already been circulated by the GST Council Secretariat to all the States and might be taken on record.

8.1. The Hon'ble Minister from Odisha stated that GIC had issued some clarifications which were contradictory to the express provisions of the Statute and the Rules. He observed that the provisions of the Acts and the Rules could not be overruled by a Circular (as mentioned at page 94 of the circulated Agenda note). He stated that Section 11 of the Act read with Entry 77 of the Table to Notification No. 12/2017-CT (Rate) contained different provision than the clarification issued with the approval of GIC in case of Resident Welfare Association (RWA). It was well settled that the provisions of a notification or circular could not override the Act. Hence, if the circular was challenged in the Court of Law then the position of the Council and the GSTN would be at stake. Thus, clarifications should be issued after amending the law otherwise it would be capricious and bad in law. The Chairperson stated that it was a valid point and asked Shri Manish Sinha, Joint Secretary, TRU-II (JS, TRU-II) to respond on the issue raised. JS, TRU-II stated that he would need a written brief on the issue raised by Odisha which would be examined and responded to.

8.2. The Secretary stated that the circular was issued only after the GIC had approved and at the moment, the same could not be stayed. However, a written communication might be sent to the Council's Secretariat on the issue which could be examined and if required, the circular would be suitably amended. At the moment, the Circular having already been issued, was placed before Council for information. The JS, TRU-II also stated that if a formal letter could be sent by Odisha, they would examine and respond on the issue. Shri Ashok Meena, Finance Secretary, Odisha stated that he would send a note indicating the difference between the Circular and the Statute, which might be discussed, and final view be taken thereafter.

9. For **Agenda item 3**, the Council took note of the decision taken by the GIC between 11<sup>th</sup> May, 2019 and 19<sup>th</sup> July, 2019.

**Agenda Item 4: Issues recommended by the Fitment Committee for the consideration of the GST Council:**

**Agenda Item 4 (i): Changes in GST rate on electric vehicles and related supplies**

10. The Secretary introduced the agenda and stated that the agenda note was earlier placed before the 35<sup>th</sup> GST Council containing proposal to reduce GST rates on the supply of electric vehicle, electric vehicle chargers and exemption from GST rate on hiring of electric buses by local authorities. Thereafter, as per the 35<sup>th</sup> GST Council meeting decision, it had been examined by the Fitment Committee also and the recommendations were now before the Council. The Secretary thereafter, asked Shri G.D. Lohani, Joint Secretary, TRU-I (JS TRU -I) to present the agenda item before the Council.

10.1. JS TRU-I stated that the agenda regarding reduction of rate of tax on electric vehicles, their chargers and exemption from GST to the hiring of electric buses by the local authorities was placed in the last Council meeting where it directed the Fitment Committee to examine the issue. Accordingly, the Fitment Committee met on 20<sup>th</sup> July, 2019. The issue was deliberated at length in the meeting. The Fitment Committee in general was in agreement that electric vehicles, being environment friendly as well as their extensive usage would reduce dependence on the fossil fuels and merited incentivization. Therefore, there was general agreement to the proposal. However, certain concerns were being raised, mainly on account of likely revenue loss in future, as the sales volume of electric vehicles increased. It was discussed that at present volumes of electric vehicles being miniscule, the revenue implication was only about Rs. 60 crore per year. However, in future, rate structure might require a review, once the volume of electric vehicles (and the revenue implication on account of concessional rate) reached a significant level. As covered in the agenda note that the concerns were also raised regarding inverted tax structures on account of reduction of GST rate on electric vehicles and lesser revenue collections from other kind of vehicles and fossil fuel, once the electric vehicles replaced the fossil fuel vehicles in

significant quantity. One of the views was that the tax incentive by way of reduction of GST rate to 5% on electric vehicles might be given up to 31.03.2022 as revenue sacrifice in future might be too high. However, in general, it was concluded that any such early review of rates might make the investment decision a non-starter, since incentives were required for fairly long period so as to bring certainty for investor. In any case, Council could review the rates at any time, if need so arose.

10.2. The Hon'ble Minister from Tamil Nadu stated that they supported the proposal for reduction of tax to 5% on electric vehicles with a sunset clause that the tax incentive by way of reduction of GST rate to 5% on electric vehicles might be given up to 31.03.2022. He also supported reduction of tax to 12% with regard to electric chargers from 18% and exemption from GST on hiring of electric buses by local authorities. He further stated that future incentive might be considered after taking into consideration the revenue implication and compensation issue.

10.3. Shri Manish Sisodia, Hon'ble Deputy Chief Minister of Delhi stated that all the three proposals were very progressive as well as much needed for Delhi in view of the pollution and supported all the three proposals. However, he suggested that electric chargers should be placed at the rate of 5% instead of 12% as it was an accessory of the electric vehicles. He further stated that although it was a progressive thought, but the reduction of tax rate on electric vehicle, electric chargers etc. would have an implication on the existing automobile sector which at present was in crisis. Further, increase in sale of electric vehicles would lead to reduction of sales in traditional fuel-based vehicles and this would lead to decrease in VAT revenue from diesel, petrol as well as GST from automobile industry. Delhi Government was promoting it with a target of having at least 25% of all vehicles as electric vehicles in next 5 years, hence it would impact its revenues much more than what had been estimated in Fitment Committee as VAT and GST both would be reduced significantly. Moreover, in the future if diesel and petrol vehicles in Delhi became zero, then not only the VAT revenue would be zero from petrol and diesel, but GST from automobile would also be significantly reduced. He, therefore suggested that the decision to reduce the rate should be considered for three years and be reviewed after 2022. He further stated that all the States along with Central Government had surrendered their rights *vis-a-vis* tax rates to the Council but he observed that certain announcements were made in the Budget without the issue being brought before the Council. Hence, it was expected from all that the dignity of the Council should be maintained and before announcing any rate reduction or exemption, the issue should be discussed in the Council and thereafter announced in the Parliament or State Legislatures.

10.4. The Hon'ble Deputy Chief Minister of Bihar stated that he also supported all the three proposals and also supported the view of the Hon'ble Deputy Chief Minister of Delhi regarding taxing electric chargers also at 5%. There was a need to address the issue of climate change on priority over the revenue losses as the cost of mitigating climate change was very high. He gave the example of floods in Bihar due to which State was facing huge losses. Further, giving incentive for only three years or so would not be conducive for investment as the issue of sunset of incentives could be decided by GST Council any time. He also informed the Council that in Bihar, Road Tax on electric vehicles had been reduced by 50%. He further stated that Chairperson in the Budget had only announced that a proposal for reduction of GST rate on electric vehicles was pending before GST Council, which the Council could reject. He requested the Council to re-think and recommend tax rate on electric-chargers as 5% only along with electric vehicles. Thereafter, he stated that Bihar was in favour of extending the due dates for CMP02 and CMP08 as proposed in the agenda.

10.5. The Secretary stated that since Deputy Chief Minister of Delhi and Deputy Chief Minister of Bihar had suggested that tax rate on electric vehicle chargers should also be 5%, he requested JS, TRU-I to apprise the Council as to why the Fitment Committee had not recommended to reduce the rate of electric vehicle chargers also to 5% in lieu of 12%. JS, TRU-I stated that the Fitment Committee



discussed it and proposed the rate of 12% on charger on two counts. One, electric vehicles as on date attracted GST at the rate of 12% while charger attracted GST at the rate of 18%. As such, charger was on a different footing than electric vehicle in as much as charger/charging station was not sold to consumers directly but were items of business to business sale. Taking these aspects into account, the Fitment Committee had recommended that chargers should be kept at 12%.

10.6. Shri Manu Srivastav, Principal Secretary, Finance, Madhya Pradesh stated that the State government had 6 electric vehicles, while the cost of electric-vehicle was Rs. 12 lakh, electric-charger was costing Rs. 1.5 lakh. Since chargers form a very small component of the electric-vehicles, there should not be any differential rates as it would lead to complication but would not have any major revenue impact. He therefore suggested that along with electric vehicles, electric vehicle chargers should also be taxed at 5%.

10.7. Shri Himanta Biswa Sarma, the Hon'ble Minister from Assam supported the proposal to bring down the GST rate on electric vehicles to 5%. He stated further that he would go with the consensus in the Council as regards rate of electric chargers being proposed as 12% or 5%. However, he was opposed to the suggestion of keeping a sunset clause of three or five years on tax rate incentives as he thought that to be a retrograde step. He also stated that the Council should not mention any specific period as suggested by the Hon'ble Chief Minister of Delhi. He concluded by saying that the Council was empowered enough to review its decision anytime and hence there was no need to specify sunset on this incentive at the moment.

10.8. The Hon'ble Minister from Chhattisgarh stated that he would support the proposal and suggested that, if the logic behind the proposal was to promote clean energy and prevent or reduce pollution from bio-fuel vehicles, encouragement and push should be given to all electric vehicles. If we were considering zero tax for larger vehicles at the moment, we should also consider exempting tax on other two categories also i.e. whether it was electric vehicles or battery charger. He further stated that if reduction in pollution was the reason why we were considering this proposal and keeping in mind that loss to the exchequer being Rs 60 crores only, that too at the national level; then collecting this nominal tax did not have any meaning. Further what Council was considering to decide, was not a populist measure as the Council wanted public transport or mass transport to be based on clean energy. He, therefore suggested for not taxing these items as loss of tax was very nominal. He also stated that, it was a very reasonable suggestion to link tax incentive on electric vehicle with sunset clause on 30<sup>th</sup> June, 2022 as at that time Council might be considering bringing bio-fuel like diesel, petrol etc in GST. Thus, in his opinion, the suggestion of Hon'ble Deputy Chief Minister of Delhi was not of putting time limit on incentives to electric vehicles, but that the incentive should be reviewed when Council decided about GST on bio fuels such as petrol/ diesel. Hence, the suggestion on time limit was aimed at linking both the aspects together in order to have a holistic decision i.e. whether to start levy of GST on diesel and petrol from 1<sup>st</sup> July 2022 or not or whether the Council would postpone the decision for another 5 years. Thus, it should not be misunderstood as a limitation being put to incentive. Further, the Council should go ahead instead of thinking of foregoing revenue of Rs. 60 crore as even if sales of electric vehicles increased five times in three years, it would only forgo annual tax of Rs. 300 crore from overall realization of GST revenue of Rs. one lakh crore a month. Hence, instead of the amount, the encouragement to the industry should be kept in mind.

10.9. The Hon'ble Deputy Chief Minister of Delhi clarified that he had stated that although it was a progressive step to increase the market of electric vehicles, but the Council should keep in mind the full revenue impact. The State of Delhi collected Rs. 1200 crore of revenue from the automobiles and Rs 6000 crore VAT on sale of petrol and diesel. He wanted to know that once people moved to substantial quantity of sale of electric vehicles, then how this amount would be compensated and this loss of huge

amount of VAT should also be thought of at the moment. He, therefore, suggested that after few years, when revenue from automobile sector and petrol products decreased, the Council might look back to the minutes of this meeting where he had cautioned the Council regarding this scenario.

10.10. The Hon'ble Minister from Assam stated that when everyone agreed that it was a progressive step to promote electric vehicles industry, the Council should not put a cap of 3 years or 5 years on the incentive. The Council should not take a retrograde step to counterbalance a progressive step. Hence, he requested the Council to accept the proposal without a cap of 3 or 5 years.

10.11. Shri Arvind Agarwal, ACS, Gujarat stated that as the Hon'ble Deputy Chief Minister of Gujarat was busy in the Assembly session till 4:00 AM in the morning, hence he had sent apology for not being present in the Council meeting. However, he had given concurrence on all the three proposals i.e. 5% for electric vehicles; 5% or 12% for electric vehicle chargers (as the Council might recommend) and exemption to hiring of electric buses used by local authorities. He further requested for one clarification from the Secretary, as he was unable to find in the Agenda note, that whether the tax rate on Lithium ion battery of power banks would remain at 28%.

10.12. The Hon'ble Minister from Uttarakhand stated that he supported all the three proposals including that the electric vehicle chargers should also be taxed at 5%. Hence, Council should encourage electric vehicle industry as had been done in the world over. He further stated that the Council should promote 'Swachh Bharat'.

10.13. The Hon'ble Finance Minister from West Bengal congratulated the Chairperson. He stated that he also felt proud for MoS, Finance, whom he knew for years, for assuming the post and helping the Chairperson on important issues. He stated that he had slightly different view, not on the fundamental proposition placed on the table, but on the associated issues related to it and had already written a letter to the Chairperson detailing the perspective. He stated that reducing GST rate for electric vehicles was a commendable decision but Council should also think of the main industry which was in serious doldrums at the moment. The automobile manufacturers were already showing a decrease in their production i.e. Mahindra's production had fallen by 15%, Tata's by 8%, Maruti's by 27% etc. Thus, the Council had also to see the internal combustion engine-based automobile industry which employed approximately 3.7 crore people with an investment of about Rs. 1.7 lakh crore. The Council, while deciding should make sure that the transition to electric vehicles happened in a steady, systematic and sustainable manner. The Hon'ble members of the Council might be aware that in USA only 2.1% sale of vehicles were electric today while in UK it was also close to that number. Thus, most of the developed countries were still not fully geared to shift to electric vehicles in terms of sale. India had 25-billion-dollars automobile industry, i.e. one of the largest; Hence, the Council had to address this issue holistically. He stated that the agenda had been brought before the Council at a short notice, which should have been discussed in a full-fledged meeting. Further, the Council should not neglect the existing industry which was also trying to become less polluting with BS V & BS VI compliant models which he had detailed in the letter addressed to the Chairperson.

10.14. The Chairperson mentioned that the Government move was intended to leap from BS IV to BS VI in order to combat pollution issue. The Hon'ble Minister from West Bengal lauded the proposal and requested that along with reduction of rate on electric vehicles, the Council should also think of reducing the GST on the BS VI vehicles as well, so as to give signal that existing industry was not being neglected. He, thereafter stated that along with reduction in rate of tax on electric vehicles from 12% to 5%, the Council should also reduce GST on BS-VI compliant vehicles. He also suggested that hybrid vehicles were much less polluting. In Brazil, many of the petrol stations cater only to hybrid vehicles i.e. ethanol-based filling stations. Hence, he proposed that the traditional industry be also encouraged which were making hybrid or less polluting vehicles. Thus, he favoured clubbing of all the three types of vehicles

causing less pollution with the overall intention of reducing pollution as it would then provide a signal to the world that the existing industry was not being neglected. Hence, the Council should not throw away what it had in a sudden burst and reiterated his 3-pronged proposal as follows:

- i) Reducing rate of GST on electric vehicles from 12% to 5%;
- ii) Similar kind of reduction of GST for BS VI compliant vehicles, a standard, which the government was promoting, and
- iii) Similar reduction of tax rate for hybrid vehicles.

10.15. The Hon'ble Minister from West Bengal stated that in his opinion, above kind of proposal would prove that India was interested to reduce pollution, not only from the traditional industry, but also from emerging industry in the form of electric vehicles and the transition should be in steps. He further stated that there had been an earlier announcement that the target date for transition was year 2040. However, NITI Aayog had recently announced that by 2025 everything would be electric, which meant the present business models would be obsolete in the next 5 years. The Council should give a signal that traditional industry, which accounted for 7% of GDP of India was not being neglected. However, a chance was also being given to the traditional industry to be compliant with the required environmental quality. Finally, he reiterated his proposal that the Council should -

- i) reduce taxes on electric vehicles from 12% to 5% so that encouraged by this, there should be boost in investment;
- ii) encourage the BS VI compliant vehicles by reducing the GST rate;
- iii) encourage the hybrid vehicles with the intention to provide a package with an intention to reduce pollution.

He thereafter stated that as far as the electric chargers were concerned, Fitment Committee had examined it but did not propose steeper cut perhaps taking into account the ITC factor. However, he would be happy to go with the decision of the Council after due deliberation on ITC on it.

10.16. The Chairperson responded to the Hon'ble Minister from West Bengal that his point was well taken that the traditional industry contributed to the investment and National GDP significantly and should not be ignored. However, a fundamental question was, that would it not be sending a contradictory message if support was given simultaneously to the fossil fuel-based BS VI vehicles also, along with encouragement to futuristic non-polluting renewable energy-based vehicle. She further stated that if the Council agreed, she might refer the points raised by the Hon'ble Minister from West Bengal to the Fitment Committee to consider the proposal.

10.17. The Hon'ble Finance Minister from West Bengal stated that when Council encouraged electric vehicles, more electricity would be required which was mostly produced by thermal power plants and thus Council would also be encouraging pollution from carbon emission. Thus, even if the country took a big leap in electric vehicle production, which no country had done yet including China where it was 4.4%, this policy would be pushing coal consumption to a higher level since more electricity would be required and the grids would be overcrowded. Hence, it would be counterproductive to each other, as on one side there would be more carbon emission, i.e. pollution and on the other side there would be less pollution on vehicular traffic segment. Therefore, he was suggesting a middle path where the Council would encourage the traditional less polluting industry giving them a period of 10 to 15 years to shift steadily to electric mode. Thus, the Council should recognize that coal production vs electric production as a matrix had not come into discussion; where one polluted and the other saved. In the interim period, the country could not afford large scale unemployment and structural dis-junction of 7% GDP of economy.

10.18. The Hon'ble Minister from Punjab stated that ever since he had been attending these Council meetings, there had been an underlying factor, which had remained non-negotiable, that each proposal must be borne by some principle. In the recent times, he was getting worried about the way the agenda was being decided as what was going to be on the agenda in the Council meeting had itself become an agenda. He stated that he did not see any urgency of convening the Council meeting on a single agenda in view of the fact that in the last four months, the Council had not even discussed revenue management, compensation, arrears etc. However, the Council thought that the matter in agenda was of great urgency and hence it was before Members. He supported the Hon'ble Minister from West Bengal, as increased use of electric vehicles would lead to increased use of fossil fuel to produce electricity. He also concurred with the view of the Hon'ble Deputy Chief Minister of Delhi about VAT revenue losses on account of lesser sales of petrol products. Further, the choice of places for electric vehicle hub and charging infrastructure would actually favour the consuming States. He therefore, suggested that since there would be distortions, he requested the Chairperson to confine the concession to the electric vehicles till the year 2022 or to extend the compensation for another few years beyond 2022.

10.19. He further stated that as far as protection of environment was concerned, there would be similar demand from the competing industries. In addition, he drew attention of the Council to the fact that 12% GST rate was charged on daily basic needs such as pickle, drinking water, jam etc and it was not equitable to recommend a concessional rate of GST at 5% to electric vehicles where the electric cars would cost 20 lakh each. Further, as far as chargers were concerned, when their parts continued to be taxed at 18%, there would be no point to tax chargers at 5%. Hence Punjab was not in favour of the proposal as the means were as important as the end and the Council was expected to be highly responsible and transparent of any decision it took. He also asked about the fate of the existing automobile industry and the investment that had been made in these industries. He requested to the Chairperson that the Council should look at proposals in a holistic manner instead of knee jerk reaction. Further, the agenda of the Council should be decided very carefully keeping States in mind and the meetings should be physical as the Chairperson was hardly audible during the initial part of discussion. He further stated that if the concern of the Council was of industrialization of India, then the Council should consider and decide on taxing lease holds, tax on labour and tax on capital which were of much bigger concern. He concluded by stating that three issues should be kept in mind while the decision was taken on the agenda as follows: -

- a. Fate of the existing automobile industry.
- b. Impact on the destination States like Punjab where revenue losses would be there.
- c. Demand for similar treatment from other competing interests which would come in terms of environmental concern.

10.20. Shri Jishnudev Verma, Hon'ble Deputy Chief Minister of Tripura supported all the three proposals as all the proposals were progressive steps especially for the North Eastern States which had a very fragile biosphere and associated environmental issues. He stated that there was no need of putting a cap of 3 years or 5 years and as suggested by the Hon'ble Minister of Assam, the Council was empowered enough to review its decision any time it was necessary. Shri Sudhir Mugantiwar, Hon'ble Minister from Maharashtra also supported the three proposals which he felt were progressive and environment friendly measures.

10.21. Shri Peeyush Kumar, Chief Commissioner, State Tax from Andhra Pradesh stated that Hon'ble Finance Minister of Andhra Pradesh could not attend the meeting and he conveyed his opinion that Andhra Pradesh supported all the three agenda items. Shri Manu Srivastav, Principal Secretary, Madhya Pradesh stated that since he had worked in the renewable energy sector for some years, he would like to present some facts before the Council. He recalled that Hon'ble Minister from West Bengal had

stated that demand for electricity would put pressure in the form of increased pollution from coal-based plants. In response, he drew attention of the Council to the fact that after 2015 Central Electricity Authority had not given permission to new thermal plants for operation and now significant electricity was being produced from renewable sources. Hence, the apprehension of the Hon'ble Minister from West Bengal did not seem to be true. Further, in response to the remarks of Hon'ble Chief Minister of Delhi, about future revenue losses on account of petrol and diesel and automobile industry, he suggested that first of all, it was far ahead in future and that 'Electricity Duty' might be imposed by the States to compensate the revenue losses in future.

10.22. Shri Somesh Kumar, Principal Secretary, Telangana stated that the Hon'ble Finance Minister of Telangana could not attend the meeting but the Government of Telangana favoured all the three proposals. However, he highlighted the concern before the Council that it might lead to inverted tax structure and care should be taken to avoid giving any refund on account of it. He also felt that incentive might be limited to a period of three years, after which matter could be reviewed, as the limited period incentive would create a feeling of urgency.

10.23. The Advisor from Jammu & Kashmir supported the proposal of reducing GST rates of all three items as apart from Delhi, Mumbai, Kolkata and Chennai even the smaller cities like Srinagar, Jammu and Chandigarh were suffering from pollution problem. Thus, policy interventions in the form of encouragement to electric vehicles should be given so that pollution free cities evolved and it would address the health issues. He informed that the State Government was spending huge amount of money in the health sector and even if Council members had to sacrifice GST revenue, the same might lead to savings in the health care cost. He also suggested that there should not be any cap of time period on incentive and stated that his State would go with consensus, i.e. the recommendation of the Council on electric chargers. Shri Alok Sinha, Additional Chief Secretary of Uttar Pradesh mentioned that Hon'ble Minister of Finance was not present in the meeting due to medical reason. The State Government supported all the three proposals and also that the electric chargers should be taxed at 5%.

10.24. The Hon'ble Minister from Goa congratulated the Chairperson for bringing the proposal as India was moving towards a new world and had taken the leadership in that direction. The world had been discussing about global warming and the steps that the Council took to contain pollution would be noted by the world. He also stated that the arguments of increased coal pollution versus electric vehicles seemed far-fetched. He welcomed the proposal in the Council of reducing the rate to 5% from 12% for electric vehicles and also felt that GST on electric chargers should also be 5%. He further, stated that in the last Council meeting when it was decided to send the proposal to the Fitment/Law Committee for examination, he had raised the point of unemployment on account of lakhs of workers being employed by the automobile industry, which should not be aggravated. However, this proposal was a futuristic step as big cities like Delhi and other cities were reeling under pollution and it was necessary to take this step. He stated that we should not take any retrograde decision to counter a progressive thought. We would like our country to be pollution free and once again thanked the Chairperson for the proposal.

10.25. Shri Shanti Kumar Dhariwal, Hon'ble Minister from Rajasthan also welcomed the decision and stated that when the State Government came to power in 2009 in Rajasthan, VAT on electric vehicles was exempted from 9<sup>th</sup> March 2010 which was earlier taxed at 12.5%, for which he was congratulated by the Chairperson. However, he raised apprehensions about the revenue of the State in future due to the Council's decision of lowering GST on many items in the past. Further, approximately 50% of the State's revenue was contributed by GST and continuous reduction of taxes due to exempting one or the other items affected it badly leading to alarming situation after 2022. Therefore, this should be discussed in the Council in the forthcoming meeting including the extension of compensation for few more years,

as was highlighted by the States of Punjab and Delhi. He also stated that he had written a letter regarding coaching centres to the Hon'ble Chairperson and requested that the rate of 18% on coaching services being very high should be brought down or exempted.

10.26. The Hon'ble Chairperson stated that his above statement seemed contradictory to his worries regarding revenue reduction. He was asking for reduction in tax rates on coaching centres which would have negative impact on revenues of the State on one hand while he was worried about compensation for revenue losses on the other hand due to lowering of taxes on many items. The Hon'ble Minister from Rajasthan responded that these coaching centres produced future in the form of Civil Servants, doctors and engineers due to which the country would ultimately benefit. Hence, the Government should consider reducing the tax rate, while for some items tax could be increased.

10.27. The Hon'ble Deputy Chief Minister of Delhi raised the issue that since he had been hearing that there would be huge investment in the electric vehicle sector, he therefore, would like to know the feedback given by the industry sources regarding the amount of investment expected from the industry and as to when it could come.

10.28. Shri Sanjeev Kaushal, ACS, Haryana stated that due to other engagement, the Hon'ble Minister could not join the meeting and Haryana supported all the three proposals. He stated further that Haryana had one suggestion that for some of the luxury vehicles like Tesla which were costing around Rs 55 lakh and above; and hence, tax rate incentive for vehicle costing more than Rs. 15 lakh along with other electric vehicles might be avoided. He also stated that tax rate should not be fixed only for three years as a lot of expenditure on Research and Development might be involved and the investment might not come at all in such a situation. The Secretary responded that the proposal before the Council was not based on the cost of the electric vehicle. Hence, if the rate was reduced, benefit would be available to all the electric vehicles.

10.29. The Hon'ble Chairperson then concluded the discussion and stated that all the States having stated their position on the agenda, she would summarise the sense of House. As regards electric vehicle, the members seemed to have arrived at the agreement that the rate should come down to 5%. Further, as regards electric chargers, many of the States had stated that the rate could be reduced to 5%. Hence, she asked if all the members of the Council would be together with her in deciding the rate of both electric-vehicle and electric chargers at 5% to which the Council agreed. She also stated that she would assure both the Hon'ble Ministers of West Bengal and Punjab that the Government's intention was to not only support jobs and investment but also to honour those who had invested in Bharat Stage VI vehicles. The Government was not dis-incentivising all of them, but that did not mean that the Government should not go ahead with a futuristic step, as had been rightfully pointed out during the discussion that the production of electricity in the country was gradually shifting from fossil fuel or coal-based plant to renewable energy-based plants. The Hon'ble Chairperson also stated that while the concerns of West Bengal and that of Punjab were understood, the Council was looking at promoting electric vehicles, which would be less polluting, than continuing without a thought for the future. She further stated that the concern raised about Bharat Stage VI vehicles, where lot of industries had invested, were well taken and she appealed to the Hon'ble Ministers from Punjab and West Bengal to understand that Council was not forgetful or unmindful of those who were still producing Bharat Stage VI vehicles and acknowledged their contribution such as investment made by them, jobs provided by them and their contribution to the GDP. However, as a futuristic step, the Council would like to promote electric vehicles and electric chargers by way of bringing tax on it down to 5%. The Council members agreed to the proposition

10.30. The Hon'ble Minister from West Bengal stated that he would request the Council Secretariat to record his views that, he had proposed for reducing rates for all three types of vehicles, i.e. electric vehicles, BS VI Compliant vehicle and hybrid vehicles. He appreciated what the Chairperson was indicating and also what the sense of the Council was, but still requested the Chairperson to direct the Council Secretariat to minute the proceedings in the manner where the overall sense of balance that he had sought was appropriately reflected. The Chairperson assured him that the minutes would be prepared meticulously.

10.31. The Hon'ble Minister from Punjab stated on a lighter note that there was a principle in tax which stated that when somebody was taxed, he was actually exempted and when somebody was exempted, actually he was taxed. Further, Punjab was opposed to the proposal and was of the view that the reduction in the rates and electric vehicles would affect the revenues of the destination States and also affect the existing automobile industry.

10.32. The Chairperson stated that a progressive State like Punjab should understand that the Council was looking at something which would help to promote environment friendly electric vehicles, being a futuristic step. She requested Punjab also to support the Council in its effort to promote pollution free India rather than oppose it and requested the Minister to take her views in right spirit. The Hon'ble Minister from Punjab stated that his views should be understood in the background of principle about which the argument was taking place and be recorded accordingly.

10.33. The Hon'ble Minister from Odisha stated that the proposal on electric vehicles was to be supported not only from the point of view of the environment but from the point of view of economics also as when the new industries were born, the old industries had to give way.

10.34. The Secretary stated that the Council had decided on the tax rate of 5% on electric vehicles and electric chargers; and in addition, an effective date was required to be mentioned. He proposed the effective date to be 1<sup>st</sup> August, 2019, if the Council agreed. The Council agreed that the rate of electric vehicles and electric chargers at 5% and exemption of hiring of electric buses by local authorities to be effective from 1<sup>st</sup> August, 2019.

11. For **Agenda item 4**, the Council approved the following:

- i. The GST rate on all electric vehicles be reduced from 12% to 5%.
- ii. The GST rate on charger or charging stations for electric vehicles be reduced from 18% to 5%.
- iii. Hiring of electric buses (of carrying capacity of more than 12 passengers) by local authorities be exempted from GST.
- iv. These changes shall become effective from 1<sup>st</sup> August, 2019.

**Agenda Item 5: Any other agenda item with the permission of the Chairperson.**

**Agenda Item 5(i): Extension of the last date for filing of FORM GST CMP-02 and FORM GST CMP-08**

12. The Secretary introduced the agenda item and requested Principal Commissioner, (GST Policy Wing), CBIC to appraise the Council about the same. The Principal Commissioner, (GST Policy Wing), CBIC mentioned that the additional agenda note for extending the dates for filing FORM GST CMP-02 and FORM GST CMP-08 was circulated to the States. In view of details stated in the agenda note and in order to provide sufficient time to the taxpayers, it was proposed that the last date for filing of FORM GST CMP-02 might be extended to 30<sup>th</sup> September 2019, and that for FORM GST CMP-08 to 31<sup>st</sup> August, 2019. He also stated that as the forms were not available on the common portal, the due

date of filing FORM GST CMP-02 would be extended by issuing a corrigendum to Circular No. 97/19/2019-GST dated 05.04.2019. Further, the last date of filing of FORM GST CMP-08 would be extended by amending the proviso inserted vide notification No. 34/2019 –Central Tax dated 18.07.2019. It was also mentioned that States were also required to issue the corresponding notification and corrigendum to the Circular. The agenda was placed before the GST Council for consideration and approval. The Council approved the proposal.

13. For **Agenda item 5**, the Council approved the proposal for extending the dates for filing of the FORM GST CMP 02 and FORM GST CMP 08 till 30<sup>th</sup> September, 2019 and 31<sup>st</sup> August, 2019 respectively.

14. The Secretary also stated that 3 senior officers, Dr P.D. Vaghela, CCST, Gujarat, Shri Shashank Priya, Joint Secretary, GST Council and Shri Upender Gupta, Principal Commissioner (GST Policy Wing), CBIC, from Government of India, who had worked tirelessly for GST had been transferred and it was their last Council meeting. The Council might record appreciation for their contribution both for pre-GST and Post-GST regime. The Hon'ble Minister from West Bengal, Goa and other ministers along with the Principal Secretary, Odisha thanked them for their immense contribution, commendable work done by them and all the Council members acknowledged the same. CCST Gujarat also thanked all the members of Council along with CBIC officers and also the officers of States for their support and thanked the Council for recognising their contribution.

**Agenda Item 6: Date of the next meeting of the GST Council**

15. This agenda item was not taken by for discussion.

16. The meeting ended with the thanks to the Chair.



## **Annexure I**

### **List of Hon'ble Ministers who have attended the 36<sup>th</sup> GST Council Meeting on 27<sup>th</sup> July 2019**

<b>Sl No</b>	<b>State/Centre</b>	<b>Name of Hon'ble Minister</b>	<b>Charge</b>
1	Govt of India	Ms. Nirmala Sitharaman	Union Finance Minister
2	Govt of India	Shri Anurag Singh Thakur	Minister of State (Finance)
3	Assam	Dr. Himanta Biswa Sarma	Finance Minister
4	Bihar	Shri Sushil Kumar Modi	Deputy Chief Minister
5	Chattisgarh	Shri T.S. Singh Deo	Minister for Commercial Taxes
6	Delhi	Shri Manish Sisodia	Deputy Chief Minister
7	Goa	Shri Mauvin Godinho	Minister for Panchayat
8	Jammu and Kashmir	Shri K. K. Sharma	Advisor to Governor (I/c Finance)
9	Jharkhand	Shri C.P. Singh	Minister - Department of Urban Development, Housing and Transport
10	Maharashtra	Shri Sudhir Mungantiwar	Finance Minister
11	Odisha	Shri Niranjan Pujari	Finance Minister
12	Punjab	Shri Manpreet Singh Badal	Finance Minister
13	Rajasthan	Shri Shanti Kumar Dhariwal	Minister for Local Self Government, Urban Development and Housing, Law and Legal affairs, Parliamentary affairs
14	Tamil Nadu	Shri D. Jayakumar	Minister for Fisheries and Personnel & Administrative Reforms
15	Tripura	Shri Jishnu Dev Varma	Deputy Chief Minister
16	Uttarakhand	Shri Satpal Maharaj	Minister for Irrigation, Flood Control, Rain Water Harvesting and Water Management
17	West Bengal	Dr. Amit Mitra	Finance Minister

## Annexure II

<b>Officials who attended the 36<sup>th</sup> GST Council Meeting on 27<sup>th</sup> July 2019</b>			
<b>Sl No</b>	<b>State/Centre</b>	<b>Name of the Officer</b>	<b>Charge</b>
1	Govt. of India	Dr. A B Pandey	Revenue Secretary
2	Govt. of India	Shri Pranab Kumar Das	Chairman, CBIC
3	Govt. of India	Shri Sandeep M Bhatnagar	Member (GST & Inv.), CBIC
4	Govt. of India	Dr. Rajeev Ranjan	Special Secretary, GST Council
5	Govt. of India	Ms Sonali Singh	Pr. CCA
6	Govt of India	Shri Manoj Sethi	CCA
7	Govt. of India	Shri Anil Kumar Jha	Additional Secretary, DoR
8	Govt of India	Shri Ritvik Pandey	Joint Secretary, DoR
9	Govt. of India	Shri G.D. Lohani	Joint Secretary, TRU I, DoR
10	Govt. of India	Shri Manish Kumar Sinha	Joint Secretary, TRU II, DoR
11	Govt. of India	Shri Reyaz Ahmad	Director (TRU)
12	Govt of India	Shri Gaurav Singh	Deputy Secretary (TRU)
13	Govt. of India	Shri Pramod Kumar	Deputy Secretary, TRU-II, DoR
14	Govt. of India	Dr Ajay K Chikara	Technical Officer, TRU-II, DoR
15	Govt. of India	Shri Upender Gupta	Pr. Commissioner (GST), CBIC
16	Govt. of India	Shri S.K. Rehman	ADG, GST, CBIC
17	Govt. of India	Shri D.S. Malik	DG (M&C)
18	Govt. of India	Shri Rajesh Malhotra	ADG (M&C)
19	Govt. of India	Shri N Gandhi Kumar	Deputy Secretary, DoR
20	Govt. of India	Shri Amaresh Kumar	Joint Comm., GST Policy Wing
21	Govt. of India	Ms. Nisha Gupta	Dy. Comm., GST Policy Wing
22	Govt. of India	Shri Vikash Kumar	Dy. Comm., GST Policy Wing
23	Govt. of India	Shri Satvik Dev	Dy. Comm., GST Policy Wing
24	Govt. of India	Shri Vipul Bansal	PS to Union Finance Minister
25	Govt. of India	Shri Vivek Singh	APS to Union Finance Minister
26	Govt. of India	Shri Nikhil Varma	OSD to MoS (Finance)
27	Govt. of India	Shri Debashis Chakraborty	OSD to Finance Secretary
28	Govt. of India	Dr. Abhishek Chandra Gupta	OSD to Chairman, CBIC
29	GST Council	Shri Shashank Priya	Joint Secretary
30	GST Council	Shri Amitabh Kumar	Joint Secretary
31	GST Council	Shri Dheeraj Rastogi	Joint Secretary
32	GST Council	Shri Rajesh Agarwal	Director
33	GST Council	Shri G.S. Sinha	Director
34	GST Council	Shri Jagmohan	Director
35	GST Council	Ms. Ujjaini Datta	Director
36	GST Council	Shri Arjun Meena	Dy. Commissioner
37	GST Council	Shri Rakesh Agarwal	Dy. Commissioner
38	GST Council	Shri Mahesh Singarapu	Under Secretary
39	GST Council	Shri Krishna Koundinya	Under Secretary

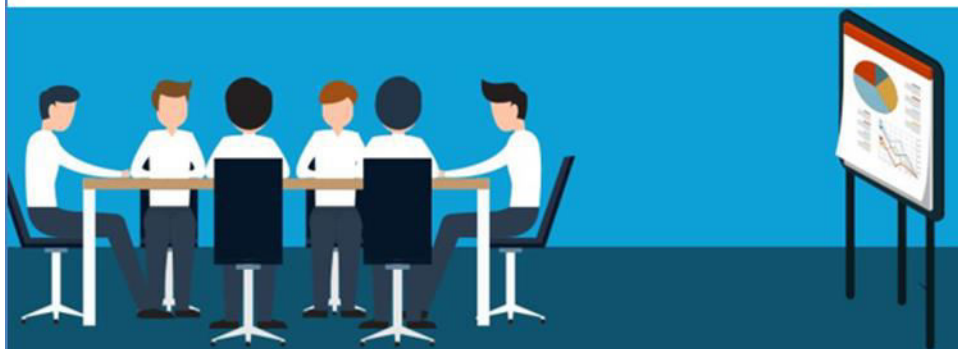
40	GST Council	Shri Sarib Sahran	Superintendent
41	GST Council	Shri Adesh Nayak	Superintendent
42	GST Council	Shri Krishan Kumar Verma	Superintendent
43	GST Council	Ms Chanchal Soni	Superintendent
44	GST Council	Shri Maneesh Nemiwal	Superintendent
45	GSTN	Shri Prakash Kumar	CEO
46	GSTN	Ms Kajal Singh	EVP, GSTN
47	GSTN	Shri Sarthak Saxena	OSD to CEO
48	Govt. of India	Shri Sanjay Mahendru	Commissioner, Mumbai Zone, CBIC
49	Govt. of India	Shri Anuj Gogia	Commissioner, Meerut Zone
50	Govt. of India	Shri Amit Gupta	Joint Commissioner, Meerut Zone
51	Andhra Pradesh	Shri Peeyush Kumar	Chief Commissioner, State Tax
52	Andhra Pradesh	Shri T Ramesh Babu	Commissioner, State Tax
53	Andhra Pradesh	Shri D. Venkateswar Rao	OSD to Spl. CS, Revenue
54	Andhra Pradesh	Shri JVM Sarma	Joint Commissioner, State Tax
55	Arunachal Pradesh	Shri Nakut Padung	Superintendent (Tax & Excise)
56	Arunachal Pradesh	Shri Debi Ete	Inspector (Tax & Excise)
57	Arunachal Pradesh	Ms Tadu Lily	Dealing Assistant (Tax & Excise)
58	Assam	Shri Sameer Kumar Sinha	Pr. Secretary
59	Assam	Shri Anurag Goel	Commissioner, State Tax
60	Assam	Md. Shakeel Saadullah	Joint Commissioner, State Tax
61	Assam	Shri Gautam Dasgupta	Joint Commissioner, State Tax
62	Bihar	Shri Sanjay Kumar Mawandia	Special Secretary, State Tax
63	Bihar	Shri Binod Kumar Jha	Joint Commissioner, State Tax
64	Bihar	Ms Seema Bharti	Joint Commissioner, State Tax
65	Bihar	Shri Abhinav Kumar Jha	Assistant Commissioner, State Tax
66	Chhattisgarh	Ms Reena Babasaheb Kangale	Secretary and Commissioner, State Tax
67	Delhi	Ms. Renu Sharma	Additional Chief Secretary (Finance)
68	Delhi	Shri H. Rajesh Prasad	Commissioner, State Tax
69	Delhi	Shri Rajesh Goyal	Additional Commissioner, State Tax
70	Delhi	Shri L.S. Yadav	Asst. Commissioner, State Tax
71	Delhi	Shri Ajay Kumar	Desk Officer
72	Goa	Shri Dipak Bandekar	Commissioner, State Tax
73	Goa	Shri Ashok Rane	Additional Commissioner, State Tax
74	Gujarat	Shri Arvind Agarwal	Additional Chief Secretary, Finance Dept.
75	Gujarat	Dr. P D Vaghela	Chief Commissioner, State Tax
76	Gujarat	Shri Sanjeev Kumar	Secretary (Economic Affairs), Finance Dept

77	Haryana	Shri Sanjeev Kaushal	Additional Chief Secretary, E & T Dept
78	Haryana	Shri Amit Agarwal	Commissioner, E & T Dept
79	Haryana	Shri Vijay Kumar Singh	Addl. Commissioner, E & T Dept
80	Himachal Pradesh	Shri Sanjay Kundu	Pr. Secretary, State Taxes and Excise
81	Himachal Pradesh	Dr. Ajay Sharma	Commissioner of State Tax and Excise
82	Himachal Pradesh	Shri Rakesh Sharma	Joint Commissioner., State Tax & Excise
83	Jammu & Kashmir	Shri P K Bhatt	Commissioner, State Tax
84	Jammu & Kashmir	Shri Panjak Gupta	OSD to Advisor, J&K
85	Jharkhand	Shri Prashant Kumar	Secretary & Commissioner, State Tax
86	Jharkhand	Shri Santosh Kumar Vats	Special Secretary
87	Jharkhand	Shri Brajesh Kumar	State Tax officer
88	Karnataka	Shri Srikar M.S	Commissioner, State Tax
89	Kerala	Ms. Tinku Biswal	Commissioner, State Tax
90	Madhya Pradesh	Shri Manu Shrivastava	PS, Commercial Taxes, Registration and Excise
91	Madhya Pradesh	Shri Sudip Gupta	Joint Commissioner, State Tax
92	Maharashtra	Shri Rajiv Jalota	Commissioner, State Tax
93	Maharashtra	Shri Dhananjay Akhade	Joint Commissioner, State Tax
94	Manipur	Ms. Jaspreet Kaur	Commissioner, State Tax
95	Manipur	Shri Y Indrakumar Singh	Asst. Commissioner, State Tax
96	Meghalaya	Shri L Khongsit	Joint Commissioner, State Tax
97	Meghalaya	Shri Kitbokson War	Assistant Commissioner, State Tax
98	Meghalaya	Shri. B. Wahlang	Assistant Commissioner, State Tax
99	Meghalaya	Ms S M Sutnga	Superintendent, State Tax
100	Meghalaya	Shri N L Sohilya	Superintendent, State Tax
101	Meghalaya	Shri J Kharwanlang	Superintendent, State Tax
102	Odisha	Shri Ashok K K Meena	Principal Secretary, Finance
103	Odisha	Shri Bishnupada Sethi	Commissioner, State Tax
104	Odisha	Shri Ananda Satpathy	Special Commissioner, State Tax
105	Odisha	Shri Nidhi Kumar Ruatray	Additional Secretary, Finance
106	Puducherry	Shri L Kumar	Commissioner, State Tax
107	Puducherry	Shri K Sridhar	Deputy Commissioner, State Tax
108	Punjab	Shri Ravneet S Khurana	Additional Commissioner, State Tax
109	Rajasthan	Dr. Prithvi Raj	Secretary Finance (Revenue)
110	Rajasthan	Dr. Preetam B Yashwant	Commissioner, State Tax
111	Rajasthan	Shri Ketan Sharma	Addl. Commissioner, GST, State Tax Dept
112	Rajasthan	Ms Meenal Bhonsale	OSD, Finance
113	Rajasthan	Shri Arvind Mishra	Joint Commissioner, State Tax

114	Rajasthan	Shri Vibhu Gautam	State Tax Officer
115	Sikkim	Shri. Manoj Rai	Addl. Commissioner, State Tax
116	Tamil Nadu	Dr. T.V Somanathan	Commissioner, State Tax
117	Tamil Nadu	Shri K Balachandran	Pr. Secretary, CT & Registration
118	Tamil Nadu	Shri K. Gnanasekaran	Addl. Commissioner (Policy & Planning)
119	Tamil Nadu	Shri C. Palani	Joint Commissioner (Policy & Planning)
120	Telangana	Shri Somesh Kumar	Special Chief Secretary
121	Telangana	Shri V Anil Kumar	Commissioner, State Tax
122	Telangana	Shri Laxminarayan Jannu	Addl. Commissioner, State Tax
123	Tripura	Shri Nagesh Kumar B	Commissioner, State Tax
124	Tripura	Shri Sudip Bhowmik	Deputy Commissioner, State Tax
125	Uttarakhand	Shri Piyush Kumar	Addl. Commissioner, State Tax
126	Uttarakhand	Shri Rakesh Verma	Joint Commissioner, State Tax
127	Uttar Pradesh	Shri Alok Sinha	Additional Chief Secretary, State Tax
128	Uttar Pradesh	Ms. Amrita Soni	Commissioner, State Tax
129	Uttar Pradesh	Shri Sanjay Kumar Pathak	Joint Commissioner, State Tax
130	Uttar Pradesh	Ms Nidhi Shrivastav	Assistant Commissioner, State Tax
131	Uttar Pradesh	Shri Rajesh Rai	Assistant Commissioner, State Tax
132	West Bengal	Shri H.K. Dwivedi	Addl Chief Secretary, Finance
133	West Bengal	Ms. Smaraki Mahapatra	Commissioner, State Tax
134	West Bengal	Shri Khalid A Anwar	Joint Secretary, Finance

### Annexure III

## 36<sup>th</sup> Meeting of GST Council



Deemed ratification & GIC decisions  
25.07.2019

### **Agenda**



- **Agenda No. 2 :** Deemed Ratification of Notification / Circulars / Orders issued post 35<sup>th</sup> Meeting of GST Council
- **Agenda No. 3 :** Decisions taken by the GIC post 35<sup>th</sup> Meeting of GST Council

## Agenda No. 2 Deemed Ratification



- Ratification of following notifications, Circulars & Orders issued post 35<sup>th</sup> GST Council meeting (held on 21<sup>st</sup> June, 2019):

Act/Rules	Type	Notification/Circular/Order Nos.
CGST Act/CGST Rules	Central Tax	25 to 34 of 2019
	Central Tax (Rate)	11 of 2019
UTGST Act	Union territory Tax (Rate)	11 of 2019
IGST Act	Integrated Tax (Rate)	10 to 11 of 2019
Compensation Cess	Compensation Cess (Rate)	1 of 2019
Circulars	Under the CGST Act	102 to 109 of 2019
RoD Orders	Under the CGST Act	6 of 2019

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## Agenda No. 3 GIC decisions post 35<sup>th</sup> GST Council Meeting (1/11)



### Decisions of 28<sup>th</sup> GIC meeting (27.05.19)

- Proposed Time lines for New Return System  
✓ Press Release dated 11.06.19 issued
- Clarification regarding GST liability on levy of additional / penal interest  
✓ Circular No. 102/21/2019-GST dated 28.06.19 issued
- Proposal for extension of due date for filing returns in **FORM GSTR-7**  
✓ NN 26/2019 – CT dated 28.06.19 issued
- Issues regarding e-way bill in case of bulk cargo movement  
✓ FAQ updated on 28.06.19

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### Agenda No. 3

#### GIC decisions post 35<sup>th</sup> GST Council Meeting (2/11)



##### Decisions of 28<sup>th</sup> GIC meeting (27.05.19)

- Clarifications on issues relating to Place of Supply of certain services
  - ✓Circular No. 103/22/2019-GST dated 28.06.19 issued
- Changes in the CGST Rules, 2017
  - Insertion of rule 10A
  - Insertion of new clause in rule 21
  - Amendment to rule 66, rule 67 and rule 87
  - Amendment to rule 91, rule 92 (4), insertion of new sub-rule (4A) in rule 92 and amendment to rule 94
  - Amendment to rule 138(10)

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### Agenda No. 3

#### GIC decisions post 35<sup>th</sup> GST Council Meeting (3/11)



##### Decisions of 28<sup>th</sup> GIC meeting (27.05.19)

- Changes in the CGST Rules, 2017 (contd..)
    - Amendment to rule 138E
    - Changes in **FORM GST REG-01**
    - Amendment in **FORM GST REG-07**
    - Amendment in **FORM GST-REG-12**
    - Amendment to Annual Return **FORM GSTR-9**
    - Amendment to **FORM GST DRC-03**
- ✓NN 31/19 – CT dated 28.06.19 issued

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### Agenda No. 3

#### GIC decisions post 35<sup>th</sup> GST Council Meeting (4/11)



##### Decisions of 29<sup>th</sup> GIC meeting (11.06.19)

- Specifying the due date for furnishing of return in **FORM GSTR-3B** and details of outward supplies in **FORM GSTR-1** for the period July, 19 to September, 19
  - ✓NN 27/19 – CT dated 28.06.19 issued
  - ✓NN 28/19 – CT dated 28.06.19 issued
  - ✓NN 29/19 – CT dated 28.06.19 issued
- Exemption from submission of Annual Return / Reconciliation Statement by suppliers of OIDAR services
  - ✓NN 30/19 – CT dated 28.06.19 issued

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### Agenda No. 3

#### GIC decisions post 35<sup>th</sup> GST Council Meeting (5/11)



##### Decisions of 29<sup>th</sup> GIC meeting (11.06.19)

- Geo-tagging of registered persons under GST – To make relevant fields compulsory in FORM GST REG-01
  - ✓GSTN has been requested, vide mail dated 08.07.19, to take necessary action
- Clarification on processing of refund applications in **FORM GST RFD-01A** submitted by taxpayers wrongly mapped on the common portal
  - ✓Circular No. 104/23/2019-GST dated 28.06.19 issued
- Clarification on various doubts related to treatment of secondary or post-sales discounts under GST
  - ✓Circular No. 105/24/2019-GST dated 28.06.19 issued

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### Agenda No. 3

#### GIC decisions post 35<sup>th</sup> GST Council Meeting (6/11)



##### Decisions of 29<sup>th</sup> GIC meeting (11.06.19)

- Refund of taxes paid on inward supply of indigenous goods by Duty Free Shop (DFS) and Duty Paid Shop (DPS) established at departure area of international airport beyond immigration counters making supply of such goods to outgoing international tourist against foreign exchange

✓ Circular No. 106/25/2019-GST dated 29.06.19 issued

✓ NN 11/19-CT (R) dated 29.06.19 issued

✓ NN 10/19-IT (R) & 11/19- IT (R) dated 29.06.19 issued

✓ NN 11/19- UT (R) dated 29.06.19 issued

✓ NN 01/19-CC (R) dated 29.06.19 issued

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### Agenda No. 3

#### GIC decisions post 35<sup>th</sup> GST Council Meeting (7/11)



##### Decisions of 29<sup>th</sup> GIC meeting (11.06.19)

- Changes in the CGST Rules, 2017
  - Insertion of rule 32A
  - Amendment to rule 46 and rule 49
  - Deletion of second proviso to sub-rule (2) and insertion of sub-rule (13) in rule 87
  - Insertion of rule 92(4A)
  - Insertion of rule 95A
  - Amendment to Chapter XV of CGST Rules including to Rule 128, 129, 132(1), 133 and insertion of sub-rule (2A) & sub-rule (5) in Rule 133

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### Agenda No. 3

#### GIC decisions post 35<sup>th</sup> GST Council Meeting (8/11)



##### Decisions of 29<sup>th</sup> GIC meeting (11.06.19)

- Changes in the CGST Rules, 2017 (contd..)
    - Amendment to **FORM GSTR-4**
    - Amendment to **FORM GST RFD-05**
    - Insertion of **FORM GST PMT-09**
    - Insertion of **FORM GST RFD-10B**
- ✓ NN 31/19 – CT dated 28.06.19 issued

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### Agenda No. 3

#### GIC decisions post 35<sup>th</sup> GST Council Meeting (9/11)



##### Decisions of 30<sup>th</sup> GIC meeting (09.07.19)

- Corrigendum to Circular No. 45/19/2018-GST dated 30.05.18 issued vide F. No. CBEC/20/16/4/2018-GST so as to take total of values given in Table 3.1(a) to 3.1(c) of **FORM GSTR-3B** till 30.06.2019
  - ✓ Corrigendum dated 18.07.19 issued
- Clarification on doubts related to supply of Information Technology enabled Services (ITeS services)
  - ✓ Circular No. 107/26/2019-GST dated 18.07.19 issued
- Clarification in respect of goods sent out of India for exhibition or on consignment basis for export promotion
  - ✓ Circular No. 108/27/2019-GST dated 18.07.19 issued

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### Agenda No. 3

#### GIC decisions post 35<sup>th</sup> GST Council Meeting (10/11)



##### Decisions of 30<sup>th</sup> GIC meeting (09.07.19)

- Changes in the CGST Rules, 2017
  - Amendment to rule 12(1A)
  - Insertion of rule 83B
  - Amendment to rule 138E
- Insertion of **FORM GST PCT-06 & FORM GST PCT-07**
- Amendment to Statement-5B in **FORM GST RFD-01A & FORM GST RFD-01**
- Insertion of **FORM GST EWB-05 & FORM GST EWB-06**

✓ NN 33/19 – CT dated 18.07.19 issued

13

### Agenda No. 3

#### GIC decisions post 35<sup>th</sup> GST Council Meeting (11/11)



##### Decisions of 30<sup>th</sup> GIC meeting (09.07.19)

- Extension of last date for furnishing **FORM CMP-08**

✓ NN 34/19 – CT dated 18.07.19 issued

##### Decision by circulation (10.07.19)

- Settlement of an additional amount of Rs. 15,000 crore on adhoc basis

✓ Order No. F. No. S-34011/21/2018-ST-I DoR dated 18.07.19 issued

##### Decision by circulation (17.07.19)

- Issues faced by Resident Welfare Associations relating to GST on monthly subscription/contribution charged by a RWAs from its members

✓ Circular No. 109/28/2019-GST dated 22.07.19 issued

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**Agenda Item 3: Deemed ratification by the GST Council of Notifications, Circulars and Orders issued by the Central Government**

In the 22<sup>nd</sup> Meeting of the GST Council held at New Delhi on 06<sup>th</sup> October, 2017, it was decided that the notifications, Circulars and Orders which are being issued by the Central Government with the approval of the competent authority shall be forwarded to the GST Council Secretariat, through email, for information and deemed ratification by the GST Council. Accordingly, in the 36<sup>th</sup> meeting held on 27<sup>th</sup> July, 2019, the GST Council had ratified all the notifications, circulars, and orders issued before the 27<sup>th</sup> July, 2019.

2. In this respect, the following notifications, Circulars and Orders issued after 27<sup>th</sup> July, 2019 till 11<sup>th</sup> September, 2019, under the GST laws by the Central Government, as available on [www.cbic.gov.in](http://www.cbic.gov.in), are placed before the Council for information and deemed ratification: -

Act/Rules	Type	Notification/Circular/Order Nos.	Description/Remarks
CGST Act/CGST Rules	Central Tax	1. Notification No. 35/2019 - Central Tax dated 29.07.2019	Seeks to extend the last date for furnishing <b>FORM GST CMP-08</b> for the quarter April -June 2019 till 31.08.2019.
		2. Notification No. 36/2019 - Central Tax dated 20.08.2019	Seeks to extend the date from which the facility of blocking and unblocking of e-way bill facility as per the provision of rule 138E of CGST Rules, 2017 shall be brought into force to 21.11.2019.
		3. Notification No. 37/2019 - Central Tax dated 21.08.2019	Seeks to extend the due date for furnishing <b>FORM GSTR-3B</b> for the month of July, 2019.
		4. Notification No. 38/2019 - Central Tax dated 31.08.2019	Seeks to waive filing of <b>FORM ITC-04</b> for F.Y. 2017-18 & 2018-19.
		5. Notification No. 39/2019 - Central Tax dated 31.08.2019	Seeks to bring Section 103 of the Finance (No. 2) Act, 2019 in to force.
		6. Notification No. 40/2019 - Central Tax dated 31.08.2019	Seeks to extend the last date in certain cases for furnishing <b>FORM GSTR-7</b> for the month of July, 2019.
		7. Notification No. 41/2019 - Central Tax dated 31.08.2019	Seeks to waive the late fees in certain cases for the month of July, 2019 for <b>FORM GSTR-1</b> and <b>FORM GSTR-6</b> provided the said returns are furnished by 20.09.2019.

Act/Rules	Type	Notification/Circular/Order Nos.	Description/Remarks
	Central Tax (Rate)	1. Notification No. 12/2019-Central Tax (Rate) dated 31.07.2019	Seeks to reduce the GST rate on Electric Vehicles, and charger or charging stations for Electric vehicles.
		2. Notification No. 13/2019-Central Tax (Rate) dated 31.07.2019	Seeks to exempt the hiring of Electric buses by local authorities from GST.
UTGST Act	Union Territory Tax (Rate)	1. Notification No. 12/2019- Union Territory Tax (Rate) dated 31.07.2019	Seeks to reduce the GST rate on Electric Vehicles, and charger or charging stations for Electric vehicles.
		2. Notification No. 13/2019- Union Territory Tax (Rate) dated 31.07.2019	Seeks to exempt the hiring of Electric buses by local authorities from GST.
IGST Act	Integrated Tax (Rate)	1. Notification No. 12/2019- Integrated Tax (Rate) dated 31.07.2019	Seeks to reduce the GST rate on Electric Vehicles, and charger or charging stations for Electric vehicles.
		2. Notification No. 13/2019- Integrated Tax (Rate) dated 31.07.2019	Seeks to exempt the hiring of Electric buses by local authorities from GST.
Removal of Difficulty Order	Under CGST Act	1. Order No. 7/2019 - Central Tax dated 26.08.2019	Seeks to remove difficulties regarding filing of Annual returns by extending the due date for filing of Annual return / Reconciliation Statement for the Financial year 2017-18 in <b>FORMs GSTR-9, GSTR-9A and GSTR-9C</b> to 30 <sup>th</sup> November, 2019.

3. The GST Council may grant deemed ratification to the notifications, Circulars and Orders as listed above.

#### **Agenda Item 4: Decisions of the GST Implementation Committee (GIC) for information of the Council**

GST Implementation Committee (GIC) took certain decisions between 20<sup>th</sup> July 2019 and 6<sup>th</sup> September 2019. Due to the urgency involved, some decisions were taken after obtaining approval by circulation amongst GIC members. The details of the decisions taken are given below:

#### **31<sup>st</sup> GIC Meeting - 13<sup>th</sup> August 2019**

2. The 31<sup>st</sup> Meeting of the GIC was held in Kalpvriksha in North Block, New Delhi on 13<sup>th</sup> August 2019 from 11:00 hrs onwards. The following agenda items were discussed and decided:

#### **Agenda item 1: Waiver of recording of UIN for Foreign Diplomatic Missions / UN Organizations**

3. The proposal before the GIC was regarding waiver of non-recording of UINs on invoices for purposes of refunds to be extended for a period from 31<sup>st</sup> March 2019 to 31<sup>st</sup> March 2020. It was reported that the many of the suppliers / vendors to Foreign Diplomatic Missions / UN Organizations have been declining supply of goods or services to Foreign Diplomatic Missions / UN Organizations on the premise that such UIN was not a valid GSTIN and therefore cannot be recorded in their invoices. Due to such non-compliance of recording of UIN, Foreign Diplomatic Missions / UN Organizations would not be eligible for refund.

3.1. The GIC approved the proposal of waiver of non-recording of UINs on invoices for purposes of refunds from 31<sup>st</sup> March 2019 to 31<sup>st</sup> March 2020. Accordingly, Corrigendum to Circular No. 63/37/2018-GST was issued on 6<sup>th</sup> September, 2019.

#### **Agenda item 2: Extension of time for receiving back raw materials sent for job work related issue under Section 143, CGST Act, 2017**

4. The proposal before the GIC was regarding approval of issuance of Removal of Difficulties Order based on recommendation by the Law Committee for extension of time to bring back raw materials sent for job work under section 143 (1) of the Central Goods & Service Tax Act, 2017 based on reference from field formations. The proposed order would give effect to the provisions of Section 143 of the CGST Act as amended w.e.f. 01.02.2019 so as to empower jurisdictional Commissioner to exercise powers conferred under second proviso to Section 143(1) of the CGST Act.

4.2. The GIC approved the proposal to empower the jurisdictional Commissioner to extend the time for receiving back raw materials sent for job work. The Removal of Difficulties Order in this regard is yet to be issued.

#### **Agenda item 3: Proposal to waive the requirement of filing declaration in FORM ITC-04 for the Financial Year (2017-18 and 2018-19)**

5. The proposal before the GIC was regarding waiver of filing declaration in **FORM ITC-04** for the Financial Years (2017-18 and 2018-19). The proposal for extension of due date for furnishing of declaration in **FORM ITC-04** for the period July, 2017 to June, 2019 was placed as an agenda [agenda item 6(vii)] before the GST Council in its 35<sup>th</sup> meeting held on 21<sup>st</sup> June 2019. On perusal of rule 45 of the CGST Rules read with Section 143 of the CGST Act, it appeared that the power given to Commissioner was to extend the time limit for filing the declaration in **FORM ITC 04** but not to waive off filing **FORM ITC-04**. Law Committee recommended waiver of furnishing of declaration in **FORM ITC-04** for the period July, 2017 to March, 2019. The Law Committee also recommended

that the same may be done exercising the powers under Section 148 (Special procedure for certain processes) as similar notification was issued earlier in case of OIDAR *vide* notification No. 30/2019-Central Tax, dated 28.06.19.

5.1. The GIC approved the proposal to waive the requirement of filing declaration in **FORM ITC-04** for the Financial Year (2017-18 and 2018-19). Accordingly, the implementing Notification No. 38/2019 dated 31<sup>st</sup> August 2019 was issued.

#### **Agenda item 4: Extension of date for filing of TRAN-1**

6. The proposal before the GIC was regarding extension of the date for filing of TRAN-1/TRAN-2 up to 31<sup>st</sup> December 2019. As per Rule 117 (1A) of CGST Rules, 2017 inserted *vide* Notification No. 48 of 2018 – Central Tax dated 10.09.2018, the last date for filing of GST TRAN-1 was extended up to 31<sup>st</sup> March, 2019 in respect of the registered persons who couldn't submit the said declaration by the due date on account of technical difficulties on common portal and in respect of whom the Council had made recommendation for such extension. In the 32<sup>nd</sup> GST Council Meeting it was decided to extend the scope of ITGRC to include cases having non-technical issues also. Almost 273 cases of TRAN-1 and TRAN-2 were still pending for examination and several approved cases of 6<sup>th</sup>, 7<sup>th</sup> and proposed 8<sup>th</sup> ITGRC were pending for filing at taxpayers' end.

6.1. The GIC deferred the agenda and decided that GST Policy Wing in consultation with GSTN could examine this issue and suitable time frames could be chalked out by the Law Committee for decision by GIC/GST Council.

#### **Decision by Circulation - 17<sup>th</sup> August 2019**

7. A proposal for approval of the GIC was received from Pr. Commissioner, GST Policy Wing, CBIC, relating to blocking and unblocking of e-way bill facility as per the provision of Rule 138E of CGST Rules, 2017.

7.1. It was mentioned that the GST Council in its 35<sup>th</sup> Meeting held on 21.06.2019 approved the extension of last date for introducing the provisions of rule 138E of the Central Goods and Services Tax Rules. The said provisions were initially made operational with effect from 21<sup>st</sup> June, 2019 *vide* notification No. 22/2019-Central Tax dated 23<sup>rd</sup> April, 2019. It provided that e-way bill cannot be generated by a registered person, whether as a supplier or a recipient, if he has not furnished his return for two consecutive tax periods. The facility to generate e-way bill would become available to such registered person as soon as he furnishes his returns for both the tax periods or at least for one tax period. The proviso to Rule 138E of the CGST Rules, however, also provided that the Commissioner can allow generation of e-way bill even if the returns for consecutive period of two tax periods have not been furnished subject to such conditions and restrictions as may be specified by him.

7.2. It was stated that GSTN/NIC had developed **FORM GST EWB-05** and **FORM GST EWB-06** to operationalize the facility provided in proviso to rule 138E. It had been learnt that the API integration related to said forms with Model -1 States / CBIC was facing challenges in respect of operationalization of the facility of unblocking of e-way bills by the Commissioner. Consequently, it was expected that the operationalization of the said forms in the system may get delayed by another three months.

7.3. In the light of the above, it was proposed that the provision of rule 138E for blocking of e-way Bills on account of non-filing of returns for two consecutive tax periods may be introduced after another



three months, i.e. with effect from 21<sup>st</sup> November 2019. Accordingly, it was proposed to amend notification No. 22/2019-Central Tax dated 23rd April, 2019, as amended vide notification No. 25/2019-Central tax dated 21.06.2019 so as to make the provisions of rule 138E effective from 21.11.2019.

7.4. It may be noted that the date from which this facility was supposed to be operationalized was 21<sup>st</sup> August 2018. However, due to challenges faced in operationalization, GSTN had requested the date to be extended till 21<sup>st</sup> November 2019. In view of urgency of the matter, the notification was proposed to be issued on 20<sup>th</sup> August, 2019.

7.5. The GIC approved the proposal. Accordingly, the implementing Notification No. 36/2019 dated 20<sup>th</sup> August, 2019 was issued.

#### **Decision by Circulation – 21<sup>st</sup> August 2019**

8. A proposal for approval of the GIC was received from Pr. Commissioner, GST Policy Wing, CBIC, relating to extension of due date for filing of Annual Return for Financial Year 2017-18 from 31st August 2019 to 30th November, 2019.

8.1. It was mentioned that the filing of Annual Return in **FORM GSTR-9** and **FORM GSTR-9A** and reconciliation statement in **FORM GSTR-9C** as a percentage of the number of taxpayers who are eligible to file such returns for the Financial Year 2017-18 was far below expectation.

GSTR 9	Eligibility	92,58,899
	Returns Filed	18,89,316
	Return Filing %	<b>20.41%</b>
GSTR 9A	Eligibility	19,04,629
	Returns Filed	5,29,596
	Return Filing %	<b>27.81%</b>
GSTR-9C	Eligibility	1,24,1764
	Returns Filed	28,358
	Return Filing %	<b>2.28%</b>

8.2. As per section 44 of the CGST Act, 2017,

*“44. (1) Every registered person, other than an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, shall furnish an annual return for every financial year electronically in such form and manner as may be prescribed on or **before the thirty-first day of December** following the end of such financial year.”*

8.3. The due date for filing annual return for Financial Year 2017-18 were extended *vide* Removal of Difficulties Orders, as detailed below:

- (i) Removal of Difficulties Order No. 1/2018-Central Tax dated the 11.12.2018 to 31<sup>st</sup> March, 2018;
- (ii) Removal of Difficulties Order No. 3/2018-Central Tax dated the 31.13.2018 to 30<sup>th</sup> June, 2019; and

- (iii) Removal of Difficulties Order No. 6/2019-Central Tax dated the 28<sup>th</sup> June, 2019 to 31<sup>st</sup> August, 2019.

8.4. It was stated that various representations had been received asking for further extension of the due dates of filing of the said returns. The matter had been considered and the following had been observed:

- (i) The relevant FORMs for annual return were made available to the taxpayer on the common portal only from May 2019 onwards. Consequently, the taxpayers had very little time to align their systems with the GST system and compliance requirements.
- (ii) Some of the data required to be filled in the Annual Return was envisaged to flow from **FORM GSTR-2** and **FORM GSTR-3**. However, the filing of the same has been suspended and therefore the taxpayers were not maintaining their data in these formats.
- (iii) In some cases, differences have been observed between auto-populated figures in FORM GSTR-9 vis-à-vis figures declared by the taxpayers in **FORM GSTR-1/FORM GSTR-3B**;
- (iv) Various issues were raised by taxpayers in relation to annual returns and reconciliation statement and to address the same, two comprehensive press releases have been issued on 04.06.2019 and 03.07.2019.

8.5. Attention had been drawn to the fact that the last day to file the returns for Corporate tax along with audited financial statement under the Income Tax Act is 30<sup>th</sup> September 2019. Further, October being festive season it was viewed that it would be prudent that the last date for filing the return for the Financial Year 2017-18 in **FORM GSTR-9 / 9A** and **9C** may be extended for three months i.e. till 30<sup>th</sup> November 2019.

8.6. The GIC approved the proposal. Accordingly, the Removal of Difficulties Order No. 7/2019-Central Tax dated 26<sup>th</sup> August, 2019 was issued.

#### **Decision by Circulation – 21<sup>st</sup> August 2019**

9. A proposal for approval of the GIC was received from Pr. Commissioner, GST Policy Wing, CBIC, relating to extension of due date for filing **FORM GSTR-3B** for the month of July, 2019.

9.1. It was mentioned that the last date for filing **FORM GSTR-3B** for month of July, 2019 was 20<sup>th</sup> August, 2019. It had been informed that the economic activity including **FORM GSTR-3B** filing had got impacted in several states on account of heavy rains and floods and that many taxpayers were facing hardships in filing such returns. The Additional Chief Secretary, Finance Department, Government of Karnataka, vide letter dated 20<sup>th</sup> August, 2019 had requested extension of due date for **FORM GSTR-3B** for the month of July 2019 in 22 flood affected districts of Karnataka. From press report it was learnt that states of Madhya Pradesh, Gujarat, Kerala, Odisha, Bihar and West Bengal etc. were also affected by heavy rains and floods. Accordingly, recommendation from other flood affected States for any such requests of extension had been sought. The response was awaited.

9.2. It had also been informed vide an email dated 20<sup>th</sup> August, 2019 from Additional Resident Commissioner, Jammu and Kashmir that under the current circumstances it was not possible for taxpayers in Jammu & Kashmir to file their online GST returns, in the wake of suspension of internet services there and thereby the due date for filing **FORM GSTR-3B** for month of July, 2019 be extended.

9.3. Further, CEO, GSTN, Shri Prakash Kumar, vide email dated 20<sup>th</sup> August, 2019 had communicated the approval of the Revenue Secretary for extension of due date for filing **FORM**

**GSTR-3B** for the month of July 2019 by two days on account of technical glitches in the portal leading to disruption in filing of **FORM GSTR-3B** between 1900 hrs. to 2100 hrs. on 20.08.2019.

9.4. Based on various representations as detailed in paragraphs 9.1, 9.2 and 9.3 above it was proposed to extend the due date for filing return in **FORM GSTR-3B** for the month of **July, 2019** as follows:

- a) For all taxpayers, the due date be extended to 22<sup>nd</sup> August, 2019.
- b) For taxpayers having principal place of business in the flood affected districts, the due date be extended to 20<sup>th</sup> September, 2019.
- c) For taxpayers having principal place of business in the State of Jammu and Kashmir, the due date be also extended to 20<sup>th</sup> September, 2019

9.5. The GIC approved the proposal. Accordingly, the implementing Notification No. 37/2019 dated 21<sup>st</sup> August, 2019 was issued.

#### **Decision by Circulation – 29<sup>th</sup> August 2019**

10. A proposal for approval of the GIC was received from Pr. Commissioner, GST Policy Wing, CBIC, relating to extension of due date for filing various FORMs under GST for the month of July, 2019.

10.1. It has been mentioned that various representations have been received from many States informing that economic activity including filing of various FORMs under GST has been impacted in several States on account of heavy rains and floods and that many taxpayers were facing hardships in filing such returns. Moreover, under the current circumstances it was not possible for taxpayers in Jammu & Kashmir to fulfil their online GST related compliances, in the wake of suspension of internet services. List of flood affected districts, as received from States is enclosed as Flag 'A'. In this regard, *vide* notification No. 37/2019-Central Tax dated 21.08.2019, the due date for filing return in **FORM GSTR-3B** for the month of July, 2019 has already been extended for all taxpayers by two days and for taxpayers whose principal place of business is in flood affected district or in the State of Jammu and Kashmir, by 1 month. The details of other FORMs whose filing have been impacted, as per the received representations is as below:

<b>Sl. No.</b>	<b>FORM</b>	<b>Description</b>	<b>Due Date for filing</b>
1.	<b>FORM GSTR-1</b>	Monthly statement containing details of outward supplies (for taxpayers with turnover > Rs. 1.5 cr)	<b>11.08.2019</b> ( <i>Section 37(1) &amp; Notification No. 28/2019 – Central Tax dt. 28.06.2019</i> )
2.	<b>FORM GSTR-6</b>	Return for taxpayers registered as Input Service Distributors	<b>13.08.2019</b> ( <i>Section 39(4)</i> )
3.	<b>FORM GSTR-7</b>	Return for taxpayers registered as Tax Deductors at Source	<b>31.08.2019</b> ( <i>Section 39(3) &amp; Notification No. 26/2019 – Central Tax dt. 28.06.2019</i> )

10.2. It may be noted that the due dates for filing of **FORM GSTR-1** for taxpayers with turnover > Rs. 1.5 crore and **FORM GSTR-6** has already crossed and any filing done now would be liable for late fees. Further, the due date for filing of **FORM GSTR-7** for the month of July, 2019 is 31.08.2019. Since the due dates for filing of **FORM GSTR-1** and **FORM GSTR-6** has already passed, in order to provide relief to the taxpayers, it has been proposed that the waiver of late fees for the said FORMs in the specified districts, in line with notification No. 37/ 2019-central tax, dated 21.08.2019, may be done. Further, the due date for filing of **FORM GSTR-7** may also be extended in the specified districts. The said benefits may be extended till 20.09.2019.

10.3. Accordingly, it was proposed to carry out the following:

a) In respect of **FORM GSTR-1**:

- i. Waiver of late fees for late filing of **FORM GSTR-1** by taxpayers with turnover > Rs. 1.5 crore having principal place of business in the specified flood affected districts for the month of July, 2019 if the statement gets filed before 20.09.2019.
- ii. Waiver of late fees for late filing of **FORM GSTR-1** by taxpayers with turnover > Rs. 1.5 crore having principal place of business in the State of Jammu and Kashmir for the month of July, 2019 if the statement gets filed before 20.09.2019.

b) In respect of **FORM GSTR-6**:

- i. Waiver of late fees for late filing of **FORM GSTR-6** by taxpayers registered as Input Service Distributors having principal place of business in the specified flood effected districts of specified States for the month of July, 2019 if the statement gets filed before 20.09.2019.
- ii. Waiver of late fees for late filing of **FORM GSTR-6** by taxpayers registered as Input Service Distributors having principal place of business in the State of Jammu and Kashmir for the month of July, 2019 if the statement gets filed before 20.09.2019.

c) In respect of **FORM GSTR-7**:

- i. Extension of due date for filing of **FORM GSTR-7** taxpayers having principal place of business in the specified districts of specified States till 20.09.2019
- ii. Extension of due date for filing of **FORM GSTR-7** taxpayers having principal place of business in the State of Jammu and Kashmir till 20.09.2019.

10.4. The GIC approved the proposal. Accordingly, the implementing Notification No. 40/2019 dated 31<sup>st</sup> August, 2019 and Notification No. 41/2019 dated 31<sup>st</sup> August 2019 were issued.

11. The decisions of the GIC are placed for information of the Council.

### **Agenda Item 6: Review of Revenue position**

The Table 1 below gives the details of revenue collected as Central Goods and Services Tax (CGST), State Goods and Services Tax (SGST), Integrated Goods and Services Tax (IGST) and Cess from April, 2019 to August, 2019.

**Table 1\*: GST revenue for April to August, 2019**

**(Figures in ₹ Crore)**

	<b>Apr-19</b>	<b>May-19</b>	<b>June'19</b>	<b>July'19</b>	<b>Aug'19</b>
<b>CGST</b>	21,163	17,811	18,366	17,912	17,733
<b>SGST</b>	28,801	24,462	25,343	25,008	24,239
<b>IGST</b>	54,733	49,891	47,772	50,612	48,958
<i>Domestic</i>	<i>31,444</i>	<i>25,015</i>	<i>25,792</i>	<i>26,366</i>	<i>24,140</i>
<i>Imports</i>	<i>23,289</i>	<i>24,875</i>	<i>21,980</i>	<i>24,246</i>	<i>24,818</i>
<b>Comp Cess</b>	9,168	8,125	8,457	8,551	7,273
<i>Domestic</i>	<i>8,115</i>	<i>7,172</i>	<i>7,582</i>	<i>7,754</i>	<i>6,432</i>
<i>Imports</i>	<i>1,053</i>	<i>953</i>	<i>876</i>	<i>797</i>	<i>841</i>
<b>Total</b>	<b>1,13,866</b>	<b>1,00,289</b>	<b>99,939</b>	<b>102,083</b>	<b>98,202</b>

\*Figures rounded to nearest whole number

2. Table 2 below shows the IGST collected, refunded and settled/apportioned during the period

**Table 2: IGST Collection/Settlement/Apportionment/Refund from April'19-Aug'19**

**(Figures in Rs. Crore)**

<b>Month</b>	<b>April'19</b>	<b>May'19</b>	<b>June'19</b>	<b>July'19</b>	<b>August'19</b>	<b>Total</b>
Collections	54,733	49,891	47,772	50,612	48,958	251966
Recovery from IGST Ad-hoc apportionment	0	0	0	8000(+)	6000(+)	14000
Refunds	5,353(-)	6,500(-)	10,723(-)	8,700(-)	6,025(-)	37,301(-)
Settlement	36,345(-)	32,536(-)	31,782(-)	57,426(-)	45788(-)	203877(-)
CGST	20,370	18,098	18,169	33,027	26,165	115829
SGST	15,975	14,438	13,613	24,399	19,623	88048
CGST ad hoc	6,000			7,500		13,500
SGST ad hoc	6,000			7,500		13,500
<b>Net</b>	<b>13,035</b>	<b>10,855</b>	<b>5,267</b>	<b>-22,514</b>	<b>3,145</b>	<b>(-)2212</b>

Figures rounded to nearest whole number

3. The residual IGST accumulated till Feb'2019 was apportioned periodically on ad-hoc basis in the FY 2018-19 itself. Since, details of IGST balance for March'19 is available only in the month of April'19 and accordingly, residual IGST of Rs. 12,000 cr accumulated in the month of March'2019 was apportioned on ad-hoc basis in the month of April'19. From 2019-20 onwards, every year, 12 months' cycle of ad-hoc apportionment will be maintained.

4. During the month of July, ad-hoc settlement of ₹15,000 crore was done. Since, the amount required for effecting IGST regular settlement for the month of July'19 and August'19 was more than the amount available in the IGST Account, to meet this gap, Rs. 8000 cr and Rs. 6000 cr had been

recovered from the IGST ad-hoc apportionment done in the past in the ratio of 50:50 from the Centre and States from July'19 and August'19 respectively.

### Compensation Fund

5. The Compensation Cess collected during last two years and in the current year till end of August and the compensation released is shown in the table below:

**Table 3: Compensation Cess collected and compensation released**

(Figures in Rs. Crore)

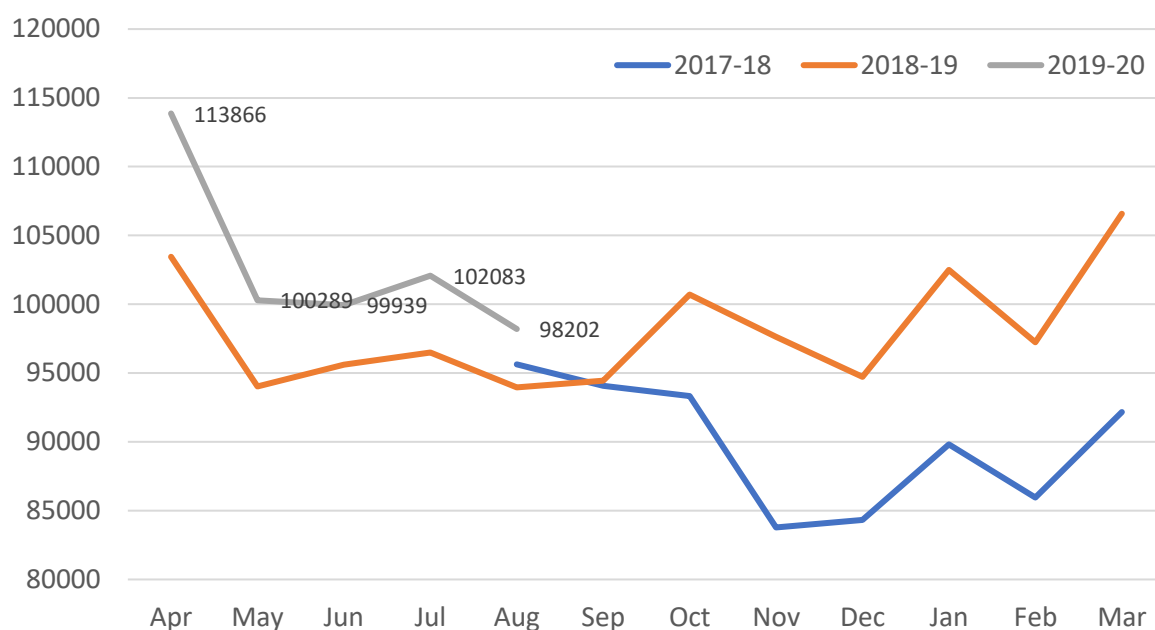
	2017-18	2018-19	2019-20
<b>1. Opening balance</b>	0	21,466	47,272
<b>2. Compensation Cess Collected</b>	62,612	95,081	41,574
<b>3.a. Compensation required for the year</b>	48,650	81,177	45,745
<b>b. of (a) compensation released in later years</b>	7,504	18,934	0
<b>c. Compensation of previous years released</b>	0	7,032	19,406
<b>d. Compensation released (a-b+c)</b>	41,146	69,275	65,151
<b>4. Closing Balance</b>	<b>21,466</b>	<b>47,272</b>	<b>23,695</b>

6. In the current financial year, three more bi-monthly installments of compensation need to be released. Rs.27,956 Cr. was released as compensation for the period June-July, 2019 and if the remaining three installments are also of the same order, the compensation required for the remaining period would be Rs. 83,868 Crore. Further, in last five months Rs. 41,574 Crore of cess has been collected based on which it can be assumed that Rs. 49,889 Crore shall be collected by end of February. Taking into account the unutilized cess amount of Rs. 23,695 Crore as at the end of August, the total amount available by end of February, when last instalment of compensation during the current year shall be released, will be Rs. 73,584 Crore. Therefore, as at the end of February, 2020, the amount of cess available in the Fund shall fall short for payment of compensation for loss of revenue till the bimonthly period Dec-Jan.

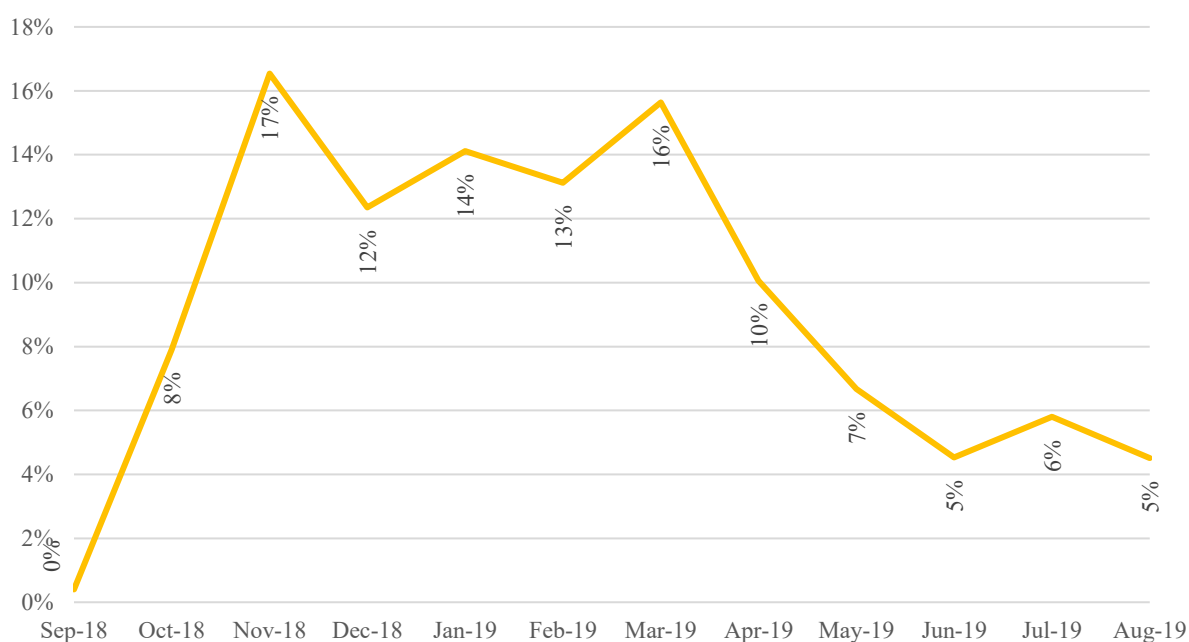
### Trends in Monthly Revenue

7. Figure 1 shows the trends in the gross total GST revenues since introduction of GST. Figure 2 shows the month-on-month growth rate for each month since September, 2018 till August, 2019. As may be seen, the monthly growth increased from September, 2018 onwards and peaked during November, 2018 at 17% and then remained at around 13% between December, 2018 to February, 2019. It again peaked to 16% during March, 2019 but has fallen to 5% in August, 2019 respectively.

**Figure 1: Trends in total gross GST Revenues (₹ crore)**



**Figure 2: Month-on-Month growth in total gross GST Revenues**



## Gap with respect to base Revenue

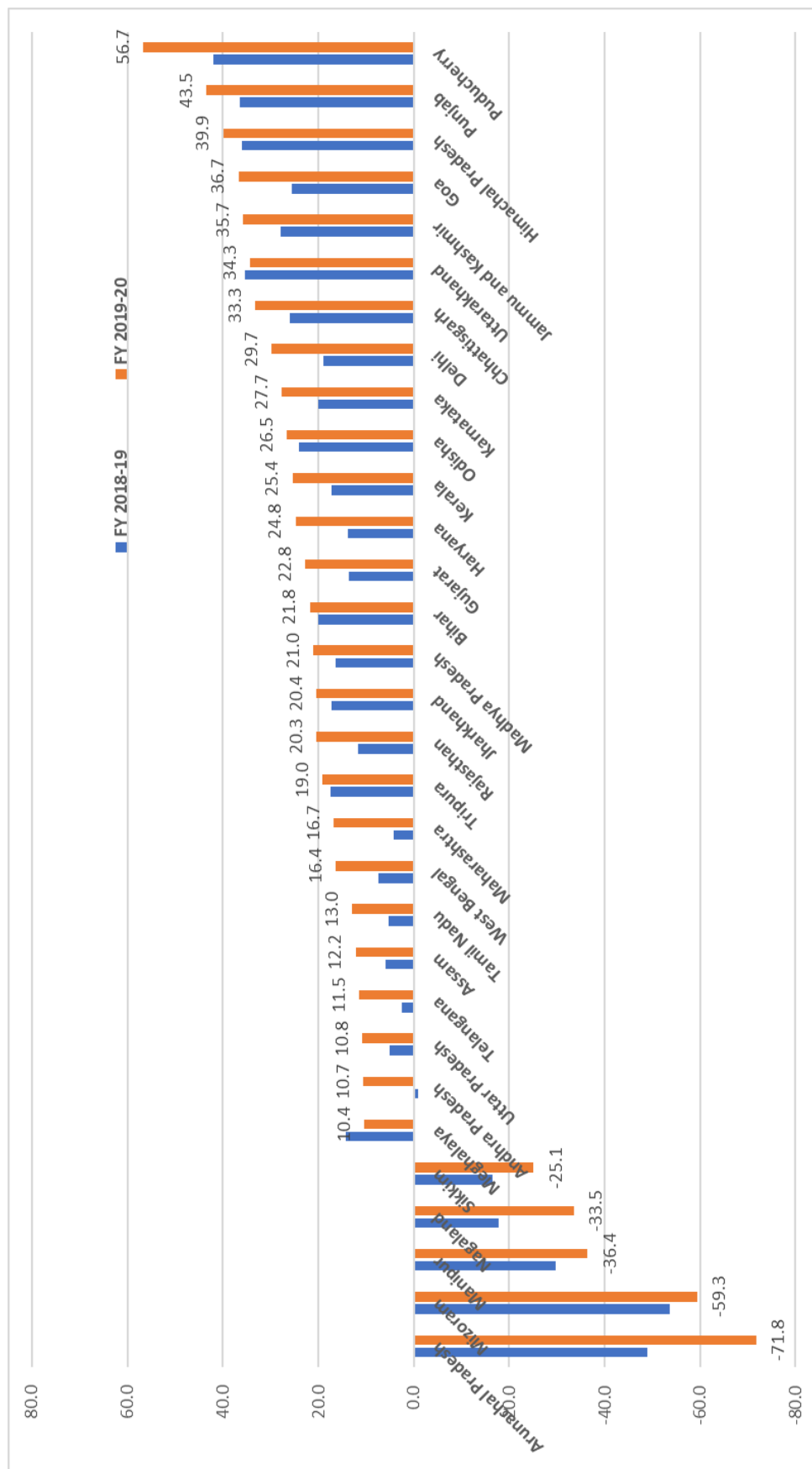
8. The State-wise details of gap between the revenue protected and gross SGST revenue (post-settlement) for the April-August period in the current year as compared to the same period in the previous year may be seen in the Table 4. This information is also depicted in the graph placed at Figure 3.

**Table 4: Revenue Gap during the period April-August (%)**

State/UT	2018-19	2019-20
Arunachal Pradesh	-49.0	-71.8
Mizoram	-53.7	-59.3
Manipur	-29.7	-36.4
Nagaland	-17.9	-33.5
Sikkim	-16.6	-25.1
Meghalaya	14.2	10.4
Andhra Pradesh	-0.8	10.7
Uttar Pradesh	5.0	10.8
Telangana	2.5	11.5
Assam	5.8	12.2
Tamil Nadu	5.2	13.0
West Bengal	7.4	16.4
Maharashtra	4.1	16.7
Tripura	17.4	19.0
Rajasthan	11.8	20.3
Jharkhand	17.2	20.4
Madhya Pradesh	16.3	21.0
Bihar	20.0	21.8
Gujarat	13.5	22.8
Haryana	13.8	24.8
Kerala	17.2	25.4
Odisha	24.0	26.5
Karnataka	20.0	27.7
Delhi	18.9	29.7
Chhattisgarh	25.9	33.3
Uttarakhand	35.4	34.3
Jammu and Kashmir	28.0	35.7
Goa	25.5	36.7
Himachal Pradesh	36.1	39.9
Punjab	36.5	43.5
Puducherry	41.9	56.7
Average	12.7	20.9



Figure 3: Revenue Gap during the period April-Aug



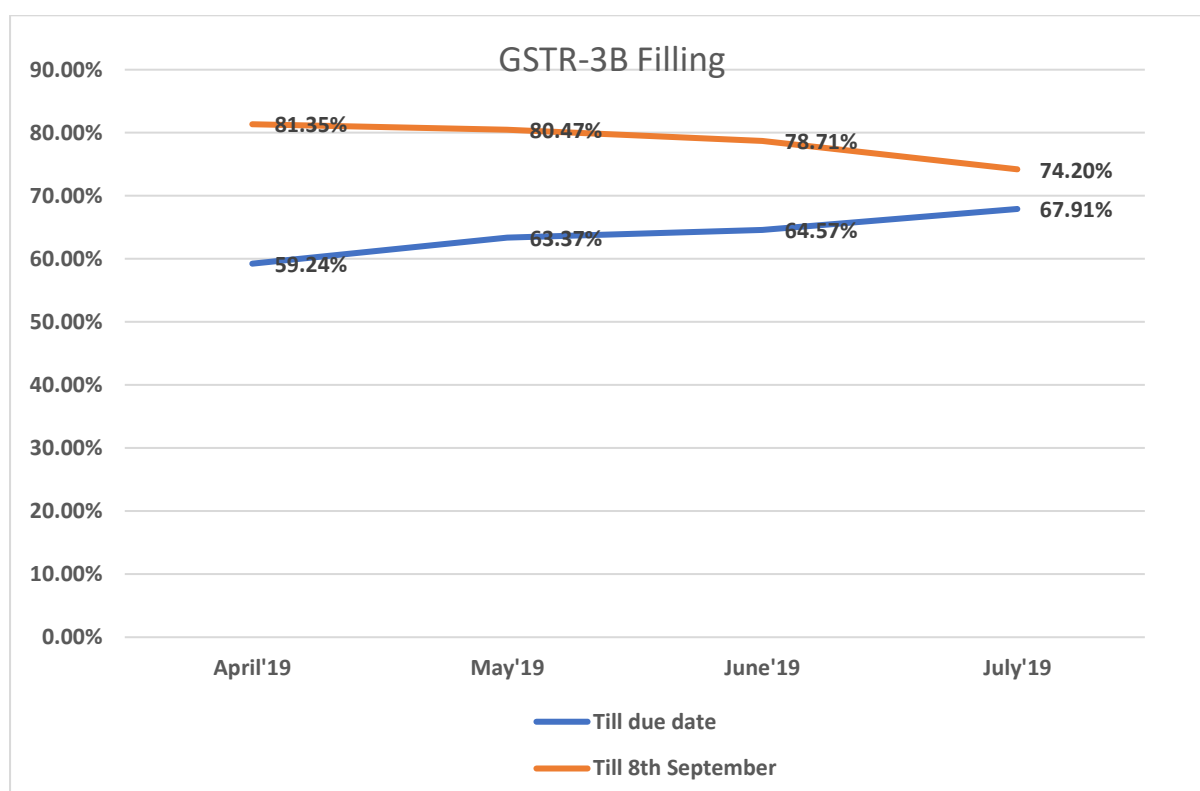
## Trends in Return filing

9. The table below shows the trend in returns in FORM GSTR-3B till due date and till date for return periods upto April, 2019.

**Table 5**

Return Period	Due Date	Required to file	Till due date		Till 8 <sup>th</sup> September	
			Returns	%	Returns	%
April'19	20 <sup>th</sup> May'19	10233313	6061978	59.24%	8324486	81.35%
May'19	20 <sup>th</sup> June'19	10286063	6518408	63.37%	8277220	80.47%
June'19	20 <sup>th</sup> July'19	10358399	6688664	64.57%	8153056	78.71%
July'19	22 <sup>nd</sup> Aug'19	10426762	7080475	67.91%	7736519	74.20%

**Figure:4**



**Table 6: State-wise Return filing (GSTR-3B) till due date**

Code	State/UT Name	Apr	May	June	July
1	Jammu and Kashmir	60%	62%	64%	26%
2	Himachal Pradesh	63%	67%	67%	71%
3	Punjab	73%	76%	76%	80%
4	Chandigarh	72%	74%	75%	79%
5	Uttarakhand	58%	62%	63%	66%
6	Haryana	64%	68%	68%	72%
7	Delhi	57%	60%	61%	64%
8	Rajasthan	63%	67%	68%	72%
9	Uttar Pradesh	64%	68%	69%	73%
10	Bihar	51%	54%	56%	60%
11	Sikkim	50%	52%	54%	58%
12	Arunachal Pradesh	27%	30%	33%	37%
13	Nagaland	36%	40%	42%	46%
14	Manipur	33%	34%	37%	43%
15	Mizoram	45%	46%	46%	51%
16	Tripura	55%	59%	61%	65%
17	Meghalaya	51%	55%	55%	59%
18	Assam	38%	43%	44%	47%
19	West Bengal	61%	65%	66%	69%
20	Jharkhand	53%	56%	58%	63%
21	Odisha	29%	58%	61%	67%
22	Chhattisgarh	48%	55%	57%	62%
23	Madhya Pradesh	58%	64%	65%	69%
24	Gujarat	69%	73%	74%	77%
25	Daman and Diu	59%	63%	65%	69%
26	Dadra and Nagar Haveli	58%	61%	63%	66%
27	Maharashtra	58%	60%	62%	65%
29	Karnataka	62%	66%	67%	71%
30	Goa	52%	55%	55%	58%
31	Lakshadweep	37%	36%	40%	41%
32	Kerala	54%	58%	60%	63%
33	Tamil Nadu	59%	62%	63%	68%
34	Puducherry	54%	57%	58%	62%
35	Andaman and Nicobar Islands	34%	33%	34%	36%
36	Telangana	52%	56%	57%	61%
37	Andhra Pradesh	56%	61%	63%	67%
97	Other Territory	69%	71%	68%	68%
	Total	59%	63%	65%	68%

**Table 7: State-wise Return filing (GSTR-3B) till 08/09/19**

Code	State/UT Name	Apr	May	June	July
1	Jammu and Kashmir	80%	79%	76%	31%
2	Himachal Pradesh	82%	81%	80%	77%
3	Punjab	89%	88%	87%	84%
4	Chandigarh	91%	90%	89%	85%
5	Uttarakhand	79%	79%	77%	73%
6	Haryana	84%	84%	82%	79%
7	Delhi	78%	76%	75%	70%
8	Rajasthan	82%	81%	80%	77%
9	Uttar Pradesh	83%	83%	82%	79%
10	Bihar	74%	73%	71%	67%
11	Sikkim	75%	73%	70%	66%
12	Arunachal Pradesh	55%	53%	50%	45%
13	Nagaland	62%	61%	59%	54%
14	Manipur	57%	55%	54%	51%
15	Mizoram	69%	67%	64%	59%
16	Tripura	76%	74%	73%	70%
17	Meghalaya	71%	70%	69%	65%
18	Assam	62%	60%	58%	54%
19	West Bengal	81%	80%	78%	74%
20	Jharkhand	78%	76%	74%	70%
21	Odisha	80%	79%	78%	74%
22	Chhattisgarh	83%	82%	79%	72%
23	Madhya Pradesh	86%	85%	83%	78%
24	Gujarat	88%	88%	86%	82%
25	Daman and Diu	83%	83%	83%	77%
26	Dadra and Nagar Haveli	83%	81%	79%	72%
27	Maharashtra	79%	77%	75%	70%
29	Karnataka	83%	83%	81%	77%
30	Goa	73%	72%	69%	63%
31	Lakshadweep	51%	50%	48%	43%
32	Kerala	82%	81%	79%	73%
33	Tamil Nadu	82%	80%	78%	74%
34	Puducherry	77%	76%	74%	70%
35	Andaman and Nicobar Islands	64%	60%	54%	45%
36	Telangana	77%	76%	74%	69%
37	Andhra Pradesh	82%	81%	80%	75%
97	Other Territory	79%	78%	79%	72%
	<b>Total</b>	<b>81%</b>	<b>80%</b>	<b>79%</b>	<b>74%</b>

## **Agenda Item 7: Issues recommended by the Law Committee for the consideration of the GST Council**

### **Agenda Item 7(i): Proposal for extension of last date for filing of appeals against orders of Appellate Authority before the GST Appellate Tribunal due to non-constitution of benches of the Appellate Tribunal**

Chapter XVIII of the CGST Act provides for “Appeals and Revision” mechanism for dispute mechanism under GST. According to section 112 (1) of the CGST Act, any person aggrieved by an order passed against him by the Appellate Authority under section 107 or by the Revisional Authority under section 108 of this Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act may appeal to the Appellate Tribunal against such order within **three months** from the date on which the order sought to be appealed against is communicated to the person preferring the appeal.

2. Section 109 of the CGST Act provides for the constitution of GST Appellate Tribunal and its benches. According to sub-section (2) of section 109 of the CGST Act, the powers of the Appellate Tribunal shall be exercisable by the National Bench and Benches thereof (known as “Regional Benches”), State Bench and Benches thereof (known as “Area Benches”). The National Bench of the Appellate Tribunal shall be situated at New Delhi which shall be presided over by the President and shall consist of one Technical Member (Centre) and one Technical Member (State). The Government shall, on the recommendations of the GST Council, by notification, constitute such number of Regional Benches as may be required and such Regional Benches shall consist of a Judicial Member, one Technical Member (Centre) and one Technical Member (State). The National Bench or Regional Benches of the Appellate Tribunal shall have jurisdiction to hear appeals against the orders passed by the Appellate Authority or the Revisional Authority in the cases where one of the issues involved relates to the place of supply. The Government shall, by notification, specify for each State or Union territory, a Bench of the Appellate Tribunal for exercising the powers of the Appellate Tribunal within the concerned State or Union territory. The State Bench or Area Benches shall have jurisdiction to hear appeals against the orders passed by the Appellate Authority or the Revisional Authority in the cases involving matters other than those pertaining to the jurisdiction of National Bench or Regional Benches.

3. However, it may be noted that the Tribunal and its benches have not been constituted in many States/UTs. As a result, there are various cases where the time limit of three months for appeal has elapsed after the passing of order by the Appellate Authority under section 107 of the CGST Act or by the Revisional Authority under section 108 of the CGST Act, 2017. ‘

4. In this regard, a proposal was placed before the Law Committee to extend the last date for filing of appeal before the GST Appellate Tribunal and its benches by issuance of an Order under section 172 of the CGST Act (“Removal of Difficulties”). The Law Committee, in its meeting held on 29.08.2019, had deliberated on the issue and recommended issuance of Removal of Difficulty Order. The draft RoD, as approved by the Law Committee, is enclosed as **Annexure 1**.

5. Accordingly, the issue is placed before the GST Council for deliberation and approval of the proposal.

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii)]

**Government of India**  
**Ministry of Finance**  
**(Department of Revenue)**  
**Central Board of Indirect Taxes and Customs**  
**Order No. /2019-Central Tax**

New Delhi, the      September, 2019

S.O.(E).—WHEREAS, sub-section (1) of section 112 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this Order referred to as the said Act) provides that any person aggrieved by an order passed against him under section 107 or section 108 of this Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act may appeal to the Appellate Tribunal against such order within three months from the date on which the order sought to be appealed against is communicated to the person preferring the appeal;

AND WHEREAS, section 109 of the said Act provides for the constitution of Goods and Services Tax Appellate Tribunal and Benches thereof;

AND WHEREAS, for the purpose of filing appeal as referred to in sub-section (1) of section 112 of the said Act, the Appellate Tribunal and its Benches are yet to be constituted in many States and Union Territories under section 109 of the said Act as a result whereof, the appeal could not been filed within the prescribed time limit of three months, and because of that, certain difficulties have arisen in giving effect to the provisions of the said section;

NOW, THEREFORE, in exercise of the powers conferred by section 172 of the Central Goods and Services Tax Act, 2017, the Central Government, on recommendations of the Council, hereby makes the following Order, to remove the difficulties, namely: —

1. Short title.—This Order may be called the Central Goods and Services Tax (\_\_\_\_\_ Removal of Difficulties) Order, 2019.

2. In sub-section (1) of section 112 of the Central Goods and Services Tax Act, 2017, after the words, “three months from the date on which the order sought to be appealed against is communicated to the person preferring the appeal”, the words “or three months from the date on which the President or the State President, as the case may be, of the Appellate Tribunal after its constitution under section 109, enters office, whichever is later.” shall be inserted.

3. In sub-section (3) of section 112 of the Central Goods and Services Tax Act, 2017, after the words, “six months from the date on which the said order has been passed”, the words “or six months from the date on which the President or the State President, as the case may be, of the Appellate Tribunal after its constitution under section 109, enters office, whichever is later,” shall be inserted.

[CBIC-20/01/05/2019 - GST]

(XXXX)

Under Secretary to the Government of India

### **Agenda Item 7(ii): Exemption to small taxpayers from filing of Annual Return**

It was observed that the filing of Annual Return in **FORM GSTR-9** and **FORM GSTR-9A** as a percentage of the number of taxpayers who are eligible to file such returns for the Financial Year 2017-18 was far below expectation as on 31.08.2019. The Annual Return filing percentage as on 18<sup>th</sup> August 2019 is as below:

<b>GSTR 9</b>	Eligibility	92,58,899
	Returns Filed	18,89,316
	Return Filing %	<b>20.41%</b>
<b>GSTR 9A</b>	Eligibility	19,04,629
	Returns Filed	5,29,596
	Return Filing %	<b>27.81%</b>
<b>GSTR-9C</b>	Eligibility	12,41,764
	Returns Filed	28,358
	Return Filing %	<b>2.28%</b>

Accordingly, the due date for filing of Annual Return for FY 2017-18 in **FORM GSTR-9** and **FORM GSTR-9A** and the Reconciliation Statement in **FORM GSTR-9C** was again extended (*vide* Removal of Difficulties Order No. 7/2019-Central Tax dated the 26<sup>th</sup> August, 2019) beyond 31<sup>st</sup> August, 2019 for another three months to 30<sup>th</sup> November, 2019.

2. It may be noted that the due date for furnishing the said return / reconciliation statement is mandated as per section 44 of the CGST Act, 2017, as detailed below:

*“44. (1) Every registered person, other than an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, shall furnish an annual return for every financial year electronically in such form and manner as may be prescribed on or **before the thirty-first day of December** following the end of such financial year.”*

Further, the manner of filing the annual return is prescribed as per the provisions of sub-rule (1) of Rule 80 of the CGST Rules is as below,

*“80. Annual return.- (1) Every registered person other than those referred to in the proviso to sub-section (5) of section 35, other than an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, shall furnish an annual return as specified under sub-section (1) of section 44 electronically in **FORM GSTR-9** through the common portal either directly or through a Facilitation Centre notified by the Commissioner:*

*Provided that a person paying tax under section 10 shall furnish the annual return in **FORM GSTR-9A**.”*

In addition to the above, as per provisions of sub-rule (3) of Rule 80 of the CGST Rules provides for,

*“(3) Every registered person **whose aggregate turnover during a financial year exceeds two crore rupees** shall get his accounts audited as specified under sub-section (5) of section 35 and he shall furnish a copy of audited annual accounts and a reconciliation statement,*

*duly certified, in **FORM GSTR-9C**, electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner.”*

3. Representations have been received on multiple occasions from trade and industry enlisting technical and other difficulties in respect of filing the said return / reconciliation statement. Accordingly, the due date for filing annual return for FY 2017-18 has already been extended multiple times *vide* Removal of Difficulties Orders, as detailed below:

- (i) Removal of Difficulties Order No. 1/2018-Central Tax dated the 11.12.2018 to 31<sup>st</sup> March, 2018;
- (ii) Removal of Difficulties Order No. 3/2018-Central Tax dated the 31.13.2018 to 30<sup>th</sup> June, 2019;
- (iii) Removal of Difficulties Order No. 6/2019-Central Tax dated the 28<sup>th</sup> June, 2019 to 31<sup>st</sup> August, 2019; and
- (iv) Removal of Difficulties Order No. 7/2019-Central Tax dated the 26<sup>th</sup> August, 2019 to 30<sup>th</sup> November, 2019.

4. In addition to the above, it was felt that the said compliance requirement is more challenging for the small taxpayers compared to the large taxpayers, as the cost of compliance could be high in proportion to tax payable by them. Therefore, it was felt that some relief may be provided to the small taxpayers in this regard, at least for the initial period so that they get ample time to prepare and familiarize themselves with the said requirement.

5. Accordingly, the matter was deliberated in the Law Committee in its meeting held on 28<sup>th</sup> and 29<sup>th</sup> August, 2019 and LC has recommended that the small taxpayers may be exempted from the said compliance requirement, at least initially for FY 2017-18 and FY 2018-19 as per the following details:

- (i) complete waiver of the requirement of filing **FORM GSTR-9A** for Composition Taxpayers for the said tax periods.
- (ii) waiver of requirement of filing of **FORM GSTR-9** for those taxpayers who are required to file the said return but have an aggregate turnover up to Rs. 2 crores for the said tax periods.

6. The proposal is placed before the GST Council for further deliberation. It may be noted that carrying out the said waiver would require issuance of notifications under section 148 of the CGST Act. The wordings of the notifications shall be finalized in consultation with the Union Ministry of Law and Justice. States would also be required to issue similar notifications.



### **Agenda Item 7(iii): Issues pertaining to interpretation of Section 10 of the IGST Act, 2017**

An issue was raised by Commissioner of State Tax (Punjab) vide letter dated 28.05.19 seeking clarification on the issue related to place of supply in case where Goods are purchased over the counter (on OTC basis) in one State and thereafter transported to another State by the recipient. States like Punjab & Himachal Pradesh have noticed that in case of OTC supply to recipient outside the State, some suppliers are levying CGST and SGST instead of IGST. Further, one of the Tax authorities has issued direction to do the same i.e. in case of OTC supply, the supplier has been directed to charge CGST and SGST instead of IGST even in case of inter-State supply.

2. The matter was put before the Law Committee for deliberation. The Law Committee deliberated the issue in its meeting held on 30<sup>th</sup> May / 1<sup>st</sup> June, 2019 and requested DG.GST to bring the draft circular on the issue in next Law Committee meeting. The matter was again deliberated in its meeting held from 27<sup>th</sup> -28<sup>th</sup> June, 2019 and the Law Committee recommended issuance of Circular (**Annexure A**).

3. The issue was placed before the GST Implementation committee (GIC) in its 30<sup>th</sup> Meeting held on 9<sup>th</sup> July, 2019 for approval of the Circular. The GIC opined that it was a sensitive policy issue and should not be taken up by the GIC.

4. Accordingly, the agenda is placed before the GST Council for further deliberation and approval of the draft circular.

F.No. CBEC – XXXX – GST  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Indirect Taxes and Customs  
GST Policy Wing  
\*\*\*\*\*

New Delhi, the \_\_\_\_ September, 2019

To

The Pr. Chief Commissioners / Chief Commissioners / Principal Commissioners / Commissioners  
of Central Tax (All)

The Principal Director Generals / Director Generals (All)

Madam / Sir,

**Subject: - Issues pertaining to interpretation of Section 10 of the IGST Act, 2017 – reg.**

Representations have been received from the trade and industry seeking clarification on issues with respect to place of supply in case where goods are purchased over the counter (on OTC basis) in one State and thereafter transported to another State by the recipient.

2. The matter has been examined. In view of the difficulties being faced by the trade and industry and to ensure uniformity in the implementation of the provisions of the law across the field formations, the Board, in exercise of its powers conferred under section 168(1) of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as the “CGST Act”) hereby clarifies various issues in succeeding paragraphs.

2.1 It has been reported that in case where the recipient goes to a State other than the State where such recipient is registered or where the recipient is not registered and the address of the recipient is required to be declared in the tax invoice under rule 46(e) or rule 46(f) of the CGST Rules and purchases goods over the counter (OTC) which are then transported by such recipient to the State wherein he is registered or to the address that has been declared in the tax invoice, as the case may be, practice of treating the same as intra-State supply by treating the place of delivery by the supplier as the place of supply is prevalent.

2.2 It is seen that this situation is squarely covered under the provisions contained in clause (a) of sub-section (1) of Section 10 of the Integrated Goods and Services Tax Act, 2017 (hereinafter referred to as the “IGST Act”) which provides that the place of supply of goods, where the supply involves movement of goods, whether by the supplier or the recipient or by any other person, shall be the location of the goods at the time at which the movement of goods **terminates** for delivery to the recipient.

2.3 It has been informed that even though the goods are supplied on OTC basis but the supply involves further movement of goods **which is arranged by the recipient, the expression “movement of goods terminates” would mean the place where the movement of goods**

**terminates when the goods reach** the place of registration of the recipient or to the address that has been declared in the tax invoice, as the case may be. It is, accordingly, clarified that the place of supply in case of such supplies, i.e. where the recipient is registered or the address declared in the tax invoice (in case such recipient is not registered) in a State other than the State in which the supplier is located, shall be determined in accordance with the provisions contained in clause (a) of sub-section (1) of section 10 of the IGST Act. Accordingly, such supplies would be treated as inter-State supplies in accordance with the provisions contained in sub-section (1) of section 7 of the IGST Act. It is further clarified that the supplier would be liable to pay integrated tax in such cases.

2.4 However, where the supply is to an unregistered person and where the recipient's address is not available on record, the place of supply would be determined in accordance with the provisions contained in clause (c) of sub-section (1) of section 10 of the IGST Act. The place of supply in such cases would be the location of goods at the time of delivery to the recipient. Accordingly, such supplies would be treated as intra-State supplies in accordance with the provisions contained in sub-section (1) of section 8 of the IGST Act. It is further clarified that the supplier would be liable to pay Central tax and State tax / Union territory tax in such cases.

3. It is requested that suitable trade notices may be issued to publicise the contents of this Circular.

4. Difficulty, if any, in the implementation of this Circular may be brought to the notice of Board. Hindi version will follow.

(Yogendra Garg)  
Principal Commissioner (GST)

**Agenda Item 7(iv): Restrictions in availing input tax credit in respect of outward supplies not furnished under section 37 of the CGST Act, 2017**

One of the key objectives of the enacted GSTR-1/2/3 model of return filing and the new return model is to provide for matching of invoices between the supplier and the recipient to ensure that the credit availment is possible only on such supplies which have been mutually accepted by the supplier and the recipient. The underlying objective is also to ensure that the tax on all invoices (and its credit) that has been mutually accepted by the supplier and the recipient is deposited by the registered taxpayer.

1. In the current scheme, **FORM GSTR-2** and **FORM GSTR-3** could not be operationalized because of technical glitches and accordingly currently there is no matching of credit in the system. Therefore, there is strong possibility that without any checks / validations in this regard the taxpayers could avail any amount of credit in their **FORM GSTR-3B** which is then utilized or passed on or encashed through the refund process. Coupled with the fact that there is a provision of deemed registration within three days of their application of registration, such a position is likely to have adverse impact on the revenue. Number of cases booked by various enforcement agencies unearthing huge amount of credit fraudulently availed show that such apprehensions are based on evidence, though some of the cases detected involve supplies where the actual supplies and tax invoices have been delivered to different entities.

2. Available data suggests that the percentage of filing of return in **FORM GSTR-1** (details of outward supplies) is far lesser as compared to filing of return in **FORM GSTR-3B**, through which input tax credit is availed. The month wise summary of return filing status of **FORM GSTR-1** and **FORM GSTR-3B**, as on 08.09.2019, is enclosed as **ANNEXURE**. Further, due to poor filing of **FORM GSTR-1**, there are large gaps between credit available under **FORM GSTR-2A** and self-assessed credit under **FORM GSTR-3B**.

3. Even though most of these issues will get addressed in the new return system, considering the concerns regarding declining revenue collection from GST, it is felt necessary to put in place a mechanism to curb such wrongful availment of credit. Accordingly, it is proposed that reasonable restriction may be imposed on self-assessed input tax credit availed in **FORM GSTR-3B** in respect of those invoices, the details of which have not been uploaded by the supplier as required under sub-section (1) of section 37 of the CGST Act i.e. which is not reflected in **FORM GSTR-2A**. This will also encourage filing of **FORM GSTR-1** by suppliers thus bridging the gap in the tax payable as per supplier declaration in **FORM GSTR-1** and the credit availed by the recipient in **FORM GSTR-3B**. The proposed restriction will affect only the B2B credit that a taxpayer can avail. Other credit, such as credit on reverse charge, input credit on import of service, input credit on import of goods etc. will be on self-assessment basis through **FORM GSTR-3B**.

4. Sub-section (1) of section 16 of the CGST Act provides for conditions and restrictions subject to which the input tax credit shall be credited to the electronic credit ledger. The issue was deliberated by the Law Committee in its meeting held on 29<sup>th</sup> and 30<sup>th</sup> August, 2019. The Law Committee recommended that necessary restriction may be prescribed through amendment of rule 36 of the CGST Rules, 2017. The draft rule, as recommended by the Law Committee (shown in **red and underlined**), is as below:

<p><b>36. Documentary requirements and conditions for claiming input tax credit.</b>-(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:-</p> <p>(a) an invoice issued by the supplier of goods or services or both in accordance with the provisions of section 31;</p>
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- (b) an invoice issued in accordance with the provisions of clause (f) of sub-section (3) of section 31, subject to the 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 the assessment of integrated tax on imports;
- (e) an Input Service Distributor invoice or Input Service Distributor credit note or any document issued by an Input Service Distributor in accordance with the provisions of sub-rule (1) of rule 54.

- (1) Input tax credit shall be availed by a registered person only if all the applicable particulars as specified in the provisions of Chapter VI 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:

[Provided that if the said document does not contain all the specified particulars but contains the details of the amount of tax charged, description of goods or services, total value of supply of goods or services or both, GSTIN of the supplier and recipient and place of supply in case of inter-State supply, input tax credit may be availed by such registered 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.

**(4) Input tax credit to be availed by a registered taxpayer in respect of invoices or debit notes the details of which have not been uploaded by the supplier under sub-section (1) of section 37 shall not exceed 20% of the eligible credit available in respect of invoices or debit notes the details of which have been uploaded by the supplier under sub-section (1) of section 37.**

1. The proposal is placed before the GST Council for further deliberation. On approved, the rule 36 of the CGST Rules shall be amended and *pari-materia* changes would also be required in the corresponding SGST Rules.

## **ANNEXURE (data as on 08.09.2019)**

### Return Filing Summary (Financial Year: 2018-19, 2019-20)

Return Type	Particulars	Apr' 18	May' 18	Jun' 18	Jul' 18	Aug' 18	Sep' 18	Oct' 18	Nov' 18	Dec' 18	Jan' 19	Feb' 19	Mar' 19	Apr' 19	May' 19	Jun' 19	Jul' 19	Aug' 19
GSTR 1	Eligibility	44,96,316	46,82,345	93,16,710	47,75,626	47,26,891	96,57,239	46,09,444	45,72,118	99,01,997	44,22,359	43,61,644	1,01,74,978	57,58,955	55,64,504	1,03,58,399	51,33,194	49,85,666
	Returns Filed	28,88,198	29,18,074	75,72,955	29,57,863	29,64,859	77,43,157	29,75,822	29,61,701	77,06,452	29,39,427	28,98,307	72,26,112	27,91,052	27,01,021	61,38,878	22,30,815	2,76,875
	Return Filing %	64.23%	62.32%	81.28%	61.94%	62.72%	80.18%	64.56%	64.78%	77.83%	66.47%	66.45%	71.02%	48.46%	48.54%	59.26%	43.46%	5.55%
GSTR 3B	Eligibility	88,17,798	91,22,309	93,16,710	94,70,282	96,15,273	96,57,239	97,57,664	98,46,645	99,01,997	99,72,639	1,00,54,283	1,01,74,978	1,02,33,313	1,02,86,063	1,03,58,399	1,04,26,762	1,04,55,891
	Returns Filed	79,24,380	80,70,908	81,79,113	82,78,565	83,77,195	84,56,728	85,19,141	84,48,802	85,09,248	85,38,266	85,66,796	85,27,329	83,24,486	82,77,220	81,53,056	77,36,519	4,49,936
	Return Filing %	89.87%	88.47%	87.79%	87.42%	87.12%	87.57%	87.31%	85.80%	85.93%	85.62%	85.21%	83.81%	81.35%	80.47%	78.71%	74.20%	4.30%

### **Agenda Item 7(v): Proposed clarifications on refund related issues**

Currently, appeals against rejection of refund claims in **FORM GST RFD-06** are being disposed offline as the electronic module for the same is yet to be made operational. As per rule 93 of the CGST Rules, where an appeal is filed against the rejection of a refund claim, re-crediting of the amount debited from the electronic credit ledger, if any, is not done till the appeal is finally rejected. Therefore, such rejected amount remains debited in respect of the particular refund claim filed in **FORM GST RFD-01A**.

2. However, in cases where the appeal is decided in favour of the registered person, doubts are being raised as to the process to be followed to avail the amount of the rejected refund which has now been allowed by the appellate authority/tribunal/court. Law Committee deliberated on this issue in the meeting held on 29th – 30th July 2019 and it was decided that in such cases the registered person has to file a fresh refund application in **FORM GST RFD-01A** under the category “Refund on account of assessment/provisional assessment/appeal/any other order”. West Bengal was asked to prepare a draft circular on the same which was discussed in the meeting of the Law Committee held on 29<sup>th</sup>-30<sup>th</sup> August 2019. The Law Committee approved the draft Circular prepared by West Bengal subject to the following conditions:

- a. GSTN may confirm that the functionality to file a refund claim in **FORM GST RFD-01A** under the category “Refund on account of assessment/provisional assessment/appeal/any other order” is available on the common portal; and
- b. Suitable validations are placed on the common portal for processing of the said refund applications.

3. The draft Circular, as approved by the Law Committee, is enclosed as **Annexure-A** for the consideration and approval of the Council.

F. No. CBEC- .../...../2019-GST  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Indirect Taxes and Customs  
GST Policy Wing

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New Delhi, Dated the ....., 2019

To,

The Principal Chief Commissioners / Chief Commissioners / Principal Commissioners / Commissioners of Central Tax (All)

The Principal Director Generals / Director Generals (All)

Madam/Sir,

**Subject: Procedure to claim refund in FORM GST RFD-01A subsequent to favourable order in appeal or any other forum – regarding**

Doubts have been raised on the procedure to be followed by a registered person to claim refund subsequent to a favourable order in appeal or any other forum against rejection of a refund claim in **FORM GST RFD-06**. The matter has been examined and in order to clarify this issue and to ensure uniformity in the implementation of the provisions of the law across field formations, the Board, in exercise of its powers conferred by section 168 (1) of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as “CGST Act”), hereby clarifies the issues raised as below:

2. Appeals against rejection of refund claims are being disposed offline as the electronic module for the same is yet to be made operational. As per rule 93 of the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as “CGST Rules”), where an appeal is filed against the rejection of a refund claim, re-crediting of the amount debited from the electronic credit ledger, if any, is not done till the appeal is finally rejected. Therefore, such rejected amount remains debited in respect of the particular refund claim filed in **FORM GST RFD-01A**.

3. In case a favourable order is received by a registered person in appeal or in any other forum in respect of a refund claim rejected through issuance of an order in **FORM GST RFD-06**, the registered person would file a fresh refund application under the category “Refund on account of assessment/provisional assessment/appeal/any other order” claiming refund of the amount allowed in appeal or any other forum. Since the amount debited, if any, at the time of filing of the refund application was not re-credited, the registered person shall not be required to debit the said amount again from his electronic credit ledger at the time of filing of the fresh refund application under the category “Refund on account of assessment/provisional assessment/appeal/any other order”. The registered person shall be required to give details of the type of the Order (appeal/any other order), Order No., Order date and the Order Issuing Authority. The registered person would also be required to upload a copy of the order of the Appellate or other authority, copy of the refund rejection order in FORM GST RFD 06 issued by



the proper officer or such other order against which appeal has been preferred and other related documents.

4. Upon receipt of the application for refund under the category “Refund on account of assessment/provisional assessment/appeal/any other order” the proper officer would sanction the amount of refund as allowed in appeal or in subsequent forum which was originally rejected and shall make an order in FORM GST RFD 06 and issue payment advice in FORM GST RFD 05 accordingly. The proper officer disposing the application for refund under the category “Refund on account of assessment/provisional assessment/appeal/any other order” shall also ensure re-credit of any amount which remains rejected in the order of the appellate (or any other authority) . However, such re-credit shall be made following the guideline as laid down in para 4.2 of Circular no. 59/33/2018 – GST dated 04/09/2018.

5. The above clarifications can be illustrated with the help of an example. Consider a registered person who makes an application for refund of unutilized ITC on account of export to the extent of Rs.100/- and debits the said amount from his electronic credit ledger. The proper officer disposes the application by allowing refund of Rs.70/- and rejecting the refund of Rs. 30/-. However, he does not re-credit Rs.30/- since appeal is preferred by the claimant and accordingly **FORM GST RFD 01B** is not uploaded. Assume that the appellate authority allows refund of only Rs.10/- out of the Rs. 30/- for which the registered person went in appeal. This Rs.10/- shall be claimed afresh under the category “Refund on account of assessment/provisional assessment/appeal/any other order” and processed accordingly. However, subsequent to processing of this claim of Rs.10/- the proper officer shall re-credit Rs.20/- to the electronic credit ledger of the claimant, provided that the registered person is not challenging the order in a higher forum. For this purpose, FORM GST RFD 01B under the original ARN which has so far not been uploaded will be uploaded with refund sanctioned amount as Rs.80/- and the amount to be re-credited as Rs. 20/-. In case, the proper officer who rejected the refund claim is not the one who is disposing the application under the category “Refund on account of assessment/provisional assessment/appeal/any other order”, the latter shall communicate to the proper officer who rejected the refund claim to close the ARN as above only after obtaining the undertaking as referred in para 4.2 of Circular no. 59/33/2018 – GST dated 04/09/2018.

6. It is requested that suitable trade notices may be issued to publicize the contents of this circular.

7. Difficulty, if any, in implementation of the above instructions may please be brought to the notice of the Board. Hindi version would follow.

(Yogendra Garg)  
Principal Commissioner (GST)

### **Agenda Item 7(vi): E-way bill for movement of Gold**

The GST Council in its 25<sup>th</sup> meeting held on 18.01.2018 had recommended that proposal of Kerala regarding introducing e-Way bill for movement of gold shall be examined by the Law Committee. Therefore, issue was deliberated upon by the Law Committee in its meeting held on 30<sup>th</sup> May, 2019 and 01<sup>st</sup> June, 2019 wherein the Committee had recommended that the present exclusion of movement of gold from e-Way bill system may continue due to security reasons.

2. The issue was again raised by Kerala in the 35<sup>th</sup> Council meeting held on 21st June 2019, wherein, it was decided that Law Committee could look into this issue again and also invite officers from Kerala during this meeting. Further, Haryana stated that on the proposal of having encrypted e-Way bill, GSTN should also come up with some suggestions/guidelines and time frame for its implementation.

3. Further, the issue got discussed in presence of officer from Kerala in the Law Committee meeting held on 29<sup>th</sup> July, 2019. The recommendation of the Law Committee has been reproduced hereunder:

*There were the following two views of Law Committee:*

(i). *The e-way bill system may be implemented in case of gold, Precious stones, etc. (Chapter 71) since the data about such e-way bills is stored in the server and only authorised officials have access to this data. Generation of e-way bills will improve compliance in such cases as there will be a legally mandated document which is to be declared in advance before the commencement of movement; this will ensure accountal. Further, to avoid compliance complications the value in case of such items may be raised. Accordingly, serial numbers 4, 5 and 8 of Annexure to rule 138(14) may be omitted.*

(ii). *The alternative view was that these items may be exempted from the requirement of e-way bills since these goods are generally not transported through regular transports; rather they are transported personally or privately through a system of trusted couriers, e.g. angadia, who is not aware of the contents and the value of the consignment. Further, the value determined for e-way bills is Rs.50,000/- which will necessitate generating e-way bills for virtually every consignment. Furthermore, e-way bills will be required for movement for job-works (in this case many small and petty karigaars), insistence on e-way bills on these items will increase the compliance burden. It was also observed that the post-interception action required in case of a consignment not carrying e-ways bills would also entail further complications in terms of the impoundment/storage of the detained consignment. Accordingly, the issue may be placed before the Council.*

4. Accordingly, the recommendation of the Law Committee is placed before the GST Council for further deliberation.

**Agenda Item 7(vii): Proposed amendment to sub-rule (5) of rule 61 of the CGST Rules, 2017 relating to FORM GSTR-3B**

The Hon'ble High Court of Gujarat in its order dated 24.06.2019, in the case of AAP & India Vs Union of India, has quashed Para 3 of the press release dated 18<sup>th</sup> October, 2018 (**Annexure A**) which purports to clarify that the last date for availing input tax credit in relation to the invoices issued by the corresponding supplier(s) during the period from July 2017 to March 2018 is the last date for the filing of return in **FORM GSTR-3B** for the month of September, 2018. The relevant operative part of the judgement is as follows: -

*29. Section 39(1) of the CGST/GGST Act provides that every taxpayer, except a few special categories of persons, shall furnish a monthly return in such form and manner as may be prescribed. Rule 61 of the CGST Rules/GGST Rules prescribes the form and manner of submission of monthly return. Sub-rule 1 of Rule 61 of the CGST Rules/GGST Rules provides that the return required to be filed in terms of Section 39(1) of the CGST/GGST Act is to be furnished in Form GSTR-3.*

*30. It would be apposite to state that initially it was decided to have three returns in a month, i.e. return for outward supplies i.e. GSTR-1 in terms of Section 37, return for inward supplies in terms of Section 38, i.e. GSTR-2 and a combined return in Form GSTR-3. However, considering technical glitches in the GSTN portal as well as difficulty faced by the taxpayers, it was decided to keep filing of FORM GSTR-2 and FORM GSTR-3 in abeyance. Therefore, in order to ease the burden of the taxpayer for some time, it was decided in the 18th GST Council meeting to allow filing of a shorter return in Form GSTR-3B for initial period. It was not introduced as a return in lieu of return required to be filed in Form GSTR-3. The return in Form GSTR-3B is only a temporary stop gap arrangement till due date of filing the return in Form GSTR-3 is notified. Notifications are being issued from time to time extending the due date of filing of the return in Form GSTR-3, i.e. return required to be filed under Section 39 of the CGST Act/GGST Act. It was notified vide Notification No.44/2018 Central Tax dated 10th September 2018 that the due date of filing the return under Section 39 of the Act, for the months of July 2017 to March 2019 shall be subsequently notified in the Official Gazette.*

*31. It would also be apposite to point out that the Notification No.10/2017 Central Tax dated 28th June 2017 which introduced mandatory filing of the return in Form GSTR-3B stated that it is a return in lieu of Form GSTR-3. However, the Government, on realising its mistake that the return in Form GSTR-3B is not intended to be in lieu of Form GSTR-3, rectified its mistake retrospectively vide Notification No.17/2017 Central Tax dated 27th July 2017 and omitted the reference to return in Form GSTR-3B being return in lieu of Form GSTR-3*

*32. Thus, in view of the above, the impugned press release dated 18th October 2018 could be said to be illegal to the extent that its para-3 purports to clarify that the last date for availing input tax credit relating to the invoices issued during the period from July 2017 to March 2018 is the last date for the filing of return in Form GSTR-3B.*

*33. The said clarification could be said to be contrary to Section 16(4) of the CGST Act/GGST Act read with Section 39(1) of the CGST Act/GGST Act read with Rule 61 of the CGST Rules/GGST Rules.*

2.1 On analysis of the judgment, it is observed that the Hon'ble High Court has ruled that **FORM GSTR-3B** is not a return under sub-section (1) of section 39 of the CGST Act and that **FORM GSTR-3** is the return under the said section. Accordingly, the return under section 39 referred to in section 16(4) of the CGST Act is **FORM GSTR-3**.

2.2. A similar writ has been admitted in the Hon'ble High Court of Telangana wherein the petitioner is contesting that there can be no levy of interest under Section 50 of the CGST Act since GSTR-3B is not a return under Section 39(1) of the CGST Act.

3. The issue was placed before the Law Committee in its meeting held on 29/30.07.2019 for deliberation as to whether any amendment in CGST Act / CGST Rules is required relating to the provisions of section 39 of the CGST Act and related rules. Some of the options along with rationale which were placed before the Law Committee are detailed as below:

**Option I: No amendment to be done in the Act/Rules and judgment of Hon'ble Court to be appealed against:**

4.1 The Hon'ble Court has erred in interpreting the provisions of section 39 of the CGST Act and rule 61 of the CGST Rules. Section 39(1) of the Act, as it stood, is as follows:

*Every registered person, other than an Input Service Distributor or a non-resident taxable person or a person paying tax under the provisions of section 10 or section 51 or section 52 shall, for every calendar month or part thereof, furnish, in such form and manner as may be prescribed, a return, electronically, of inward and outward supplies of goods or services or both, input tax credit availed, tax payable, tax paid and such other particulars as may be prescribed, on or before the twentieth day of the month succeeding such calendar month or part thereof.*

Further, Section 39(7) of the CGST Act reads as follows:

*“(7) Every registered person, who is required to furnish a return under sub-section (1) or sub-section (2) or sub-section (3) or sub-section (5), shall pay to the Government the tax due as per such return not later than the last date on which he is required to furnish such return.”*

Harmonious reading of section 39(1) and section 39(7) read with rule 61(1) and 61(5) of the CGST Rules suggest that GSTR-3B is a return under section 39. The taxes are paid under section 39 through a return in **FORM GSTR-3B**. Accordingly, strong and detailed grounds of appeal may be prepared.

4.2 With the new return system being implemented from October 2019, there is no relevance or need to file **FORM GSTR-2** and **FORM GSTR-3**. After the introduction of the new return system, **FORM GSTR-1,2** and **3** shall be replaced by **FORM GST ANX-1** and **FORM GST ANX-2** and **FORM GST RET-1**. Necessary action to waive off filing of **FORM GSTR-2** and **FORM GSTR-3** for all the months from July 2017 onwards may be taken at that point of time. It is proposed that the issue be pursued / litigated in the Courts rather than bringing in a retrospective amendment.

**Option II: Prescribe FORM GSTR-3B under Section 39(1) of the CGST Act with FORM GSTR-3 retrospectively and also replace the liability of furnishing FORM GSTR-3 with that of FORM GSTR-3B by amending the provisions of rule 61 of the CGST Rules.**

5.1 Though the intention of the GST Council is clear that the **FORM GSTR-3B** is the return under Section 39(1) of the CGST Act, there appears to be scope of litigation on similar grounds as litigated in Gujarat and Telangana High Courts. Therefore, it would be prudent to make amendment in rule 61 with retrospective effect and give legitimacy to **FORM GSTR-3B** as return under section 39(1) upfront.

5.2 It is proposed that rule 61 be amended to prescribe **FORM GSTR-3B** under Section 39(1) of the CGST Act with **FORM GSTR-3** retrospectively and also to remove the requirement of filing **FORM GSTR-3** after the introduction of **FORM GSTR-3B**. In any case the issue would be pursued / litigated in the Courts even after bringing retrospective amendment.

### **Option III: Mix of option I and option II**

6. It is proposed that rule 61 be amended to the extent that it removes the requirement of filing **FORM GSTR-3** wherever the requirement is for furnishing return in **FORM GSTR-3B**. Further, as provided in option 1 above, the issue be pursued / litigated in the Courts rather than bringing in a retrospective amendment.

7. Law Committee, in its meeting held on 29/30.07.2019 had recommended amendment to rule 61 as shown in red colour (and underlined) below. **Sub-rule (5) to rule 61 is to be amended with effect from 01.07.17 and sub-rule (6) to rule 61 to be omitted with effect from 01.07.17:**

<b>Rule 61</b>
<p><b>61. Form and manner of submission of monthly return.</b>-(1) Every registered person other than a person referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 or an Input Service Distributor or a non-resident taxable person or a person paying tax under section 10 or section 51 or, as the case may be, under section 52 shall furnish a return specified under sub-section (1) of section 39 in <b>FORM GSTR-3</b> electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner.</p> <p>(2) Part A of the return under sub-rule (1) shall be electronically generated on the basis of information furnished through <b>FORM GSTR-1</b>, <b>FORM GSTR-2</b> and based on other liabilities of preceding tax periods.</p> <p>(3) Every registered person furnishing the return under sub-rule (1) shall, subject to the provisions of section 49, discharge his liability towards tax, interest, penalty, fees or any other amount payable under the Act or the provisions of this Chapter by debiting the electronic cash ledger or electronic credit ledger and include the details in <b>Part B</b> of the return in <b>FORM GSTR-3</b>.</p> <p>(4) A registered person, claiming refund of any balance in the electronic cash ledger in accordance with the provisions of sub-section (6) of section 49, may claim such refund in <b>Part B</b> of the return in <b>FORM GSTR-3</b> and such return shall be deemed to be an application filed under section 54.</p> <p>(5) Where the time limit for furnishing of details in <b>FORM GSTR-1</b> under section 37 <del>and or</del> in <b>FORM GSTR-2</b> under section 38 has been extended, <u>the return specified in sub-section (1) of section 39 and circumstances so warrant, the Commissioner may, by notification, specify the manner and conditions subject to which the return</u> shall, <u>in such manner and subject to such conditions as the Commissioner may, by notification, specify,</u> be furnished in <b>FORM GSTR-3B</b> electronically through the common portal, either directly or through a Facilitation Centre notified by the Commissioner:-</p>

Provided that where a return in **FORM GSTR-3B** is required to be furnished by a person referred to in sub-rule (1) then such person shall not be required to furnish the return in **FORM GSTR-3**.

~~(6) — Where a return in FORM GSTR-3B has been furnished, after the due date for furnishing of details in FORM GSTR-2 —~~

~~(a) Part A of the return in FORM GSTR-3 shall be electronically generated on the basis of information furnished through FORM GSTR-1, FORM GSTR-2 and based on other liabilities of preceding tax periods and PART B of the said return shall be electronically generated on the basis of the return in FORM GSTR-3B furnished in respect of the tax period;~~

~~(b) the registered person shall modify Part B of the return in FORM GSTR-3 based on the discrepancies, if any, between the return in FORM GSTR-3B and the return in FORM GSTR-3 and discharge his tax and other liabilities, if any; (c) where the amount of input tax credit in FORM GSTR-3 exceeds the amount of input tax credit in terms of FORM GSTR-3B, the additional amount shall be credited to the electronic credit ledger of the registered person.~~

8. The issue is placed before the Council for further deliberation on the recommendation of the Law Committee for amendment in rule 61 of the CGST Rules. *Pari-materia* changes would also be required in the respective SGST Rules.

**Last date to avail input tax credit in respect of invoices or debit notes relating to such invoices pertaining to period from July, 2017 to March, 2018**

There appears to be misgiving about the last date for taking input tax credit (ITC) in relation to **invoices or debit notes relating to such invoices pertaining to period from July, 2017 to March, 2018**. Such uncertainty seems to stem from the Government's decision to extend the last date for furnishing of details of outward supplies in **FORM GSTR-1** from time to time.

2. According to section 16 (4) of the CGST Act, 2017, a registered person shall not be entitled to take ITC in respect of any invoice or debit note for supply of goods or services or both after the due date of furnishing of the return under section 39 for the month of September following the end of financial year to which such invoice or invoice relating to such debit note pertains (hereinafter referred to as "*the said invoices*") or furnishing of the relevant annual return, whichever is earlier.

3. With taxpayers self-assessing and availing ITC through return in **FORM GSTR-3B**, the last date for availing ITC in relation to the said invoices issued by the corresponding supplier(s) during the period from July, 2017 to March, 2018 is **the last date for the filing of such return for the month of September, 2018 i.e. 20<sup>th</sup> October, 2018**.

4. It is clarified that the furnishing of outward details in **FORM GSTR-1** by the corresponding supplier(s) and the facility to view the same in **FORM GSTR-2A** by the recipient is in the nature of taxpayer facilitation and does not impact the ability of the taxpayer to avail ITC on self-assessment basis in consonance with the provisions of section 16 of the Act. The apprehension that ITC can be availed only on the basis of reconciliation between **FORM GSTR-2A** and **FORM GSTR-3B** conducted before the due date for filing of return in **FORM GSTR-3B** for the month of September, 2018 is unfounded as the same exercise can be done thereafter also.

5. It may, however, be noted that the Government has extended the last date for furnishing of return in **FORM GSTR-3B for the month of September, 2018** for certain taxpayers who have been recently migrated from erstwhile tax regime to GST regime vide notification No. 47/2018- Central Tax dated 10<sup>th</sup> September, 2018. For such taxpayers, the extended date i.e. 31<sup>st</sup> December, 2018 or the date of filing of annual return whichever is earlier will be the last date for availing ITC in relation to the said invoices issued by the corresponding suppliers during the period from July, 2017 to March, 2018.

6. All the taxpayers are encouraged to take note of the legal requirements and be compliance savvy.

**Agenda Item 7(viii): Specifying the due date for furnishing of return in FORM GSTR-3B and details of outward supplies in FORM GSTR-1 for the period October- December, 2019**

A revised timeline for introduction of the new return system was discussed and approved in the 35<sup>th</sup> Meeting of the GST Council held on 21<sup>st</sup> June, 2019. As per the proposed road map, **FORM GSTR-1** containing the details of outward supplies will be phased out from October, 2019 for large taxpayers and by December, 2019 for small taxpayers and was proposed to be replaced by **FORM GST ANX-1**. Similarly, the return in **FORM GSTR-3B** will be completely phased out only by January, 2020 for large taxpayers. Small taxpayers would not be required to file the monthly return in **FORM GSTR-3B** from October, 2019 onwards and instead would be required to pay monthly in **FORM GST PMT-08**. However, in the absence of any confirmation by GSTN, it is informed that till now no notification has been issued for introduction of **FORM GST ANX-1** and phasing out of **FORM GSTR-1** or **FORM GST PMT-08**.

2. In this regard, reference is invited to the following notifications which were issued earlier:

- (i) Notification No. 27/2019- Central Tax dated the 28<sup>th</sup> June, 2019 regarding furnishing of the details of outward supplies under sub-section (1) of section 37 (**FORM GSTR-1**) on a quarterly basis for a specified class of registered persons (having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year). As per the said notification, they have been allowed to furnish the details of outward supplies in **FORM GSTR-1** for the quarter July-September, 2019 by 31<sup>st</sup> October, 2019.
- (ii) Notification No. 28/2019- Central Tax dated the 28<sup>th</sup> June, 2019 regarding furnishing of the details of outward supplies under sub-section (1) of section 37 (**FORM GSTR-1**) on a monthly basis for a specified class of registered persons (having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or the current financial year). As per the said notification, they have been allowed to furnish the details of outward supplies in **FORM GSTR-1** for the months from July, 2019 to September, 2019 till the eleventh day of the month succeeding such month.
- (iii) Notification No. 29/2019- Central Tax dated the 28<sup>th</sup> June, 2019 regarding filing of the returns in **FORM GSTR-3B** for the months from July, 2019 to September, 2019. As per the said notification, the due date for furnishing the returns in **FORM GSTR-3B** for each of the months from July, 2019 to September, 2019 has been specified as the twentieth day of the month succeeding such month.

3. It is pertinent to mention here that sub-rule (5) of rule 61 states that “*Where the time limit for furnishing of details in **FORM GSTR-1** under section 37 and in **FORM GSTR-2** under section 38 has been extended and the circumstances so warrant, the Commissioner may, by notification, specify the manner and conditions subject to which the return shall be furnished in **FORM GSTR-3B** electronically through the common portal, either directly or through a Facilitation Centre notified by the Commissioner*”.

4. Since, the new return system is expected to be introduced in a phased manner, the present system of filing return on monthly basis in **FORM GSTR-3B** and monthly / quarterly furnishing of details of outward supplies in **FORM GSTR-1** is required to be notified for the period beyond September, 2019.

5. Accordingly, the matter was deliberated in the Law Committee in its meeting held on 28<sup>th</sup> and 29<sup>th</sup> August, 2019 and LC has recommended that the present system of filing return on monthly basis in **FORM GSTR-3B** and monthly / quarterly furnishing of details of outward supplies in **FORM**



**GSTR-1** may be extended till 31.12.2019. In this regard, the Law Committee has recommended the following:

- **FORM GSTR-3B** may continue to be filed monthly by all tax payers for the months October, November and December, 2019 on or before the 20<sup>th</sup> of the month succeeding such month;
- the class of registered persons (having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or the current financial year) may be allowed to furnish the details of outward supplies in **FORM GSTR-1** for the months October, November and December, 2019, till the eleventh day of the month succeeding such month; and
- the class of registered person (having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year) may be allowed to furnish the details of outward supplies in **FORM GSTR-1** for the quarter Oct-Dec, 2019, till 31<sup>st</sup> January, 2020.

6. It may be noted that implementation of the said recommendations would require issuance of various notifications under the CGST Act. The wordings of the notifications shall be finalized in consultation with the Union Ministry of Law and Justice. States would also be required to issue similar notifications.

7. The agenda is placed before the GST Council for consideration and approval.

## **Agenda Item 7(ix): Proposal for amendments to CGST Rules, 2017**

Law Committee, in its meeting held from 29.07.2019 to 30.07.2019 and 29.08.2019 to 30.08.2019, deliberated upon several issues and recommended changes in various provisions of the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as “the CGST Rules”). In addition to the changes in the CGST Rules, changes in the FORMS have also been recommended by the Law Committee. These changes are discussed below:

### **I. Amendment to rule 21A:**

#### **a) Explanation to be added to sub-rule (3) of rule 21A:**

As per rule 21A, a taxpayer’s registration is treated as suspended from the date on which he/she applies for cancellation or from the date from which cancellation is sought, whichever is later till proceedings are finalized. The suspension is also effected from the date mentioned in the show cause notice issued for cancellation.

Sub-rule (3) of the said rules mandates that the person whose registration is suspended shall not make any taxable supply during the period of suspension. An explanation may be added to sub-rule (3) of rule 21A to clarify the meaning of the expression “shall not make any taxable supply”. The proposed explanation is shown in red (and underlined) in the box below.

#### **b) Insertion of sub-rule (5) in rule 21A**

In case of revocation of suspension of registration, provisions of clause (a) of sub-section (3) of section 31 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as “the CGST Act”) and section 40 of the CGST Act in respect of the supplies made during the period of suspension and the procedure specified in that behalf shall apply. It is proposed to insert sub-rule (5) in rule 21A (shown in red (and underlined) in the box below) to specify the same.

<b>Rule 21A</b>
<p><b>Rule 21A. Suspension of registration. -</b></p> <p>(1) Where a registered person has applied for cancellation of registration under rule 20, the registration shall be deemed to be suspended from the date of submission of the application or the date from which the cancellation is sought, whichever is later, pending the completion of proceedings for cancellation of registration under rule 22.</p> <p>(2) Where the proper officer has reasons to believe that the registration of a person is liable to be cancelled under section 29 or under rule 21, he may, after affording the said person a reasonable opportunity of being heard, suspend the registration of such person with effect from a date to be determined by him, pending the completion of the proceedings for cancellation of registration under rule 22.</p> <p>(3) A registered person, whose registration has been suspended under sub-rule (1) or sub-rule (2), shall not make any taxable supply during the period of suspension and shall not be required to furnish any return under section 39.</p> <p><b><u>Explanation. -For the purposes of this sub-rule, the expression “shall not make any taxable supply” shall mean that the registered person shall not issue a tax invoice and, accordingly, not charge tax on supplies made by him during the period of suspension.</u></b></p> <p>(4) The suspension of registration under sub-rule (1) or sub-rule (2) shall be deemed to be revoked upon completion of the proceedings by the proper officer under</p>

rule 22 and such revocation shall be effective from the date on which the suspension had come into effect.

(5) Where any order having the effect of revocation of suspension of registration has been passed, the provisions of clause (a) of sub-section (3) of section 31 and section 40 in respect of the supplies made during the period of suspension and the procedure specified in that behalf shall apply.

## II. **Amendment to rule 83A:**

2.1 With respect to the examination to be conducted for GST Practitioners, sub-rule (3) of rule 83 of the CGST Rules reads as follows: -

*“(3) The enrolment made under sub-rule (2) shall be valid until it is cancelled:*

*Provided that no person enrolled as a goods and services tax practitioner shall be eligible to remain enrolled unless he passes such examination conducted at such periods and by such authority as may be notified by the Commissioner on the recommendations of the Council:*

*Provided further that no person to whom the provisions of clause (b) of sub-rule (1) apply shall be eligible to remain enrolled unless he passes the said examination within a period of thirty months from the appointed date.”*

2.2 Subsequently rule 83A was inserted in the CGST Rules vide notification no. 60/2018-Central Tax, dated 30.10.2018, clarifying the scope and modalities of the said examinations. Sub-rule (1) of rule 83A of the CGST Rules restricts the scope of examination, only to those GST Practitioners who are enrolled as per the eligibility criteria specified under rule 83 (1)(b) of the CGST Rules. Sub-rule (1) of rule 83A of the CGST Rules reads as follows:

*“(1) Every person referred to in clause (b) of sub-rule (1) of rule 83 and who is enrolled as a goods and services tax practitioner under sub-rule (2) of the said rule, shall pass an examination as per sub-rule (3) of the said rule.”*

2.3. Further, Clause (i) of sub-rule (6) of rule 83A of the CGST Rules appears to suggest that the examination is required to be passed by all categories of GST Practitioners. Clause (i) of sub-rule (6) of rule 83A of the CGST Rules reads as follows: -

*“(6) Period for passing the examination and number of attempts allowed. - (i) A person enrolled as a goods and services tax practitioner in terms of sub-rule (2) of rule 83 is required to pass the examination within two years of enrolment:*

*Provided that if a person is enrolled as a goods and services tax practitioner before 1st of July 2018, he shall get one more year to pass the examination:*

*Provided further that for a goods and services tax practitioner to whom the provisions of clause (b) of sub-rule (1) of rule 83 apply, the period to pass the examination will be as specified in the second proviso of sub-rule (3) of said rule.”*

2.4 It, therefore, appears that there is an ambiguity in the CGST Rules in respect of provisions of rule 83A (1) vis-à-vis rule 83A (6)(i) of the CGST Rules. Further, presently the examination is proposed to be conducted only for practitioners on whom clause (b) of sub-rule (1) of rule 83 of the CGST Rules apply. In view of the same, the clause (i) of sub-rule (6) of rule 83A may be amended as follows (shown in **red and underlined**): -

Rule 83A
<p><b>83A. Examination of Goods and Services Tax Practitioners. -</b></p> <p>(1) ...</p> <p><b>(6) Period for passing the examination and number of attempts allowed. -</b></p> <p><u>(i) Every person referred to in clause (b) of sub-rule (1) of rule 83 and who is enrolled as a goods and services tax practitioner under sub-rule (2) of the said rule is required to pass the examination within the period as specified in the second proviso of sub-rule (3) of the said rule.</u></p> <p><u>(i) A person enrolled as a goods and services tax practitioner in terms of sub-rule (2) of rule 83 is required to pass the examination within two years of enrolment: Provided that if a person is enrolled as a goods and services tax practitioner before 1st of July 2018, he shall get one more year to pass the examination:</u></p> <p><u>Provided further that for a goods and services tax practitioner to whom the provisions of clause (b) of sub-rule (1) of rule 83 apply, the period to pass the examination will be as specified in the second proviso of sub-rule (3) of said rule.</u></p> <p>(ii) A person required to pass the examination may avail of any number of attempts but these attempts shall be within the period as specified in clause (i).</p> <p>(iii) A person shall register and pay the requisite fee every time he intends to appear at the examination.</p> <p>(iv) In case the goods and services tax practitioner having applied for appearing in the examination is prevented from availing one or more attempts due to unforeseen circumstances such as critical illness, accident or natural calamity, he may make a request in writing to the jurisdictional Commissioner for granting him one additional attempt to pass the examination, within thirty days of conduct of the said examination. NACIN may consider such requests on merits based on recommendations of the jurisdictional Commissioner.</p> <p>(7) ...</p>

### III. Amendment to rule 97:

3.1 Section 57 of CGST Act mandates that the Government shall constitute a Consumer Welfare Fund. Procedural aspects of regulation of the fund are governed by rule 97 of the CGST Rules. Sub-rule (4) of rule 97 prescribes that the Government shall constitute a Standing Committee which shall make recommendation for proper utilization of money credited to the Fund for welfare of consumers. Sub-rule (8) of rule 97 of CGST Rules provides the areas on which the committee shall make recommendation. Clause (e) of sub-rule (8) of rule 97 of CGST Rules, 2017 provides that the committee shall make recommendations, for making available **up to 50%** of the funds credited to the Fund each year, for publicity/ consumer awareness on GST, provided the availability of funds for consumer welfare activities of the Department of Consumer Affairs is not less than twenty five crore rupees per annum.

3.2 Initial understanding of Department of Revenue was that the Standing Committee would recommend 50% of the funds credited to the Fund each year, for publicity/ consumer awareness on GST after ensuring availability of minimum of Rupees twenty-five crore rupees per annum for consumer welfare activities of the Department of Consumer Affairs. However, in the relevant rule, the words “**up to 50%**” have got incorporated. In view of the above, there is an apprehension that Standing Committee may interpret ‘up to 50%’ as any amount between NIL and 50% and may recommend a very nominal amount or even NIL amount for publicity/ consumer awareness on GST.

3.3 The Law Committee has recommended that clause (e) of sub-rule (8) of rule 97 shall be deleted and a new sub-rule (7A) to rule 97 be inserted, **with effect from 1st July, 2017**, after sub-rule (7). The proposed amendment to rule 97 is shown in **red** color (and underlined) below:

Rule 97
<p><b>97. Consumer Welfare Fund. -</b></p> <p>(1) ...</p> <p>(7) ...</p> <p><u>(7A) The Committee shall make available to the Board 50% of the amount credited to the Fund each year, for publicity or consumer awareness on GST, provided the availability of funds for consumer welfare activities of the Department of Consumer Affairs is not less than twenty five crore rupees per annum.</u></p> <p>(8) The Committee shall make recommendations: -</p> <p>(a) ...</p> <p><u><del>(e) for making available up to 50% of the funds credited to the Fund each year, for publicity/ consumer awareness on GST, provided the availability of funds for consumer welfare activities of the Department of Consumer Affairs is not less than twenty five crore rupees per annum.</del></u></p> <p>(9) ...</p>

Similarly, the Law Committee recommended insertion of sub-rule (7A) to rule 97 of State Goods and Services Tax (SGST) Rules, 2017 (shown in **red** and underlined below):

(7A) The Committee shall make available to the Commissioner 50% of the amount credited to the Fund each year, for publicity or consumer awareness on GST, provided the availability of funds for consumer welfare activities of the Department of Consumer Affairs is not less than one crore rupees per annum.

#### IV. **Amendment to rule 117:**

4.1 As per Rule 117 (1A) of CGST Rules, 2017 inserted *vide* Notification No. 48 of 2018 – Central Tax dated 10.09.2018, the last date for filing of **GST TRAN-1** was extended up to 31<sup>st</sup> March, 2019 in respect of the registered persons who couldn’t submit the said declaration by the due date **on account of technical difficulties** on common portal and in respect of whom the Council had made recommendation for such extension. Further, proviso to rule 117(4)(b)(iii) provide for extension of date for filing **GST TRAN-2** in respect of the registered persons filing **GST TRAN-1** in accordance with rule 117(1A).

4.2 In view of the inputs provided by GSTN, the date of filing **GST TRAN-1** need to be extended to 31st December 2019 in respect of cases, which were received upto 31.3.2019 and which have been approved by GST Council (through ITGRC) by making amendment in rule 117(1A) of CGST Act, 2017. Further, as **GST TRAN-2** can be filed only subsequent to filing of **GST TRAN-1**, date of filing of **GST TRAN-2** needs to be extended to 31st January 2020 by amending proviso to rule 117(4)(b)(iii).

4.3 The Law Committee has recommended that rule 117 may be amended. The proposed amendment to rule 117 is shown in red color and underlined) below:

<b>Rule 117</b>
<p><b>117. Tax or duty credit carried forward under any existing law or on goods held in stock on the appointed day. -</b></p> <p>(1) ...</p> <p>(1A) Notwithstanding anything contained in sub-rule (1), the Commissioner may, on the recommendations of the Council, extend the date for submitting the declaration electronically in <b>FORM GST TRAN-1</b> by a further period not beyond <u>31st March, 2019</u> <u>31st December 2019</u>, in respect of registered persons who could not submit the said declaration by the due date on account of technical difficulties on the common portal and in respect of whom the Council has made a recommendation for such extension.</p> <p>(4)...</p> <p>(b)...</p> <p>(iii) The registered person availing of this scheme and having furnished the details of stock held by him in accordance with the provisions of clause (b) of sub-rule (2), submits a statement in <b>FORM GST TRAN 2</b> by 31st March 2018, or within such period as extended by the Commissioner, on the recommendations of the Council, for each of the six tax periods during which the scheme is in operation indicating therein, the details of supplies of such goods effected during the tax period:</p> <p>Provided that the registered persons filing the declaration in <b>FORM GST TRAN-1</b> in accordance with sub-rule (1A), may submit the statement in <b>FORM GST TRAN-2</b> by <u>30th April, 2019</u> <u>31st January 2020</u>;</p> <p>(iv)...</p>

#### **V. Amendment to rule 142:**

5.1 Amendment of rule 142 of CGST Rules is proposed for intimating liability to the taxpayer in view of sub-rule (5) of Section 73 and sub-rule (5) of Section 74, before the issuance of Show Cause Notice and response thereto by the taxpayer.

5.2 The proposed amendment to rule 142 is shown in red color (and underlined) below:

<b>Rule 142</b>
<p><b>142. Notice and order for demand of amounts payable under the Act. -</b> (1) The proper officer shall serve, along with the</p> <p>(a) notice issued under section 52 or section 73 or section 74 or section 76 or section 122 or section 123 or section 124 or section 125 or section 127 or section 129 or section 130, a summary thereof electronically in <b>FORM GST DRC-01</b>,</p>

(b) statement under sub-section (3) of section 73 or sub-section (3) of section 74, a summary thereof electronically in **FORM GST DRC-02**, specifying therein the details of the amount payable.

(1A) The proper officer shall, before service of notice to the person chargeable with tax, interest and penalty, under sub-section (1) of Section 73 or sub-section (1) of Section 74, as the case may be, shall communicate the details of any tax, interest and penalty as ascertained by the said officer, in **Part A** of **FORM GST DRC-01A**.

(2) Where, before the service of notice or statement, the person chargeable with tax makes payment of the tax and interest in accordance with the provisions of sub-section (5) of section 73 or, as the case may be, tax, interest and penalty in accordance with the provisions of sub-section (5) of section 74, or where any person makes payment of tax, interest, penalty or any other amount due in accordance with the provisions of the Act, whether on his own ascertainment or, as communicated by the proper officer under sub-rule (1A), he shall inform the proper officer of such payment in **FORM GST DRC-03** and the proper officer shall issue an acknowledgement, accepting the payment made by the said person in **FORM GST DRC-04**.

(2A) Where the person referred to in sub-rule (1A) has made partial payment of the amount communicated to him or desires to file any submissions against the proposed liability, he can make such submission in **Part B** of **FORM GST DRC-01A**.

(3) ...

## VI. Amendment to FORM GST RFD-01:

The credit note has been de-linked with the invoice, therefore, it is proposed that suitable amendments in statement 4, 5, 5B (supplier), 5B (recipient) and 6 are made and a new statement 4A is inserted of **FORM GST RFD-01**. The proposed changes and insertion are as follows (shown in **red and underlined**) :

Statement 4 [rule 89(2)(d) and rule 89(2)(e)]									
Refund Type: On account of supplies made to SEZ unit or SEZ Developer (on payment of tax)									
<u>GSTIN of recipient</u>	<u>Document Details</u>				<u>Shipping bill/ Bill of export/ Endorsed invoice by SEZ</u>		<u>Taxable Value</u>	<u>Integrated Tax</u>	<u>Cess</u>
	<u>Type of Document</u>	<u>No.</u>	<u>Date</u>	<u>Value</u>	<u>No.</u>	<u>Date</u>			

<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>
<b><u>Statement 4A</u></b> <b><u>Refund By SEZ on account of supplies received from DTA – With payment of tax</u></b>									
<u>GSTI</u> <u>N of</u> <u>Suppl</u> <u>ier</u>	<u>Document Details</u>				<u>Shipping bill/</u> <u>Bill of</u> <u>export/</u> <u>Endorsed</u> <u>invoice by</u> <u>SEZ</u>		<u>Taxa</u> <u>ble</u> <u>Valu</u> <u>e</u>	<u>Integra</u> <u>ted</u> <u>Tax</u>	<u>Cess</u>
	<u>Type of</u> <u>Document</u>	<u>No.</u>	<u>Date</u>	<u>Valu</u> <u>e</u>	<u>No.</u>	<u>Date</u>			
<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>
<b>Statement 5 [rule 89(2)(d) and rule 89(2)(e)]</b> <b>Refund Type: On account of supplies made to SEZ unit or SEZ Developer (without payment of tax)</b>									
<u>Sr. No.</u>	<u>Document Details</u>				<u>Goods/</u> <u>Services (G/</u> <u>S)</u>	<u>Shipping bill/ Bill</u> <u>of export/</u> <u>Endorsed invoice</u> <u>no.</u>			
	<u>Type of</u> <u>Docume</u> <u>nt</u>	<u>No.</u>	<u>Date</u>	<u>Value</u>		<u>No.</u>	<u>Date</u>		
<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>		
<b><u>Statement 5B [rule 89(2)(g)]</u></b> <b><u>Refund Type: On account of deemed exports claimed by supplier</u></b>									



<u>Sl. No.</u>	<u>Document details of inward supplies in case refund is claimed by Supplier</u>				<u>Tax paid</u>			
-	<u>Type of Document</u>	<u>No.</u>	<u>Date</u>	<u>Taxable Value</u>	<u>Integrated Tax</u>	<u>Central Tax</u>	<u>State/Union Territory Tax</u>	<u>Cess</u>
<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>
-	-	-	-	-	-	-	-	-

**Statement 5B [rule 89(2)(g)]**  
**Refund Type: On account of deemed exports claimed by recipient**

<u>Sl. No.</u>	-	<u>Document details of inward supplies in case refund is claimed by recipient</u>				<u>Tax paid</u>			
-	<u>GSTIN of Supplier</u>	<u>Type of Document</u>	<u>No.</u>	<u>Date</u>	<u>Taxable Value</u>	<u>Integrated Tax</u>	<u>Central Tax</u>	<u>State/Union Territory Tax</u>	<u>Cess</u>
<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>

**Statement 6 [rule 89(2)(j)]**  
**Refund Type: On account of change in POS (inter-state to intra-state and vice versa)**

Order Details (issued in pursuance of sections 77 (1) and (2), if any: Order No: Order Date:

<u>Document Type B2C/Registered</u>	<u>Receipt GSTIN/UIN</u>	<u>Name (in case of B2C)</u>	<u>Document Details</u>				
			<u>Type of Document</u>	<u>No.</u>	<u>Date</u>	<u>Value</u>	<u>Taxable Value</u>
<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>

**Details of documents covering transaction considered as intra –State / inter-State transaction earlier**

<u>Inter/Intra</u>	<u>Integrated Tax</u>	<u>Central tax</u>	<u>State/UT Tax</u>	<u>Cess</u>	<u>PoS</u>
<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>

<u>Transaction which were held inter State / intra-State supply subsequently</u>					
<u>Inter/Intra</u>	<u>Integrated Tax</u>	<u>Central tax</u>	<u>State/UT Tax</u>	<u>Cess</u>	<u>PoS</u>
<u>15</u>	<u>16</u>	<u>17</u>	<u>18</u>	<u>19</u>	<u>20</u>

## VII. **Insertion of FORM GST DRC-01A:**

As discussed at S.No. V above, the proposed amendment to rule 142 of the CGST Rules requires insertion of **FORM GST DRC-01A**, the proposed form is as below:

<b><u>FORM GST DRC-01A</u></b>					
<b><u>Intimation of tax ascertained as being payable under section 73(5)/74(5)</u></b>					
<b><u>[See Rule 142 (1A)]</u></b>					
<b><u>Part A</u></b>					
No.:			Date:		
Case ID No.					
To					
GSTIN.....					
.....Name.....					
.....					
Address.....					
.....					
<b><u>Sub.: Case Proceeding Reference No.....- Intimation of liability under section 73(5)/section 74(5) – reg.</u></b>					
Please refer to the above proceedings. In this regard, the amount of tax/interest/penalty payable by you under Section 73(5) / 74(5) with reference to the said case as ascertained by the undersigned in terms of the available information, as is given below:					
<b><u>Act</u></b>	<b><u>Period</u></b>	<b><u>Tax</u></b>			
<b><u>CGST Act</u></b>					
<b><u>SGST/UTGST Act</u></b>					
<b><u>IGST Act</u></b>					
<b><u>Cess</u></b>					
<b><u>Total</u></b>					
The grounds and quantification are attached / given below:					

You are hereby advised to pay the amount of tax as ascertained above alongwith the amount of applicable interest in full by ..... , failing which Show Cause Notice will be issued under Section 73(1).

You are hereby advised to pay the amount of tax as ascertained above alongwith the amount of applicable interest and penalty under section 74(5) by ..... , failing which Show Cause Notice will be issued under Section 74(1).

In case you wish to file any submissions against the above ascertainment, the same may be furnished by..... in Part B of this Form

Proper Officer

Signature.....

.....

Name.....

.....

Designation.....

.....

**Upload  
Attachment**

### **Part B**

#### **Reply to the communication for payment before issue of Show Cause Notice**

**[See Rule 142 (2A)]**

No.:

Date:

To

Proper Officer,

Wing / Jurisdiction.

**Sub.: Case Proceeding Reference No.....- Payment/Submissions in  
response to liability intimated under Section 73(5)/74(5) – reg.**

Please refer to Intimation ID..... in respect of Case ID.....vide  
which the liability of tax payable as ascertained under Section 73(5) / 74(5) was intimated.

In this regard,

A. this is to inform that the said liability is discharged partially to the extent of Rs.  
..... through .....and the submissions regarding remaining  
liability are attached / given below:

**OR**

B. the said liability is not acceptable and the submissions in this regard are attached /  
given below:

**Authorised Signatory**

Name.....

GSTIN.....

Address.....

[Upload  
Attachment](#)

2. Accordingly, the agenda is placed before the GST Council for consideration and approval. *Pari-materia* changes would also be required in the respective SGST Rules.

**Agenda Item 10: Presentation on fake invoice menace, fraudulent refund, etc.**

## **Agenda Item 11: Status of Implementation of New Return System**

The GST Council in its 35<sup>th</sup> meeting held on 21-06-2019 decided that the implementation of new return should be carried out in a phased manner. Trial version of annexures of supplies and inward supplies were to be made available for trial in July, 2019 with following implementation schedule:

- a) ANX-1/2 to replace GSTR-1/2A effective Oct'19
- b) Run GSTR-3B and ANX-1 in parallel for 2 months for Monthly Filers
- c) GSTR-3B will be phased out from Jan'20 for Monthly Filers
- d) New Return will become functional for all taxpayers from Jan 2020.

2. As per this plan, Annexure of supplies (ANX-1) was to be made operational for big taxpayers liable to file monthly return from October, 2019 and GSTR-1 was to be discontinued for these taxpayers. However, for tax payment, these taxpayers will continue to file GSTR-3B in the usual manner. Small taxpayers will continue to make payment through GST PMT-08 and all taxpayers shall start filing normal return from January, 2020. **The transition plan envisaging parallel run of old and new system has many challenges, as elaborated below:**

### **(A) Refund of exports made on payment of IGST**

- a) IGST refund on account of export with payment of tax needs business validation changes and integration of GST ANX-1 and GSTR-3B will also be required.
- b) Unlike GSTR-1, ANX-1 is not filed and hence can be amended anytime. Thus, making it the base of refund without ANX-2 and RET is fraught with loopholes and prone to misuse and fraud.
- c) Multiple time changes in refund application will be a challenge in itself.

**(B) Facility to amend invoices/documents:** Facility to amend invoices/documents through GST ANX-1A by exporters will also be required to be provided as the exporters may need to make amendment in the earlier reported documents details for the period of transition.

**(C) ITC Refund:** Currently ITC refund is processed on the basis of GSTR-2A which is auto-drafted from GSTR-1. If there is no GSTR-1, there would be no GSTR-2A. ITC refund would be impacted if GSTR-2A is phased out. In new regime, refund can be processed based on GST ANX-2 (data auto-drafted from GST ANX-1). GST ANX-1 is frozen on filing GST RET-1. Since, no GST RET-1 is filed during this period, GST ANX-1 will not be frozen till Jan, 2020. Thus, there will be scope of changes in GST ANX-1 after refund is processed in case GSTR-3B is not integrated with GST ANX-1. Integration of GSTR-3B with ANX-1 was not in the plan and this will be an additional work requiring substantial manpower and time.

**(D) Reconciliation of Return Filing data** across old and new regimes would be required alongwith changes in backend processing and linking of old and new return.

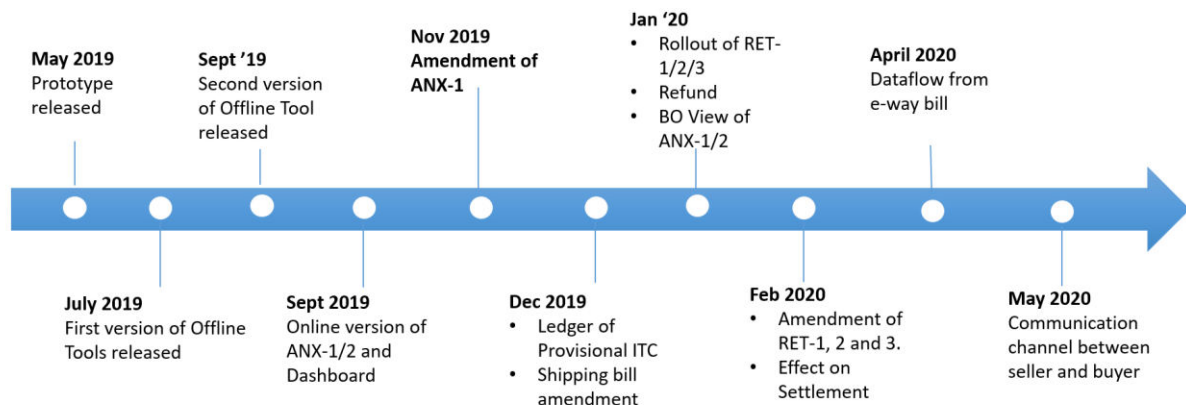
**Keeping in view above mentioned difficulties, complete switchover is proposed from 1<sup>st</sup> January 2020.**

### **Status of Development of New Return**

<b>Functionalities</b>	<b>Beta Ready</b>	<b>Status</b>
Offline Prototype	May-19	Completed
GST ANX-1 Offline – Sahaj, Sugam, Normal	Jun-19 and Jul-19	In Beta

GST ANX-1 JSON upload GST ANX-2 JSON download GST ANX-2 JSON upload	Jul-19	In Beta
GST ANX-2 offline	Jul-19	In Beta
Purchase Register Matching tool	Jul-19	In Beta
GST ANX-1 online - Summary Generation and View	Jul-19	In Beta
Online version of ANX-1 and ANX-2	Sep 19	In Beta

RET module along with other modules impacted by New Returns are under development. The timeline for delivery of various components of New Return as well as other impacted modules is given below as per current estimates.



3. Going by past experience, huge filing is expected on 10<sup>th</sup> of following month, especially after end of Quarter when Monthly and Quarterly filers will upload ANX-1. Thus, like staggering of RET filing, staggering of ANX-1 upload is also recommended. Similarly accept/reject of invoices in system generated ANX-2 will be done for the first time under GST. To ensure smooth filing on last three days, facility of accept/reject may not be allowed in these three days and the same could be done by taxpayers by 17<sup>th</sup> of the next month.

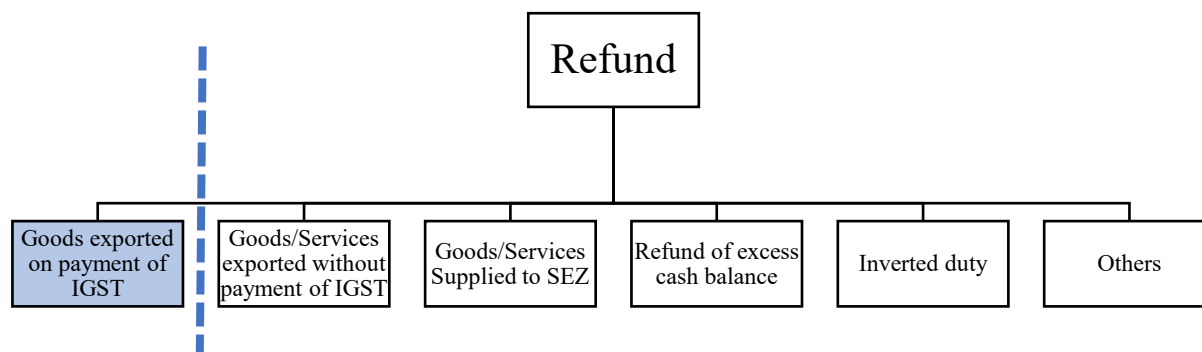
#### 4. **Proposal for consideration of GST Council:**

- GST Council has approved staggered filing of RET (large taxpayers by 20<sup>th</sup> and others by 25<sup>th</sup> of next month). **Similarly, last date of upload of ANX-1 may be staggered as 10<sup>th</sup> and 13<sup>th</sup> of month following the tax period for monthly and quarterly filers respectively.**
- To ensure smooth filing on last three days, reject/pending action of invoices appearing in ANX-2 may be allowed upto 17<sup>th</sup> and **not on 18/19 and 20<sup>th</sup> of the next month.**
- Parallel run of existing and New Return may be replaced by deployment of new returns for all types of taxpayers with effect from 1<sup>st</sup> January 2020.

## Agenda Item 12: Status of Integrated Refund System with disbursal by single authority

### **Present status of refund business process and disbursal:**

1.1. **Goods exported on payment of IGST:** The refund under GST System is divided into two parts namely that relating to export of goods on payment of IGST and the other relating to export of goods on LUT, export of services, ITC refund etc. While the former is fully automated, the latter is semi-automated.



Refund for goods exported on payment of IGST is fully automated and no separate application is required to be filed. Returns (GSTR-1 and GSTR-3B) also work as refund application where refund amount gets within 6 to 7 days of filing of both returns and on fulfilling conditions like tax paid in GSTR-3B is more than or equal to refund amount as per GSTR-1, furnishing of correct invoice number, shipping bill number and port code. As on 1<sup>st</sup> Sept **Rs 96,456 Crores** was sent by GST Systems to ICEGATE system of Customs for processing refund under this category since inception and **Rs 93, 416 Crores** was sanctioned which comes to **97%**.

1.2. **Other Types of Refund:** For all other types of Refund, presently the refund business flow involves online/electronic as well as manual processing and transmission of information between the taxpayers and the tax officers. The taxpayer files refund application in Form GST RFD-01A online on GST common portal alongwith the notified statements relevant to the category of refund selected and other supporting documents. The details filled in the refund application and the statements are validated by the system. The system debits the ITC/ cash in the electronic credit/ cash ledger and generates the Application Reference Number (ARN). The refund application gets transmitted electronically to the dashboard of the tax officer in Model 2 States and to CBIC and Model 1 States through API. Thus, until this step, the refund business process is completely electronic i.e. the filing of the refund application alongwith notified statements and other supporting documents is electronic

1.2.1. After examining the refund application and uploaded statements and supporting documents, the tax officer can issue acknowledgement in Form-RFD-02 or a deficiency memo in Form-RFD-03 manually. All subsequent steps viz sanctioning of provisional refund in Form RFD-04 or complete refund in Form RFD-06, issuance of payment advice in Form RFD-05, show cause notice in Form RFD-08, reply to the show cause notice in form RFD-09 etc are manual.

1.2.2. After refund is sanctioned in Form RFD-04/06, the tax officer issues payment advice in Form RFD-05 manually and the same is forwarded to the Nodal Officers' of Centre and States for disbursal of refund through Central and State Accounting Authorities. Though the Refund Sanction order is by one tax authority but disbursement of refund amount sanctioned is done by Center for the CGST portion and by State/UT for SGST/UTGST portion.



1.2.3. The tax officer uploads the details of refund sanctioned/ rejected in Form RFD-01 B on GST portal. The inadmissible ITC gets credited by the system to the electronic credit ledger of the taxpayer. Report having the details of the refund applications filed (RFD01A) and processed (RFD01B) are made available to the States and CBIC.

1.2.4. The functionality of reporting RFD-01B was developed later than the main refund application filing. Manual processing of refund and its reporting to an MIS reporting website on gross basis has been in use since beginning. The data so reported by tax authorities is compiled and status of refund under these categories as on 1<sup>st</sup> Sept is given below:

Status as on 1 <sup>st</sup> of September based on data uploaded by Tax Authorities						(All amounts in Rs. Crores)
Tax Auth	Application filed on the Portal		Applications for which provisional/ final order passed	Amount sanctioned	Amount rejected	% of amount Sanctioned or rejected
	Number	Amount	Number	Amount	Amount	
State	3,61,320	60,466.62	1,94,872	35,290.50	2,043.80	61.74%
Centre	2,24,051	55,024.30	1,29,694	46,848.94	1,975.44	88.73%
Total	5,85,371	1,15,490.92	3,24,566	<b>82,139.44</b>	4,019.24	74.60%

2. **Limitations of the present refund process:** Due to manual processing of the refund claims:
  - 2.1. Tracking at various stages of the application by the taxpayers is not possible.
  - 2.2. Due to manual processing, the system is not able to capture the information at various stages of refund processing. It has direct impact on reliable MIS report creation.
  - 2.3. The complete audit trail of activities performed by the tax officer and the taxpayer is not available in the existing scheme.
  - 2.4. The disbursal process is tedious as multiple stakeholders are involved viz central and state nodal officers, accounting authorities etc leading to delays in disbursal after sanction.
  - 2.5. There is no validation of the bank account of the taxpayers claiming refund.
  - 2.6. The percentage of upload of RFD-01 B on GST portal by tax officers is low and even though they may have sanctioned/rejected claims in manual form (Form RFD-06), the details are not available in the system.

3. **Online refund processing alongwith with disbursal by single authority:**

The aforementioned limitations are sought to be addressed by making processing of refunds online along with disbursal of refund by single authority. The end-to-end online processing is ready at GST System level but the same could not be deployed as all Model-1 States were not ready. All Model-1 States have since completed the development of processing of refund application at their end and the integration testing has been done. However, the same has not been deployed as another change was made in the system by making the entire disbursement through single authority as being done for export of goods on payment of IGST.

4. **Proposed single authority disbursement process:**

Under this system, the tax officer after processing the refund application will issue the payment order on GST System which will be available online to the disbursement authority for making payment of the refunds sanctioned by both the Central and the State tax authority through the Public Financial

Management System (PFMS) of the Controller General of Accounts (CGA), Government of India. The PFMS system shall ensure that the bank account details are validated before refund is sanctioned to the taxpayer. The Accounting authorities will do settlement at regular intervals.

The highlights of this system are given below:

4.1. The PFMS shall ensure that the bank account details are validated before refund is sanctioned to the taxpayer and there is only one authority with whom the taxpayer needs to communicate.

4.2. Under the single authority disbursement process, the tax officer shall be able to issue payment order (Form GST RFD 05) only after successful validation of bank account details of the taxpayer. This validation with the PFMS system is at two stages, i.e. at the time of filing of refund application and also after the payment order is issued (Form RFD-05).

4.3. In case validation fails at the PFMS level, the taxpayer will be informed and he/ she can rectify the bank account details provided in the refund application through the process of non-core amendment available in registration in the system. Once the bank account details are rectified and validated successfully, the refund application shall get processed.

4.4. PFMS under the office of the Controller General of Accounts (CGA) has been mandated as the nodal agency to validate the bank account details. A draft MoU has been shared by GSTN with CGA office outlining the agreed process of disbursement for efficient and effective management of disbursement process and for handling of grievances of taxpayers.

4.5. The settlement of accounts between the Centre and the States shall happen through the office of the Pr. CCA

**5. Status of refund functionalities relating to online processing:**

5.1. The testing of refund functionalities and related APIs has been completed by GSTN, CBIC and Model 1 States. It shall be deployed in production by 24th September 2019 along with single disbursement system. After deployment, the entire refund business process shall be online.

**6. Status of single authority disbursement:**

6.1. The testing of PFMS integration is under process by GSTN, CBIC and Model 1 States. The details of the present status of testing is as follows:

- All important scenarios tested by GSTN by simulating the PFMS response.
- CBIC is the closest Model-1 to test negative scenarios, followed by Sikkim and Karnataka.
- Goa, Haryana and Kerala are yet to complete number of steps in testing – they have tested Assessee Validation.

6.2. It shall get deployed with the online refund processing functionality by 24<sup>th</sup> September, 2019 with CBIC and all States which would have completed the integration testing. The remaining Model 1 States will integrate as and when they are ready.

7. The status given above is for kind information of GST Council.

### **Agenda Item 13: Status and progress in generation of E-Invoicing**

#### **1. Background:**

In its 35<sup>th</sup> meeting held on 21<sup>st</sup> June, 2019, the GST Council decided to introduce electronic invoicing system (e-invoice) in a phase-wise manner for B2B transactions. Phase 1 is proposed to be voluntary and it shall be rolled out from Jan 2020.

Presently, B2B invoice data is being entered multiple times - once for GSTR-1 (ANX-1 in proposed new return), then for e-way bill (in case of supplies involving movement of goods). Since the formats are different, the taxpayer has to prepare the invoice data for GSTR-1 and e-way bill separately. The e-invoice system, when implemented fully, will lead to one-time reporting of B2B invoice data which will reduce reporting in multiple formats. It will also make reporting of invoices to GST system as a natural and integral part of the business process which in turn will eliminate the process of compilation of invoices at the end of the tax period and consequent reduction of compliance burden. Further, it will lead to substantial reduction of issues in input credit verification as same data will get reported to tax department as well as to the receiver (in his inward supplies) and he will be able to reconcile with his Purchase Order and accept/reject well in time.

#### **2. Following are the advantage of e-invoice system:**

<b><u>Advantages to the Trade</u></b>	<b><u>Advantages to the Government</u></b>
<ul style="list-style-type: none"><li>• Automation of tax relevant process</li><li>• Backward integration with e-way bill, return, refund etc.</li><li>• Reduces compliance Cost by<ul style="list-style-type: none"><li>a. 37-39% for corporate businesses,</li><li>b. 8-56% for private businesses</li></ul></li><li>• No hard copies of invoices</li><li>• Assured Input Tax Credits</li><li>• Early settlement of accounts</li><li>• Simplified Compliance verification</li><li>• Becomes part of business process</li></ul>	<ul style="list-style-type: none"><li>• Auto matching of ITC claims</li><li>• Reduce fraud such as:<ul style="list-style-type: none"><li>a. Carousel fraud</li><li>b. Phantom companies</li><li>c. Suppression of turnover</li><li>d. Clandestine supplies</li></ul></li><li>• Simplified Compliance verification</li><li>• Better Tax management</li><li>• Better HR usage</li><li>• Providing tax reliefs and spurring the economic activities</li></ul>

#### **3. Generation of e-invoice from IRN Portal:** The OM vide which the Tech Sub-Group was constituted to look into tech aspects of e-invoice, mentions that the e-invoice will be generated through GST portal. This is NOT the case as any such centralization will bring unnecessary restriction on the way trade is conducted. The e-invoice system being implemented across the globe consists of two important parts namely, generation of invoice in a standard format so that invoice generated on one system can be read by another system. The second is the requirement of reporting of e-invoice to a central system designated by the tax department so that supplies can be reported in real time eliminating many malpractices associated with any value added tax/GST.

The Tech Sub-Group has recommended that the government should not go for providing generation of e-invoice from GST portal as taxpayers may have different requirements and expectation which can't be met from one software. Also, the expectations and requirements may increase later. For this purpose, the taxpayer can use his accounting system/ERP. Based on decision of GST Council, GSTN has empanelled eight providers who are providing basic accounting system free of cost to small taxpayers. The free accounting software may be used by small taxpayers for generating e-invoice. It is pertinent to mention that taxpayers having turnover upto 1.5 Crores a year constitute 82.6 % of total taxpayer base and such taxpayers are eligible for free accounting software.

#### 4. Need for National invoice standard:

Currently, there is no standard defined for e-invoice under GST or under any other statute. On the other hand, having a standard is a must to ensure complete inter-operability of e-invoices across the entire GST eco-system so that e-invoices generated by one software can be read by any other software, thereby eliminating the need of separate data entry every time. The machine readability and uniform interpretation is the key objective. Apart from the GST System, adoption of a standard will also ensure that an e-invoice shared by a seller with his buyer or bank or agent or any other player in the whole business ecosystem can be read by machines thereby eliminating data entry errors.

#### 5. International Scenario:

Many countries across the world have adopted standards for e-invoice. Most of these standards like PEPPOL, UBL-TR, SUNAT etc. are based on UBL (Universal Business Language). Keeping in view, the original vision of UBL as a standard for electronic business, many user-countries had developed their own versions based on specific requirements and trade practices. The most commonly accepted one is PEPPOL (Pan European Public Procurement Online).

**The Tech Sub-Group** constituted by GST Council Secretariat **drafted an e-invoice standard** (based on PEPPOL standard, which in turn is based on UBL standard) **in partnership with Institute of Chartered Accountants of India (ICAI)**. The draft took into account the requirements under Indian taxation laws and has features required for international transactions also. Under GST law, there are certain particulars which are mandatory to be included in invoices and the same have been made mandatory in the draft. Other features which could be used by businesses (in specific scenarios or by specified sectors of business) are marked as optional.

#### 6. Implementation and the learning from overseas

Country	Pilot	Made Compulsory	Coverage	Data Format
South Korea	1997	2008	B to B	UBL
Chile	2002	2014	B to B	Electronic Tax Document DTE
Singapore	2003	2008	B to B	PEPPOL
Mexico	2004	2011	T.O.> Rs1.5 crore	CFDI (Comprobante Fiscal Digital or Internet)
Norway	2005	2011	B to G	PEPPOL
Sweden	2005	2008	B to G	PEPPOL
Denmark	NA	2005	B to G	NemHandel, PEPPOL

The e-invoice draft schema (with details like Technical field name, description of each field, whether it is mandatory or not, few sample values along with explanatory notes), Masters (with fields like UQC, State Code, invoice type, supply type etc.) and E-invoice template (as per the GST law, so as to correlate the terms used in other sheets) were published on domain ([www.gstn.org/e-invoice](http://www.gstn.org/e-invoice)) for feedback and suggestions. A simple online feedback form was provided to elicit feedback. The draft schema was also shared with the Trade and Industry bodies such as NASSCOM, FICCI, ASSOCHAM, CII as well as individual tax experts, businesses, GST partners of GSTN viz GSPs, the tax consultant firms e.g. E&Y, PWC, KPMG, Deloitte, etc.

More than 600 comments/suggestions were received by the Sub-Group, which were studied in detail and many of them have been incorporated in the final template of e-invoice. A copy of the report of Technology Sub-Group is attached as **Annexure 1**.

## **7. Recommendations**

The sub-group has recommended the following for approval of the GST Council:

- A. The standard of template of e-invoice based on industry consultation.
- B. Format of Unique Invoice Reference Number (IRN) that will be based on the computation of hash of GSTIN of generator of document (invoice or credit note etc.), Year and Document number.
- C. Creation of multiple registrars to which e-invoice could be reported by taxpayers to obtain Unique Invoice Reference Number to ensure 24X7 operations without any break. NIC will be the first registrar.
- D. Digital Signing of e-invoice by registration portal.
- E. Generation of QR Code by the e-Invoice Registration Portal (IRP) containing the IRN (hash) along with some important parameters of invoice like GSTIN of seller and buyer, invoice number and date, taxable amount, total tax and HSN Code of major item, to help validation of registered e-invoice in offline mode.
- F. Multiple modes for getting invoice registered on IRP like Web, API, SMS, mobile app, offline tool, GSP.
- G. Direct printing from JSON to enable small taxpayers to directly print from a mobile app to a compatible printer.

## **8. Approval Sought:**

In view of what has been stated above, GST Council may kindly approve the **Recommendations of Technical sub-group on e-invoice as contained in para 7 above.**

## **REPORT OF WORKING SUB-GROUP ON TECHNICAL ISSUES RELATING E-INVOICE**

### **1. Background**

A working sub-group was constituted by the GST Council Secretariat vide Order No. 189/Generation of Invoice/GSTC/2019 dated 23.05.2019 (**Annexure-1**) to examine and recommend on the technical architecture and all technical aspects for generation of e-invoice. The sub-group is also mandated to examine and recommend from time to time on all technical aspects of generation of e-invoice, viewing, downloading, backward and forward integration, system requirement, data format, mode of generation, monitoring, scale/management, data security, disaster management etc.

The Sub-Group had two meetings. The Sub-Group involved ICAI to finalise the template of e-invoice and had a meeting with ICAI representatives on 15/07/2019.

### **2. Objective of e-Invoice System**

Value Added Tax Systems are prone to misuse of Input tax credit in various forms namely missing trader or carousal fraud ([https://en.wikipedia.org/wiki/Missing\\_trader\\_fraud](https://en.wikipedia.org/wiki/Missing_trader_fraud)), underreported sales/suppression of sales, inflated input tax credit, domestic sales disguised as exports etc. A report of European parliament has details on VAT fraud in EU (<https://www.europarl.europa.eu/cmsdata/156408/VAT%20Fraud%20Study%20publication.pdf>).

Indian GST has also seen similar frauds and it has some other elements on account of current design of return where Return having B2B invoice data (GSTR-1) is not connected to summary return (GSTR-3B) with which tax payments are made.

With enhancement of technology, which enables real-time reporting of data using variety of tools such as computers, mobiles, tablets etc., many tax authorities have started introducing e-invoice where generator of the invoice is required to report the e-invoice in near real time basis to tax department's portal.

Many people confuse this e-invoice as a system where taxpayers can generate the invoices centrally. This is NOT the case as any such centralization will bring unnecessary restriction on the way trade is conducted. The e-invoice system being implemented across the globe consists of two important parts namely, generation of invoice in a standard format so that invoice generated on one system can be read by another system. The second is the requirement of reporting of e-invoice to a central system designated by the tax department so that supplies can be reported in real time eliminating many malpractices associated with any value added tax. Indian GST is a value added tax which is levied on both goods and services without making any distinction between them unlike what was the case with state VAT or Service Tax in pre-GST days.

The Sub-Group was given the background of e-Invoice project, as reproduced below:

Objectives	Outcome
<b>Better taxpayer services</b>	<ul style="list-style-type: none"> <li>One time reporting on B2B invoice data in the form it is generated to reduce reporting in multiple formats (one for GSTR-1 and the other for e-way bill) and to generate Sales and purchase register (ANX-1 and ANX-2) from this data to keep the Return (RET-1 etc.) ready for filing. e-Way bill can also be generated using e-Invoice data</li> </ul>

	<ul style="list-style-type: none"> <li>• It will become part of his business process</li> <li>• Substantial reduction in input credit verification issues as same data will get reported to tax department as well to buyer in his inward supply (purchase) register.</li> <li>• On receipt of info thru GST System as buyer can do reconciliation with his Purchase Order and accept/reject in time</li> </ul>
<b>Reduction of tax evasion</b>	<ul style="list-style-type: none"> <li>• Complete trail of B2B invoices</li> <li>• System level matching of input credit and output tax</li> </ul>
<b>Efficiency in tax administration</b>	<ul style="list-style-type: none"> <li>• Elimination of fake invoices</li> </ul>

### 3. Basic Features of the Solution

To cater to the abovementioned goals, the Sub-Group recommends the basic features which the solution must have, as given below:

- Scalability:** The solution must be highly scalable to take care of the increase in number of invoices, especially if Government decides to extend it to B2C invoices. Simplicity to scale will be the Mantra. Thus, the architecture should be able to handle these transactions (projection for next 7 to 9 years with possibility to support B2C transactions). It is pertinent to mention that the number of taxpayers went up from 65 lakhs to 122 lakhs in two years of GST with a growth rate of 40% as against pre-GST growth rate of 10% for taxpayers. In other words, we need to build a system which is capable of handling this kind of growth in taxpayers' base as well as number of invoices.
- Availability - 24X7 operations without any downtime:** The solution should be available 24X7 without any break, including any maintenance downtime. The proposal is to make an invoice legal only if it has a unique reference number generated by a Central portal. That demands no downtime of the system. The design and architecture of solution should support this.
- Consistency:** The Unique Invoice Reference Number (written as Invoice Reference Number or IRN in the GST law) given to each invoice after reporting on the portal, should be consistent across the entire eco-system for the life-cycle of the invoice. Design of solution should be such that invoice with unique reference number can also be used outside GST eco-system for features like bill discounting to reduce the cost of capital to MSMEs.
- Authenticity of content of invoice/Instant verification:** Invoice should be easily verified for authenticity by online verification or by scanning QR code, in case of offline validation. Thus, the invoice should be machine readable and its content should be vouched. The digital signing of the e-invoice by Tax System once it is uploaded by the supplier should be a requirement.
- Standardisation of e-invoice:** Today, the country does not have any standards for e-invoice and thus invoices generated electronically on one system can't be read by another. Thus, contents of e-invoice generated by one system are manually entered in case buyer has another system. There is strong need to put in place Standardisation of invoice (standard of invoice template) to cover not only GST Requirement but also other trade related requirements to

eliminate transcription errors and make e-invoice completely inter-operable across all kinds of accounting software systems. Adoption of universal standard template will also make export/import invoices inter-operable with systems of foreign buyers/sellers.

#### 4. Discussion on Identified Issues

**4.1 Scalability:** The sub-group went through the e-way bill data as well as the invoices reported to GST systems. Currently, the e-way bill system supports generation of 10 to 24 Lakhs e-way bills per day or around 5 crore e-way bills in a month. E-way bills are mandatory only if the invoice value is more than Rs 50,000. The invoices reported in GST System for one quarter viz July-Sept 2018, was also studied (as given in the table below):

INVOICE COUNT BASED ON INVOICE VALUE				
Invoice Value in Range	No. of invoices Reported in GSTR-1			Sept as % of total
	Jul-18	Aug-18	Sep-18	
Rs. 1 to 5000	70659111	67050677	84562050	40.77%
Rs. 5K to 10K	18721798	18618066	25376274	12.23%
Rs. 10K to 20 K	18412303	18691949	25240434	12.17%
Rs. 20K to 50 K	23763639	24782813	33330404	16.07%
Rs. 50 K to 70 K	6420343	6740614	8225155	3.97%
Rs. 70 K to 1 Lakh	6124660	6328925	7751131	3.74%
Rs. 1 Lakh to 2 Lakh	8111953	8428748	9561009	4.61%
Rs. 2 Lakh to Rs. 5 Lakh	6685842	7058084	7567706	3.65%
Rs. 5 Lakh to 10 Lakh	2934701	3153725	3214941	1.55%
Rs. 10 Lakh to 50 Lakh	2120413	2344974	2324978	1.12%
Rs. 50 Lakh to Rs. 1 Crore	115510	126537	120112	0.06%
Rs. 1 to 2 Crore	43991	48578	47530	0.02%
Rs. 2 to 5 Crore	23257	25565	25892	0.01%
Rs. 5 to 10 Crore	6845	7823	7583	0.00%
Rs. 10 to 50 Crore	3138	3773	4099	0.00%
Above 50 Crore	209	275	331	0.00%
Less than Re. 1/-	144522	91303	73944	0.04%
<b>TOTAL</b>	<b>16,42,92,235</b>	<b>16,35,02,429</b>	<b>20,74,33,573</b>	<b>100.00%</b>

The above two datasets were used by the group to analyse the requirement and come up with scalability recommendations.

Around 20 Crore B2B invoices were reported by taxpayers in the 3<sup>rd</sup> month of the July-Sept quarter in 2018. While there is no empirical data on B2C invoices available today, a rough estimate for system design may be taken as 20 times that of B2B. Thus, in a month, the system should be able to handle 400 crore invoices and large percentile of the same will come during working hours namely 10 am to 8 pm. In another words, the architecture of system should be such that it can be scaled up to handle this kind of reporting load i.e. 1.3 crores per hour  $[(400/(30*10))$  transactions (number of e-invoices reported).



Of course, the system will initially be provisioned for handling B2B invoices only which will be around 1 Crore per day or 10 lakhs per hour.

The Group recommends that project should be taken up in a phased manner starting with implementation on voluntary basis for B2B for large taxpayers as was done in case of e-way bill deployment.

The distribution of taxpayers based on turnover and number of invoices generated by them was also examined at by the Sub-Group.

<b>INVOICE COUNT BASED ON EXTRAPOLATED TURNOVER OF 2017-18</b>					
<b>Count of Taxpayers</b>	<b>Turnover Slab based on FY 2017-18</b>	<b>No. of invoices Reported in GSTR-1 by such taxpayers</b>			<b>Average count of invoices per month</b>
		<b>Jul-18</b>	<b>Aug-18</b>	<b>Sep-18</b>	
988128	Upto 5 Lakhs (leaving aside NIL filers)	257464	253720	2087261	0.88
629148	5 to 10 Lakhs	318412	306426	2821277	1.83
855459	10 to 20 Lakhs	760286	739343	6089012	2.96
580947	20 to 30 Lakhs	725116	697483	5926107	4.22
421528	30 to 40 Lakhs	732359	699671	5620924	5.58
324951	40 to 50 Lakhs	724665	688682	5167577	6.75
474029	50 to 70 Lakhs	1395523	1332789	9349826	8.49
466518	70 Lakh to 1 Crore	2197731	2107764	11730031	11.46
456516	1 Crore to 1.5 Crores	4629759	4507010	13291155	16.38
267233	1.5 Crores to 2 Crores	5893588	5816727	7125289	23.49
308246	2 Crores to 3 Crores	10269467	10187235	9630594	32.54
177922	3 Crores to 4 Crores	8109655	8053553	7289457	43.94
116253	4 Crores to 5 Crores	6507297	6396841	5746204	53.48
195031	5 Crores to 8 Crores	13907172	13776416	12167017	68.11
72551	8 Crores to 10 Crores	6672446	6602472	5811494	87.69
155588	10 Crores to 20 Crores	18592090	18411784	16069295	113.70
97816	20 Crores to 50 Crores	18338479	18443577	16121505	180.28
33982	50 Crores to 100 Crores	11174507	11091740	10028577	316.78
28118	100 Crores to 500 Crores	20603244	21306401	19186222	724.28
5941	Above 500 Crores	30244245	29517488	29947401	5033.34
6655905	<b>GRAND TOTAL</b>	<b>162053505</b>	<b>160937122</b>	<b>201206225</b>	26.25

In view of the data given above, it is recommended that e-invoice reporting should be started first with taxpayers having annual turnover of Rs 50 Crores and above whose total number is below one lakh but who upload around 40% (6.2 Cr out of 16.2 crores) of the total invoices uploaded in the GST System in a month. These taxpayers are expected to have automated systems/ERPs. The trial with them for a quarter will give us insight into system behaviour and carry out necessary tweaks as required. Decision of further rolling out the e-invoice system may be taken based on the trial and learnings from this initial phase.

**4.2 Consistency and Authenticity of Invoice:** The Committee discussed the concept of ‘Consistency’ and ‘Predictability/derivability’ of the unique number of the invoice which can be achieved by creation of a hash and digital signing of the content of the invoice. The benefits of such a system are as given below:

- The invoice data will be uploaded on a system which will derive hash function on the basis of seller GSTIN, Invoice Number (without any special chars), and year. The hash value and invoice content will then be digitally signed by the System and made available to: the seller, the buyer, GST System, E-way Bill system and any other stakeholder as decided by the Government.
- The generation of hash and signing of invoice document will be akin to signing of a sale document by a land registry / Sub Registrar who also gives a unique number to the sale deed. The sub-registrar does not go into the veracity of content as that is a contract between seller and buyer but registers the sale deed, which then becomes a registered document on which loans are given and the same is accepted by multiple authorities. Similarly, the Invoice is also a contract between supplier and receiver and digital signature with hash value will make the invoice consistent and predictable. The same can then be used for many other purposes. Thus an Invoice with hash and duly signed by appointed agency will be the valid invoice for claiming Input Tax Credit or for other purposes like bill discounting etc.
- In this way the government can have multiple registrars for invoice registration and the Unique Invoice Reference Number (IRN) will remain consistent across multiple registrars.
- Multiple registrars will ensure a system which is available 24X7. Also, this could lead to a scenario where multiple registrars will compete to provide not only better registration services but also additional services like checking correctness of tax rates, basic data check, generating report for buyer in specified format (many large companies take invoice data in specific formats like iDoc) etc.
- The sub-group discussed need of generation of a **QR code** by GST System on reporting of the e-invoice that will enable offline validation of business critical fields of the invoice such as
  - GSTIN of supplier
  - GSTIN of Recipient
  - Invoice number as given by Supplier
  - Date
  - Invoice value (taxable value and gross tax)
  - Number of line items.
  - HSN Code of main item (the line item having highest taxable value)
  - Unique Invoice Reference Number
- **Direct printing from JSON:** A printable section (Base64 encoding of a PDF) should be added to the JSON section once authenticated and delivered to the Supplier. This will enable small taxpayers to directly print from a mobile app to a compatible printer.

The Sub-Group is of the view that the purpose of Unique Invoice Reference Number (IRN) being consistent (across registrars), predictable (easy to pre-print labels etc. making adoption easy), etc. will go away if it is not generated using a hash algorithm. There are huge benefits to physical paper based systems to digital systems if they are made "predictable" and "derive-able". Thus, a hash function on seller GSTIN Invoice Number (without any special chars), and year should be used. The signature will make it "registered", "verifiable" and "trustable". Unique Invoice Reference Number (IRN) itself doesn't provide any trust, it is just a string!

### 4.3 Standardised E-Invoice Template:

In the second meeting of the Sub-Group, NIC presented an invoice JSON prepared by them. The same was examined by the Sub-Group. It was decided to compare the same with international invoice standards, so as to ensure that the proposed solution does not leave any important item. The group felt the need of involving ICAI for further inputs on preparation of standard e-invoice template. The draft so prepared based on NIC's draft and inputs from ICAI was put in public domain for consultation/feedback on 01/08/2019. It was also notified through a newspaper advertisement. The GSP-ASP eco-system along with accounting/billing software partners were also requested for feedback by sending them emails. More than 500 responses were received which were examined in consultation with ICAI and the draft e-invoice template was finalised. The fields/components of the e-invoice template are classified into two categories viz mandatory and optional. The mandatory fields are as per GST Law and the optional fields are based on trade practices and industry needs. The final template is attached as **Annexure-2**.

### 5. Recommendations of the Sub-Group

Keeping in view the details and discussions the sub-group had and the interaction with industry, the following recommendations are made:

A. **The Format of Unique Invoice Reference Number (IRN):** The unique IRN will be based on the computation of hash of GSTIN of generator of document (invoice or credit note etc.), Year and Document number. This hash will be 32 bytes and unique for this combination. This way hash will always be the same irrespective of the registrar who processes it. The hash could also be generated by the taxpayers based on above algorithm and could be used as a sticker on his invoices, rather than writing manual after generation from portal. However, this pre-generated number will not be valid unless it is registered on the portal along with invoice details.

To ensure deduplication, the registrar will be required to send the hash to GST System to confirm whether the same has been reported already. In case it has been reported by another registrar and the GST System already has the same IRN, then the registrar will reject the registration and inform the sender. Only unique invoices from a taxpayer will be accepted and registered by the registrar.

This pre-supposes a robust and highly partitioned system to record unique IRNs by the GST System. GSTN should immediately start working on this so that it is available before the second registrar is appointed. In case, the central repository does not respond in an acceptable timeframe the Registrar will register the e-invoice and share it back with the sender. In a rare case, if such a scenario happens and a taxpayer uploads the same e-invoice thru more than one registrar, the GST system's ANX-1 will take only one which has later time stamp and discard the one which has earlier time stamp.

B. **Digital Signing by e-Invoice Registration Portal:** The invoice data will be uploaded on the IRP (Invoice Registration Portal), which will generate the hash and sign it with its private key. In case the taxpayer submits hash also along with invoice data, the same will be validated by IRN system and then signed.

C. **QR Code:** The IRP will also generate a QR code containing the unique IRN (hash) along with some important parameters of invoice (as suggested above at Para 4.2) and digital signature so that it can be verified on the central portal as well as by an Offline App. This will be helpful for tax officers checking the invoice on the roadside where Internet may not be available all the time. The web user will get a printable form with all details including QR code.

D. **The offline app** will be provided on the IRP for anyone to download to authenticate the QR code of the invoice offline and its basic details. However, to see the whole invoice, one will have to connect to the portal and verify and see the details online. That facility will have to be provided to tax officers, the way it is currently available under E-way bill system.

E. **Generation of e-invoice from IRN Portal:** The OM vide which the Sub-Group was constituted mentions that the e-invoice will be generated through GST portal. The Tech Sub-Group recommends that the government should not go for providing generation of e-invoice from GST portal as taxpayers may have different requirements and expectation which can't be met from one software. Also, the expectations and requirements may increase later. For this purpose, the taxpayer can use his accounting system/ERP. Based on decision of GST Council, GSTN has empanelled eight providers who are providing basic accounting system free of cost to small taxpayers. The free accounting software may be used by small taxpayers for generating e-invoice. It is pertinent to mention that taxpayers having turnover upto 1.5 Crores a year constitute 82.6 % of total taxpayer base and such taxpayers are eligible for free accounting software.

F. **Multiple Registrar for IRN System:** The Sub-Group recommends that the solution recommended above required provisioning by multiple registrars and hence this approach should be adopted. To start with, NIC will be the first Registrar, as decided by the Government (minutes of the meeting taken by Revenue Secretary on 24<sup>th</sup> April 2019). Based on experience of the trial more registrars may be added including GST System itself.

G. **Standardisation of Invoice:** The sub-group recommends adoption of the e-invoice schema and template including QR code as discussed in Para 4.3 above.

H. **Versioning of Invoice JSON format:** GSTN should ensure versioning of the JSON so as to enable future enhancements and ensure backward compatibility of the system.

I. **Modes for getting invoice registered:** Multiple modes should be made available so that taxpayer can use the best mode based on his/her need. In the e-way bill system the following modes are provided to generate e-way bills by uploading the required data of invoice and the vehicle number:

- a. Web based,
- b. API based,
- c. SMS based,
- d. mobile app based,
- e. offline tool based and
- f. GSP based.

All the modes mentioned above should also be provisioned under the proposed system for e-invoice, through the IRP (Invoice Registration Portal).

J. **Offline Tool:** It is recommended that the specifications of Offline Tool for the preparation of offline data should be published by GSTN so that eco-system partners can start the development work and provide the offline tool as per the taxpayers' needs.

K. **API mode:** Using API mode, the big tax payers and accounting software providers can interface their systems and pull the IRN after passing the relevant invoice information in JSON format. API request should handle one invoice request at a time to generate the IRN. This mode will also be used for

bulk requirement (user can pass the request one after the other and get the IRN response within fraction of second) as well. The e-way bill system provides the same methodology.

L.       **Direct Printing from JSON:** A tool may be provided which can open the signed JSON received by the seller from the IRP. This will enable small taxpayers to directly print from a mobile app to a compatible printer.



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**F.No.: 189/Generation of Invoice /GSTC/2019**  
**23.05.2019**

**OFFICE MEMORANDUM**

**Sub: Constitution of working sub-Group on technical issues for generation of e-Invoice on GST portal –reg.**

Committee of Officers (CoO) on generation of electronic Invoice through GST Portal have decided to constitute a working sub Group to examine and recommend on the technical architecture and all technical aspects for generation of e-invoice. Accordingly, this sub-Group shall consist of the following members:

S. No.	Name	Designation & Organization
1.	Dr Pramod Kumar Verma	Chief Architect, UIDAI
2.	Shri P. V.Bhatt	Dy Director General, NIC, Bangalore
3.	Shri Nitin Mishra	Executive Vice President (Technology), GSTN

2. The sub Group shall examine and recommend from time to time technical architecture and all technical aspects of generation of e-invoice, including inter alia generation, viewing, downloading, backward & forward integration, system requirement, data format, mode of generation like APP based, mobile, SMS, off-line and on-line invoice integration with portal, API integration, automated monitoring, automated scale/management, full data security (encryption for confidentiality and signing for non-tampering), disaster management and retrieval mechanism etc.

3. Shri Prakash Kumar, CEO, GSTN shall coordinate with this sub-Group and update the progress periodically.

4. This issues with the approval of the of the Revenue Secretary, Govt. of India.

**(Rakesh Agarwal)**

**Under Secretary to GST Council**

To

**All members of sub-Group** on technical issues for generation of e-Invoice

Copy to:

- 1) OSD to the Revenue Secretary, North Block, New Delhi





[illegible]



Note: Cardinality Means occurrence of field in the schema. Below are the meanings of various symbol used in this column:

0..1 : It means this item is optional and even if mentioned can not be repeated

1..1: It means that this item is mandatory and can be mentioned only once.

1..n: It means this item is mandatory and can be repeated more than once

0..n: It means this item is optional but can be repeated many times.

For example: Previous invoice reference is optional but if required one can mention many previous invoice reference.

Invoice Detail							
S No	Technical Field name	Cardinality	Small Description of the field	Is it Mandatory on invoice	Technical Field Specifications	Sample Value of the field	Explanatory Notes of the Field
0	Version	1..1	Version number	Mandatory	string(Max length:10)	1.0	It is the version of schema. It will be used to keep track of version of Invoice specification.
1	IRN (UUID)	0..1	Invoice Reference Number	Mandatory	string(Max length:50)	649b01t	This will be a unique reference number for this invoice. It can be generated by application based on the Algorithm provided by E-Invoice system or can be left blank. In case this field has been left blank E-Invoice system will generate it and respond back in response to registration request. In case application send this number then e-Invoice system will validate it and after validation registered same number against this invoice. Invoice will only be valid once it has this number and it is registered on E-invoice system.
2	Invoice_type_code	1..1	Code for Invoice type	Mandatory	string(Max length:10)	Reg/SEZP/SEZWP/EXP/EXPWP/DEXP	This will be the code to identify type of invoice, some of the examples are mentioned. It will have also code for bill of entry, commercial invoice and other type of invoices. B2C invoice can be mentioned as type and based on that some fields will become optional. Detail JSON schema will mention these details later.
3	InvoiceNum	1..1	Invoice number	Mandatory	string(Max length:16)	Sa/1/2019	It will be as per invoice number rule mentioned in CGST/SGST rule. Rule to be checked.
4	InvoiceDate	1..1	Invoice Date	Mandatory	string (DD/MM/YYYY)	21-07-19	The date when the Invoice was issued. Format "YYYY-MM-DD"
5	Invoice_currency_code	1..1	Currency code	Optional	string(Max length:16)	USD	It depicts an additional currency in which all Invoice amounts can be given along with INR. one additional currency shall be used in the
6	Reversecharge	0..1	Reverse Charge	optional	Character	Y	Is the liability payable under reverse charge
7	Delivery or Invoice Period	0..1		Optional			
8	Invoice_Period_Start_Date	1..1	Invoice period start date	Mandatory (if this section is selected or used)	string (DD/MM/YYYY)	21-07-19	
9	Invoice_Period_End_Date	1..1	Invoice Period End date	Mandatory (if this section is selected or used)	string (DD/MM/YYYY)	21-07-19	
10	Order and Sales Order Reference	0..1		Optional			
11	Preceding Invoice	0..n					
12	Preceding_Invoice_Number	1..1	Detail of Base Invoice which is being amended by subsequent document	Mandatory (if this section is selected or used)	string(Max length:16)	Sa/1/2019	This is the reference of original invoice to be provided in the case of debit and credit notes. In mere invoicing this is not required. It is required to keep future expansion of e versions of Credit notes, Debit Notes and other documents required under GST
13	Invoice_Document_Reference	1..1	Invoice reference	Optional	string(Max length:20)	KOL01	This reference is kept for user to provide any additional fields for eg., some branch, their user id, their employee id, sales centre reference
14	Preceding_Invoice_Date	1..1	Date of Invoice	Mandatory (if this section is selected or used)	string (DD/MM/YYYY)	21-07-19	
15	Other	0..1					
16	Receipt_Advice_Reference	0..1	Terms reference	Optional	string(Max length:20)	CREDIT30	This reference is kept for user to provide their receipt advice details to their customer.
17	Tender_or_Lot_Reference	0..1	Lot / Batch Reference	Optional	string(Max length:20)	TENDERJAN2020	This reference is kept for mentioning number or detail of Lot or Tender if supplies are made under such Lot or tender
18	Contract_Reference	0..1	Contract Number	Optional	string(Max length:20)	CONT23072019	This reference is kept for mentioning contract number if supplies are made under any specific Contract
19	External_Reference	0..1	Any other reference	Optional	string(Max length:20)	EXT23222	An additional field for provision of any additional reference number for such supply.
20	Project_Reference	0..1	Project Reference	Optional	string(Max length:20)	PJTCODE01	This reference is kept for mentioning Project number if supplies are made under any specific Project
21	RefNum	0..1	Vendor PO Reference number	Optional	string(Max length:16)	Vendor PO /1	0
22	RefDate	0..1	Vendor PO Reference date	Optional	string (DD/MM/YYYY)	21-07-19	00-01-00
23	Supplier Information	1..1		Mandatory			A group of business terms providing information about the Supplier.
24	Supplier_Legal_Name	1..1	Supplier_Legal_Name	Mandatory	string(Max length:100)	The Institute of Chartered Accountants of India	Name as appearing in PAN of the Supplier
25	Supplier_trading_name	0..1	Trade Name of Supplier	Optional	string(Max length:100)	ICAI	A name by which the Supplier is known, other than Supplier name (also known as Business name).
26	Supplier_GSTIN	1..1	Gstin of the Supplier	Mandatory	Alphanumeric with 15 characters	23AADFV7589C120	GSTIN of the supplier
27	Supplier_Address	1..1	Supplier address1	Mandatory	string(Max length:100)	Vasanth Nagar	Address of the Supplier
28	Supplier_Address	0..1	Supplier address 2	Optional	string(Max length:100)	Bangalore	City of the Supplier
29	Supplier_City	1..1	Supplier address 2	Optional	string(Max length:50)	Bangalore	City of the Supplier
30	Supplier_State	1..1	Place	Mandatory	string(Max length:50)	Karnataka	State of the Supplier
31	Supplier_Pincode	1..1	Pincode	Mandatory	string(Max length:6)	560087	Pincode of the Supplier
32	Supplier_Phone	0..1	Phone	Optional	string(Max length:12)	9999999999	Contact number of the Supplier
33	Supplier_Email	0..1	eMail id	Optional	string(Max length:50)	Supplier@icai.com	Email id of the Supplier.

S No	Technical Field name	Cardinality	Small Description of the field	Is it Mandatory on invoice	Technical Field Specifications	Sample Value of the field	Explanatory Notes of the Field
34	<b>Buyer Information</b>	1..1		<b>Mandatory</b>			<b>Header for Buyer information</b>
35	Billing_Name	1.1	Buyer Legal name	Mandatory	string(Max length:100)	Adarsha	Trade name of buyer
36	Billing_GSTIN	1.1	GSTIN	Mandatory	string(Max length:15)	29AACCR7832C12D	GSTIN of the Buyer
37	Billing_PDS	1.1	State code	Mandatory	String(Max length:2)	29	Place of supply code of Supply
38	Billing_Address1	1.1	Address1	Mandatory	string(Max length:100)	Address	Address of the Buyer
39	Billing_Address2	0..1	Address2	optional	string(Max length:100)	Address	Address of the Buyer
40	Billing_State	1.1	Place	Mandatory	string(Max length:50)	Bangalore	State of the Buyer
41	Billing_Pincode	1.1	pincode	Mandatory	string(Max length:6)	560002	Pincode of the Buyer
42	Billing_Phone	0..1	Phone number	Optional	string(Max length:12)	080 2223323	contact number of the Buyer
43	Billing_Email	0..1	eMail id	Optional	string(Max length:50)	billing@icai.com	Email id of the buyer. This should be provided to help E-Invoicing system to receive this invoice on mail.
44	<b>Payee Information (Seller payment information)</b>	0..1		<b>optional</b>			<i>Header for Payee Information – person to whom amount is payable. Optional for cases where payment is to be made to a person other than Supplier</i>
45	Payee_Name	1.1	Payee name	Mandatory	string(Max length:100)		Name of the person to whom payment is to be made
46	Payee_Financial_Account	1.1	Account Number	Mandatory	string(Max length:18)		Account number of Payee
47	ModeofPayment	1.1	Payment mode	Mandatory	string(Max length:6)	Cash/Credit/Direct Transfer	Cash/Credit/Direct Transfer
48	Financial_Institution_Branch	1.1	Financial Institution Branch (IFSC Code)	Mandatory	string(Max length:11)		A group of business terms to specify Branch of Payee
49	Payment_Terms	0..1	Payment Terms	Optional	string(Max length:50)		Terms of Payment with the recipient if to be provided
50	Payment_Instruction	0..1	Payment Instruction	Optional	string(Max length:50)		A group of business terms providing information about the payment.
51	Credit_Transfer	0..1		Optional	string(Max length:50)		A group of business terms to specify credit transfer payments.
52	Direct_Debit	0..1		Optional	string(Max length:50)		A group of business terms to specify a direct debit.
53	CreditDays	0..1	Due date of Credit	Optional	Numeric (Min length:1 Max length:3)	30-11-2019	The date when the payment is due. Format "DD-MM-YYYY".
54	<b>Delivery Information</b>	1..1		<b>Mandatory</b>			A group of business terms providing information about where and when the goods and services invoiced are delivered.
55	DispatchFromDetails	1.1	DISPATCH from details	Mandatory	<a href="#">Refer A.1.1</a>		
56	ECOM_GSTIN	0..1	eCommerce GSTIN	Optional	string(Max length:15)		Mention of E commerce operator is supply is made through him
57	ECOM_PDS	0..1	State code	Optional	String(Max length:2)	29	Mention of E commerce operator is supply is made through him
58	<b>Invoice Item Details</b>	1..n		<b>Mandatory</b>			
59	List [Items]		Items	Mandatory	<a href="#">Refer A.1.2</a>		A group of business terms providing information about the goods and services invoiced.
60	<b>Document Total</b>	1..1		<b>Mandatory</b>			
61	TotalDetails		Bill TotalDetails	Optional	<a href="#">Refer A.1.3</a>		0
62	Tax_Total	1.1	Total Tax Amount	Mandatory	Decimal (10,2)		When tax currency code is provided, two instances of the tax total must be present, but only one with tax subtotal.
63	Sum_of_Invoice_line_net_amount	0..1	Item level net amount	optional	Decimal (10,2)		Sum of all Invoice line net amounts in the Invoice. Must be rounded to maximum 2 decimals.
64	Sum_of_allowances_on_document_level	0..1	total discount	optional	Decimal (10,2)		Sum of all allowances on document level in the Invoice. Must be rounded to maximum 2 decimals.
65	Sum_of_charges_on_document_level	0..1	total other charges	optional	Decimal (10,2)		Sum of all charges on document level in the Invoice. Must be rounded to maximum 2 decimals.
66	PreTaxDetails		Break up of the tax rate at invoice level	Optional	<a href="#">Refer A.1.3</a>		The total amount of the Invoice without GST. Must be rounded to maximum 2 decimals.
67	Paid_amount	1.1	Paid amount	Mandatory	Decimal (10,2)		The sum of amounts which have been paid in advance. Must be rounded to maximum 2 decimals.
68	Amount_due_for_payment	1.1	Payment Due	Mandatory	Decimal (10,2)		The outstanding amount that is requested to be paid. Must be rounded to maximum 2 decimals.
69	<b>Extra Information</b>	0..1		Optional			
70	Tax_Scheme	1.1	GST, Excise, Custom, VAT etc.	Mandatory	string(Max length:4)	GST,CUST, VAT etc..	Mandatory element. Use "GST"
71	Remarks	0..1	Remarks/Note	Optional	string(Max length:100)	New batch Items submitted	A textual note that gives unstructured information that is relevant to the Invoice as a whole. Such as the reason for any correction or assignment note in case the invoice has been factored.
72	<b>Additional_Supporting_Document</b>	0..n		<b>optional</b>			
73	Additional_Supporting_Documents_url	0..1	Supporting document URLs	optional	string(Max length:100)		A group of business terms providing information about additional supporting documents substantiating the claims made in the Invoice. The additional supporting documents can be used for both referencing a document number which is expected to be known by the receiver, an external document (referenced by a URL) or as an embedded document, Base64 encoded (such as a time report).
74	Additional_Supporting_Documents_url	0..1	Supporting document in base64 format.	optional	string(Max length:1000)		A group of business terms providing information about additional supporting documents substantiating the claims made in the Invoice. The additional supporting documents can be used for both referencing a document number which is expected to be known by the receiver, an external document (referenced by a URL) or as an embedded document, Base64 encoded (such as a time report).
75	Invoice_Allowances_or_Charges	0..1	Total Value of allowances and charges at invoice level	optional	Decimal (10,2)		A group of business terms providing information about allowances or charges applicable at invoice level as sometime discount or charges may be applicable on invoice level not on line item level.

S No	Technical Field name	Cardinality	Small Description of the field	Is it Mandatory on invoice	Technical Field Specifications	Sample Value of the field	Explanatory Notes of the Field
	<b>A 1.0 ShipTo</b>	<b>0..1</b>					
S No	Parameter		Description		Field	Sample Value	
1	ShippingTo_Name	1.1	ShippingTo_Name	Mandatory	string(Max length:60)	Adarsha	A group of business terms providing information about the address to which goods and services invoiced were or are delivered.
2	ShippingTo_GSTIN	1.1	ShippingTo_GSTIN	Mandatory	string(Max length:100)	36AABCT2223L12F	A group of business terms providing information about the address to which goods and services invoiced were or are delivered.
3	ShippingTo_Address1	1.1	ShippingTo_Address1	Mandatory	string(Max length:50)	Address	A group of business terms providing information about the address to which goods and services invoiced were or are delivered.
4	ShippingTo_Address2	0.1	ShippingTo_Address2	Optional	string(Max length:50)	Address	A group of business terms providing information about the address to which goods and services invoiced were or are delivered.
5	ShippingTo_Place	0.1	ShippingTo_Place	Optional	string(Max length:6)	Bangalore	A group of business terms providing information about the address to which goods and services invoiced were or are delivered.
6	ShippingTo_Pincode	1.1	ShippingTo_Pincode	Mandatory	string(Max length:50)	560001	A group of business terms providing information about the address to which goods and services invoiced were or are delivered.
7	ShippingTo_State	1.1	ShippingTo_State	Mandatory	string(Max length:100)	Karnataka	A group of business terms providing information about the address to which goods and services invoiced were or are delivered.
8	SubsupplyType		Supply Type	Mandatory	String(Max length:2)	Supply/export/Jobwork	A group of business terms providing information about the address to which goods and services invoiced were or are delivered.
9	TransactionMode		Transaction Mode	Mandatory	String(Max length:2)	Regular/BillTo/ShipTo	A group of business terms providing information about the address to which goods and services invoiced were or are delivered.
	<b>A 1.1 DispatchFrom Details</b>						
S No	Parameter		Description		Field	Sample Value	
1	Company_Name	1.1	Company_Name	Mandatory	string(Max length:60)	ICAI	Detail of person and address wherefrom goods are dispatched.
2	Address1	1.1	Address1	Mandatory	string(Max length:100)	Vasanth Nagar	Detail of person and address wherefrom goods are dispatched.
2	Address2	0.1	Address2	Optional	string(Max length:100)	Millers Road	Detail of person and address wherefrom goods are dispatched.
3	City	1.1	Place	Optional	string(Max length:100)	Bangalore	Detail of person and address wherefrom goods are dispatched.
4	State	1.1	State	Mandatory	String(Max length:2)	Karnataka	Detail of person and address wherefrom goods are dispatched.
5	Pincode	1.1	Pincode	Mandatory	string(Max length:6)	560067	Detail of person and address wherefrom goods are dispatched.
	<b>A 1.2 Item Details</b>	<b>1..n</b>					
S No	Parameter		Description		Field	Sample Value	
1	SLNO	1.1	Serial Number	Mandatory	int	1,2,3	
2	Item Description	0.1	Item description	optional	string(Max length:300)	Mobile	The identification scheme identifier of the item classification identifier
3	ISService	0.1	ISService	Optional	Character	Y/N	Specify whether supply is that of Services or not
4	HSN code	0.1	HSN code	Optional	string(Max length:8)	1122	A code for classifying the item by its type or nature.
5	Batch	0.1	...	Optional	<a href="#">Refer A.1.3.J</a>	galaxy	Batch number details are important to be mentioned for certain set of manufacturers
6	Barcode	0.1	ItemBarcode	Optional	string(Max length:30)	b123	Barcoding if to be provided need to be specified
7	Quantity	1.1	Quantity	Mandatory	Decimal (13,3)	10	The quantity of items (goods or services) that is charged in the Invoice line.
8	FreeQty	0.1	free quantity	Optional	Decimal (13,3)	1	Detail of any FOC item
9	UQC	0..1	uom	Optional	string(Max length:8)	Box	The unit of measure that applies to the invoiced quantity. Codes for unit of packaging from UNECE Recommendation No. 21 can be used in accordance with the descriptions in the "Intro" section of UNECE Recommendation 20, Revision 11(2015). The 2 character alphanumeric code values in UNECE Recommendation 21 shall be used. To avoid duplication with existing code values in UNECE Recommendation No. 20, each code value from UNECE Recommendation 21 shall be prefixed with an "X", resulting in a 3 alphanumeric code when used as a unit of measure.
10	Rate	1.1	Item Rate per quantity	Mandatory	Decimal (10,2)	500.5	The number of item units to which the price applies.
11	GrossAmount	1.1	gross amount	Optional	Decimal (10,2)	5000	The price of an item, exclusive of GST, after subtracting item price discount. The item net price has to be equal with the item gross price less the item price discount, if they are both provided. Item price can not be negative.
12	DiscountAmount	0.1	discount amount	Optional	Decimal (10,2)		The total discount subtracted from the item gross price to calculate the item net price.
13	PreTaxAmount	0.1	Pretax	Optional	Decimal (10,2)	50	The unit of measure that applies to the item price base quantity, must be the same as the unit code of the Invoiced/Credited quantity. Codes for unit of packaging from UNECE Recommendation No. 21 can be used in accordance with the descriptions in the "Intro" section of UNECE Recommendation 20, Revision 11(2015). The 2 character alphanumeric code values in UNECE Recommendation 21 shall be used. To avoid duplication with existing code values in UNECE Recommendation No. 20, each code value from UNECE Recommendation 21 shall be prefixed with an "X", resulting in a 3 alphanumeric code when used as a unit of measure.
14	AssesseableValue	1.1	net amount	Mandatory	Decimal (13,2)	5000	The unit price, exclusive of GST, before subtracting item price discount, can not be negative
15	GSTRate	1.1	Rate	Mandatory	Decimal(3,2)	5	The GST rate, represented as percentage that applies to the invoiced
16	Iamt	0.1	IGST Amount as per item	Mandatory	Decimal(11,2)		A group of business terms providing information about GST breakdown by different categories, rates and exemption reasons
17	Camt	0.1	CGST Amount as per item	Mandatory	Decimal(11,2)	650.00	
18	Samt	0.1	SGST Amount as per item	Mandatory	Decimal(11,2)	650.00	
19	Csamt	0.1	CESS Amount as per item	Optional	Decimal(11,2)	65.00	
20	StateCessAmt	0.1	State cess amount as per item	Optional	Decimal(11,2)	65.00	
21	OtherCharges	0..1	Other if any	Optional	Decimal(11,2)		A group of business terms providing information about allowances applicable to the Invoice as a whole. A group of business terms providing information about charges and taxes other than GST, applicable to the Invoice as a whole.
22	Invoice_line_net_amount	0.1	Invoice line Net Amount	Optional	Decimal(11,2)		The total amount of the Invoice line. The amount is "net" without GST, i.e. inclusive of line level allowances and charges as well as other relevant taxes. Must be rounded to maximum 2 decimals.

S No	Technical Field name	Cardinality	Small Description of the field	Is it Mandatory on invoice	Technical Field Specifications	Sample Value of the field	Explanatory Notes of the Field
23	Order_Line_Reference	0..1	Reference to purchase order	optional	String (50)		Reference of purchase order.
24	ItemTotal	1..1	net amount	Optional	Decimal (13,2)	5000	A group of business terms providing the monetary totals for the
25	Origin_Country	0..1	Origin country of item	optional	String(Max length:2)		This is to specify item origin country like mobile phone sold in India could be manufactured in China.
26	SerialNoDetails	0..1	...	Optional	<a href="#">Refer A.1.3.2</a>		
<b>A.1.3 Total Details</b>		<b>1..1</b>		<b>Mandatory</b>			
S No	Parameter		Description		Field	Sample Value	
1	IGSTValue	0..1	IGST Amount as per invoice	Optional	Decimal(11,2)		Appropriate taxes based on rule will be applicable. For example either of CGST& SGST or IGST will be mandatory. As there is no way to show conditional mandatory, optional has been mentioned against all
2	CGSTValue	0..1	CGST Amount as per	Optional	Decimal(11,2)		Taxable value as per Act to be specified
3	SGSTValue	0..1	SGST Amount as per	Optional	Decimal(11,2)		Taxable value as per Act to be specified
4	CESSValue	0..1	cess Amount as per invoice	Optional	Decimal(11,2)		Taxable value as per Act to be specified
5	StateCessValue	0..1	State cess Amount as per invoice	Optional	Decimal(11,2)		Taxable value as per Act to be specified
	Rate	0..1	Tax Rate	Optional	Decimal(11,2)		Tax Rate
6	OtherCharges	0..1	Pretax/post charges	Optional	Decimal(11,2)		A group of business terms providing information about allowances applicable to the Invoice as a whole. A group of business terms providing information about charges and taxes other than GST, applicable to the Invoice as a whole.
7	Roundoff	0..1	roundoff value	Optional	Decimal(11,2)		The amount to be added to the invoice total to round the amount to be paid. Must be rounded to maximum 2 decimals.
8	Total Invoice Value	1..1	Total amount	Mandatory	Decimal(11,2)		The total amount of the Invoice with GST. Must be rounded to maximum 2 decimals.
<b>A.1.3.1 Batch Details</b>		<b>1..1</b>					
S No	Parameter		Description		Field	Sample Value	
1	BatchName	1..1	Batch number/name	Mandatory	string(Max length:20)		Batch number details are important to be mentioned for certain set of manufacturers
2	BatchExpiry Date	0..1	Expiry Date	optional	string(DD/MM/YYYY)		Batch number details are important to be mentioned for certain set of manufacturers
3	WarrantyDate	0..1	Warranty Date	Optional	string(DD/MM/YYYY)		Batch number details are important to be mentioned for certain set of manufacturers
<b>A.1.3.2 Serial Details</b>		<b>0..1</b>					
S No	Parameter		Description		Field	Sample Value	
1	SerialNumber	1..1	Serial Number in case of each item having unique number	Optional	string(Max length:15)		0
2	OtherDetail1	0..1	other detail of serial number	Optional	string(Max length:10)		0
3	OtherDetail2	0..1	other detail of serial number	Optional	string(Max length:10)		0
<b>A.1.3.3 Pre Tax Details</b>							
S No	Parameter		Description		Field	Sample Value	
1	Pretax Particulars		Pretax ledger/particulars	Optional	string(Max length:100)		0
2	TaxOn		Pretax on gross amount or any other	Optional	Decimal(11,2)		0
3	Amount		Amount	Optional	Decimal(11,2)		0

#### **Agenda Item 14: Linking GST Registration with Aadhar and proposed changes in the GST Law & GSTN System**

- 1 In original design of return, the normal taxpayers had to file details of Outward Supplies (GSTR-1), details of Inward Supplies (GSTR-2) and Monthly Return (GSTR-3). In this process, **taxpayers had to file all types of invoices (B2B, B2C large, Export Invoices, Supplies to SEZ from Domestic Market, Invoices under RCM, Supplies made through e-Commerce, Nil rated/Exempted etc.).** The B2B Invoices were transmitted to Inward Supply Statement (GSTR-2) of Recipient by the system for acceptance/rejection etc. for avoiding mismatches and possible transcription (data entry) errors which would have happened if the same invoice was also uploaded by buyer as purchase invoice and system would have done matching. The recipient taxpayers were required to upload Inward Supply invoices (Import, RCM Supplies, Supplies received from SEZ etc.) and missing invoices and file GSTR-2. Based on both the statements, Monthly return was to be generated and filed by the taxpayers. This design had clear supply chain and option to match both supply and receipt side transactions and ITC.

However, GSTR-2 and GSTR-3 were kept on hold due to certain reasons but GSTR-1 was kept operational and an ad-hoc summary return GSTR-3B was implemented for facilitating payment of GST. Since, GSTR-3B was an interim arrangement, there were no linkages to the different tables of GSTR-1. Therefore, it was not possible for the GST System to match the outward supplies of a taxpayers with the inward supplies of their purchasers. Accordingly, it was also not possible for the GST Systems to check the tax liabilities payable and actually paid through GSTR-3B and the ITC, claimed and actual entitlement of the taxpayers.

Therefore, many taxpayers have shown low taxable turnover in GSTR-3B than what they have shown in their GSTR-1 or e-Way Bills. Similarly, many taxpayers have availed more ITC than what they were entitled for. **Table T-1** below shows mismatch in liability declared in GSTR-1 and GSTR-3B where the difference is more than Rs. 5 lakhs:

**Table T-1**

<b>COUNTRYWIDE SUMMARY</b>		<b>(RS. IN CRORE)</b>
<b>MONTH</b>	<b>No. of Tax Payers</b>	<b>DIFFERENCE of Liability (R1-R3B)</b>
Apr'19	5,750	4146.32
May'19	4,291	4579.82
June'19 (Monthly GST-R1 filers)	5,000	1948.69
June'19 (Quarterly GST-R1 filers)	940	148.65

Similarly, taxpayers have claimed more ITC in their GSTR-3B than what they have in their GSTR-2A, which contains the ITC passed on by the suppliers through their GSTR-2 Further, there are cases where ITCs are availed by the taxpayers on which tax has not been paid by their suppliers through GSTR-3B. **Table T-2** shows this data for the FY 2017-18 prepared in August 2019. Column-2 of the table shows the range of mismatch of ITC claimed in GSTR-3B and that accruing in GSTR-2A and column-3 shows number of taxpayers falling under each range.

Table T-2

S. No.	Range of mismatch of ITC claimed in 3B and that accruing in 2A	No. of Tax Payers
1	LESS THAN ZERO	4096930
2	zero	2138239
3	Up to 10,000	1165345
4	10,000 to 50,000	761886
5	50,000 to 1.00 lakh	257073
6	1.00 lakh to 2 lakh	184429
7	2 lakh to 5 lakh	144290
8	5 lakh to 10 lakhs	58583
9	10 lakhs to 20 lakhs	33055
10	20 lakhs to 50 lakhs	22627
11	50 lakhs to 1 cr.	8463
12	1 cr. To 5 Cr	7785
13	5 Cr. To 10 Cr.	1050
14	10 Cr. To 20 Cr	465
15	20 Cr. To 40 Cr	190
16	40 Cr. To 70 Cr	64
17	70 Cr. To 100 Cr	23
18	Above 100 Cr.	41
<b>GRAND TOTAL</b>		<b>8880538</b>

Also, liberal provision under the law to grant registration with deeming clause of 3 working days is believed to have led to entry of unscrupulous elements who are indulging in malpractices. In many cases no trace has been found of promoters of such entities. Thus, a need has been felt to introduce Aadhar based identity verification of promoters and authorised signatories.

## 2. Basic Problems:

The analysis above throws up three basic problems, which need to be handled:

- Invoice reported by seller in GSTR-1 is not determining liability in GSTR-3B and the ITC accruing in GSTR-2A is not determining ITC in the Return.
- Rigorous authentication of identity of the taxpayers/authorized signatories is not taking place
- There is big time gap between issue of invoice and its reporting in GSTR-1 to GST portal.

## 3. Approach to handle the above Problems

To handle above mentioned problems, multipronged approach is proposed:

- Implementation of New Return
- Authentication of identity of promoters from Aadhar
- Adoption of e-Invoicing where invoice will be reported in near real time to GST portal.

**3.1 New Return:** Details of implementation of New Return are given in the Agenda Item no 11. The New Return has unidirectional document (invoice etc.) flow and check gap in tax liability and ITC as these will flow from ANX-1 and ANX-2. This return shall be prepared on the basis of supplies

and receipts data of invoices. System shall create liability and calculate eligible ITC for the tax period and hence it will eliminate any scope for under-reporting of liability. The New Return also has a cap on provisional ITC which can be taken over and above what will flow from ANX-2 and other Returns and any enhancement in ITC by the taxpayers shall be recorded. Further, the new system will show status of return filing by their suppliers to the recipient taxpayers.

### **3.2 Authentication of identity of promoters from Aadhar:**

To curb/check fly-by-night operators who are taking advantage of easy registration process (3 working days and no field inspection) and to authenticate the identity of the promoters and authorised signatories, GSTN has been asked to put in place mechanism for Aadhar Authentication of following types of taxpayers and the authorized signatories in first phase:

- a. Auth. Signatory and Proprietor in case of Proprietorship concerns,
- b. Auth. Signatory and Partners managing/Auth in case of Partnership firms
- c. Auth. Signatory and Karta in case of HUF
- d. All other authorized Signatories

Taxpayers coming for new registration shall be asked whether they intend to provide their Aadhar details or not. In case they don't consent, facility of auto-approval of registration will be ceased and a physical verification process will be made mandatory to confirm their identity using other documents.

If taxpayer gives his consent, he will be asked to enter Aadhar details at the time of filing registration. In case Promoter does not want to share Aadhar details with authorised signatory or tax consultant filling up the registration form a link shall be forwarded to the persons concern for entering Aadhar details and the OTP received from UIDAI for verification of their Aadhar. On successful authentication, following data will be fetched from Aadhar to GST System:

- i. Name,
- ii. Address,
- iii. Date of Birth,
- iv. Gender,
- v. Photograph,
- vi. Mobile No.,
- vii. e-mail ID (if available)

### **3.3 E-Invoicing:** Details have been discussed as part of Agenda Note No 13.

4. The mechanism suggested above at **paragraph 3.2** is placed before the Council for approval.

**Agenda Item 15: Update on change of share capital/ownership structure of Goods And Services Tax Network (GSTN) and transfer of shares of GSTN from Empowered Committee of State Finance Ministers (EC) & Non- Government Institution to Centre, State Governments & Union Territories**

The GST Council in its 27<sup>th</sup> Meeting held on 4<sup>th</sup> May, 2018 decided that GSTN will be converted into a 100% Government-owned entity by transferring 51% equity shares held by the Non-Government institutions to the Centre and states equally. The Union Cabinet in its Meeting held on 26<sup>th</sup> September, 2018 approved the proposal to convert GSTN into a fully-owned Government Company with 50% equity of the Company to be held by the Central Government and the balance 50% to be held by States and Union Territories.

2. Further, the GST Council in its 31<sup>st</sup> Meeting held on 22<sup>nd</sup> December, 2018 and the Department of Revenue (DOR), Government of India vide its Letter No. S-31011/5/2018-ST-1-DoR dated 17<sup>th</sup> January, 2019 both have approved the revised shareholding pattern of GSTN as per **(Annexure-1)**.

3. In order to facilitate the above decision and consequent to the approval as accorded by the shareholders of GSTN in their Extra-Ordinary General Meeting (EGM) held on 21<sup>st</sup> June, 2019, the Empowered Committee of State Finance Ministers (EC) & all Non- Government Institutions have already offered their entire existing shareholding in GSTN through Share Transfer Notice for Sale/Transfer to Centre, State Governments & Union Territories accordingly in order to convert GSTN into a 100% Government-owned entity as per **(Annexure-2)** and hence this will result into change of share capital/ownership structure of GSTN. The details of the Share Transfer Notices issued by the EC & Non- Government Institutions are mentioned as under:

S. No	Name of Transferor	Share Transfer Notice date
1.	Empowered Committee of State Finance Ministers (EC)	29 <sup>th</sup> July 2019 & reissued on 4 <sup>th</sup> September, 2019
2.	LIC Housing Finance Limited	29 <sup>th</sup> July 2019 & reissued on 4 <sup>th</sup> September, 2019
3.	NSE Investments Ltd.	6 <sup>th</sup> August 2019
4.	ICICI Bank Ltd.	14 <sup>th</sup> August 2019
5.	HDFC Bank Ltd.	23 <sup>rd</sup> August 2019
6.	HDFC Ltd.	30 <sup>th</sup> August 2019

4. The respective Transferees (Centre and States) are required to acknowledge the receipt of the above Share Transfer Notice and communicate their acceptance through Purchase Notice to the respective Transferor(s) within 30 days from the receipt of Share Transfer Notice. Post acceptance of the offer to purchase the share, Centre, State Governments & Union Territories are required to pay share purchase consideration to them accordingly.

5. Pursuant to the above Share Transfer Notice, only State Govt. of Madhya Pradesh has communicated their acceptance till date. In two cases share transfer notice expired and had to be re-issued as required action was not taken by the Transferees (States/UTs) within 30 days.

6. **Proposal:** Accordingly, Centre, State Governments and Union Territories are requested to accept the above offer within 30 days (from the date of receipt of Share Transfer Notice) through Purchase Notice and pay the respective share purchase consideration and execute necessary documentations including Shareholders' Agreement **(Annexure-3)** and send the same to GSTN.

7. The Council may take note of the above and issue necessary advisory/directions to all concerned in order to complete the above transaction at the earliest.



**GOODS AND SERVICES TAX NETWORK  
PROPOSED NEW SHAREHOLDING STRUCTURE**

*Annexure*

Sl. No	Name of Subscribers	Ledger Folio Number	No. of shares allotted	Paid-up Capital
1	2	3	4	5
1	Member (System) (on behalf of President of India)	E-001	50,00,000	5,00,00,000
2	Govt. of Punjab	E-008	1,61,290	16,12,900
3	Govt. of Gujarat	E-009	1,61,290	16,12,900
4	Govt. of Odisha	E-010	1,61,290	16,12,900
5	Govt. of Tamil Nadu	E-011	1,61,290	16,12,900
6	Govt. of Jammu & Kashmir	E-012	1,61,290	16,12,900
7	Govt. of Maharashtra	E-013	1,61,300*	16,13,000
8	Govt. of Rajasthan	E-014	1,61,290	16,12,900
9	Govt. of Sikkim	E-015	1,61,290	16,12,900
10	Govt. of Karnataka	E-016	1,61,290	16,12,900
11	Govt. of Andhra Pradesh	E-017	1,61,290	16,12,900
12	Govt. of Meghalaya	E-018	1,61,290	16,12,900
13	Govt. of Bihar	E-019	1,61,290	16,12,900
14	Govt. of Nagaland	E-020	1,61,290	16,12,900
15	Govt. of Himachal Pradesh	E-021	1,61,290	16,12,900
16	Union Territory of Puducherry	E-022	1,61,290	16,12,900
17	Govt. of Mizoram	E-023	1,61,290	16,12,900
18	Govt. of Uttarakhand	E-024	1,61,290	16,12,900
19	Govt. of Haryana	E-025	1,61,290	16,12,900

20	Govt. of Assam	E-026	1,61,290	16,12,900
21	Govt. of Goa	E-027	1,61,290	16,12,900
22	Govt. of Kerala	E-028	1,61,290	16,12,900
23	Govt. of Manipur	E-029	1,61,290	16,12,900
24	Govt. of Tripura	E-030	1,61,290	16,12,900
25	Govt. of West Bengal	E-031	1,61,290	16,12,900
26	Govt. of Delhi	E-032	1,61,290	16,12,900
27	Govt. of Jharkhand	E-033	1,61,290	16,12,900
28	Govt. of Uttar Pradesh	E-034	1,61,290	16,12,900
29	Govt. of Chhattisgarh	E-035	1,61,290	16,12,900
30	Govt. of Madhya Pradesh	E-036	1,61,290	16,12,900
31	Govt. of Arunachal Pradesh	E-037	1,61,290	16,12,900
32	Govt. of Telangana		1,61,290	16,12,900
	<b>Total</b>		<b>1,00,00,000</b>	<b>10,00,00,000</b>

*\* The State of Maharashtra has been given additionally 10 shares extra, being on top amongst states in GST collection.*

\*\*\*\*\*

Details of Share Transfer of GSTIN											
S. No.	Transferee	Transferor's Share certificate Number	Distinctive Number of Shares to be transferred (Lower Limit)	Distinctive Number of Shares to be transferred (Upper Limit)	Non Government Institution/EC (Transferor)	Nos. of shares to be acquired	New Share certificate number	Consideration payable for shares @ Rs. 10 each to Non-Government Institutions	Aggregate consideration payable for shares @ Rs. 10 each to Non-Government Institutions	Transfer Duty to affixed on share transfer form (SH-4) by Government @ 0.25%	Aggregate Transfer Duty to affixed on share transfer form (SH-4) by Government @ 0.25%
1	Government of India	7	2,92,501	3,25,000	NSE Investments Limited	32,500	NA	3,25,000		812.50	
		16	9,06,787	9,71,429		64,643	NA	6,46,430		1,616.08	
		38	56,14,694	61,30,611		51,59,180	NA	51,59,180		12,897.95	
		44	86,65,062	90,52,000		3,86,939	NA	38,69,390	1,00,00,000	9,673.48	25,000.00
		5	2,24,251	2,60,000	LIC Housing Finance Limited	35,750	NA	3,57,500		893.75	
		14	7,71,037	8,42,143		71,107	NA	7,11,070		1,777.68	
		36	45,31,266	50,98,775		5,67,510	NA	56,75,100		14,187.75	
		40	70,78,612	75,04,244		4,25,633	NA	42,56,330	1,10,00,000	10,640.83	27,500.00
		3	1,59,251	1,91,750		32,500	NA	3,25,000		812.50	
		12	6,41,751	7,06,393		64,643	NA	6,46,430		1,616.08	
34	34,99,430	38,52,286	3,52,857	57	35,28,570	45,00,000	8,821.43	11,250.00			
34	38,52,287	39,34,576	82,290	58	8,22,900		2,057.25	2057.25			
34	39,34,577	40,15,347	HDFC Limited	80,771	59	8,07,710	2,019.28	2019.28			
41	75,04,245	75,05,763		1,519	60	15,190	37.98	37.98			
41	75,05,764	75,88,033		82,290	61	8,22,900	2,057.25	2057.25			
41	75,88,054	76,70,343		82,290	62	8,22,900	2,057.25	2057.25			
41	76,70,344	77,52,633		82,290	63	8,22,900	2,057.25	2057.25			
41	77,52,634	78,34,933		82,300	64	8,23,000	2,057.50	2057.50			
41	78,34,934	78,91,183		56,250	65	5,62,500	1,406.25	1406.25			
4	1,91,751	2,17,790		26,040	66	2,60,400	651.00	651.00			
4	2,17,791	2,24,250		64,640	67	64,600	161.50	161.50			
4	7,06,394	7,71,036		64,643	68	6,46,430	1,616.08	1616.08			
13	40,15,348	40,26,534	11,187	69	1,11,870	279.68	279.68				
35	40,26,535	41,08,824	82,290	70	8,22,900	2,057.25	2057.25				
35	41,08,825	41,91,114	82,290	71	8,22,900	2,057.25	2057.25				
35	41,91,115	42,73,404	82,290	72	8,22,900	2,057.25	2057.25				
35	42,73,405	43,55,694	82,290	73	8,22,900	2,057.25	2057.25				
35	43,55,695	44,37,984	82,290	74	8,22,900	2,057.25	2057.25				
35	44,37,985	45,20,274	82,290	75	8,22,900	2,057.25	2057.25				
35	45,20,275	45,31,265	10,991	76	1,09,910	274.78	274.78				
42	78,91,184	79,62,482	71,299	77	7,12,990	1,782.48	1782.48				
42	79,62,483	80,44,772	82,290	78	8,22,900	2,057.25	2057.25				
42	80,44,773	81,27,062	82,290	79	8,22,900	2,057.25	2057.25				
42	81,27,063	82,09,352	82,290	80	8,22,900	2,057.25	2057.25				
42	82,09,353	82,78,122	68,770	81	6,87,700	1,719.25	1719.25				
6	2,60,001	2,73,520	13,520	82	1,35,200	338.00	338.00				
6	2,73,521	2,92,500	18,980	83	1,89,800	474.50	474.50				
15	8,42,144	9,05,453	63,310	84	6,33,100	1,582.75	1582.75				
15	9,05,454	9,06,786	1,333	85	13,330	33.33	33.33				
37	50,98,776	51,79,732	80,957	86	8,09,570	2,023.93	2023.93				
37	51,79,733	52,62,022	82,290	87	8,22,900	2,057.25	2057.25				
37	52,62,023	53,44,312	82,290	88	8,22,900	2,057.25	2057.25				
37	53,44,313	54,26,602	82,290	89	8,22,900	2,057.25	2057.25				
37	54,26,603	55,08,892	82,290	90	8,22,900	2,057.25	2057.25				
37	55,08,893	55,91,182	82,290	91	8,22,900	2,057.25	2057.25				
37	55,91,183	56,73,472	23,511	92	2,35,110	587.78	587.78				
43	82,78,123	83,36,901	58,779	93	5,87,790	1,469.48	1469.48				

29	Government of Chhattisgarh	43	83,36,902	84,19,191	82,290	94	8,22,900	8,22,900	2,057.25	2057.25
30	Government of Madhya Pradesh	43	84,19,192	85,01,481	82,290	95	8,22,900	8,22,900	2,057.25	2057.25
31	Government of Arunachal Pradesh	43	85,01,482	85,83,771	82,290	96	8,22,900	8,22,900	2,057.25	2057.25
32	Government of Telangana	43	85,83,772	86,65,061	81,290	97	8,12,900	8,12,900	2,032.25	2032.25
	<b>TOTAL</b>				<b>51,00,000</b>		<b>5,10,00,000.00</b>	<b>5,10,00,000</b>	<b>1,27,500.00</b>	<b>1,27,500.00</b>
33	Government of Telangana	2	79,626	1,59,250	<b>79,625</b>	NA	<b>7,96,250.00</b>	<b>79,625.00</b>	<b>1,990.63</b>	
34	Government of Telangana	9	4,83,376	4,83,750	<b>375</b>	NA	<b>3,750.00</b>	<b>3,750.00</b>	<b>9.38</b>	<b>2,000.00</b>

Annexure A as referred in Articles of Association

**SHAREHOLDERS' AGREEMENT**

This Shareholders Agreement is made on this [ ] day of [ ], [ ] ("Agreement")

**BY AND BETWEEN**

1. The **Government of India** (hereinafter referred to as "**Central Government**") acting through and represented by the [ ], Department of Revenue, Ministry of Finance, Government of India (which expression shall include its successors in office) of the one part; and
2. [The **Governments of States in the Union of India listed in Schedule 1 hereto** (hereinafter individually referred to as "**State Government**" and collectively referred to as "**State Governments**"), acting through and represented by the person mentioned in **Schedule 1** of the second part]; and
3. **Empowered Committee of State Finance Ministers** (hereinafter referred to as "**EC**") a society registered under the Societies Registration Act, 1860, having its registered office at [ ] acting through and represented by the [ ], (which expression shall include its successors in office) of the third part; and
4. [The **Parties listed in Schedule 2 hereto** (hereinafter individually referred to as "**Private Participant**" and collectively referred to as "**Private Participants**") (which expression shall, unless it be repugnant or contrary to the subject or context thereof, be deemed to mean and include their respective nominees, legal representatives and successors) of the fourth part]

The Central Government, the EC, [the State Governments] and the Private Participants, are hereinafter collectively referred to as the "**Parties**" and individually as the "**Party**".

**WHEREAS:**

- A. The **GOODS AND SERVICES TAX NETWORK** is a private limited not-for-profit company incorporated and existing under the provisions of the (Indian) Companies Act, with its registered office at [ ] (hereinafter referred to as the "**Company**", which expression shall, unless it be repugnant or contrary to the subject or context thereof, be deemed to mean and include its legal representatives, successors and permitted assign);
- B. The Company has been incorporated to, amongst others, promote trade and commerce by providing easily accessible, quick and efficient information technology and communications related services to the public and Government;
- C. According to the Articles of Association of the Company, every entity which intends to be a shareholder in the Company is required to execute a Shareholders' Agreement in order to be entitled to receive Shares of the Company;

- D. The Central Government is the beneficial and legal owner of 24.5% of the issued, subscribed and paid up equity share capital of the Company as on date of this Agreement.
- E. The State Governments and the EC are collectively the beneficial and legal owners of 24.5% of the issued, subscribed and paid up equity share capital of the Company as on date of this Agreement.
- F. Private Participants are collectively the beneficial and legal owners of 51% of the issued, subscribed and paid up equity share capital of the Company as on date of this Agreement.
- G. The Parties hereby intend to set forth and record the terms and conditions to govern the relationships in their mutual capacity as the Member or shareholders of the Company once shares are issued to them and to record their respective rights and obligations in relation to the management and functioning of the Company and other matters incidental thereto.

**NOW THEREFORE**, in consideration of the above recitals, the mutual covenants of the Parties, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties agree as follows:

## 1. DEFINITIONS AND INTERPRETATIONS

- (a) **"Articles of Association" or "AOA"** means the articles of association of the Company;
- (b) **"Business Day"** means a day (other than a Saturday or Sunday) on which public sector banks are open for business in New Delhi;
- (c) **"Charter Documents"** means the Memorandum of Association and Articles of Association of the Company incorporating as appropriate, and consistent with, to the extent permitted by law, the terms and conditions of this Agreement;
- (d) **"Deed of Adherence"** means the Deed of Adherence to be executed in accordance with Clause 5 hereof.

### 1.1. In this Agreement, except to the extent that the context otherwise requires:

- i. Capitalized terms used but not defined herein shall have the same meaning as ascribed to them under the Articles of Association.
- ii. References to Clauses are to clauses of this Agreement;
- iii. Headings to Clauses are for convenience only and are to be ignored in construing this Agreement;
- iv. References to a "entity" are to be construed so as to include any firm, company, Government, or any joint venture, association or partnership (whether or not having a separate legal personality);
- v. References to a "company", are to be construed so as to include any company, corporation, or other body corporate, wherever and however established;

- vi. References to any statute or statutory provisions are to be construed as a reference to the same as it may have been, or may from time to time, amended modified or reenacted;
- vii. Words denoting the singular include the plural and vice versa and words importing the masculine gender include feminine and neuter genders and vice versa;
- viii. References to Annexures, Schedules and Recitals are to annexures, schedules and recitals to this Agreement and shall be taken, read and construed as essential parts of this Agreement but headings and the table of contents are for ease of reference and shall be ignored in construing this Agreement;
- ix. The word "month" wherever used shall mean the period of time which ends on the same date as it commenced in the previous month but if there is no numerically corresponding date in the following month then the period shall end on the last day of the month;
- x. Time being the essence of this Agreement; and
- xi. References to "Rs." or "Rupees" or "INR" are references to lawful currency of India.

## 2. CAPITAL STRUCTURE

The paid up share capital of the Company shall at all times be owned and maintained in the proportion mentioned in Table I of Article 6 of the Articles of Association (**Agreed Proportion**).

## 3. FUTURE CAPITALIZATION

- 3.1 In order to ensure that percentage of Shares held by each shareholder is maintained as per the Agreed Proportion, all parties to this Agreement (including the Parties) hereby agree that each party (including the Parties) shall be allotted Shares against its total investment in the Company in such proportion only as may be required to maintain the Agreed Proportion. The remaining part of the total investment of each party (including the Parties) shall be allocated towards share application money (**Pending Share Application Money**) and further shares against such **Pending Share Application Money** shall be issued in accordance with the AOA and this Agreement in a manner that Agreed Proportion is maintained.
- 3.2 Subscription of the Shares by any party other than the Parties hereto (**New Shareholder(s)**) shall be in accordance with the AOA. Allotment of Shares to the New Shareholder shall take place in accordance with the AOA and the directions of the Board thereafter. Where applicable, shareholders having the Pending Share Application Money with the Company will be issued Shares against such Pending Share Application Money simultaneously with the Shares issued to any New Shareholder in proportion and in a manner that ensures that the aggregate shareholding of each shareholder of the Company at all times remains in accordance with the Agreed Proportion.
- 3.3 If the authorized share capital of the Company is further increased, the Members of Group A and Group B shall proportionately subscribe to the Shares in order to maintain the overall Agreed Proportion.

#### **4. TRANSFER OF SHARES**

All matters including matters related to the transfer or transmission of Shares and the management of the Company shall be governed by the AOA in addition to this Agreement.

#### **5. DEED OF ADHERENCE**

Any entity (other than the Parties) that intends to subscribe to the Shares of the Company shall have to execute the deed of adherence in the form specified in **Annexure 1** hereof ("**Deed of Adherence**") and undertake and be bound by the terms and conditions of the Agreement before being eligible to be a shareholder in the Company. Any entity that executes the Deed of Adherence shall be deemed to be a party to this Agreement.

#### **6. RESERVED MATTERS- SHAREHOLDER'S MEETINGS**

6.1 The shareholders shall take all the needful steps to ensure that Company is doing the business in accordance with the provisions of this Agreement and Charter Documents.

6.2 The matters set forth in **Schedule 3** hereof shall only be decided in accordance with the procedure set out in Article 38 and 39 of the AOA.

#### **7. OBLIGATIONS OF PARTIES**

7.1 Each shareholder shall share with the Company, free of cost, all relevant information, knowledge and data, whether confidential or not (except any trade secrets), that is required and necessary for the smooth functioning of the Company.

7.2 Each shareholder shall transfer to the Company, free of cost, such of its knowledge as is required and necessary for the smooth functioning of the Company.

7.3 For the purpose of this Clause, the shareholders may decide upon the information, data and knowledge that is required and necessary for the smooth functioning of the Company.

7.4 Each shareholder shall provide to the Company, and keep update, its address for the purpose of serving the notice by the Company.

#### **8. REPRESENTATIONS AND WARRANTIES**

8.1 Each of the Non-Government Institutions that become party to this Agreement hereby warrants and represents to other parties of the Agreement that:

- (i) it is duly organized and validly existing under law and has all requisite legal power and authority to execute this Agreement and carry out the terms, conditions and provisions hereof;



- (ii) the execution and delivery by the such parties to this Agreement has been duly authorized by all requisite corporate and other action and will not contravene any provisions of or constitute a default under, any other agreement or instrument to which it is a party or by which it may be bound;
- (iii) this Agreement will constitute following the execution and delivery thereof valid and legally binding obligations of such parties, enforceable against it in accordance with its respective terms in accordance with the applicable laws;
- (iv) it is not insolvent and no insolvency proceedings have been instituted, nor threatened or pending by or against it and it shall forthwith give notice to the other parties to this Agreement and to the Company upon knowing of any such proceedings being instituted or threatened to be instituted against such party;
- (v) except those disclosed to the Company and shareholders at the date of execution of this Agreement or Deed of Adherence, there are no actions, suits, claims, proceedings or investigations pending or, to the best of the knowledge of such parties, threatened in writing against it at law, in equity, or otherwise, whether civil or criminal in nature, before or by, any court, commission, arbitrator or Governmental Authority, and there are no outstanding judgments, decrees or orders of any such courts, commissions, arbitrators or governmental authorities, which materially and adversely affects its ability to perform its obligations under this Agreement;

8.2 Each of the parties to this Agreement [including the EC] that are not Non-Government Institutions hereby represents and warrants to the other parties of this Agreement that:

- (i) it has the power and authority to enter into and perform its obligations under this Agreement;
- (ii) this Agreement has been duly authorised, executed and delivered by it and constitutes a valid and binding obligation enforceable against it in accordance with its terms;
- (iii) to the best of its knowledge, neither the execution and delivery of this Agreement by it nor the performance of its obligations will violate, adversely affect, contravene or breach or create any default under any agreement, instrument, judgment of the applicable law.

## 9. CONFIDENTIALITY

9.1 Each of the Non-Government Institutions that are party to this Agreement agrees that it shall not, at any time or under any circumstances, without the prior written consent of the Company and the Central Government, [EC] or the State Governments as may be applicable, directly or indirectly communicate or disclose to any entity or person any knowledge, data or information, irrespective of form, howsoever acquired by them including the information relating to the consumers, technology, trade secrets, systems, operations or other confidential information regarding the property, business and affairs of the Company or the Central Government, the EC or the State Governments ("**Confidential Information**").

9.2 Provided however that the confidentiality obligation under this Clause 9 shall be subject to the following exceptions:

- (i) Disclosure to the employees and auditors requiring the information for the purposes of this Agreement subject to the execution of a confidentiality agreement by them; or
- (ii) Disclosure to legal advisors and professional consultants subject to the execution of a confidentiality agreement by them; or
- (iii) If the information is, prior to the execution of this Agreement lawfully in the possession of the Investor through sources other than the Party(ies); or
- (iv) If such information has been released or disclosed by requirement of law; or
- (v) If the information is or becomes generally and publicly available, other than due to reason of breach of this Agreement.

9.3 The Private Participants shall maintain and cause to be maintained all Confidential Information, as secret and confidential using the same degree of care as they use for their own confidential information of similar nature, but in any event no less than reasonable care, as per this Clause 9 even after the termination of this Agreement for any reason whatsoever.

## **10. Termination**

10.1 This Agreement shall terminate:

- i. With respect to all parties of this Agreement, upon the dissolution or winding up of the Company; or
- ii. With respect to any one or more parties to this Agreement, upon such one or more of such parties ceasing to be a shareholder of the Company;
- iii. With respect to any one or more parties to this Agreement, upon any material breach by such one or more parties ("**Defaulting Party**") of any of its representations, warranties, covenant and/or undertakings herein and/or the Articles of Association.

10.2 In case of termination of this Agreement under Clause 10.1 (iii) due to any material breach by any Non-Government Institution, such Non-Government Institution shall, if decided by the Board, transfer its entire shareholding in the Company in the manner as may be directed by the Board in accordance with the AOA.

## **11. EFFECTIVE DATE**

11.1 For the Parties, this Agreement shall be effective from the date of execution of this Agreement.

11.2 For the parties to this Agreement other than the Parties, this Agreement shall be effective from the date of issuance of Shares to such parties.

## 12. MISCELLANEOUS

### 12.1 Notices

12.1.1 Any notice to be given under this Agreement shall be deemed to have been duly given upon receipt when in writing and delivered in person, by facsimile transmission, by telex, email or by courier, addressed as follows:-

(i) If to Central Government:

Address:

Attention:

Fax No:

Email address:

(ii) [If to EC:

Address:

Attention:

Fax No:

Email address]

(iii) If to State Governments:

1. SG A:

Address:

Attention:

Fax No:

Email address:

2. SG B:

Address:

Attention:

Fax No:

Email address:

3. SG C:

Address:

Attention:

Fax No:

Email address:

(iv) If to Private Participants:

1. PP X:

Address:

Attention:

Fax No:

Email address:

2. PP Y  
Address:  
Attention:  
Fax No:  
Email address:

3. PP Z  
Address:  
Attention:  
Fax No:  
Email address:

- 12.1.2 Any Party may change its address provided above for the purpose of this Agreement by giving written notice to the shareholders of such change forthwith in the manner hereinabove provided.

## **12.2 Governing Law**

This Agreement shall be governed and interpreted by and construed in accordance with the laws of India without giving effect to the principles of conflict of laws there under. Courts at New Delhi shall have the exclusive jurisdiction.

## **12.3 Entire Agreement**

Subject to the AOA, this Agreement, together with all Annexures, Schedules, Exhibits and attachments hereto, represents the entire agreement and understanding between the parties to this Agreement with respect to the subject matter of this Agreement and supersedes any prior agreement or understanding, written or oral, that the parties to this Agreement may have had.

## **12.4 Amendments**

Any modification, amendment, or waiver of any provision of this Agreement shall be effective if, but only if, in writing and signed in person or by an authorized representative of each party to this Agreement except consequent upon conversion of company into 100% Government company the EC and Private Participants shall from the date of conversion be no longer parties to this agreement and this agreement shall remain in force amongst the remaining parties and shall stand modified to this extent and governed accordingly as per the amended AOA of the company.

## **12.5 Severability**

If any article, clause, section or paragraph, or part thereof, of this Agreement or any agreement or document appended hereto or made a part hereof is invalid, ruled illegal by any court of competent jurisdiction, or unenforceable under present or future applicable laws, then it is the intention of the parties to this Agreement that the remainder of the Agreement, or any agreement or document appended hereto or made a part hereof, shall not be affected thereby

unless the deletion of such provision shall cause this Agreement to become materially adverse to any party in which case the parties shall negotiate in good faith such changes to the Agreement as will best preserve for the parties the benefits and obligations under such provision.

#### **12.6 Counterparts**

This Agreement may be executed in two or more counterparts, and by each Party on the same or different counterparts, but all of such counterparts shall together constitute one and the same instrument.

#### **12.7 Waivers**

No failure by a Party to take any action with respect to a breach of this Agreement or a default by any other Party shall constitute a waiver of the former Party's right to enforce any provision of this Agreement or to take action with respect to such breach or default or any subsequent breach or default. Waiver by any Party of any breach or failure to comply with any provision of this Agreement by a Party shall not be construed as, or constitute, a continuing waiver of such provision, or a waiver of any other breach or failure to comply with any other provision of this Agreement.

#### **12.8 No Agency**

This Agreement shall not constitute any Party as the legal representative or agent of another Party, nor shall any Party have the right or authority, to assume, create or incur any liability or obligation, express or implied, against, in the name of, or on behalf of another Party.

#### **12.9 No Third Party Beneficiaries**

Nothing expressed or mentioned in this Agreement is intended or shall be construed to give any entity other than the Parties hereto (and their respective successors and permitted assigns) any legal or equitable right, remedy or claim under or in respect of this Agreement or any provision herein contained.

#### **12.10 Survival**

The obligations of confidentiality mentioned in Clause 9 shall survive indefinitely irrespective of any termination of this Agreement for whatever reasons or without reasons whatsoever.

IN WITNESS WHEREOF the Parties have hereunto set their respective hands the day and year first above written.

SIGNED AND DELIVERED by .....

for and on behalf of the **Central Government**

**Witnessed by :**

**Name:**

**Address**

[SIGNED AND DELIVERED by .....

for and on behalf of **Empowered Committee of  
State Finance Ministers**

**Witnessed by :**

**Name:**

**Address]**

SIGNED AND DELIVERED by .....

for and on behalf of **State Government:**

**Witnessed by :**

**Name:**

**Address**

**SIGNED AND DELIVERED** by .....  
for and on behalf of **State Government**:

**Witnessed by :**

**Name:**

**Address**

**SIGNED AND DELIVERED** by .....  
for and on behalf of **State Government**:

**Witnessed by :**

**Name:**

**Address**

**SIGNED AND DELIVERED** by .....  
for and on behalf of **Private Participant**:

**Witnessed by :**

**Name:**

**Address**

**SIGNED AND DELIVERED** by .....  
for and on behalf of **Private Participant**:

**Witnessed by :**

**Name:**

**Address**

**SIGNED AND DELIVERED** by .....  
for and on behalf of **Private Participant**:



**Witnessed by:**

**Name:**

**Address**

**SIGNED AND DELIVERED** by .....  
for and on behalf of **Private Participant:**

**Witnessed by:**

**Name:**

**Address**

## **SCHEDULE 1**

### **List of State Governments**

- (i) Government of [ ] acting through and represented by [ ] (which expression shall include its successors in office)
- (ii) Government of [ ] acting through and represented by [ ] (which expression shall include its successors in office)
- (iii) Government of [ ] acting through and represented by [ ] (which expression shall include its successors in office)

## **SCHEDULE 2**

### **List of Private Participants**

(i) [ ]

(ii) [ ]

(iii) [ ]

(iv) [ ]

### **SCHEDULE 3**

#### **RESERVED SHAREHOLDERS MATTERS**

- (a) Rescinding of any contract, memorandum of understanding, agreement etc. entered into with the Government;
- (b) Formation of a policy for disclosure of the confidential and sensitive information to any person outside the Company and Government;
- (c) Amendment of the Memorandum of Association or Articles of Association of the Company;
- (d) Any reorganization or change in the nature of the business or scope of business or the activities undertaken pursuant to the Memorandum of Association of the Company;
- (e) Purchasing or taking on lease or otherwise acquire for the Company, property right or privilege which Company is authorized to acquire in excess of a sum to be previously specified by the Ordinary Resolution;
- (f) Appointment or change in the auditors, except as contemplated by these Articles;  
(Consequent upon the conversion of company into Government Company, the provisions mentioned in Article No. 90 will be operative)
- (g) Formation of subsidiary companies;
- (h) Any merger, restructuring, sale, divestment, amalgamation, demerger, reorganization or consolidation of the Company or any of the subsidiaries;
- (i) Any liquidation, winding up, deregistration or dissolution;
- (j) Change in name of the Company;
- (k) Change in status of the Company from private limited company to public limited company or vice-versa or from not for profit to for profit company;
- (l) Redemption of capital and/or any buy back of shares;
- (m) Change in capital structure, ownership or debt structure of the Company;
- (n) Any transfer of shares by any Shareholder;
- (o) Divestment or sale of assets of the Company; and
- (p) Any license, transfer, assignment, sale or grant of all or any of the intellectual property rights of the Company.

## ANNEXURE 1

### DEED OF ADHERENCE

I, [Insert name of the interested party to be the New Shareholder/Transferee], a company incorporated and existing under the laws of [ ], having its registered office at [ ] (hereinafter referred to as [ ]), which expression shall include my successors and permitted assigns), is interested in subscribing to the shares of the Goods and Services Tax Network (the "**Company**") and therefore undertakes the following:

- (a) That I have received a copy of the Shareholders' Agreement dated [ ] (the "**Shareholders' Agreement**") and that I understand the implications of all provisions relating to the rights, duties and obligations of any nature whatsoever under the Shareholders' Agreement
- (b) That I shall abide by all the terms and conditions of the Shareholders' Agreement from the date of issue of shares of the Company to me;
- (c) That the Shareholders' Agreement shall be binding on me;
- (d) That I represent and warrant to all parties to the Shareholders' Agreement the undertakings given in Clause 8 of the Shareholders' Agreement
- (e) That I shall not undertake any act of omission or commission, which is or may be contrary to the provisions of the Shareholders' Agreement, prejudicial to any of the rights or interests of parties to the Shareholders' Agreement or which may impede or render ineffective any action undertaken by any of the parties of the Shareholders' Agreement in exercise of their rights under the Shareholders' Agreement.

**IN WITNESS WHEREOF**, I execute this Deed on the [ ] day of [ ], [ ].

**SIGNED AND DELIVERED** by .....

for and on behalf of the .....

**Witnessed by:**

**Name:**

**Address:**

**Agenda Item 16: Minutes of 11th Meeting of Group of Ministers (GoM) on IT issues**

The 11<sup>th</sup> Meeting of the Group of Ministers on IT issues took place on the 29<sup>th</sup> June 2019 at Bengaluru.

2. The Minutes of the meeting are (Annexure-1) placed for the information of the Council.

**MINUTES OF MEETING**

Date: of meeting: June 29,2019

Time: 12:00 Noon to 2:00 PM

In pursuance of decision taken in the 21<sup>st</sup> Meeting of GST council held on 9<sup>th</sup> September 2017 at Hyderabad, a Group of Ministers (GoM), was constituted to monitor and resolve the IT challenges faced in implementation of GST.

The first meeting of GoM was held on September 16, 2017 where the GoM had identified 47 items for time bound resolution. In the 3<sup>rd</sup> meeting 8 more items were added to this list, followed by 4 more items getting added in the meeting convened on 17<sup>th</sup> Jan 2018. Out of these, 8 have been put on hold on account of decisions of GST Council leading to 51 items. Out of 51 prioritised functionalities, 50 functionalities are made operational on GST portal and one functionality of Refund is made partially operational.

The GoM reviewed development status of New returns and other IT issues raised in the meeting of IT Committee held from time to time in its 11<sup>th</sup> meeting held on 29<sup>th</sup> June 2019, at Bengaluru.

The eleventh meeting, was attended by the following Hon'ble Members of GoM.

Sl. No.	Name	Designation	Group of Members
1	Shri Sushil Kumar Modi	Hon'ble Deputy Chief Minister, Bihar	Convener of GoM
2	Shri Bandeppa Kashempur	Hon'ble Minister for Cooperation, Karnataka	Member, GoM

Shri Niranjana Pujari, Hon'ble Minister for Finance, Odisha, Shri T. S. SinghDeo, Hon'ble Minister for Commercial Taxes, Government of Chhattisgarh and Hon'ble Minister of Finance, Telangana could not attend due to other pressing engagements.

The list of officers who attended from GST Council Secretariat, CBIC/ States, NIC, GSTN and Infosys is mentioned in Annexure 1.

A detailed presentation was made by NIC covering status of implementation of e-way Bill system during last six months. Also, a presentation covering analytics reports of e-way bill was made by CEDA, NIC, Delhi. Live demo of analytics reports related with e-way bill was made by NIC units from Bengaluru and Delhi.

Presentation about GST system and important issues like New return was made along with development status of other functionalities by GSTN/Infosys. Also, live demo of Compliance and Data Analysis report 1 and 2 was made to GoM.

Highlights of presentation as well as observations and advice of Hon'ble Members of GoM are given below.

## **I. Presentation by NIC**

### **A. Presentation about E-way Bill system by NIC, Bengaluru**

- a. DDG, NIC, Karnataka presented the improvements in the EWB system made over last six months which include:
  - i. Addition of checks and balances
  - ii. Blocking of e-way bill on same invoices
  - iii. Auto-calculation of PIN to PIN distance between places for inter-state and intra-state movement of goods.
  - iv. Blocking of generation of e-way bill for cancelled GSTIN.
- b. Live demo of analytical reports for e-way bill system
  - i. Reports based on various risk parameters- report about newly registered taxpayer generating huge number of e-way bills, report about generation of multiple e-way bill on same PAN, same mobile number, reports about outward supply chain and inward supply chain and trend analysis of generation of e-way bill system.
  - ii. Report about evasion prone commodities
  - iii. Report about Officer performance
- c. The DDG, NIC informed the GoM that blocking and unblocking of e-way bill system on non-filing of two consecutive Returns will be made operational from 21st August 2019. Currently, the same is under integration test between GST System and E-Way Bill System.
- d. CEO, GSTN informed the GoM about the work on integration of EWB system with Vahan database of Ministry of Road and Surface Transport to ensure that non-commercial vehicles are not used for movement of goods.

### **B. Live Demo by Centre of Excellence for Data Analytics (CEDA), NIC, Delhi.**

- a. CEDA of NIC remotely demonstrated Business Intelligence and analytical reports developed for e-way bill system.
- b. The said system is capable of demonstrating the details of cancellation, rejection, verification patterns of EWB in a state/UT. Further, commodity wise analysis could also be conducted in the said system.
- c. CEO, GSTN informed that access will be provided to few officers of each State/CBIC for these reports.

## **II. Presentation by GSTN/Infosys on GST System:**

### **1. Overall Statistics and status of Prioritized functionalities**

- a. **Overall status of** prioritized functionalities was presented before GoM by CEO, GSTN and it was informed that out of 51 prioritized functionalities, 50 functionalities are made operational on GST portal and one functionality of Refund is made partially operational and complete online Refund processing will be implemented by September 2019 as there are dependencies on Model-1 States and CBIC.
- b. **Overall statistics** of registration, payment of taxes and return filing was presented before the GoM. Since 1<sup>st</sup> July 2017 till date, more than 29.24 Crores returns have been filed on GST Portal along with 9.38 Crores payment transactions. The total taxpayer



registered till date are more than 1.22 Crores. The total invoices uploaded are about 500 Crore. The e-way bills generated are about 70.14 Crore.

- c. CEO, GSTN also informed the progress made with regards to the refund application. CEO, GSTN informed the GoM that Refund application has seen maximum change and few more changes are going to take place in near future:
  - i. Disbursement of Refund by Single authority
  - ii. Changes in Refund on account of New Return
- d. The EVP (Services) highlighted the impact of new returns on Refund functionality. She further informed that the processes of backend for refund by the officers has already been developed and will be implemented along with the single disbursement through PFMS system.
- e. On query of Convener about time by when refund system will be available to officers, Infosys representative informed that it will be available by September 2019.

## **2. New Return Development**

- a. CEO, GSTN presented the time lines for development and roll-out plan of the New Return and also explained the transition plan decided by the Council for development of new GST return. He highlighted, the issues involved in development of New return and the anticipated challenges on account of parallel running of GST ANX-1 and GSTR-3B during transition. He informed that running two parallel system of Returns (GSTR 3B/ANX1/ANX2 alongside GSTR-1 and New Return) will be a difficult task. The main challenges foreseen at this stage are
  - i. Export refund need business validation change and integration of ANX-1 and GSTR-3B whereas currently it is with GSTR-1 and GSTR-3B. While GSTR-1 is digitally signed and firmed up when it is filed, ANX-1 is not filed and can be amended any time till RET-1 is filed. Filing of RET-1 is proposed in Jan 2020 and hence this will pose a big problem as invoices can be amended after refund is taken as ANX-1 will not be frozen in absence of filing of RET-1 during Oct-Dec 2019.
  - ii. ITC refund would be impacted if GSTR-2A is phased out as officers use the same for processing the ITC refund. GSTR-2A is generated based on GSTR-1. Since ANX-1 is not filed, refund cannot be processed on view of ANX-2 as ANX-1 will not be frozen and hence ANX-2 will not be frozen during Oct-Dec 2019.
  - iii. Multiple time changes in refund application
  - iv. Amendment of invoices through ANX-1A is required at the time of Go-live for Export refund. The use case is extremely complex and cannot be implemented by 1<sup>st</sup> Oct 2019
- b. To avoid the complexity of parallel run, of two systems, GSTN has proposed to Infosys for deploying New return (ANX 1/ANX 2 and GST RET-1) by October 2019, without few features like automatic computation of interest, etc. which could be rolled out during November 2019 to January 2020.
- c. The convener GoM, asked Infosys representative to present their views on the proposal of GSTN. The Infosys representative informed that implementing Ret-1 from October 2019, even without few features, will not be possible. He further informed that the

suggested method will get implemented on small taxpayers first and then on larger ones, since large taxpayers have large number of invoices to upload and they will face more challenge on a hurriedly developed tool. Also, they need more time to develop their backend own systems as per New Return system. They suggested that new Return should be implemented for small taxpayers first from October 2019 and then it should be implemented for large taxpayers from January 2020.

- d. CCT, Karnataka highlighted that the implementation of the new GST return is a project in itself, and involves tremendous work on account of the development of the back-end system of Model I States. He also highlighted the challenges faced by Model I States and CBIC in this regard.
- e. ADG (Systems), CBIC, Chennai stated that API specifications and APIs should be shared with the Model-1 States and CBIC at the earliest, so as to ensure that they could initiate the process of development of New Return on priority. The new Return has to undergo change management process and will require time for same.
- f. EVP (Services), GSTN highlighted issues involved in change management like end to end automation of refund, integration of refund with PFMS, and New Return.
- g. CCT, Kerala stated that given the fact that the Model-1 States have to do the integration of the new return, they also require time for the said integration. She suggested that the new return should be rolled out from April 2020 as that will give sufficient time to Model-1 States to build their backend systems.
- h. Infosys representative suggested that, it would be better if the feedback obtained from the trade on Beta deployment is incorporated in the software. Under the current plan, there is no time for the same. Infosys proposed that the decision of GST Council could be partially implemented by rolling out the GST ANX-1 for small taxpayers from October 2019, and for the large taxpayers from January 2020. In view of the same, GSTR-1 & GSTR-3B would have to continue for the large taxpayers (above Rs. 5 Crore) till tax period of December 2019.
- i. After discussion the Convener of the Committee directed that the officers of GSTN, Infosys, Core Group and few States (Model 1 and Model 2) should discuss Infosys proposal threadbare, including the practical aspects of the said proposal. The same should be then presented before the Core Group on GST. The recommendations of the Core Committee on GST should then be presented before the GST Council for its consideration.
- j. Convener further remarked that any major change/reform in the last quarter could be disruptive, and the decision on implementing this change or otherwise in the last quarter will have to be taken by GST Council. However, he stated that the system should be fully ready by January 2020, even if GST Council decides to postpone the implementation to April 2020.

### **3. Change requests:**

- a. GSTN presented the status of CRs and informed that out of total 343 CRs raised since July 2017 to till date, 239 are in production and 103 CRs are still pending at Infosys end, some of which are pending for long time. Aging of pending 103 CRs was presented where it was seen that few CRs are pending for more than two years. It was mentioned that the relevance of CRs are lost if they are not delivered on time and it leads to many difficulties.

- b. GoM was further informed that the pending CRs include 20 CRs which are critical as they are based on change made in the law and need to be made available on the portal without any further delay. One example of the same was shared which deals with revision of Format ITC-04 (CR: # 11557). It was highlighted that GST ITC 04 is to be filed for goods sent for job work. The form was amended in Sept 2018 and CR was given to Infosys immediately. The dates for filing of ITC-04 had to be extended three times (31st March 2019; 30th June 2019 and for a third time to 31st Aug 2019 because of non-development of functionality on time.
- c. The GoM took a serious view of undue delay in handling of CRs by Infosys. The Convener mentioned that the timeline of closing the CR pendency by March 2020, as provided by Infosys to GSTN, is not acceptable, and he directed that Infosys should plan to deliver CR pendency by October 2019. He also mentioned that Infosys should deploy more resources, if required, to complete the pending CRs on priority. Infosys expressed certain reservations to this like availability of limited trained resources who understand the system. Convener stated that all CRs for which timeline is shown as January, February and March 2020 should be completed by December 2019 and all others by October 2019.
- d. Infosys to revise the timeline for disposal of pending CRs and share the same with GSTN (Action: Infosys)

#### **4. Issue of data reconciliation with Model 1 States/CBIC**

- a. To highlight the importance of data reconciliation between GST System and Model-1 States, CCT, Karnataka demonstrated GST Pro2, back end system developed by NIC Karnataka using which the tax officers are able to monitor taxpayers in near real time. He highlighted the importance of real time data for compliance management as any missing return with State team may lead to issue of wrong notice, which is happening today on account of gap in data between GST system and Karnataka system.
- b. EVP (Technology), GSTN presented the gap and steps taken by GSTN in reducing the same. He mentioned that a reconciliation API has been provided by GSTN, and, those Model-1 States who have integrated this reconciliation API would be able to reconcile their data with zero gap on reconciliation. He further stated that only 3 States out of 9 have integrated the Recon API. He further mentioned that data on availability of Returns showing month/year have been shared with CBIC and Model-1 States to enable them to compare what is available with them to find out missing records. After that missing records which are few thousand out of 29 crores will be pulled by CBIC/Model-1 States.
- c. CCT, Karnataka suggested that in place of VC based weekly coordination meeting between CBIC/Model-1 States and GSTN, a face-to-face workshop should be conducted, which was agreed to by GSTN. (Action: GSTN)

#### **5. Data (Registration/Return and Payment) Sharing with other States**

- a. On sharing of data of taxpayers of other States, GSTN informed that all India record-search functionality at BO system for enforcement officers of Model 2 States has been made available.
- b. As far as Model I States are concerned, API Specs for Registration has been released. However, the API for Return and payment (Ledger) will be released by July 25, 2019.

## 6. Helpdesk ticket analysis

- a. CEO, GSTN presented status of the open tickets, disposition of open tickets along with pendency/aging of open tickets with L2/L3 which showed that 191 tickets are pending for more than 90 days out of total pendency of 2538 tickets
- b. Infosys representative presented analysis of open tickets and mentioned that whenever there is a new functionality rolled out, the number of Tickets increases. Infosys stated that the pendency of Tickets has decreasing trend.
- c. Convener directed that efforts should be made to ensure that no Ticket is pending for more than 30 days. (Action: Infosys)

## 7. MIS Reports

- a. CEO, GSTN presented the status of MIS reports for Phase I, Phase II and Business Intelligence reports for Phase III. He further mentioned that Phase I reports (49 in numbers) are being revamped and will be redeployed by July end. The phase II MIS reports are under various stages of development, as BO Modules are under various stages of development.
- b. CEO, GSTN briefed GoM on huge delay in finalization and roll out of the BI reports, and highlighted that the resources in the development team are not getting augmented. In more than one year only one-Use Case has been rolled out of 50 reports, which is extremely slow. He further informed the GoM that this has already been escalated to the Chairman as well as CEO of Infosys.
- c. Infosys informed that they are finding challenges in identifying domain experts for BI. Infosys stated that they would revert to GSTN regarding timelines for BI by first week of July 2019. [Action: Infosys]
- d. Infosys representative presented, live demonstration of compliance reports 1 and 2, on the lines of the reports prepared by NIC, Karnataka in the GST Pro system. The GoM was informed that it will be rolled out by end of July 2019 (Action: Infosys)

## 8. Suggestions from State officers

- a. Shri N. Sai Kishore, Joint Commissioner Telangana, asked about how to stop tax payers from generating excess e-way bills. It was clarified that officers can cancel Registration by Suo-moto cancellation. Also, officer can use blocking/unblocking facility for e-way bill which will be available to officers from August 2019.
- b. Shri Anand Satpathy, Special Commissioner, Odisha suggested to implement New Return system on pilot basis. ON this, CEO GSTN informed the GoM that it is not possible to implement New Return on pilot basis on a smaller set of taxpayers due to inter-state transactions among States and management of ITC flow will be difficult.
- c. Shri Arun Mishra, Additional Secretary suggested to seek guidance from Core Committee for phased implementation of New Return and same was agreed.

**9. Closing Remarks by Hon'ble members of GoM.**

- a. Convener conveyed that progress in development of different applications, since last tenth meeting of GoM (September 22,2019) to 29<sup>th</sup> June 2019 was not satisfactory and asked Infosys to increase the resources for following timelines.
- b. BI reports development is very slow and they should be developed on priority and Infosys should deploy more expert resources for same.
- c. The development of New Return is challenging and Infosys should focus on timely delivery taking into consideration the decisions of GST Council.
- d. GoM meeting will be held every two months and if required monthly meetings will be held

The meeting ended with Vote of Thanks to Chair.

**List of Participants for Tenth GoM held on September 22, 2018 at Bengaluru**

1. GST Council: The following officers attended the meeting from GST Council

Sl. No.	Name	Designation
1	Shri Dheeraj Rastogi	Joint Secretary

2. CBIC: The following officers attended the meeting from CBIC:

Sl. No.	Name	Designation
1	Shri BasavarajNalegave	ADG (Systems), CBIC, Bengaluru
2	S. Thirunavukkarasu	ADG (systems), CBIC, Chennai

3. States: The following officers attended the meeting from States:

Sl. No.	Name	Designation
1	Ms.Tinku Biswal	CCT, Kerala
2	Shri M S Srikar	CCT, Karnataka
3	Shri Arun Mishra	Addl. Secretary, CT, Bihar.
4	Shri Ananda Satpathy	Special Commissioner, Odisha
5	Shri S. L. Agarwal	Special Commissioner, Chhattisgarh
6	Shri B V Ravi	Additional Commissioner, Karnataka
7	Shri Nitesh Patil	Additional Commissioner, Karnataka
8	Shri Avinash Menon	Additional Commissioner, Karnataka
9	Shri K. S. Basavaraj	Joint Commissioner, Karnataka
10	Shri Murali Krishna BV	Joint Commissioner, Karnataka
11	Shri Ramesh Kumar	Joint Commissioner, Karnataka
12	Shri Raviprasad MP	Joint Commissioner, Karnataka
13	Shri Harshal Nikam	Joint Commissioner, Maharashtra
14	Shri N Sai Kishore	Joint Commissioner, Telangana
15	Shri Deepak Giri	Deputy Commissioner, Chhattisgarh
16	Abhinav Kumar Jha	Assistant Commissioner, Bihar
17	Ms.Saumya Sunkad	Assistant Commissioner, Karnataka
18	R E. Thippeswamy	Consultant

4. NIC

Sl. No.	Name	Designation
1	Shri P V Bhat	DDG , NIC
2	Ms.Sunitha	Sr. Technical Director
3	Shri Suresh	Technical Director

5. GSTN: The following officers attended the meeting from GSTN:

Sl. No.	Name	Designation
1	Shri Prakash Kumar	CEO
2	Ms.Kajal Singh	EVP (Services)
3	Shri Nitin Mishra	EVP(Technology)
4	Shri Pankaj Dixit	SVP (Infrastructure)
5	Shri BhagwanPatil	VP (Services)
6	Shri ShashankShekhar	AVP (PM)
7	Shri SarthakSaxena	OSD to CEO, GSTN

6. Infosys: The following officers attended the meeting from Infosys:

Sl. No.	Name	Designation
1	Shri Praveen Rao	COO
2	Shri C N Raghupati	SVP
3	Shri Renga	VP
4	Shri. P.N. Moorthy	AVP
5	Shri. Indrasis Dasgupta	Program Manager
6	Shri Debapriya Ghosh	Delivery Manager
7	Dr.Chandra Sekhar	Principal Consultant
8	Shri Shibu Nair	Product Manager
9	Ms.Dhanya	Technology Analyst

### **Agenda Item 17: Performance Report of the NAA (National Anti-profiteering Authority) for the quarter April to June 2019**

The NAA (National Anti-profiteering Authority) had been constituted as per the provisions of Section 171 of the CGST Act 2017. In terms of provisions of clause (iv) of Rule 127 of the CGST Rules 2017, National Anti-Profiteering Authority (NAA) is required to furnish a performance report to the GST Council by 10th of the closing of each quarter.

2. Anti-profiteering mechanism under GST is a multi-tier mechanism. The methodology of examination of the complaints to determine profiteering is as under:

- i. State Level Screening Committee (SLSC) examines State level complaint and recommends to the Standing Committee (SC);
- ii. SC, in addition to complaints recommended by SLSC, also receives complaint directly in respect of suppliers having pan India or presence in more than one State/UT;
- iii. SC examines and sends recommendation to the DG, Anti-profiteering (DGAP).
- iv. DGAP then completes investigation, within a period of 3 months, and furnishes a report of its findings to NAA.
- v. Based on the report from DGAP, NAA determines all aspects relating to profiteering, passes its order regarding reduction in prices; return of amount to recipient; imposition of penalty; and cancellation of registration.

3. Accordingly, the performance report of anti-profiteering authority in the Ist quarter (April, 2019 to June, 2019) of financial year 2019-20 at various levels, as stated above, is as under:

#### **3.1. Performance of National Anti-Profiteering Authority:**

Opening Balance	No. of Investigation Reports received from DGAP during the quarter	Disposal of Cases (during Quarter)				Closing Balance
		Total Disposal during quarter	No. of cases Where Profiteering established	No. of cases Where Profiteering not established	No. of cases referred back to DGAP	
41	36	27	13	10	4	50

Details of 27 cases disposed by NAA in this quarter are enclosed at Annexure A.

#### **3.2 Performance of DG (Anti-profiteering):**

Opening Balance (No. of cases)	Receipt	Category of cases received				Disposal	Mode of disposal of cases		Closing Balance (No. of cases)
		Construct ion Services	FMCG	Restaurant Services	Others		Report to NAA confirming profiteering	Report to NAA for closure action	
78	40	17	8	2	13	35	30	5	83



3.3 Performance report of the **Standing Committee** on Anti-profiteering:

Opening Balance (No. of cases)	Receipt	Disposal	Closing Balance (No. of cases)
233	627	773	87

3.4 Performance report from the State Level Screening Committee:

Opening Balance (No. of cases)	Receipt	Disposal		Closing Balance (No. of cases)
		Cases referred to Standing Committee	Cases Rejected	
75	83	76	7	79

A detailed performance of each State Level Screening Committee is enclosed at Annexure “B”.

4. NAA has been conducting outreach programmes across the country to sensitize the jurisdictional Officers about their role and responsibility towards check of profiteering. During the tenure of this report, the following outreach programmes and zonal review meetings on Anti-Profiteering efforts were held:

- i. Indore on 2nd April, 2019.
- ii. Jaipur on 15th April, 2019.
- iii. Bhubaneswar on 08th April, 2019.
- iv. Shimla on 13th May, 2019.
- v. Bengaluru on 17th May, 2019.

5. Accordingly, the quarterly report of the National Anti-profiteering Authority for the quarter April to June 2019 is placed before the GST Council for information.

**Annexure – A**

<b>S. No.</b>	<b>Order No. and date of Order</b>	<b>Respondent</b>	<b>Amount of Profiteering (Rs. In Lakhs)</b>
1	23/2019 dated 03.04.2019	Saint Gobtain	Nil
2	24/2019 dated 03.04.2019	Rosata Vitrified	Nil
3	25/2019 dated 16.04.2019	Dev Snacks	12.76
4	26/2019 dated 25.04.2019	Mak Plywood Ind	Nil
5	27/2019 dated 02.05.2019	Professional Couriers	Nil
6	28/2019 dated 02.05.2019	TTK Prestige Ltd	0.13
7	29./2019 dated 06.05.2019	TTK Prestige Ltd	9.75
8	30/2019 dated 08.05.2019	Puri Constructions	101.06
9	31/2019 dated 10.05.2019	VTWO Ventures	0.18
10	32/2019 dated 23.05.2019	Shrivision	Nil
11	33/2019 dated 24.05.2019	Conscient Infrastructure	Nil
12	34/2019 dated 24.05.2019	Eldeco	41.82
13	35/2019 dated 28.05.2019	Salarpuria Real Estate	19.69
14	36/2019 dated 10.06.2019	Bestech India Ltd	Nil
15	37/2019 dated 12.06.2019	Bharti Telemedia Ltd	Nil
16	38/2019 dated 14.06.2020	Sattva Developers	99.20
17	39/2019 dated 24.06.2019	Sun Infra	81.67
18	40/2019 dated 26.06.2019	Pinky Sales	6.55
19	41/2019 dated 26.06.2019	Bhutani International Medicos	0.05
20	42/2019 dated 26.06.2019	Adarsh	54.67
21	43/2019 dated 26.06.2019	Unicharm	10.77
22	44/2019 dated 28.06.2019	Vatika	Nil
23	45/2019 dated 28.06.2019	Signature Builder	Nil
<b>Internal Orders</b>			
<b>S. No.</b>	<b>Date of Order</b>	<b>Respondent</b>	<b>Remarks</b>
1	I.O. No.04/2019 dated 24.04.2019	Krishna Trading Co	Referred back to DGAP under Rule 133(4)
2	I.O. No. 05/2019 dated 02.05.2019	Himalaya Drug co	Referred back to DGAP under Rule 133(4)
3	I.O. No. 06/2019 Dated 24.06.2019	Whirlpool	Referred back to DGAP under Rule 133(4)
4	I.O. No. 07/2019 datedbn 26.06.2019	Radicon	Referred back to DGAP under Rule 133(4)

## Annexure – B

Quarterly Performance Report From the State Level Screening Committee - April 2019 to June 2019																										
S.No.	States	April						May						June						Quarter-Apr to June						
		R/NR	OB	R	Disposal		CB	R/NR	OB	R	Disposal		CB	R/NR	OB	R	Disposal		CB	R/NR	OB	R	Disposal		CB	
					SC	R					SC	R					SC	R					SC	R		
1	Andhra Pradesh	✓	4	1	0	0	5	✓	5	0	0	0	5	✓	5	1	0	0	6	✓	4	2	0	0	6	
2	Arunachal Pradesh	✓	0	0	0	0	0	✓	0	0	0	0	0	✓	0	0	0	0	0	✓	0	0	0	0	0	
3	Assam	✓	0	0	0	0	0	✓	0	2	0	0	2	X						✓	0	0	0	0	0	
4	Bihar	X					0	X						X						✓	0	0	0	0	0	
5	Chhattisgarh	X					0	X						X						X						
6	Goa	✓	0	0	0	0	0	✓	0	0	0	0	0	✓	0	0	0	0	0	✓	0	0	0	0	0	
7	Gujarat	✓	3	4	1	0	6	✓	6	1	0	0	7	✓	7	11	0	0	18	✓	3	13	0	2	18	
8	Haryana	✓	0	0	0	0	0	✓	0	1	0	1	0	✓	0	3	3	0	0	✓	0	7	7	0	0	
9	Himachal Pradesh	X					0	X						X						X						
10	Jammu and Kashmir	X					0	X						X						X						
11	Jharkhand	X					0	✓	1	0	0	0	1	✓	1	0	0	0	1	X						
12	Karnataka	✓	6	1	4	0	3	✓	3	2	2	1	2	✓	2	2	1	1	2	✓	2	11	0	1	12	
13	Kerala	✓	0	0	0	0	0	X						✓	0	0	0	0	0	X						
14	Madhya Pradesh	X						X						X						✓	3	11	1	0	13	
15	Maharashtra	✓	7	2	1	0	8	✓	8	11	11	0	11	✓	8	0	0	0	8	✓	8	2	1	0	9	
16	Manipur	✓	0	0	0	0	0	✓	0	0	0	0	0	✓	0	0	0	0	0	✓	0	0	0	0	0	
17	Meghalaya	✓	0	0	0	0	0	✓	0	0	0	0	0	X						✓	0	0	0	0	0	
18	Mizoram	✓	0	0	0	0	0	✓	0	0	0	0	0	✓	0	0	0	0	0	X	0	0	0	0	0	
19	Nagaland	X	0	0	0	0	0	✓	0	0	0	0	0	✓	0	0	0	0	0	✓	0	0	0	0	0	
20	NCT of Delhi	✓	9	3	0	0	12	✓	12	0	12	0	0	✓	0	0	0	0	0	X	9	3	12	0	0	
21	Odisha	X						X						X						✓	3	0	0	1	2	
22	Puducherry	X						X						X						✓	0	0	0	0	0	
23	Punjab	X						X						X						X						
24	Rajasthan	X						X						X						✓	31	4	32	1	2	
25	Sikkim	X						X						X						✓	0	0	0	0	0	
26	Tamil Nadu	✓	1	3	0	0	4	✓	4	0	0	0	4	✓	4	0	0	0	4	✓	1	3	0	0	4	
27	Telangana	✓	0	0	0	0	0	✓	0	1	0	0	1	✓	1	15	16	0	0	✓	0	9	9	0	0	
28	Tripura	✓	0	0	0	0	0	✓	0	0	0	0	0	X						✓	0	0	0	0	0	
29	Uttar Pradesh	✓	2	0	0	0	2	✓	2	3	2	0	3	✓	3	7	4	0	6	X	2	10	6	0	6	
30	Uttarakhand	X						X						X						✓	0	3	0	0	3	
31	West Bengal	X						X						X						✓	9	5	8	2	4	
			32	14	365	0	40		41	21	27	2	36		31	39	24	1	45		75	83	76	7	79	

R/NR= Received (✓) /Not Received (X)  
OB= Opening Balance  
SC= Forwarded to Standing Committee  
R= Rejected  
CB= Closing Balance

Application Received and Disposed  
Regularly  
Rarely  
None

### **Agenda Item 18: Creation of the State and Area Benches of the Goods and Services Tax Appellate Tribunal (GSTAT)**

In terms of Section 109 of the CGST Act, 2017, Goods and Service Tax Appellate Tribunal are being constituted by the Government on the recommendation of the GST Council. The Appellate Tribunal having National/Regional Benches at national level and the State /Area Benches at State level, hear appeals against orders passed by the Appellate Authority or by the Revisional Authority.

2. In order to recapitulate the recommendations of the GST Council in respect of Creation of GSTAT and further developments in chronological order is as under:

- **28<sup>th</sup> meeting of the GST Council on 21.07.2018 recommended:**

- (i) Constitution of Goods and Services Tax Appellate Tribunal (GSTAT); and
- (ii) Creation of National Bench of GST Appellate Tribunal at New Delhi and three Regional Benches at Mumbai, Chennai and Kolkata.

- Union Cabinet approved creation of National Bench of the GST Appellate Tribunal at New Delhi.
- National Bench at New Delhi was notified vide Notification No. **S.O. 1359(E)**—[No. 1/2019, [F.No. A.50050/99/2018-Ad.1C(CESTAT)] dated 13-03-2019 issued by Department of Revenue.

- **35<sup>th</sup> meeting of the GST Council on 21.06.2019 recommended:**

- (i) Creation of State/Area bench as per requests received from States.
- (ii) Separately consider constitution of benches in Uttar Pradesh due to court cases.
- (iii) Constitution of Jammu & Kashmir GST Appellate Tribunal in terms of proviso to Section 109(6) of the CGST Act, 2017.

- The Goods and Services Tax Appellate Tribunal (Appointment and Conditions of Service of President and Members) Rules, 2019 are notified by Central Government as per the recommendations of the GST Council in 28<sup>th</sup> meeting, vide notification No. G.S.R. 584(E)-[F.No. A.50050/99/2018-Ad.1C(CESTAT)] dated 21.08.2019.
- State and Area bench as per above, notified vide Notification No. **S.O. 3009(E)**— [F.No. A.50050/150/2018-Ad.1C(CESTAT)] dated 21-08-2019 issued by Department of Revenue, as under:

Sl. No.	Name of States/ Union Territory	Location for State Bench	Location for Area Bench
1.	Andhra Pradesh	Vijayawada	Vishakhapatnam and Tirupati
2.	Assam	Guwahati	No bench
3.	Bihar	Patna	-do-
4.	Chhattisgarh	Atal Nagar Raipur	-do-
5.	Delhi	New Delhi	-do-

6.	Goa	Panaji	-do-
7.	Gujarat	Ahmedabad	Surat and Rajkot
8.	Haryana	Hisar	No bench
9.	Himachal Pradesh	Shimla	-do-
10.	Jharkhand	Ranchi	-do-
11.	Karnataka	Bengaluru	-do-
12.	Kerala	Thiruvananthapuram	-do-
13.	Maharashtra	Mumbai	Pune and Nagpur
14.	Odisha	Cuttack	No bench
15.	Puducherry	Pondicherry	-do-
16.	Punjab	Chandigarh	-do-
17.	Tamil Nadu	Chennai	-do-
18.	Telangana	Hyderabad	-do-
19.	Tripura	Agartala	-do-
20.	Uttarakhand	Dehradun	No bench
21.	West Bengal	Kolkata	Two Area Benches at Kolkata
22.	Arunachal Pradesh	Common State Bench of GSTAT at Guwahati, Assam	
23.	Manipur		
24.	Nagaland		
25.	Sikkim		
UTs (without legislature)			
26.	Andaman & Nicobar	State Bench of West Bengal (Kolkata)	
27.	Dadra & Nagar Haveli	State Bench of Maharashtra (Mumbai)	
28.	Daman & Diu	State Bench of Maharashtra (Mumbai)	
29.	Lakshadweep	State Bench of Kerala (Ernakulam)	
30.	Chandigarh	State Bench of Punjab (Chandigarh)	

3. Requests from States have been received for creation of State /Area benches. Accordingly, a proposal for creating State/Area benches is submitted before the GST Council for consideration as below:

Sl. No.	Name of States/Union Territory	Location for State Bench	Location for Area Bench
1.	Meghalaya	Shillong	No bench
2.	Mizoram	Aizawl	-do-
3.	Rajasthan	Jaipur	Jodhpur
4.	Karnataka	-	Two Area benches at Bengaluru

### **Agenda Item 19: Amendments in GST Laws in view of creation of UTs of Jammu & Kashmir and Ladakh**

The Jammu and Kashmir Reorganization Act, 2019 seeks to reorganize the existing State of Jammu and Kashmir for formation of Union territory of Ladakh without legislature and Union territory of Jammu and Kashmir with Legislature.

2. The Act has received the President's assent and is expected to be notified from 31<sup>st</sup> October 2019. Consequent changes in the CGST Act, 2017 (as amended), UTGST Act, other States SGST Act and J&K SGST Act are listed in Annexures below.

3. The preliminary changes in the CGST Act and the UTGST Act have already been discussed and approved by the Law Committee in their meeting held on 29<sup>th</sup> and 30<sup>th</sup> August 2019. These have been placed in **Annexure 1**.

4. The Law Committee recommended that the J&K SGST Department may be requested for comments on the amendments required in the J&K SGST Act which are in line with the Jammu and Kashmir Reorganization Act, 2019 and other changes in the CGST / UTGST Act. Consequently, the J&K SGST Department were requested and the changes suggested by them have been included in **Annexure 2**.

5. The amendments are placed before the Council for deliberation and approval. These amendments will be communicated to the Ministry of Home affairs, subject to vetting / input by the Ministry of Law and Justice.

## Amendments approved by the Law Committee

### **Part A: Clauses of the CGST Act: -**

#### **1. Section 2(56) of the CGST Act defines India as:**

*“India” means the territory of India as referred to in article 1 of the Constitution, its territorial waters, seabed and sub-soil underlying such waters, continental shelf, exclusive economic zone or any other maritime zone as referred to in the Territorial Waters, Continental Shelf, Exclusive Economic Zone and other Maritime Zones Act, 1976, and the air space above its territory and territorial waters;*

Article 1 of the constitution provides for the States and the territories thereof shall be as specified in the First Schedule. Further, the Jammu and Kashmir Reorganization Bill, 2019 provides for amendment of the First Schedule for insertion / inclusion of Jammu and Kashmir and Ladakh as Union territories. Therefore, for applicability of the CGST Act to Union territory of Jammu and Kashmir and Ladakh, no amendment seems to be required.

#### **2. Section 2(103) of the CGST Act: -**

*(103) “State” includes a Union territory with Legislature;*

Since, J&K has been established as a Union territory with legislature and the CGST Act provides for inclusion of such Union territory within the ambit of the CGST Act, no amendment seems to be required in this definition.

#### **3. Section 2(114) of the CGST Act: -**

*(114) “Union territory” means the territory of— (a) the Andaman and Nicobar Islands; (b) Lakshadweep; (c) Dadra and Nagar Haveli; (d) Daman and Diu; (e) Chandigarh; and (f) other territory. Explanation. —For the purposes of this Act, each of the territories specified in sub-clauses (a) to (f) shall be considered to be a separate Union territory;*

It is noted that Ladakh has been formed as Union territory without a legislature under Section 3 of the reorganization act. Therefore, the definition of Union territory under clause 114 under sub-section (2) will need to be amended as under:

*(114) “Union territory” means the territory of— (a) the Andaman and Nicobar Islands; (b) Lakshadweep; (c) Dadra and Nagar Haveli; (d) Daman and Diu; (e) Chandigarh; **(ea) Ladakh** and (f) other territory. Explanation. —For the purposes of this Act, each of the territories specified in sub-clauses (a) to (f) shall be considered to be a separate Union territory;*

#### **4. Section 2(121) of the CGST Act:-**

*(121) any reference in this Act to a law which is not in force in the State of Jammu and Kashmir, shall, in relation to that State be construed as a reference to the corresponding law, if any, in force in that State.*

Before introduction of GST, there were certain laws which were not applicable in the State of Jammu and Kashmir and in some of these cases the State of Jammu and Kashmir had its own state specific laws. The levy of Service Tax through the Finance Act, 1994 was one such levy. This clause was inserted to bring in coherence between the GST laws and the existing laws applicable in the State of Jammu & Kashmir. This would not require any amendment.

#### **5. Explanation to Section 22 of the CGST Act: -**

*Explanation—For the purposes of this section, –*

(iii) the expression “special category States” shall mean the States as specified in sub-clause (g) of clause (4) of article 279A of the Constitution <sup>1</sup>[except the State of Jammu and Kashmir<sup>2</sup>[and States of Arunachal Pradesh, Assam, Himachal Pradesh, Meghalaya, Sikkim and Uttarakhand]].

This explanation was inserted vide the Central Goods and Services Tax (Extension to Jammu And Kashmir) Act, 2017. At present no amendment appears necessary.

#### **6. Section 109 (6) of the CGST Act: -**

(6) The Government shall, by notification, specify for each State or Union territory [except for the State of Jammu and Kashmir], a Bench of the Appellate Tribunal (hereafter in this Chapter, referred to as “State Bench”) for exercising the powers of the Appellate Tribunal within the concerned State or Union territory:

*Provided that for the State of Jammu and Kashmir, the State Bench of the Goods and Services Tax Appellate Tribunal constituted under this Act shall be the State Appellate Tribunal constituted under the Jammu and Kashmir Goods and Services Tax Act, 2017:*

After the formation of the Union territories of Jammu & Kashmir and Ladakh, the Central Government will be specifying a Bench of the Appellate Tribunal unlike which will be referred as the State Bench for the State of Jammu & Kashmir. The section will, therefore, have to be amended as under: -

(6) The Government shall, by notification, specify for each State or Union territory ~~for each State or Union territory~~ ~~except for the State of Jammu and Kashmir~~, a Bench of the Appellate Tribunal (hereafter in this Chapter, referred to as “State Bench”) for exercising the powers of the Appellate Tribunal within the concerned State or Union territory:

~~Provided that for the State of Jammu and Kashmir, the State Bench of the Goods and Services Tax Appellate Tribunal constituted under this Act shall be the State Appellate Tribunal constituted under the Jammu and Kashmir Goods and Services Tax Act, 2017:~~

This would also require amendment in Section 109 and Section 110 of the J&K SGST Act, which is as under:

Section 109 and Section 110 to be replaced as:

**109. Appellate Tribunal and Benches thereof.** - (1) Subject to the provisions of this Chapter, the Goods and Services Tax Tribunal constituted under the Central Goods and Services Tax Act shall be the Appellate Tribunal for hearing appeals against the orders passed by the Appellate Authority or the Revisional Authority under this Act.

(2) The constitution and jurisdiction of the State Bench and the Area Benches located in the State shall be in accordance with the provisions of section 109 of the Central Goods and Services Tax Act or the rules made thereunder.

**110. President and Members of Appellate Tribunal, their qualification, appointment, conditions of service, etc.-** The qualifications, appointment, salary and allowances, terms of office, resignation and removal of the President and Members of the State Bench and Area Benches shall be in accordance with the provisions of section 110 of the Central Goods and Services Tax Act.

#### **Part B: Clauses of the UTGST Act that need amendment: -**

#### **7. Section 1(2) of the UTGST Act: -**

(2) It extends to the Union territories of the Andaman and Nicobar Islands, Lakshadweep, Dadra and Nagar Haveli, Daman and Diu, Chandigarh and other territory;

<sup>1</sup> Ins. by Act 26 of 2017, s 2, (w.e.f. 08.07.2017)

<sup>2</sup> Ins. by Act 31 of 2018, s. 11, (w.e.f. 01.02.2019)



It is noted that Ladakh has been formed as Union territory without a legislature under Section 3 of the reorganization act. The UTGST Act has to be made applicable on the territory of Ladakh. The section will, therefore, have to be amended as under: -

*(2) It extends to the Union territories of the Andaman and Nicobar Islands, Lakshadweep, Dadra and Nagar Haveli, Daman and Diu, Chandigarh, Ladakh and other territory*

#### **8. Section 2(8) of the UTGST Act: -**

*(114) “Union territory” means the territory of— (a) the Andaman and Nicobar Islands; (b) Lakshadweep; (c) Dadra and Nagar Haveli; (d) Daman and Diu; (e) Chandigarh; and (f) other territory. Explanation. —For the purposes of this Act, each of the territories specified in sub-clauses (a) to (f) shall be considered to be a separate Union territory;*

For application of the UTGST Act on the territory of Ladakh. The section will, therefore, have to be amended as under:-

*(114) “Union territory” means the territory of— (a) the Andaman and Nicobar Islands; (b) Lakshadweep; (c) Dadra and Nagar Haveli; (d) Daman and Diu; (e) Chandigarh; (ea) Ladakh and (f) other territory. Explanation. —For the purposes of this Act, each of the territories specified in sub-clauses (a) to (f) shall be considered to be a separate Union territory;*

#### **Part C : Clauses of the SGST Acts (other than J&K SGST Acts) that required amendment**

#### **9. Section 2(114) of the SGST Act: -**

*(114) “Union territory” means the territory of— (a) the Andaman and Nicobar Islands; (b) Lakshadweep; (c) Dadra and Nagar Haveli; (d) Daman and Diu; (e) Chandigarh; and (f) other territory. Explanation. —For the purposes of this Act, each of the territories specified in sub-clauses (a) to (f) shall be considered to be a separate Union territory;*

It is noted that Ladakh has been formed as Union territory without a legislature under Section 3 of the reorganization act. Therefore, the definition of Union territory under clause 114 under sub-section (2) will need to be amended as under:

*(114) “Union territory” means the territory of— (a) the Andaman and Nicobar Islands; (b) Lakshadweep; (c) Dadra and Nagar Haveli; (d) Daman and Diu; (e) Chandigarh; (ea) Ladakh and (f) other territory. Explanation. —For the purposes of this Act, each of the territories specified in sub-clauses (a) to (f) shall be considered to be a separate Union territory;*

#### **Part D : Clauses of the Jammu and Kashmir Reorganization Bill, 2019 that need deliberation: -**

#### **10. Section 95 of the Jammu and Kashmir Reorganization Bill, 2019: -**

*95. (1) All Central laws in Table -1 of the Fifth Schedule to this Act, on and from the appointed day, shall apply in the manner as provided therein, to the Union territory of Jammu and Kashmir and Union territory of Ladakh.*

*(2) All other laws in Fifth Schedule, applicable to existing State of Jammu and Kashmir immediately before the appointed day, shall apply in the manner as provided therein, to the Union territory of Jammu and Kashmir and Union territory of Ladakh.*

Sub-section (1) of Section 95 of the Bill provides for application of Central laws to the Union territories of Jammu & Kashmir and Ladakh. Further, sub-section (2) of the same section, provides for applicability of the State laws. This includes the Jammu and Kashmir SGST Act through Table 4 (Sr. No. 50) of the Act. The challenge is that the Jammu and Kashmir SGST Act has been made applicable to both the Union territory of Jammu & Kashmir and Union Territory of Ladakh. However, under the GST structure while the Union territory of Jammu & Kashmir shall have an independent SGST Act, the Union territory of Ladakh will be governed by the Central UTGST Act. This anomaly, would need

redressal. This may be amended through the power to remove difficulties under Section 103 of the Jammu and Kashmir Reorganization Act.

**11. Power to adapt laws under Section 96 of the Jammu and Kashmir Reorganization Bill, 2019: -**

*96. For the purpose of facilitating the application in relation to the successor Union Territories, of any law made before the appointed day, as detailed in Fifth Schedule, the Central Government may, before the expiration of one year from that day, by order, make such adaptations and modifications of the law, whether by way of repeal or amendment, as may be necessary or expedient, and thereupon every such law shall have effect subject to the adaptations and modifications so made until altered, repealed or amended by a competent Legislature or other competent authority.*

It is noted that Section 96 of the Bill empowers the Central Government to make modifications on any law as detailed in the Fifth Schedule by an order to facilitate the application of such law in the newly formed Union territories. However, since the Central Goods and Services Tax Act, 2017 or the Union territory goods and services tax Act has not been listed under the Fifth Schedule, it appears that amendment of the same through an order is not possible.

**Comments received from the J&K SGST Department on the amendments required in the J&K SGST Act**

**THE STATE GOODS AND SERVICES TAX (AMENDMENT) ACT, 2019**

*In exercise of powers vested under proclamation No. dated \_\_\_\_\_, the -----is pleased to enact as follows:*

**Short title and Commencement:**

1. (1) This Act may be called the State Goods and Services Tax (Amendment) Act, 2019.

(2) Save as otherwise provided, the provisions of this Act shall come into force on such date as the Union Territory of Jammu and Kashmir may, by notification in the Official Gazette, appoint:

2. In section 2 of the State Goods and Services Tax Act, 2017 (hereinafter referred to as the principal Act),—

(a) in clause(1) for the words “Transfer of Property Act, Svt.1977(1920 A.D.) (XLII of 1920 A.D.)”, the words, brackets and figures “Transfer of Property Act, Svt.1882” shall be substituted;

(b) in clause (36) for the words “article 279A of the Constitution as applicable to the State of Jammu and Kashmir”, the words, brackets and figures “article 279A of the Constitution” shall be substituted;

(c) clause (69,) the following sub-section shall be inserted namely,-

(f) a Regional Council or a District Council constituted under the Sixth Schedule to the Constitution;

(g) a Development Board constituted under article 371 of the Constitution; or

(h) a Regional Council constituted under article 371A of the Constitution;

(d)in clause (84), for the word, brackets and letter “Jammu and Kashmir Societies Registration Act, 1998 (1941 A.D.) (VI of 1998)”, the word, brackets and letter “Societies Registration Act, 1860 (21 of 1860)” shall be substituted;

(e) clause (114) is recasted as:

“Union territory” means the territory of— (a) the Andaman and Nicobar Islands; (b) Lakshadweep; (c) Dadra and Nagar Haveli; (d) Daman and Diu; (e) Chandigarh; (ea) Ladakh and (f) other territory. Explanation. —For the purposes of this Act, each of the territories specified in sub-clauses (a) to (f) shall be considered to be a separate Union territory;

3. In section 67 of the principal Act, —

Amendment  
of section 67.

(a) in sub-section (10)for the words “Code of Criminal Procedure, Svt.1989 (1933 A.D.) [XXIII of 1989],”, the words, brackets and figures “Code of Criminal Procedure, 1973 (2of 1974)” shall be substituted;

4. In section 69 of the principal Act, —

Amendment  
of section 69.

(a) in sub-section (3)for the words “Code of Criminal Procedure, Svt.1989 (1933 A.D.) [XXIII of 1989],”, the words, brackets and figures “Code of Criminal Procedure, 1973 (2of 1974)” shall be substituted;

Amendment of section 70.	<p><b>5.</b> In section 70 of the principal Act,—</p> <p>(a) in sub-section (1) for the words “Code of Civil Procedure, Svt. 1977 (1920 A.D.) [X of Svt.1977],”, the words, brackets and figures “Code of Civil Procedure, 1908 (5 of 2008)” shall be substituted;</p> <p>(b) in sub-section (2) for the words “section 193 and section 228 of the Jammu and Kashmir Ranbir Penal Code, Svt.1989 (1932 A.D.) [XII of 1989].”, the words, brackets and figures “section 193 and section 228 of the Indian Penal Code. (45 of 1860).” shall be substituted;</p>
Amendment	<p><b>6.</b> In section 79 of the principal Act, in sub-section (1), in clause (f), the words, brackets and figure “Code of Criminal Procedure, Svt. 1989 (1933 A.D.) (XXIII of 1989)” the words, brackets and figures “Code of Criminal Procedure, 1973 (2 of 1974)” shall be substituted;</p>
Amendment	<p><b>7.</b> In section 82 of the principal Act, the words, brackets and figure “ except Part III of the said Code” shall be omitted.</p>
Amendment of section 93.	<p><b>8.</b> In section 93 of the principal Act,</p> <p>(a) in sub section (1) the words, brackets and figure “ except Part III of the said Code” shall be omitted;</p> <p>(b) in sub section (2) the words, brackets and figure “ except Part III of the said Code” shall be omitted;</p> <p>(c) in sub section (3) the words, brackets and figure “ except Part III of the said Code” shall be omitted;</p> <p>(d) in sub section (4) the words, brackets and figure “ except Part III of the said Code” shall be omitted;</p>
Amendment of section 105.	<p><b>9.</b> In section 105 of the principal Act,</p> <p>(a) in sub section (1) the words, brackets and figure “Code of Civil Procedure, Svt. 1977 (1920 A.D.) [X of 1977].” the words, brackets and figures “Code of Civil Procedure, 1908 (5 of 1908).” shall be substituted;</p> <p>(b) in sub section (2) the words, brackets and figure “Chapter XXVI of the Code of Criminal Procedure, Svt. 1989 (1932 A.D.) [XXIII].” the words, brackets and figures “Chapter XXVI of the Code of Criminal Procedure, 1973 (2 of 1974).” And for the words, brackets and figure “sections 193 and 228, and for the purpose of section 196 of the Jammu and Kashmir State Ranbir Penal Code Svt. 1989 (1932 A.D.) (XII of 1989).” the words, brackets and figures “sections 193 and 228, and for the purpose of section 196 of the Jammu and Kashmir State Indian Penal Code (45 of 1860).” shall be substituted;</p>
Amendment of section 111.	<p><b>10.</b> In section 111 of the principal Act,</p> <p>(a) in sub-section (1) the words, brackets and figure “Code of Civil Procedure, Svt. 1977 (1920 A.D.) [X of 1977]” the words, brackets and figures “Code of Civil Procedure, 1908 (5 of 1908)” shall be substituted;</p>

(b) in sub-section (2) the words, brackets and figure “Code of Civil Procedure, Svt. 1977 (1920 A.D.) [X of 1977]” the words, brackets and figures “Code of Civil Procedure, 1908 (5 of 1908)” shall be substituted;

(c) in sub section (4) the words, brackets and figure “sections 193 and 228, and for the purposes of section 196 of the Jammu and Kashmir State Ranbir Penal Code, Svt.1989 (1932 A.D.) [XII of 1989].” the words, brackets and figures “sections 193 and 228, and for the purposes of section 196 of the Indian Penal Code,( 45 of 1860).” And for the words, brackets and figure “section 195 and Chapter XXVI of the Code of Criminal Procedure, Svt. 1989(1933 A.D.) [XXIII of 1989]...” the words, brackets and figures “section 195 and Chapter XXVI of the Code of Criminal Procedure,1973(2 of 1974)..” shall be substitute;

Amendment of section 117. 11. In section 117 of the principal Act in sub section (9) the words, brackets and figure “Code of Civil Procedure, Svt. 1977 (1920 A.D.) [X of 1977].” the words, brackets and figures “Code of Civil Procedure, 1908(5 of 1908).” shall be substituted;

Amendment of section 24. 12. In section 118 of the principal Act in sub section (2) the words, brackets and figure “Code of Civil Procedure, Svt. 1977 (1920 A.D.) [X of 1977]” the words, brackets and figures “Code of Civil Procedure, 1908(5 of 1908).” shall be substituted;

Amendment of section 131 13. In section 131 of the principal Act the words, brackets and figure “Code of Criminal Procedure, Svt. 1989(1933 A.D.) [XXIII of 1989],” the words, brackets and figures “Code of Criminal Procedure, 1973 (2 of 1974).” shall be substituted;

Amendment of section 134 14. In section 134 of the principal Act in sub section (4) the words, brackets and figure “Code of Criminal Procedure, Svt. 1989(1933 A.D.) [XXIII of 1989],” the words, brackets and figures “Code of Criminal Procedure, 1973.” shall be substituted;

Amendment of section 150 15. In section 150 of the principal Act in sub section (1) ,-  
(a) clause (f) the words, brackets and figure “Jammu and Kashmir Electricity Act, 2010 (XIII of 2010,” the words, brackets and figures “Electricity Act, 2003 (36 of 2003 ).” shall be substituted;  
(b) clause (g) the words, brackets and figure “Registration Act, Svt. 1977 (1920 A.D.) [XXXV of 1977],” the words, brackets and figures “Registration Act,1908 (16 of 1908).” shall be substituted;

Amendment of section 156 16. In section 156 of the principal Act the words, brackets and figure “Jammu and Kashmir State Ranbir Penal Code, Svt.1989 (1932 A.D.) [XII of 1989]” the words, brackets and figures “Indian Penal Code, (45 of 1960).” shall be substituted;

Amendment of section 158 17. In section 158 of the principal Act,-  
(a) in sub section (2) the words, brackets and figure “Evidence Act, Svt. 1977 (1920 A.D.) [XIII of Svt.1977],” the words, brackets and figures “Indian Evidence Act, 1872 (1 of Svt.1872).” shall be substituted;  
(b) in sub section (3) the words, brackets and figure “Jammu and Kashmir State Ranbir Penal Code, Svt.1989 (1932 A.D.) [XII of 1989] or the Prevention of Corruption Act, Svt. 2006 (1949 A.D.) [XIII of 2006],” the words, brackets and figures “Indian Penal Code, Svt.1989 (45 of 1860) or the Prevention of Corruption Act, 1988 [XIII of 2006].” shall be substituted;

18. In section 174 of the principal Act sub section (3) the words, brackets and figure “Jammu and Kashmir General Clauses Act, Svt. 1977 (1920 A.D.) (XX of 1977)” the words, brackets and figures The General Clauses Act, 1897.” shall be substituted;

## STATEMENT OF OBJECTS AND REASONS

The State Goods and Services Tax Act, 2017 (the Act) was enacted with a view to make a provision for levy and collection of tax on *intra-State* supply of goods or services or both by the State Government.

2. After the enactment of The Jammu and Kashmir Reorganization Act, 2019 (Act no. 34 of 2019) certain changes are required to be made in the act in view of the extension of central laws to the Union Territory of Jammu and Kashmir as such it is proposed to amend the State Goods and Services Tax Act, 2017.
3. The proposed State Goods and Services Tax (Amendment) Act, 2019, *inter alia*, provides for the attainment of uniformity with the Central Goods and Services Tax Act, 2017.
4. The draft Act seeks to achieve the above objectives.

### *Notes on clauses*

*Clause 1* of the Act provides for the Short title and Commencement.

*Clause 2* of the Act seeks to amend certain definitions with respect to repeal and extension of the central laws as well certain definitions like insertion of regional councils and development boards constituted under article 371 and 371A.

*Clause 3* of the Act seeks to amend section 67 of the principal Act relating to extension of Code of Criminal Procedure, 1973 (2 of 1974).

*Clause 4* of the Act seeks to amend section 69 of the principal Act relating to extension of Code of Criminal Procedure, 1973 (2 of 1974).

*Clause 5* of the Act seeks to amend section 70 of the principal Act relating to extension of Code of Civil Procedure, 1908 (5 of 2008) and Indian Penal Code. (45 of 1860).

*Clause 6* of the Act seeks to amend section 79 of the principal Act relating to extension of Code of Criminal Procedure, 1973 (2 of 1974).

*Clause 7* of the Act seeks to amend section 82 of the principal Act relating to extension of Insolvency and Bankruptcy Code, 2016 (31 of 2016)

*Clause 8* of the Act seeks to amend section 93 of the principal Act relating to extension of Insolvency and Bankruptcy Code, 2016 (31 of 2016)

*Clause 9* of the Act seeks to amend section 105 of the principal Act relating to extension of Code of Civil Procedure, 1908 (5 of 1908), Chapter XXVI of the Code of Criminal Procedure, 1973 (2 of 1974) and Jammu and Kashmir State Indian Penal Code (45 of 1860).

*Clause 10* of the Act seeks to amend section 111 of the principal Act relating to extension of Code of Civil Procedure, 1908 (5 of 1908), Indian Penal Code, (45 of 1860) and Code of Criminal Procedure, 1973 (2 of 1974).

*Clause 11* of the Act seeks to amend section 117 of the principal Act relating to extension of Code of Civil Procedure, 1908 (5 of 1908).

*Clause 12* of the Act seeks to amend section 118 of the principal Act relating to extension of Code of Civil Procedure, 1908 (5 of 1908).

*Clause 13* of the Act seeks to amend section 131 of the principal Act relating to extension of Code of Criminal Procedure, 1973 (2 of 1974).

*Clause 14* of the Act seeks to amend section 134 of the principal Act relating to extension of Code of Criminal Procedure, 1973.

*Clause 15* of the Act seeks to amend section 150 of the principal Act relating extension of Electricity Act, 2003 (36 of 2003 ) and Registration Act,1908 (16 of 1908).

*Clause 16* of the Act seeks to amend section 156 of the principal Act relating to extension of “Indian Penal Code, (45 of 1960).

*Clause 17* of the Act seeks to amend section 158 of the principal Act relating to Indian Evidence Act, 1872 (1 of Svt.1872) andthe Prevention of Corruption Act, 1988 [XIII of 2006].

*Clause 18* of the Act seeks to amend section 174of the principal Act relating to extension of The General Clauses Act, 1897.

## **Agenda Item 20: Special Composition Scheme for Brick kilns, Menthol, Sand Mining Activities and Stone crushers**

It may be recalled that the GoM on reverse charge had recommended considering denying the benefit of composition to Brick kilns, Menthol, Sand Mining Activities and Stone crushers under GST. The Law Committee too had recommended the same and the matter was deliberated in the 35<sup>th</sup> Meeting of the GST Council. However, Haryana, in the said Council Meeting, had reported that the tax yield from these categories of taxpayers had witnessed a drastic fall in the GST regime and denial of composition would thus lead to further loss of revenue since it was difficult to monitor their activities because such units mostly operate from rural areas. In the said Council Meeting, Haryana had further recommended increasing the tax rate on such items under composition and exploring the possibility of resorting to capacity based taxation in such cases. Consequently, a Committee of Officers (CoO) was constituted vide Office Memorandum of the GST Council Secretariat bearing F.No.346/CoO-SplCmpSch/GSTC/2019, dated 12.07.2019 to examine whether a special composition scheme for Brick kilns, Menthol, Sand Mining Activities and Stone crushers may be devised and to suggest suitable mechanisms thereof in view of the deliberations of the GST Council in its 35<sup>th</sup> Meeting.

2. The CoO deliberated on the matter in its meeting held on 05.09.2019 and observed the following:

1. These industries are typically run by small taxpayers (turnover of most entities would be below the threshold for composition scheme) and may find the additional compliance requirements associated with normal registration slightly more challenging. Moreover, with the increase in threshold for registration for suppliers of goods been increased to Rs. 40 lakhs and therefore, fewer number of taxpayers would now be required to be registered under GST.
2. The industries are characterized by a high value addition with very little ITC on inputs and input services; and a proportionately high value and tax on outputs. In terms of value addition, these industries deserve a treatment similar to services on this account (which is also characterized by high value addition).
3. Mentha-oil is slightly different from Brick kilns, Sand Mining Activities and Stone crushers as in the process of manufacture of Mentha-oil, the primary process of conversion of mint leaves to Mentha-oil is generally carried out by the agriculturist himself. Mentha-oil is then aggregated by the traders and sent for further processing. Therefore, a special composition scheme may not be required in this case and there is merit in bringing the commodity under reverse charge mechanism in terms of section 9(3) of the CGST Act, 2017.
4. Further, denial of Composition Scheme to the said taxpayers would require them to register as normal taxpayers with increased compliance requirements which may not be accompanied by a commensurate significant impact on revenue collection.
5. Option of levying tax on presumptive/capacity based may present a legal challenge in view of the fact that such a method of taxation does not go with the present basic feature of GST (which is a consumption based tax).
6. The primary concern of tax administration in relation to these industries is significant shortage in revenue in post GST regime.

3. In view of the observations mentioned above, the Committee of Officers recommended the following:



- i. Exclusion from normal composition scheme and introduction of a special composition scheme for taxpayers supplying Brick kilns, Sand Mining Activities and Stone crushers with an increased rate (*similar to the rate for the composition scheme introduced for services/residual suppliers vide notification No. 2/2019-Central Tax (Rate), dated 07.03.2019*);
- ii. Increasing the rate for normal taxpayers supplying Brick kilns, Sand Mining Activities and Stone crushers from the current rate of 5% to 12%; and
- iii. Notifying the supply of Mentha-oil under the provisions of sub-section (3) of section (9) so that tax shall be paid on reverse charge by the recipient of such supplies.

The record of discussion of the meeting of the CoO on 05.09.2019 is enclosed as **Annexure 1**.

4. Since the above recommendations required deliberation on rates, it was proposed by the Committee that above recommendations be sent to the Fitment Committee for examination and further deliberations. The Fitment Committee, in its meeting held on 07<sup>th</sup> September, 2019 deliberated on the above. However, the Fitment committee felt that it would not be feasible to make any recommendations on the proposal at such short notice.

5. Accordingly, in terms of the O.M. referred above, the following recommendations of the Committee of Officers (CoO) constituted for special composition scheme is placed before the Council:

- i. Exclusion from normal composition scheme and introduction of a special composition scheme for taxpayers supplying Brick kilns, Sand Mining Activities and Stone crushers with an increased rate (*similar to the rate for the composition scheme introduced for services/residual suppliers vide notification No. 2/2019-Central Tax (Rate), dated 07.03.2019*);
- ii. Increasing the rate for normal taxpayers supplying Brick kilns, Sand Mining Activities and Stone crushers from the current rate of 5% to 12%; and
- iii. Notifying the supply of Mentha-oil under the provisions of sub-section (3) of section (9) so that tax shall be paid on reverse charge by the recipient of such supplies.

6. Accordingly, the agenda is placed before the GST Council for further deliberation and consideration.

**Record of discussion of the 1<sup>st</sup> meeting of the Committee of Officers on Special Composition Scheme under GST for Brick kilns, Menthol, Sand Mining Activities and Stone crushers held on 5<sup>th</sup> September, 2019**

A meeting of the **Committee of Officers on Special Composition Scheme under GST for Brick kilns, Menthol, Stone crushers and Sand Mining Activities** was convened on 05.09.2019 under the chairmanship of Shri Yogendra Garg, Pr. Commissioner, GST, CBIC at Kalpavriksh, North Block, New Delhi. The list of attendees is enclosed as **Annexure-A**.

2. At the outset, the Pr. Commissioner, GST informed the members that the primary objective for formation of this Committee of Officers is to examine whether a special composition scheme for Brick kilns, Menthol, Sand Mining Activities and Stone crushers may be devised and to suggest suitable mechanisms thereof in view of the deliberations of the GST Council in its 35<sup>th</sup> Meeting. The GoM on reverse charge had recommended considering denying the benefit of composition to these segments under GST and the Law Committee too had recommended the same. However, Haryana, in the said Council Meeting, had reported that the tax yield from these categories of taxpayers had witnessed a drastic fall in the GST regime and denial of composition would thus lead to further loss of revenue since it was difficult to monitor their activities because such units mostly operate from rural areas. In the said Council Meeting, Haryana had further recommended increasing the tax rate on such items under composition and exploring the possibility of resorting to capacity based taxation in such cases. This Committee was formed to examine these issues in detail. Commissioner of State Tax (UP) informed that though the OM for the composition of the Committee of Officers on Special Composition Scheme refers to “*Menthol*”, the entry appears to be referring to “*Mentha-oil*”.

3. All the members agreed that these industries are characterized by a high value addition with very little ITC on inputs and input services; and a proportionately high value of output. In terms of value addition, this characteristic, the output supply of these industries deserve a treatment similar to services (which are also characterized by high value addition). It was noted that most of these industries (except Mentha-oil) were under an optional composition scheme under the existing laws and had the option of paying VAT based on their capacity. In spite of VAT being a value-added tax, the said tax was collected on an optional basis at the initial stage.

4.1 State-wise revenue of the said products under the existing laws (VAT regime) was perused by the members of the Committee. All the members from the States reported that though accurate data is not available, on average terms there has been a substantial shortfall in revenue out of these products in GST ranging to approximately 40%. Commissioner of State Tax (Uttarakhand) has reported a decrease in revenue out of Brick Kilns from approx.. Rs. 1081 lakhs in 2016-17 to approx.. Rs. 651 lakhs in 2017-18. Similarly, there was a shortfall in revenue of Bihar from Brick Kilns to the extent of almost approx.. Rs. 30 crores (fall of 60%). Haryana has reported that though the numbers of Brick Kilns have come down, the revenue has substantially gone down from approx.. Rs. 60 crores to approx.. Rs. 24 crores in the said period.

4.2 The consolidated report in respect of Mentha-oil was also presented before the Committee. It was observed that in the VAT regime, Mentha-oil dealers were mainly concentrated in the State of Uttar Pradesh and to some extent in Gujarat. The process of manufacture of Mentha-oil was discussed and

Commissioner of State Tax (UP) informed that the primary process of conversion of mint leaves to Mentha-oil is carried out, generally, by the agriculturist himself and that the same neither requires any substantial capital investment, nor any other inputs. This is then aggregated by the traders and sent for further processing. It was opined by her that there is merit in bringing the commodity under reverse charge mechanism.

5. The Committee members also discussed the feasibility of introduction of capacity based levy in respect of the above commodities under the current provisions of the GST laws. It was deliberated that section 7 of the CGST Act levies GST on “Supply” and therefore, levying GST on notional capacity / production may have legal challenges. It was also noted that a detailed discussion in this regard had taken place in the GST Council in its meeting held in January, 2018. Committee members also deliberated whether introduction of mandatory E-way Bill for the said commodities would result in increased compliance / increase in revenue, as opined by Uttarakhand. It was opined that, mandatory requirement of E-way Bill would only increase administrative challenges as it would be prone to misuse, given the structure of the industry and the average distance of transportation, and would hardly have any positive impact on revenue.

6. Based on the above discussion, the Committee unanimously agreed on the following:

- (i) These industries are typically run by small taxpayers (turnover of most entities would be below the threshold for composition scheme) and may find the additional compliance requirements associated with normal registration slightly more challenging. Moreover, with the increase in threshold for registration for suppliers of goods been increased to Rs. 40 lakhs and therefore, fewer number of taxpayers would now be required to be registered under GST.
- (ii) The industries are characterized by a high value addition with very little ITC on inputs and input services; and a proportionately high value and tax on outputs. In terms of value addition, these industries deserve a treatment similar to services on this account (which is also characterized by high value addition).
- (iii) Further, denial of Composition Scheme to the said taxpayers would require them to register as normal taxpayers with increased compliance requirements which may not be accompanied by a commensurate significant impact on revenue collection.
- (iv) Option of levying tax on presumptive/capacity based may present a legal challenge in view of the fact that such a method of taxation does not go with the present basic feature of GST (which is a consumption based multi-point tax).
- (v) The primary concern of tax administration in relation to these industries is significant shortage in revenue in post GST regime.

7. Therefore, the Committee recommended the following:

- i. **Exclusion from normal composition scheme and introduction of a special composition scheme for taxpayers supplying Brick kilns, Sand Mining Activities and Stone crushers with an increased rate (*similar to the rate for the composition scheme introduced for services/residual suppliers vide notification No. 2/2019-Central Tax (Rate), dated 07.03.2019*);**
- ii. **increasing the rate for normal taxpayers supplying Brick kilns, Sand Mining Activities and Stone crushers from the current rate of 5% to 12%; and**
- iii. **Notifying the supply of Mentha-oil under the provisions of sub-section (3) of section (9) so that tax shall be paid on reverse charge by the recipient of such supplies.**

8. Since the above recommendations require deliberation on rates, it was proposed by the Committee that above recommendations (para 7) may be sent to the Fitment Committee for examination and further deliberations.

**Annexure-A**

S. No.	Name & Designation (Shri/Smt)	Organization
1	Yogendra Garg	Pr. Commissioner, GSTPW-I, CBIC
2	Sanjay Mangal	Commissioner, GSTPW-II, CBIC
3	Amitabh Kumar	Joint Secretary, GSTC Secretariat
4	A. K. Mishra	Addl. Secretary, C T D, Bihar
5	Amrita Soni	CCT, UP
6	Amit K. Aggarwal	CCT, Haryana
7	Vijay Kr. Singh	Addl. E.T.C. Haryana
8	Anuj Gogia	Commissioner, CGST, Dehradun
9	Piyush Kumar	Addl. Commissioner, State Tax, Uttarakhand
10	Ajay Kumar	D.C. State Tax, Uttarakhand
11	Amaresh Kumar	JC, GSTPW
12	Vikash Kumar	DC, GSTPW



# **Agenda for 37<sup>th</sup> GST Council Meeting**

**20 September 2019**

**Volume – 2**





**File No: 434/37<sup>th</sup> GSTCM/GSTC/2019**  
**GST Council Secretariat**

Room No.275, North Block, New Delhi

Dated: 26<sup>th</sup> August 2019

**Notice for the 37<sup>th</sup> Meeting of the GST Council scheduled on 20<sup>th</sup> September 2019**

The undersigned is directed to refer to the subject cited above and to say that the 37<sup>th</sup> Meeting of the GST Council will be held on 20<sup>th</sup> September 2019 at Double Tree by Hilton Goa, Panaji, Goa. The schedule of the meeting is as follows:

- Friday, 20 September 2019 : 11:00 hours onwards
2. In addition, an Officers' Meeting will be held on 19<sup>th</sup> September 2019 at the same venue as per following schedule:
- Thursday, 19 September 2019 : 11:00 hours onwards
3. The agenda items for the 37<sup>th</sup> Meeting of the GST Council will be communicated in due course of time.
4. Keeping in view the logistics constraints, 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.
5. Please convey the invitation to the Hon'ble Members of the GST Council to attend the 37<sup>th</sup> GST Council Meeting..

(-Sd-)

(Dr. Ajay Bhushan Pandey)

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, 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.
4. Chairman, CBIC, North Block, New Delhi, as a permanent invitee to the proceedings of the Council.
5. Chairman, GST Network





### **Agenda Items for the 37<sup>th</sup> Meeting of the GST Council on 20<sup>th</sup> September 2019**

1. Address/Presentation by the Chairman, Finance Commission regarding need for a consultative mechanism between the GST Council and the XV Finance Commission
2. Confirmation of the Minutes of 36<sup>th</sup> GST Council Meeting held on 27<sup>th</sup> July 2019
3. Deemed ratification by the GST Council of Notifications, Circulars and Orders issued by the Central Government
4. Decisions of the GST Implementation Committee (GIC) for information of the Council
5. Decisions/Recommendations of the IT Grievance Redressal Committee for information of the Council
6. Review of Revenue position
7. Issues recommended by the Law Committee for the consideration of the GST Council
  - i. Proposal for extension of last date for filing of appeals against orders of Appellate Authority before the GST Appellate Tribunal due to non-constitution of benches of the Appellate Tribunal
  - ii. Exemption to small taxpayers from filing of Annual Return
  - iii. Issues pertaining to interpretation of Section 10 of the IGST Act, 2017
  - iv. Restrictions in availing input tax credit in respect of outward supplies not furnished under section 37 of the CGST Act, 2017
  - v. Proposed clarifications on refund related issues
  - vi. E-way bill for movement of Gold
  - vii. Proposed amendment to sub-rule (5) of rule 61 of the CGST Rules, 2017 relating to FORM GSTR-3B
  - viii. Specifying the due date for furnishing of return in FORM GSTR-3B and details of outward supplies in FORM GSTR-1 for the period October- December, 2019
  - ix. Proposal for amendments to CGST Rules, 2017
8. Issues recommended by the Fitment Committee for the consideration of the GST Council
9. Developments regarding implementation of GST EWB System – FASTag Integration
10. Presentation on fake invoice menace, fraudulent refund, etc.
11. Status of Implementation of New Return System
12. Status of integrated refund system with disbursal by single authority
13. Status and progress in generation of electronic Invoice
14. Linking GST registration with Aadhar and proposed changes in the GST Law and GSTN System
15. Update on change of share capital/ownership structure of Goods and Services Tax Network (GSTN) and transfer of shares of GSTN from Empowered Committee of State Finance Ministers (EC) & Non- Government Institution to Centre, State Governments & Union Territories
16. Minutes of 11<sup>th</sup> Meeting of Group of Ministers (GoM) on IT Challenges in GST Implementation for information of the Council and discussion on GSTN issues
17. Quarterly Report of the NAA for the quarter April to June 2019 for the information of the GST Council
18. Creation of the State and Area Benches of the Goods and Services Tax Appellate Tribunal (GSTAT)
19. Amendments in GST Laws in view of creation of UTs of Jammu & Kashmir and Ladakh
20. Special Composition Scheme for Brick kilns, Menthol, Sand Mining Activities and Stone crushers
21. Status of payment of Advance User Charges by the States and CBIC and interest on delayed payment
22. Any other agenda item with the permission of the Chairperson
23. Date of the next meeting of the GST Council

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# Discussion on Agenda Items

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## **Agenda Item 5: Decisions/recommendations of the 6<sup>th</sup> and 7<sup>th</sup> IT Grievance Redressal Committee for information of the Council**

The Minutes of 5<sup>th</sup> IT Grievance Redressal Committee (ITGRC) had been placed before the GST Council in 34<sup>th</sup> Meeting held on 19<sup>th</sup> March, 2019 and were approved. ITGRC, held two Meetings between 19<sup>th</sup> March 2019 to 24<sup>th</sup> July 2019 and the details of decisions taken are as follows:

### **6<sup>th</sup> ITGRC Meeting – 27<sup>th</sup> May 2019:**

2.1 The 6<sup>th</sup> ITGRC meeting was held on 27<sup>th</sup> May 2019 and the Minutes of the Meeting are attached as **Annexure-1** of this agenda Item. The gist of the discussion and decisions taken are as follows:

2.2 In the 6<sup>th</sup> ITGRC meeting, total of 682 cases of TRAN-1 had been examined and presented before the Committee by GSTN. Out of these, 594 cases were sent from Nodal officers and 88 were court cases. The GSTN had categorized these cases broadly reason-wise in two major categories as ‘A’ and ‘B’. **Category ‘A’** included cases in which the taxpayer could not apparently file TRAN 1 because of technical glitches and **Category ‘B’** included cases where no technical issues were found from the system logs in filing TRAN 1.

2.3. Further, in 32<sup>nd</sup> GST Council Meeting, Council had approved to extend the scope of ITGRC to also consider on merits, the specific cases as covered under the orders of the Hon’ble High Courts as sent by any State or Central authority, to the GST Council Secretariat having certain **non-technical issues** viz. errors apparent on the face of record, where certain conditions were satisfied. GST Council Secretariat had received 179 cases in response to extended scope of ITGRC and analysis of these cases was also presented before the committee.

2.4. After detailed discussion, the 6<sup>th</sup> ITGRC decided and recommended as under: -

#### **2.4.1 Cases where technical glitches in filing TRAN-1 was claimed by Taxpayers; analysed and presented by GSTN (682 Cases):**

a. **To allow** filing of TRAN-1 in **total 172 cases** of Category ‘A’, as per Annexures mentioned in column No. 3 and 4 of Table-2 (of Minutes) on account of technical/system issues as explained at para 6 of Minutes, in accordance with the Law Committee recommendations regarding consequential benefits related to filing of TRAN 1.

b. **Not to allow** remaining 510 cases of Category ‘B’ as per Annexures mentioned in column No. 3 and 4 of Table-3 (of Minutes), in absence of any evidence of technical/system errors in these cases as explained at para 7 of Minutes, as was decided in similar cases in past five IT-GRC.

#### **2.4.2 Cases presented by GST Council Secretariat reported as non-technical glitch in terms of extended scope of ITGRC (179 Cases):**

a. **Not to allow** re-opening of portal for Category A1 (04 cases), A2 (03 cases), A3 (03 cases), A4 (07), A5 (09 cases) (total 26 cases) as the criteria laid down by 32<sup>nd</sup> GST Council Meeting

were not fulfilled, while some of them could be resubmitted to ITGRC after correcting the deficiencies.

- b. Cases of Category B1 (12 cases), B2 (12 cases) and D (92 cases) (total 116 cases),** having reported technical error or were not fulfilling parameters as recommended by 32<sup>nd</sup> GST Council were recommended for forwarding to GSTN for further analysis and placing before the next meeting of ITGRC in terms of circular dated 03.04.2018.
- c. Cases at Category B3 (19 cases)** had been presented in the 1<sup>st</sup> to 5<sup>th</sup> ITGRC and recommended by ITGRC, hence no action required.
- d. Cases at Category C (18 cases)** had been presented in the 1<sup>st</sup> to 5<sup>th</sup> ITGRC but not recommended by ITGRC and now again forwarded by CGST/SGST tax authorities without recommendation, hence Committee had directed State/CBIC tax authorities to re-examine these cases and forward properly, only if they fulfil, the parameters/conditions as decided in 32<sup>nd</sup> GST Council Meeting.

### **7<sup>th</sup> ITGRC Meeting – 11<sup>th</sup> June 2019:**

3.1 The 7<sup>th</sup> ITGRC was held on 11<sup>th</sup> June 2019 and the Minutes of the Meeting are attached as **Annexure-2** of this agenda Item. The gist of discussion and decisions taken are as follows:

3.2 Out of total 249 cases presented before 7<sup>th</sup> ITGRC, 236 cases were sent from Nodal officers and 13 were court cases. The GSTN had categorized these cases broadly reason-wise in two major categories as 'A' and 'B'. **Category 'A'** included cases in which the taxpayer could not apparently file TRAN 1 because of technical glitches and **Category 'B'** included cases where no technical issues were found from the system logs in filing TRAN 1.

3.3 SVP (Services) also apprised ITGRC about the status of various Writ Petitions on TRAN 1 issue which had been received by GSTN. Committee discussed the cases of writ petitions and observed that in some cases Hon'ble High Court had directed to allow the filing of TRAN-1 manually or electronically, without giving any consideration to the technical glitches.

3.4 After detailed discussion, the 7<sup>th</sup> ITGRC decided and recommended as under: -

- a. To allow** filing of TRAN-1 in total **98 cases** of Category 'A', as per Annexures mentioned in column No. 3 and 4 of Table-2 (of Minutes) on account of technical/system issues as explained at para 4 of Minutes, in accordance with the Law Committee recommendations regarding consequential benefits related to filing of TRAN 1.
- b. Not to allow** remaining **151 cases** of Category 'B' as per Annexures mentioned in column No. 3 and 4 of Table-3 (of Minutes), in absence of any evidence of technical/system errors in these cases as explained at para 5 of Minutes, as was decided in similar cases in past six IT-GRC.
- c.** It was also decided by the committee that in all such cases where Court had directed to allow the filing of TRAN-1 manually or electronically, without giving any consideration to the fact that technical glitches were there or not, jurisdictional tax authorities shall take legal opinion of Government Counsel to file appeal/review petitions as deemed fit and proceed legally as per CGST/SGST/UTGST Act, law and rules. Commissionerate/States may either file an

appeal against the above-mentioned order or, if it was found to be a fit case in terms of 32<sup>nd</sup> GST Council decision regarding extended scope of ITGRC for non-technical issues also, then the case might be recommended by the Commissioner following the prescribed procedure. The Commissionerate/States may obtain the status of Technical Glitches in the cases where decisions are to be taken for filing of Appeal or enabling taxpayers for filing of TRAN-1/TRAN-2 in compliance of Hon'ble High Courts orders, where ever such information is not available on record.

4. The decisions/recommendations as per attached Minutes of the 6<sup>th</sup> and 7<sup>th</sup> ITGRC (**Annexures 1 and 2 respectively**) are placed for information of the Council.

**Minutes of the 6<sup>th</sup> meeting of IT Grievance Redressal Committee (IT-GRC) held on 27<sup>th</sup> May 2019 at GST Council Secretariat, Jeevan Bharti Building, New Delhi**

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The sixth meeting of the IT Grievance Redressal Committee (IT-GRC) was held in GST Council Secretariat, Jeevan Bharti Building, New Delhi on 27<sup>th</sup> May 2019. The list of officers who attended the meeting is attached as **Annexure-4**.

2. Ms. Kajal Singh, EVP (Services), GSTN appraised the background that a total of around 2572 cases of TRAN 1 had been received from Nodal Officers till 31.03.2019 and 298 writ petition cases had been received till 21.05.2019 at GSTN. The details of cases discussed in previous meetings were as follows.

**Table 1: Details of TRAN 1 cases presented before IT-GRC**

S. No.	Meeting Reference	No. of TRAN-1 Cases			Cases Considered and approved	Cases Considered and not approved
		Nodal Officer	Court Cases	Total		
1	2	3	4	5 (3+4)	6	7
1	1st IT-GRC on 22.06.2018	161	9	170	122	48
2	2nd IT-GRC on 21.08.2018	262	78	340	213	127
3	3rd IT-GRC on 26.10.2018	252	16	268	70	198
4	4 <sup>th</sup> IT-GRC on 12.02.2019	408	53	461	165	296
5	5 <sup>th</sup> IT-GRC on 05.03.2019	203	21	224	80	143
6	6 <sup>th</sup> IT-GRC on 27.05.2019	594	88	682	To be discussed	
7	Sub Total			2145		

\* In 6<sup>th</sup> ITGRC Meeting, **Agenda 1** was covering 422 cases (361 from Nodal Officers and 61 Court Cases) and **Agenda 2** was covering 260 cases (233 from Nodal Officers and 27 Court cases). For the purpose of uniformity, Annexure 1 and Annexure 2 of the both Agenda Notes had been merged in respective Sub-Categories to arrive at **Annexure 1 and Annexure 2** of the Minutes. Hence, the **Annexure 1** of the Minutes has 594 (361+233) cases as received from Nodal Officers and Annexure 2 of the Minutes has 88 (61+27) Court cases.

3. EVP (Services) explained that in previous five ITGRC Meetings total 1463 TRAN 1 cases including cases where Writ Petitions was filed in various High Courts were presented to ITGRC. Now, another 682 cases in Agenda 1 and 2 were presented before 6<sup>th</sup> ITGRC. Out of which 594 cases were sent by Nodal officers of Center/States while 88 cases were of writ petitions filed before various High Courts. GSTN had examined all above cases and analyzed the system logs of all cases and categorized them into '**Category A**' which had technical issues and '**Category B**' which did not have technical issues. The list of cases received from Nodal officers was at **Annexure 1** of each of Agenda 1 and Agenda 2 and the list of Court/writ petition Cases was at **Annexure 2** of each of Agenda 1 and the Agenda 2.

4. EVP (Services) also appraised ITGRC about the status of various Writ Petitions on TRAN 1 issue which had been received by GSTN. She informed that a total of 298 Writ Petitions had been received by GSTN pertaining to TRAN-1 as on 21.05.2019. In sixth ITGRC 88 writ petition cases were presented. In some cases, received from Nodal officers which were processed accordingly on merits and put up before ITGRC, however later GSTN had received the Writ Petitions on these. In some of the cases, where after analysis of system logs, it appeared that there was no technical issue, (falling under category B), emails were sent to the taxpayers requesting for the following: -

- a. Exact technical glitch faced while filing TRAN-1
- b. Nature of error noticed
- c. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.

Only 11 taxpayers responded. The detailed response received by each Petitioner was mentioned in Annexure-2 of the Agenda Notes.

5. EVP, GSTN further explained that all above cases had been examined by the GSTN team and were categorized broadly reason-wise and then further grouped into two major categories as **Category 'A' and Category 'B'**. **Category 'A'** included cases in which the taxpayer could not apparently file TRAN 1 because of technical glitches whereas **Category 'B'** included cases where detailed analysis at GSTN revealed that no technical issues were there in filing TRAN 1 as per the system logs.

6. EVP, GSTN thereafter elaborated the nature of technical issues experienced by the taxpayers in filing TRAN-1 along with reasons, under **category 'A'**, which consisted of following 02 sub-categories out of the different sub-categories reported in earlier ITGRC and numbers pertaining to each subcategory were as per **column 3 and 4 of Table 2** below: -

- **Sub Category A1: Cases where the taxpayer received the error "Processed with Error"**  
The taxpayer could not claim transitional credit as the line items requiring declarations of earlier existing law registration numbers were processed with error since the taxpayer had not added them in his registration details.
- **Sub Category A2: Cases where, TRAN-1 not attempted as per logs - due to Registration/Migration Issue and Registration got after TRAN1 due date:** The taxpayers were not able to migrate due to technical issues before 27.12.2017.

**Table-2: Cases reported as having Technical Glitch**

Sub Category	Sub Category Description	Cases received from Nodal Officers	Writ Petition Cases
1	2	3	4
A-1	Processed with Error	148 (S. No 01 to 148 of Annexure 1)	15 (S. No 01 to 15 of Annexure 2)
A-2	Cases where, TRAN-1 not attempted as per logs - due to Registration/Migration Issue and Registration got after TRAN1 due date	07 (S. No 149 to 155 of Annexure 1)	02 (S. No 16 to 17 of Annexure 2)
	<b>Sub Total</b>	<b>155</b>	<b>17</b>

7. **Category 'B'** had cases where no technical issues had been observed in TRAN 1 filing. EVP, GSTN further elaborated the cases under the Category 'B', where no technical issues were found on the

basis of GST system logs, as explained below in 10 sub-categories and number of cases pertaining to each sub-category had been mentioned in **column 3 & 4 of Table 3** below: -

- **Sub-Category B-1: Cases in which as per GST system log, there was no evidences of error or submission/filing of TRAN1.** As per GST system log, there were no evidences of error or submission/filing of TRAN1.
- **Sub-Category B-2: Cases in which TRAN 1 filing attempted for first time or revision was attempted but no error/no valid error reported.** As per GST System Logs the taxpayer has tried for saving/submitting for the first time or revision of TRAN 1 and there were no evidences of system error in logs.
- **Sub-Category B-3: Cases in which TRAN 1 was successfully filed as per logs with no valid error reported.** The taxpayer had successfully filed TRAN 1 and no technical errors had been found in the examined technical logs.
- **Sub-Category B-4: Incorrect declaration of stock by taxpayer in TRAN 1 therefore problem in filing TRAN-2.** Incorrect declaration was made by taxpayer in TRAN 1 of Stock not evidencing payment of taxes and duty.
- **Sub-Category B-5: Cases in which TRAN-1 was filed once but credit was not received:** The taxpayer had filed Tran-1 once successfully but no credit had been posted in ledger and no errors had been observed in system logs.
- **Sub-Category B-6: Cases in which TRAN1 was filed once and revised thereafter but credit was not received.** No error had been seen in system logs.
- **Sub-Category B-7: Cases in which the taxpayer's registration stands cancel/inactive in current date.** As per GST System Logs, the taxpayer had neither tried for Saving / Submitting or Filing TRAN 1 and their registrations stands cancelled as on date.
- **Sub-Category B-8: Cases in which Tax payer was not entitled to TRAN 1 credit as it was an ISD taxpayer.**
- **Sub-Category B-9: Cases in which Taxpayer Registrations stands Provisional in current date.** Taxpayer's registration was provisional in current date. As per logs User neither submitted nor filed the form. No logs of save as well. ITC ledger was also not updated.
- **Sub-Category B-10: Case of Mistake by Taxpayer.** The Taxpayers have admitted/ apparently made mistake, inadvertently or due to misunderstanding, in reporting correct values in TRAN 1/TRAN 2. They want a chance to revise the filed TRAN 1/TRAN 2 and report correct values. Since the admitted/apparent mistakes are clear from the perusal of the details of reported cases no technical analysis was done in these cases as the same was not required. The details of cases covered under these Sub-Categories of Category B is reflected in the Annexure 1 and Annexure 2 of the instant Minutes with details as in Table 3 below.

**Table-3: Cases Not having Technical Glitch**

<b>Sub Category</b>	<b>Description</b>	<b>Cases received from Nodal Officers</b>	<b>Writ Cases</b>	<b>Petition</b>
1	2	3	4	
<b>B-1</b>	As per GST system log, there are no evidences of error or submission/filing of TRAN 1.	124 (S. No 156 to 279 of Annexure 1)	40 (S. No 18 to 57 of Annexure 2)	
<b>B-2</b>	TRAN-1 filing attempted for first time or revision and No error /No valid error reported.	82 (S. No 280 to 361 of Annexure 1)	11 (S. No 58 to 68 of Annexure 2)	



<b>B-3</b>	Successfully Filed as Per Logs with No Valid Error reported	94 (S. No 362 to 455 of Annexure 1)	11 (S. No 69 to 79 of Annexure 2)
<b>B-4</b>	Incorrect declaration of stock by taxpayer in TRAN 1 therefore problem in filing TRAN-2.	06 (S. No 456 to 461 of Annexure 1)	06 (S. No 80 to 85 of Annexure 2)
<b>B-5</b>	TRAN-1 filed once but credit not received.	44 (S. No 462 to 505 of Annexure 1)	NIL
<b>B-6</b>	TRAN1 Filed once and revised thereafter but credit not received	09 (S. No 506 to 514 of Annexure 1)	01 (S. No 86 of Annexure 2)
<b>B-7</b>	Taxpayer's Registration stands cancel/Inactive in current date	06 (S. No 515 to 520 of Annexure 1)	01 (S. No 87 of Annexure 2)
<b>B-8</b>	Tax payer was not entitled to TRAN 1 credit as it was an ISD Taxpayer	01 (S. No 521 of Annexure 1)	NIL
<b>B-9</b>	Taxpayer Registrations stands Provisional in current date	01 (S. No 522 of Annexure 1)	NIL
<b>B-10</b>	Mistake by Taxpayer	72 (S. No 523 to 594 of Annexure 1)	01 (S. No 88 of Annexure 2)
	<b>Sub Total</b>	<b>439</b>	<b>71</b>

8. Considering the above submissions, Committee discussed the cases of technical glitch of Category 'A' and after further elaboration and discussion, 172 cases pertaining to technical glitch categories as per Table 2 above were considered for allowing filing of TRAN 1 in accordance with the Law Committee recommendations regarding consequential benefits related to filing of TRAN 1 and TRAN 2.

**Discussion on Additional points (Cases received in GST Council Secretariat as per decision of 32<sup>nd</sup> GST Council Meeting on extended scope of ITGRC)**

9. Shri Dheeraj Rastogi, Joint Secretary, GST Council informed to the Committee that in 32<sup>nd</sup> GST Council Meeting, agenda item 8 pertained to **allowing IT-Grievance Redressal Committee (ITGRC) to consider non-technical issues** (errors apparent on the face of record). After discussion in the GST Council, it was agreed to expand the mandate of the ITGRC and that *"the ITGRC shall consider on merits, the specific cases as covered under the orders of the Hon'ble High Court of Madras and by any other Hon'ble High Court as sent by any State or Central authority, to the GST Council Secretariat by 31<sup>st</sup> January, 2019. The ITGRC shall consider the listed cases (as informed by States / Centre before 31<sup>st</sup> January, 2019) where the following conditions were satisfied:*

- i. *TRAN-I, including revision thereof, has been filed on or before 27th December, 2017 and there is an error apparent on the face of the record (such cases of error apparent on the face of the record will not cover instances where there is a mistake like wrong entry of an amount e.g. Rs.10,000/- entered for Rs.1,00,000/-); and*
- ii. *The case has been recommended to the ITGRC through GSTN by the concerned jurisdictional Commissioner or an officer authorised by him in this behalf (in case of credit of Central taxes/duties, by the Central authorities and in the case of credit of State taxes, the State authorities, notwithstanding the fact that the taxpayer is allotted to the Central or the State authority)."*

10. Joint Secretary, GST Council also appraised ITGRC that, as per decision of 32<sup>nd</sup> GST Council, a mail dated 16.01.2019 was sent from GSTC Secretariat seeking details of such cases by 31.01.2019. In response to that, 62 Cases were received and presented before 4<sup>th</sup> ITGRC (12.02.2019). 4<sup>th</sup> ITGRC

had observed that the cases were sent without proper scrutiny and recommendation without going through the spirit of the decision of the 32<sup>nd</sup> GST Council Meeting. Hence, it was recommended by the 4<sup>th</sup> ITGRC that:

- a. GST Council Secretariat might send another reminder to all States and Centre reiterating that the case details be checked and certified before sending by the concerned Jurisdictional Commissioner.
- b. Further, it should also be clearly stated that the case is covered by the decision of 32<sup>nd</sup> GST Council Meeting along with clear recommendations from the State/Centre.
- c. Those cases thereafter would be investigated in detail by GSTN and placed before ITGRC for consideration.

11. Accordingly, an OM dated 19.02.2019 was written to all States and CBIC to forward list of eligible cases by 25.02.2019. It was mentioned in the above OM that they should send list of eligible cases to GSTN directly. In response to that States like Andhra Pradesh, Haryana, Punjab and Tripura had forwarded **34 cases** to GST Council Secretariat directly. Similarly, Deputy Commissioner (Central Excise), CBIC vide letter F.No 267/41/2019- CX-8 dated 01.04.2019 had directed field formations of CBIC to send all cases to GST Council secretariat. Hence, GST Council secretariat had received **126 cases** directly from CGST/CBIC field formations also. GSTN had also received some cases directly from petitioners, in addition to field formations. They had forwarded **20 such cases** to GST Council secretariat while one case was repeat being common between GSTN and CGST cases.

12. However, GST Council secretariat had not received any consolidated list containing all cases of Centre/States. To avoid delays further, preliminary analysis of these cases was done by the GST Council Secretariat further, which revealed that there seemed to be some confusion in the minds of CGST/SGST officers about extended scope of ITGRC as elaborated above at para 09. From SGST, CGST and GSTN; GST Council Secretariat had received a total of 179 (**as per Annexure 3**) cases *vis a vis* extended scope of ITGRC in 32<sup>nd</sup> GST Council Meeting and analysis of all these cases was presented as under:

**Table 4: Analysis of Cases Received as per Extended Scope of ITGRC**

Category		Description	No of Cases
A	Sub Category	<b>Cases reported on account of Non-Technical error</b>	
	A1	Recommended by jurisdictional tax authority. In 03 cases stock wrongly reported at 7(d) in place of 7(a) while one case pertained to TRAN-3 return submitted but not filed and credit not transferred. <b>Hon'ble Madras High Court directed to follow circular dated 03.04.2018 of ITGRC.</b> All 4 cases were presented before 2 <sup>nd</sup> & 3 <sup>rd</sup> ITGRC but were not recommended. Now CGST Commissioner has recommended to reopen the portal as per 32 <sup>nd</sup> GST Council decision.	04
	A2	Cases of <b>non-technical error</b> ; error not specified by the jurisdictional tax authority but recommended by jurisdictional tax authority. Hon'ble High Court directions to CC State Tax to forward the said representation with report to GST Council. The GST Council shall take a call and pass appropriate order in accordance with law.	03
	A3	Cases of <b>non-technical error</b> ; simply forwarded with no recommendations by jurisdictional tax authority. Hon'ble High Court directions to Nodal officer to forward to the I.T. Redressal Committee. The Committee shall thereafter decide the same in terms of clause 5.4 of Circular No.39/13/2018-GST dated 3.4.2018 <b>by</b>	03

		<b>passing a speaking order and after affording an opportunity of hearing to the petitioners within a period of four weeks from the date of receipt of the representations.</b>	
	<b>A4</b>	Cases of <b>non-technical error</b> ; simply forwarded with no recommendation by jurisdictional tax authority. Hon'ble High Court directions to Nodal officer to forward to the <b>I.T. Redressal Committee/ GST Council to decide the same.</b>	07
	<b>A5</b>	Cases of <b>non-technical error</b> recommended by jurisdictional tax authority but Hon'ble High Court order details neither mentioned nor attached.	09
<b>Sub Total</b>			<b>26</b>
	<b>Sub Category</b>	<b>Cases reported involving Technical error that should have been referred to ITGRC through GSTN.</b>	
	<b>B1</b>	<b>Cases of Technical error</b> which are recommended by jurisdictional tax authority, with or without Hon'ble High Court orders.	12
<b>B</b>	<b>B2</b>	<b>Cases of Technical error</b> which are <b>not recommended</b> by jurisdictional tax authority. But Hon'ble Court has directed Nodal Officer to forward to IT Redressal Committee to decide the same.	12
	<b>B3</b>	<b>Cases of Technical error</b> already presented before 1 <sup>st</sup> to 5 <sup>th</sup> ITGRC and <b>also recommended by ITGRC.</b>	19
<b>Total</b>			<b>43</b>
<b>C</b>	--	Cases already presented before 1 <sup>st</sup> to 5 <sup>th</sup> ITGRC <b>but not recommended by ITGRC</b> and now as per 32 <sup>nd</sup> GST Council decision also forwarded without recommendation by jurisdictional tax authority.	18
<b>D</b>	--	Cases forwarded by jurisdictional tax authority without recommendation. Parameters as recommended by 32 <sup>nd</sup> GST Council decision not followed.	92
<b>Total (A+B+C+D)</b>			<b>179</b>

13. Considering the above submissions, Committee discussed the cases of non-technical glitch as received from field formations as per decision of 32<sup>nd</sup> GST Council on extended scope of ITGRC and after further elaboration and discussion, agreed on following.

### **13.1 Category A1:**

**13.1.1 Category A1** had total 04 cases of **Non-technical error** which were recommended by jurisdictional tax authority. In 03 cases stock was wrongly reported at 7(d) in place of 7(a) and in one case pertaining to TRAN-3 return submitted but not filed and credit not transferred. Hon'ble High Court directed to follow circular dated 03.04.2018 of ITGRC. All four cases were presented before 2<sup>nd</sup> & 3<sup>rd</sup> ITGRC but were not recommended as no technical glitch was noticed. Now CGST Commissioner had recommended to reopen the portal as per 32<sup>nd</sup> GST Council decision. Committee had discussed in detail and noticed vis a vis the first 03 cases as to whether the wrongly reported data in column 7(d) instead of 7(a) could be considered error apparent on the face of the record.

**13.1.2** Shri C. Palani, Joint Commissioner, State tax Tamil Nadu on behalf of CCT Tamil Nadu stated that the issue of Tran-1 credit pertaining to M/s. Ramesh Iron and Steel and other two taxpayers of Coimbatore mentioned in the Category A1 of the agenda was related to wrong filling up of table 7(d) instead of table 7(a) and there is no change in the amount of transitional credit. Initially this has been referred from the State and subsequently as per inclusion of Non-technical cases under ITGRC the Central Commissioner had recommended them as the credit pertains to Central Excise. Thus, the cases

fall under error apparent on the face of records. He had requested the ITGRC to examine these 3 cases in view of the fact that they would squarely fall under the category of error apparent on the face of records and covered by the order of the High Court of Madras. He felt that it was highly inappropriate for the ITGRC to substitute its subjective judgment on a question of fact, when the matter has been recommended by the jurisdictional Commissioner of Central Tax. Incidentally, the column filled by these taxpayers 7(d)) did not apply to Tamil Nadu and only to States with single point tax and hence the error was manifest on the face of record.

13.1.3 Shri Upender Gupta, Pr. Commissioner, GST Policy Wing elaborated table 7 of TRAN 1 contained details of the inputs held in stock in terms of subsections of sections 140, with details as follows: -

- a. Table at 7(a) contained amount of duties and taxes (i.e. primarily pertaining to Central Excise and Service Tax) paid on inputs and claimed as credit excluding the credit claimed under Table 5(a) [under sections 140(3), 140(4)(b), 140(6) and 140(7)]. Table 5(a) contained the details of CENVAT credit of Central Excise and Service Tax carried forward in GST to electronic Credit Ledger as Transitional credit of Central Tax under Section 140(1), 140(4)(a) and 140(9).
- b. Section 140(3) provided for transition of credit for persons who were not liable to be registered under the Central Excise/VAT/ Service Tax or who were engaged in the manufacturing of exempted goods/ providing exempted services. Section 140(4)(b) pertained to transition of credit for the persons who were engaged in manufacturing of taxable goods as well as exempted goods or providing taxable as well as exempted services. Whereas Section 140(5) provided for transition of credit in respect of persons who received inputs or input services on or after 01.07.2017 but the tax on which had been paid by the supplier under old law i.e. Central Excise/VAT/Service Tax etc. subject to certain conditions. Section 140(6) provided transition of credit for the persons who were either paying tax on fix rate or fix amount (similar to composition tax) in lieu of tax under the old law i.e. Service tax/Central Excise/VAT etc. Section 140(7) pertained to claim of Transitional Credit for those persons where the ITC of any service received prior to 01.07.2017 by ISD but credit was distributed under GST.
- c. Thus, Table at 7(a) was supposed to contain the details of amount of duties and taxes i.e. **input tax credit** primarily pertaining to Central Excise and Service Tax **claimed in respect of input credits pertaining to sections 140(3), 140(4)(b), 140(6) and 140(7) but excluding** the credit claimed under Table 5(a) i.e. CENVAT credit carried forward to electronic Credit Ledger as Transitional credit of Central Tax.
- d. Whereas Table at 7(d) contained the Stock of goods **not supported by invoices/documents evidencing payment of tax** paid on it i.e. credit in terms of CGST Rule 117(4). **It was to be filled by taxpayer not in all States but in only those States which were having VAT at single point** and the same was mentioned against it. Thus, this portion was required to be filled if taxpayer was a trader or dealer in a state having VAT at single point and was unregistered under prior to GST regime. Further, the taxpayer also did not have the invoice or other prescribed documents evidencing payment of VAT/Entry Tax which would be claimed as ITC of SGST through filing FORM GST TRAN-2.
- e. Thus, information type at Table 7(d) was entirely different from the information being filled in table at 7(a) as this was applicable to states where the VAT needed to be paid at the single point. (i.e. tax is paid at the manufacturing or importing stage only).

13.1.4 On the basis of reasons discussed above, the Committee observed that the error reported in above 03 cases of Category A1 was not apparent on the face of the record but a situation of wrong

understanding of law and forms where wrong information was filled in wrong column in as much as in column 7(d), the stock which did not have tax paying invoices in a single point tax state was to be mentioned under CGST Rule 117(4) while column 7(a) contained details of inputs held in stock and those contained in semi-finished and finished goods held in stocks.

As per directions of Hon'ble High Court all above three cases were presented earlier in 3<sup>rd</sup> ITGRC as per circular 03.04.2018 but not recommended by the committee as no IT glitch was found during the examination of logs by GSTN. The committee noted that now also these cases, not being squarely covered under the extended scope of ITGRC, as discussed above, hence, did not qualify for the recommendation of reopening the portal as per extended scope of ITGRC in 32<sup>nd</sup> GST Council decision.

13.1.5 Fourth case of Category A1 (M/s Gurudev Motors Pvt Ltd, GSTIN-33AACCG2983R1Z2) was pertaining to transitional credit details uploaded in Form TRAN 3 on 13.11.2017. The return status remained as "submitted" instead of "filed" even after validating with DSC and the credit was still not available in electronic credit ledger. Due to this, the taxpayer was unable to avail credit of Rs. 1.45 Crores. Jurisdictional tax authorities had mentioned this as non-technical case and recommended as per 32<sup>nd</sup> GST Council decision for the extended scope of ITGRC and requested to credit the amount to the electronic credit ledger of the taxpayer. *Prima-facie*, the error did not appear as non-technical and apparent on face of record, as observed by jurisdictional officer, while forwarding the case.

It was noticed by the committee that Hon'ble High Court vide Order dated 16.07.2018 had directed to take appropriate decision as per circular 03.04.2018 and a case from same GSTIN was discussed in 2<sup>nd</sup> ITGRC and it was noticed in 2<sup>nd</sup> ITGRC that this case was placed by GSTN in Category B (Annexure II (G) S. No. 06 to the Minutes of 2<sup>nd</sup> ITGRC) "Case where taxpayer has filed TRAN 1 twice but no credit had been received". As no IT glitch was found during the examination of logs by GSTN, this was not recommended by the IT-GRC in 2<sup>nd</sup> Meeting. Further, the grievance also did not seem to be clearly articulated as to whether it pertained to TRAN-1 (as mentioned in 2<sup>nd</sup> ITGRC) or TRAN-3 (as mentioned now by jurisdictional officer while forwarding the case). Now also the Committee had observed that the nature of error is not apparent on face of record and the case was not fulfilling the parameters decided in 32<sup>nd</sup> GST Council, hence not eligible for the recommendation of ITGRC to reopen the portal as per extended scope of ITGRC in 32<sup>nd</sup> GST Council decision.

### **13.2 Category A2 to A5:**

13.2.1 Committee had discussed these cases in detail and observed that **Category A2** had 03 cases wherein neither the error was specified by the jurisdictional authority and it was also not clear whether TRAN-1 had been attempted/ filed by due dates. Hence, these cases did not seem to qualify for the recommendation of reopening the portal as per extended scope of ITGRC in 32<sup>nd</sup> GST Council decision.

13.2.2 **Category A3** also had 03 cases which were simply forwarded with no recommendations by the jurisdictional authority. Further, in these cases Hon'ble High Court had directed to Nodal officer to forward them to the I.T. Redressal Committee. The Committee shall thereafter decide the same in terms of clause 5.4 of Circular No.39/13/2018-GST dated 3.4.2018 by passing a speaking order and after affording an opportunity of hearing to the petitioners within a period of four weeks from the date of receipt of the representations. Relevant portion of the order dated 21.05.2018 of Hon'ble High Court of Punjab & Haryana in CWP-4180-2018 (O&M) was as under: -

*“granted liberty to the petitioner to approach the Nodal Officer or the Redressal Committee concerned for redressal of their grievances in accordance with the Circular No.39/13/2018-GST dated 3.4.2018 .....*

*....and the Committee shall thereafter decide the same in terms of clause 5.4 of Circular No.39/13/2018-GST dated 3.4.2018 by passing a speaking order and after affording an opportunity of hearing to the petitioners within a period of four weeks from the date of receipt of the representations. The petitioners shall be entitled to lead any evidence to substantiate their claim before the concerned authority”.*

13.2.2.1 On perusal of above directions of the Hon'ble High Court Committee had discussion on the mandate and powers of the ITGRC. The committee observed that ITGRC is just an extended arm of the GST Council which was set up following up 26<sup>th</sup> GST Council Decision dated 10.03.2018 implemented vide CBIC **Circular No. 39/13/2018-GST dated 03.04.2018** and as per above circular GST Implementation Committee (GIC) shall act as ITGRC. As per the mechanism prescribed, *“where an IT related glitch had been identified as the reason for failure of a class of taxpayer in filing of a return or a form within the time limit prescribed in the law and there were collateral evidences available to establish that the taxpayer had made bonafide attempt to comply with the process of filing of form or return, GST Council had delegated powers to the IT Grievance Redressal Committee to approve and recommend to the GSTN the steps to be taken to redress the grievance and the procedure to be followed for implementation of the decision. As per circular the scope of ITGRC was to identify problems which are proposed to be addressed through this mechanism would essentially be addressing those issues which related to Common Portal (GST Portal) and affect a large section of taxpayers. Where the problem relates to individual taxpayer, due to localised issues such as non-availability of internet connectivity or failure of power supply, this mechanism shall not be available.”* Further, GIC and ITGRC were just creation of GST Council to decide certain procedural issues of urgent nature when GST Council was not in meeting. Thus, ITGRC was just an extended arm of the GST Council to decide on the technical glitch cases; could exercise the limited jurisdiction that it was bestowed with by the GST Council and it could not go beyond the jurisdiction defined for GST Council under the constitution.

13.2.2.2 The Goods and Services Tax Council being a constitutional body; its functions and duties were clearly mentioned in the Constitution. It was not the function of the Goods and Services Tax Council to receive representations from the general public and to conduct personal hearings and to pass orders on such representations.

Article 279A was inserted in the Constitution of India by way of the Constitution (101<sup>st</sup> Amendment) Act, 2016 with effect from 16.09.2016. Article 279A (2) provides that the Goods and Services Tax Council shall consist of the Union Finance Minister as the Chairperson and the Union Minister of State in charge of Revenue or Finance and the Minister in charge of Finance or Taxation or any other Minister nominated by each State Government as members.

Sub-clause (4) of Section 279A of the Constitution of India deals with the functions and duties of the Goods and Services Tax Council. This provision reads as follows:

***“279A. Goods and Services Tax Council***

*(1) xxxx xxxx*

*(4) The Goods and Services Tax Council shall make recommendations to the Union and the States on-*

- (a) the taxes, cesses and surcharges levied by the Union, the States and the local bodies which may be subsumed in the goods and services tax;*
- (b) the goods and services that may be subjected to, or exempted from the goods and services tax;*
- (c) model Goods and Services Tax Laws, principles of levy, apportionment of Goods and Services Tax levied on supplies in the course of inter-State trade or commerce under article 269A and the principles that govern the place of supply;*
- (d) the threshold limit of turnover below which goods and services may be exempted from goods and services tax;*
- (e) the rates including floor rates with bands of goods and services tax;*
- (f) any special rate or rates for a specified period, to raise additional resources during any natural calamity or disaster;*
- (g) special provision with respect to the States of Arunachal Pradesh, Assam, Jammu and Kashmir, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura, Himachal Pradesh and Uttarakhand; and*
- (h) any other matter relating to the goods and services tax, as the Council may decide.”*

Sub-clause (6) of Article 279A of the Constitution states that while discharging the functions, the Goods and Services Tax Council shall be guided by the need for a harmonised structure of goods and services tax and for the development of a harmonised national market for goods and services. Sub-clause (11) provides that the Goods and Services Tax Council shall establish a mechanism to adjudicate any dispute – (a) between the Government of India and one or more States; or (b) between the Government of India and any State or States on one side and one or more other States on the other side; or (c) between two or more States, arising out of the recommendations of the Council for implementation thereof.

13.2.2.3 On a perusal of the aforesaid provisions, it was evident that there is no mechanism provided in the Constitution or any other statute for the Goods and Services Tax Council to adjudicate the grievances raised by the general public. There is no mechanism for consideration and disposal of representations made by the general public to the Council after conducting personal hearing of the parties and issuing of speaking order is a Quasi-judicial function/power which are not with GST Council and hence, not with ITGRC also.

13.2.2.4 The above position was supported by Double Judge Bench of **Hon’ble High Court of Kerala Judgment dated 11.04.2019 in WA. No. 2061/2017 against the Judgement dated 02.08.2019 of the learned single judge in WPC 25613/2017**. Hon’ble High Court had observed and held that:

*“Article 226 of the Constitution provides that every High Court shall have power to issue to any person or authority orders and writs including a writ in the nature of mandamus for the enforcement of any of the rights conferred by Part III of the Constitution and for any other purpose. It is well-settled that a mandamus lies to secure the performance of a public or statutory duty in the performance of which the one who applies for it has got sufficient legal interest. An order of mandamus is, in form, a command directed to a person or authority to do a particular thing pertains to his or its office and in the nature of a public duty. In order to issue a writ of mandamus to compel a party to do something, it must be shown that the statute imposes a legal duty upon that party and that the person seeking the writ has a legal right under the statute to enforce its performance. The writ of mandamus is limited to the enforcement of the obligation imposed by law.*

*The discussion above leads to the conclusion that the learned Single Judge has wrongly exercised his discretion in issuing a direction to the Goods and Services Tax*

*Council to consider Ext.P2 representation and pass orders thereon, after conducting personal hearing of the writ petitioners. The writ petition is liable to be dismissed.”*

Thus, above judgement also supports the above discussion that ITGRC has neither quasi-judicial powers nor any such jurisdiction and such mechanism with it to consider the direction of reopening the portal in view of the Hon’ble Punjab and Haryana High Court order.

13.2.3 **Category A4** had 07 cases which were simply forwarded with no recommendations by the jurisdictional authority. Further, in these cases Hon’ble High Court had directed to Nodal officer to forward these cases to the I.T. Redressal Committee/ GST Council to decide the same. Hence, these cases did not seem to be qualified within the parameters recommended for considering reopening of the portal as per extended scope of ITGRC in 32<sup>nd</sup> GST Council decision.

13.2.4 **Category A5** had 09 cases which were recommended by the jurisdictional authority but Hon’ble High Court order details were neither mentioned nor attached. Hence, these cases did not seem to be qualified for the recommendation of considering reopening of the portal as per extended scope of ITGRC in 32<sup>nd</sup> GST Council decision.

### **13.3 Cases other than Category A (B1, B2, B3, C, D):**

Committee discussed these cases in detail and observed that as per decision of 32<sup>nd</sup> GST Council, cases at **Category B (43 cases), C (18 cases), D (92 cases) (Total 153 cases)** being of technical error do not appear to be eligible for consideration as part of extended scope of ITGRC. Further many of them have been forwarded without recommendation or not observing the criteria as recommended by 32<sup>nd</sup> GST Council. Therefore-

- i. Cases of **Category B1** (12 cases), **B2** (12 cases) and **D** (92 cases) **Total 116 cases**, having technical error and/or not fulfilling parameters as recommended by 32<sup>nd</sup> GST Council were considered for forwarding to GSTN for further analysis and placing before the next meeting of ITGRC as per circular 03.04.2018.
- ii. Cases at **Category B3 (19 cases)** had been presented in the 1<sup>st</sup> to 5<sup>th</sup> ITGRC and recommended by ITGRC, hence no action required.
- iii. Cases at **Category C (18 cases)** had been presented in the 1<sup>st</sup> to 5<sup>th</sup> ITGRC but not recommended by ITGRC and now again forwarded by CGST/SGST tax authorities without recommendation, hence Committee had directed State/CBIC tax authorities to re-examine these cases and forward properly, only if they fulfil the parameters/conditions as laid down in 32<sup>nd</sup> GST Council Meeting.

### **14. Case of M/s. Vovantis laboratories Private limited (24AACCv8491K1ZT), Gujarat:**

The case of M/s. Vovantis laboratories Private limited was presented before 4<sup>th</sup> ITGRC (12.02.2019) but it was not recommended by the Committee being in B2 category. Description of B2 category was as under:

**Category B2:** TRAN -1 First time (Fresh)/Revision Attempted with No error or No valid error reported. As per GST System Logs, the taxpayer has tried for Saving / Submitting/ Revision and there are no evidences of system errors in the log.

However, the taxpayer represented that he had timely filed the TRAN-1 and data was also available on the portal. But, when they tried to submit, could not submit the TRAN-1 as portal did not respond. Hence, credit was not reflecting in their account. Now, they did not want any change in the already



saved data but needed resolution of the issue to utilise the credit available on portal which was not reflecting to them.

It was also appraised to the Committee that in 15<sup>th</sup> GIC meeting decision had been taken for identified 17,573 cases where there was evidence that the assessee had tried to file but- not able to complete the process of digital authentication yet the ledger had been populated or revised.

- GSTN shall identify the taxpayers on the basis of electronic audit trail.
- Only these identified taxpayers shall be allowed to complete the process of filing of TRAN-1.
- TRAN-1 shall not be allowed to be amended during this process.
- GSTN shall communicate directly with the taxpayers in this regard and submit a final report to GIC about the number of TRAN-1s filed and submitted through this process.

In view of above facts Committee agreed to refer this case also to GSTN to re-examine in view of above GIC decision and resubmit in next ITGRC meeting. Thus, it was proposed that GSTN may check if this case was one of the 17573 cases or a case similar to these, to which the ITGRC members agreed.

## **15. Decision:**

### **15.1 For 682 Cases presented through GSTN:**

After detailed discussion considering the above facts, the IT-GRC decided to allow filing of TRAN-1 in total 172 cases of Category 'A' as per Annexures indicated in column No. 3 and 4 of **Table-2** on account of technical/system issues as explained at para 6 above, in accordance with the Law Committee recommendations regarding consequential benefits related to filing of TRAN 1. Further, the IT-GRC decided not to allow remaining 510 cases of Category 'B' as per Annexures indicated in column No. 3 and 4 of **Table-3** in absence of any evidence of technical/system errors in these cases as explained at para 7 above, as was decided in similar cases in past five IT-GRC meetings.

### **15.2 For 179 Cases (Annexure 3) presented through GSTC Secretariat as per extended scope of ITGRC:**

- Not to allow** re-opening of portal for Category **A1 (04 cases), A2 (03 cases), A3 (03 cases), A4 (07), A5 (09 cases) (total 26 cases)** as the criteria's laid down by 32<sup>nd</sup> GST Council Meeting were not fulfilled. However, jurisdictional Commissioners of States/CBIC could resubmit appropriate cases to ITGRC after correcting the deficiencies as discussed.
- Cases of Category **B1 (12 cases), B2 (12 cases) and D (92 cases) (total 116 cases)**, having reported technical error or were not fulfilling parameters as recommended by 32<sup>nd</sup> GST Council were recommended for forwarding to GSTN for further analysis and placing before the next meeting of ITGRC in terms of circular dated 03.04.2018.
- Cases at **Category B3 (19 cases)** had been presented in the 1<sup>st</sup> to 5<sup>th</sup> ITGRC and recommended by ITGRC, hence no action required.
- Cases at **Category C (18 cases)** had been presented in the 1<sup>st</sup> to 5<sup>th</sup> ITGRC but not recommended by ITGRC and now again forwarded by CGST/SGST **tax authorities without recommendation**, hence Committee had directed State/CBIC tax authorities to re-examine these cases and forward properly, only if they fulfil, the parameters/conditions as decided in 32<sup>nd</sup> GST Council Meeting.

**Cases sent by Nodal officers of Center/States**

	<b>Category</b>	<b>Detailed Description</b>	<b>Count of Taxpayer</b>
A1	Processed with error.	The taxpayer could not claim transitional credit as the line items requiring declarations of earlier existing law registration were processed with error since the taxpayer had not added them in his registration details.	148
A2	TRAN-1 not attempted as per logs - due to Registration Issue and Return filed after TRAN1 due date	The taxpayers were not able to migrate due to technical issues. These taxpayers have applied afresh after 27 <sup>th</sup> Dec 2017 and were allotted the same GSTIN as their Provisional ID later.	7
B1	As per GST system log, there are no evidences of error or submission/filing of TRAN1.	As per GST System Logs there is no evidence that the taxpayer has tried for Saving / Submitting / Filing TRAN1	124
B2	TRAN-1 Fresh/Revision Attempted with No error/ No valid error reported	As per GST System Logs, the taxpayer has tried for Saving / Submitting /Filing fresh or Revision and there are no evidences of system errors in the log.	82
B3	Successfully Filed as Per Logs with No Valid Error reported	The taxpayer has successfully filed TRAN1 and no technical error has been found.	94
B4	Incorrect declaration of stock by taxpayer in TRAN 1 therefore problem in filing TRAN-2.	There are no technical issues in saving/submitting or filing of TRAN1. The taxpayer is facing issues in filing TRAN-2 due to incorrect declaration made by them	06
B5	TRAN-1 filed once but credit not received.	Cases where the taxpayer has filed TRAN1 once but no credit has been posted. No technical issues has been observed in the logs.	44
B6	TRAN1 Filed once and revised thereafter but credit not received	Cases where the taxpayer has filed TRAN1 twice but no credit has been posted. No technical issues has been observed in the logs.	09
B7	Taxpayer Registration stand cancel/Inactive in current date	As per log user first time opened form and filed. ARN generated. ITC ledger is updated. No error log captured.	06

B8	ISD Taxpayer	Taxpayer is registered as ISD taxpayer on GST portal and hence not entitled to Transition Credit.	1
B9	Taxpayer Registration is Provisional in current date	Taxpayer has provisional registration in current date.	1
B10	Mistakes/errors committed by taxpayers	The Taxpayers have admitted/ apparently made mistake, inadvertently or due to misunderstanding, in reporting correct values in TRAN 1/TRAN 2. They want a chance to revise the filed TRAN 1/TRAN 2 and report correct values.	72
	<b>Total</b>		<b>594</b>

**Category A1: Cases where the taxpayer received the error ‘Processed with error.’ The taxpayer could not claim transitional credit as the line items requiring declarations of earlier existing law registration were processed with error since the taxpayer had not added them in his registration details.**

S. No .	GSTIN/ Provisional Id	Legal Name (Name reported by the Nodal Officer is in brackets)	State	Constitution of business	Nodal Officer / Jurisdiction Name	Center /State	E-Mail ID
1	37AAFCA 0796B1ZV	AS Steel Traders (VSP) Pvt. Ltd.	Andhra Pradesh	Private Limited Company	B Hareram, Principal Commissioner of Central Tax, Central Govt, Andhra Pradesh	Center	<a href="mailto:commr-gstvskp@gov.in">commr-gstvskp@gov.in</a>
2	18AAAAT 3835H1ZF	THE ASSAM COOPERATIVE APEX BANK LTD	Assam	Society/ Club/ Trust/ AOP	R.R Banger, Commr., Central Govt, Assam	Center	<a href="mailto:cexdibrugarh@gmail.com">cexdibrugarh@gmail.com</a>
3	22AADFN 4038Q1Z3	NEHA ENTERPRISES	Chhattisgarh	Partnership	Deepak Giri, Deputy Commissioner of State Tax, Raipur	State	<a href="mailto:deepakgiri.cctd-cg@gov.in">deepakgiri.cctd-cg@gov.in</a>
4	22AAOCS 1217Q1Z2	SATGURU INFRAPROJECTS PRIVATE LIMITED	Chhattisgarh	Private Limited Company	Deepak Giri, Deputy Commissioner of State Tax, Raipur	State	<a href="mailto:deepakgiri.cctd-cg@gov.in">deepakgiri.cctd-cg@gov.in</a>

5	22AAAFG 6190R1Z2	GIRIRAJ TRADING COMPANY	Chhattis garh	Partnership	Deepak Giri, Deputy Commissioner of State Tax, Raipur	State	<a href="mailto:deepakgiri.cctd-cg@gov.in">deepakgiri.cctd-cg@gov.in</a>
6	22AADCS 7421H1ZM	SHRI RADHA KRISHNA FERRO ALLOYS PRIVATE LIMITED	Chhattis garh	Private Limited Company	Deepak Giri, Deputy Commissioner of State Tax, Raipur	State	<a href="mailto:deepakgiri.cctd-cg@gov.in">deepakgiri.cctd-cg@gov.in</a>
7	25AAACW 0552A1ZZ	WELLKNOWN TEXTILE INDUSTRIES PRIVATE LIMITED	Daman & Diu	Private Limited Company	Dr. Ashir Tyagi, Commr. CGST Commissionerat e, Vadodara Zone	Center	<a href="mailto:commr-cexvdr2@nic.in">commr-cexvdr2@nic.in</a>
8	07AADCK 2121Q2ZF	KAFF APPLIANCES INDIA PRIVATE LIMITED	Delhi	Private Limited Company	Sidharth Goyal, Assistant Commissioner, CGST New Delhi	Center	<a href="mailto:ccu-cexdel@nic.in">ccu-cexdel@nic.in</a>
9	07AANFV 5332P1ZG	VENUS INDUSTRIES	Delhi	Partnership	Technical Branch, O/o the Chief Commissioner, CGST & CX, Delhi Zone	Center	<a href="mailto:ccu-cexdel@nic.in">ccu-cexdel@nic.in</a>
10	07AAXCS 0860Q1ZE	SHREEM RESTAURANTS & BEVERAGES PRIVATE LIMITED	Delhi	Private Limited Company	PRASHANT KUMAR PRASAD, GSTO, GOVT. OF NCT OF DELHI, DEPARTMENT OF TRADE & TAXES, DELHI	State	<a href="mailto:pk.prasad70@gov.in">pk.prasad70@gov.in</a>
11	07AALPK6 108Q1Z6	SUDHIRCHAN DER NARAYANAN KANVATIRTH	Delhi	Proprietorshi p	Rajesh Madan, Assistant Commissioner, Govt., of NCT of Delhi, Delhi	State	<a href="mailto:rajesh.madan43@gov.in">rajesh.madan43@gov.in</a>
12	24ACWPG 3821H1ZK	TANGENT TECHNOLOGIE S (PREMILA SUBHASHCHA NDRA GUPTA)	Gujarat	Proprietorshi p	SHRI S. S. RAHTOD, Deputy Commissioner of State Tax, Vadodara	State	<a href="mailto:dc10-ct@gujarat.gov.in">dc10-ct@gujarat.gov.in</a>
13	24AEVPJ4 828C1ZF	MARUTI ENGINEERING & TRADING	Gujarat	Proprietorshi p	Dr. Ashir Tyagi, Commr, CGST Commissionerat e, Vadodara Zone	Center	<a href="mailto:commr-cexvdr2@nic.in">commr-cexvdr2@nic.in</a>

14	24ABIFS05 58A1ZJ	SAGAR SALES	Gujarat	Partnership	Dr. Ashir Tyagi, Principal Nodal Officer, CGST Commissionerat e, Vadodara Zone	Center	<a href="mailto:commr-cexvdr2@nic.in">commr-cexvdr2@nic.in</a>
15	24AAFCB6 828B1Z0	BALKRISHNA SPINTEX PRIVATE LIMITED	Gujarat	Private Limited Company	I.T.KESWANI, Deputy Commissioner, State Tax, Rajkot, Gujarat	State	<a href="mailto:dc23-rjt1-gstn@gujarat.gov.in">dc23-rjt1-gstn@gujarat.gov.in</a>
16	24AEMPV 7291J1ZQ	AJAYKUMAR HARSHADKUM AR VADERA	Gujarat	Proprietorshi p	I.T.KESWANI, Deputy Commissioner, State Tax, Rajkot, Gujarat	State	<a href="mailto:dc23-rjt1-gstn@gujarat.gov.in">dc23-rjt1-gstn@gujarat.gov.in</a>
17	24AAOFS4 390P1ZE	Shree Ganesh Chemicals	Gujarat	Partnership	SM Saxena, Joint Commissioner, State Govt, Gujarat	State	<a href="mailto:jcegov-ct@gujarat.gov.in">jcegov-ct@gujarat.gov.in</a>
18	24AIJPM1 375R1Z0	Arpan Enterprise (RAJESH DAYALJIBHAI MANDAVIYA)	Gujarat	Proprietorshi p	Sunil Kumar Singh, Commissioner, CGST & C.Ex, Gandhinagar	Center	<a href="mailto:commr-cexamd3@nic.in">commr-cexamd3@nic.in</a>
19	24AAACS 7348N1ZY	Steel Strong Valves India Pvt Ltd	Gujarat	Private Limited Company	Sunil Kumar Singh, Commissioner, CGST & C.Ex, Gandhinagar	Center	<a href="mailto:commr-cexamd3@nic.in">commr-cexamd3@nic.in</a>
20	24AAFCV 2041N1ZA	Vidisha Pape Mills Pvt Ltd	Gujarat	Private Limited Company	SM Saxena, Joint Commissioner, State Govt, Gujarat	State	<a href="mailto:jcegov-ct@gujarat.gov.in">jcegov-ct@gujarat.gov.in</a>
21	24AAACF 5464G1ZT	FCG POWER INDUSTRIES PVT LTD	Gujarat	Private Limited Company	S V Vora, Deputy Commr of State Tax, Range-18, Valsad,	State	<a href="mailto:dc18-sur2-gstn@gujarat.gov.in">dc18-sur2-gstn@gujarat.gov.in</a>
22	24ANBPD 1218R1Z5	PARUL RAKESH DESAI	Gujarat	Proprietorshi p	S V Vora, Deputy Commr of State Tax, Range-18, Valsad,	State	<a href="mailto:dc18-sur2-gstn@gujarat.gov.in">dc18-sur2-gstn@gujarat.gov.in</a>
23	24AANFS9 512J1ZT	SHREE KRISHNA ENTERPRISE	Gujarat	Partnership	S. M. Saxena, Joint Commr, State Govt, Gujarat	State	<a href="mailto:jcegov-ct@gujarat.gov.in">jcegov-ct@gujarat.gov.in</a>

24	24AEMPG 9284J1Z0	VEEPA CHIRAG GANDHI	Gujarat	Proprietorship	S. M. Saxena, Joint Commr, State Govt,	State	<a href="mailto:jcegov-ct@gujarat.gov.in">jcegov-ct@gujarat.gov.in</a>
25	24AKVPM 9992J2Z0	MUKESH BACHUBHAI MENPARA	Gujarat	Proprietorship	S. M. Saxena, Joint Commr, State Govt	State	<a href="mailto:jcegov-ct@gujarat.gov.in">jcegov-ct@gujarat.gov.in</a>
26	24ADXPA 6108R1Z0	MUKESHKUMAR VRAJLAL AKABARI	Gujarat	Proprietorship	S. M. Saxena, Joint Commr, State Govt,	State	<a href="mailto:jcegov-ct@gujarat.gov.in">jcegov-ct@gujarat.gov.in</a>
27	24AACFO 7607D1ZL	OMTECH ENGINEERING	Gujarat	Partnership	S. M. Saxena, Joint Commr, State Govt,	State	<a href="mailto:jcegov-ct@gujarat.gov.in">jcegov-ct@gujarat.gov.in</a>
28	24AAYPV 5766C1Z1	ASHOKKUMAR CHHAGANLAL VADALIA	Gujarat	Proprietorship	S. M. Saxena, Joint Commr, State Govt,	State	<a href="mailto:jcegov-ct@gujarat.gov.in">jcegov-ct@gujarat.gov.in</a>
29	24AABCF8 567H1ZG	FOAM SUPPLIES INDIA PRIVATE LIMITED	Gujarat	Private Limited Company	S. M. Saxena, Joint Commr, State Govt,	State	<a href="mailto:jcegov-ct@gujarat.gov.in">jcegov-ct@gujarat.gov.in</a>
30	24AAACL 0820G1Z5	LYKA LABS LIMITED	Gujarat	Public Limited Company	Milind Kavatkar, Deputy Commr, State Government, Bharuch	State	<a href="mailto:dc14-vad2-gstn@gujarat.gov.in">dc14-vad2-gstn@gujarat.gov.in</a>
31	06AAACB 0264G1Z7	MASU BRAKE PADS PRIVATE LIMITED	Haryana	Private Limited Company	Sh. Amreshwar Gautam, Assistant Commr, CGST Commissionerate, Panchkula	Center	<a href="mailto:cco.gstpk1@gov.in">cco.gstpk1@gov.in</a>
32	06AAFCM 5517N1Z6	MAGICRETE BUILDING SOLUTIONS PRIVATE LIMITED	Haryana	Private Limited Company	Sh. Amreshwar Gautam, Assistant Commr, CGST Commissionerate, Panchkula	Center	<a href="mailto:cco.gstpk1@gov.in">cco.gstpk1@gov.in</a>
33	06AABCW 9355L1ZS	Wahi Akita Fine Blanking Private Limited	Haryana	Private Limited Company	Nodal Officer IT issues, Haryana	State	<a href="mailto:gsttihry@gmail.com">gsttihry@gmail.com</a>
34	06AABCL 9536C1ZN	SITI JIND DIGITAL MEDIA COMMUNICATIONS PVT LTD	Haryana	Private Limited Company	Nodal Officer IT issues, Haryana	State	<a href="mailto:gsttihry@gmail.com">gsttihry@gmail.com</a>
35	06AACCG 7498R2ZM	Global Automotive Components Pvt Ltd	Haryana	Private Limited Company	Pranesh Pathak, Commr,CGST, Faridabad	Center	<a href="mailto:commr-gstfbd@gov.in">commr-gstfbd@gov.in</a>

36	06AAACV 4307Q1Z2	VIKAS FORGINGS PVT LTD	Haryana	Private Limited Company	Pranesh Pathak, Commr,CGST,	Center	<a href="mailto:commr-gstfbd@gov.in">commr- gstfbd@g ov.in</a>
37	06AARPA 0845N1ZI	RACHNA ARORA / Medilife Industries	Haryana	Proprietorshi p	Nodal Officer IT issues, Haryana	State	<a href="mailto:gsttthry@gmail.com">gsttthry@ gmail.co m</a>
38	06AABCS8 661D1ZE	SARVO TECHNOLOGIE S LIMITED	Haryana	Private Limited Company	Pranesh Pathak, Commr,CGST,	Center	<a href="mailto:commr-gstfbd@gov.in">commr- gstfbd@g ov.in</a>
39	06AADCN 7270R1ZT	NISSHINBO MECHATRONI CS INDIA PRIVATE LIMITED	Haryana	Private Limited Company	Babu Lal, Superintendent, CGST, Gurugram,	Center	<a href="mailto:gstggm56@gmail.com">gstggm56 @gmail.c om</a>
40	02AAEFD8 241L2ZI	Digital Systems INC	Himach al Pradesh	Partnership	Sh. H. B. Negi, Commissioner, CGST, Shimla	Center	<a href="mailto:hb.negi64@gov.in">hb.negi64 @gov.in</a>
41	01AAACT 1968P1Z3	TPL PLASTECH LIMITED	Jammu & Kashmir	Public Limited Company	Safdar Ali, Assistant Commr, CGST Commissionerat e, Jammu	Center	<a href="mailto:gstdivisionnsrinagar@gmail.com">gstdivisio nsrinagar @gmail.c om</a>
42	01AAACJ6 275H1ZS	Jai Beverages Pvt. Ltd.	Jammu & Kashmir	Private Limited Company	Sandeep Kumar, Programmer, Coordinator Jammu Division, State Admin GST, STC, J&K GST,	State	<a href="mailto:sandeep.prog123@gmail.com">sandeep.p rog123@ gmail.co m</a>
43	20AACCH 1705L1Z2	HIMALAYA STEEL MILL SERVICES PRIVATE LIMITED	Jharkha nd	Private Limited Company	Sheo Sahai Singh, Joint Commissioner Of State Tax, Ranchi	State	<a href="mailto:gst-comtax@jharkhandmail.gov.in">gst- comtax@ jharkhand mail.gov.i n</a>
44	29AAACH 5598K1ZX	HLL LIFECARE LIMITED	Karnata ka	Public Sector Undertaking	Gosu Ramesh, Assistant Commissioner, CGST, Belagavi	Center	<a href="mailto:commr-cexblgm@nic.in">commr- cexblgm @nic.in</a>
45	29AAACE 8057E1ZL	EMPREE MEDICAMENT S (INDIA) PRIVATE LIMITED	Karnata ka	Private Limited Company	Gosu Ramesh, Assistant Commissioner, CGST Belagavi	Center	<a href="mailto:commr-cexblgm@nic.in">commr- cexblgm @nic.in</a>
46	29AACC15 198J1Z0	RAVAGO SHAH POLYMERS PRIVATE LIMITED	Karnata ka	Private Limited Company	BASAVARAJ K. S., Joint Commr of Commercial Taxes,	State	<a href="mailto:ctdgstit.grievance@ka.gov.in">ctdgstit.gr ievance@ ka.gov.in</a>
47	29AADCI8 477M1ZP	Inker Technology Pvt Ltd	Karnata ka	Private Limited Company	R Sriram, Commissioner of CGST	Center	<a href="mailto:supdtpro2.st2blr-">supdtpro2 .st2blr-</a>

							<a href="mailto:ka@gov.in">ka@gov.in</a>
48	29AAICS1847A1ZF	SVE CASTINGS PVT LTD	Karnataka	Private Limited Company	Gosu Ramesh, Asst Commr, CGST Belagavi	Center	<a href="mailto:commr-cexblgm@nic.in">commr-cexblgm@nic.in</a>
49	29AAACG5025C1Z1	GERB VIBRATION CONTROL SYSTEMS PRIVATE LIMITED	Karnataka	Private Limited Company	Shri Dharm Singh. Commissioner, CGST, Bengluru North West Commissionerate	Center	<a href="mailto:commr-cexblr5@nic.in">commr-cexblr5@nic.in</a>
50	29AABCB6056D1ZU	BRIDGETREE RESEARCH SERVICES PRIVATE LIMITED	Karnataka	Private Limited Company	Dr. M. Aamir M. Iqbal Siddiqui, Assistant Commr, CGST Bengaluru West	Center	<a href="mailto:p.muralidharan@ltu.gov.in">p.muralidharan@ltu.gov.in</a>
51	32AACCC8028R2ZB	Cochin International Aviation Services Pvt Ltd	Kerala	Public Limited Company	Biju Thomas, Deputy Commissioner, Central Govt, Kerala	Center	<a href="mailto:bijuthomasvk@gmail.com">bijuthomasvk@gmail.com</a>
52	32AAUFR7007A1ZF	ROCK BOND BOARDS	Kerala	Partnership	Sunil Kumar V, State Tax Officer, State Govt, Kerala	State	<a href="mailto:vksunictd@kerala.gov.in">vksunictd@kerala.gov.in</a>
53	27AABCR7246M1ZX	BIRTHRIGHT GAMES & ENTERTAINMENT PRIVATE LIMITED	Maharashtra	Private Limited Company	Merrita Suni, SUPERINTENDENT, CGST, Mumbai	Center	<a href="mailto:mumbaieastgstissues@gmail.com">mumbaieastgstissues@gmail.com</a>
54	27AAFFD3097F1ZF	DIAMOND SUGAR	Maharashtra	Partnership	Shri V. N. Thete, Commr, CGST Commissionerate, Kolhapur,	Center	<a href="mailto:santosh.vatsa@nic.in">santosh.vatsa@nic.in</a>
55	27AABCP1225G1ZT	PIAGGIO VEHICLES PVT LTD	Maharashtra	Private Limited Company	Kalyaneshwari Patil, Deputy Commr of State Tax, Mumbai,	State	<a href="mailto:gstit.state@mahagst.gov.in">gstit.state@mahagst.gov.in</a>
56	27AAACM7313H1ZM	Monomer Chemical Industries Ltd.	Maharashtra	Public Limited Company	Shri S. K. Vimalanathan, Commr, CGST & C.Ex., Thane	Center	<a href="mailto:commrgstthane@gmail.com">commrgstthane@gmail.com</a>
57	27AAHCM0990M1ZZ	Metrostar Print Solutions Pvt. Ltd	Maharashtra	Private Limited Company	Shri S. K. Vimalanathan, Commr, CGST & C.Ex., Thane	Center	<a href="mailto:commrgstthane@gmail.com">commrgstthane@gmail.com</a>
58	27AAVPJ7760M1ZR	Gnat Engineering (ASHA	Maharashtra	Proprietorship	Shri V. N. Thete, Commr, CGST	Center	<a href="mailto:santosh.vatsa@nic.in">santosh.vatsa@nic.in</a>



		SURENDRA JAIN)			Commissioner at e, Kolhapur,		
59	27AAPFS7 238F1ZR	SHRILEELA INDUSTRIES	Maharashtra	Partnership	Kalyaneshwari Patil, Deputy Commr of State Tax, Mumbai,	State	<a href="mailto:gstit.state@mahagst.gov.in">gstit.state@mahagst.gov.in</a>
60	27AAACS 5218B1ZS	SUBHASH SHAH AND ASSOCIATES ARCHITECTS PRIVATE LIMITED	Maharashtra	Private Limited Company	Santosh Kumar Vatsa, Additional Commissioner (Cco), GST & Customs, Pune Zone	Center	<a href="mailto:santosh.vatsa@nic.in">santosh.vatsa@nic.in</a>
61	27AAACK 7434P1Z1	KOKAN SYNTHETICS AND CHEMICALS PVT.LTD.	Maharashtra	Private Limited Company	Kalyaneshwari Patil, Deputy Commr of State Tax, Mumbai	State	<a href="mailto:gstit.state@mahagst.gov.in">gstit.state@mahagst.gov.in</a>
62	27AAUCS 2298D1ZU	SUYOG INFRASPACE PRIVATE LIMITED	Maharashtra	Private Limited Company	Kalyaneshwari Patil, Deputy Commr of State Tax, Mumbai	State	<a href="mailto:gstit.state@mahagst.gov.in">gstit.state@mahagst.gov.in</a>
63	27AABCS9 748P1ZF	SAPTAVARNA COLOURANTS PRIVATE LIMITED	Maharashtra	Private Limited Company	Kalyaneshwari Patil, Deputy Commr of State Tax, Mumbai	State	<a href="mailto:gstit.state@mahagst.gov.in">gstit.state@mahagst.gov.in</a>
64	27ABAFS7 074H1ZY	SHREE GANESH	Maharashtra	Partnership	Kalyaneshwari Patil, Deputy Commr	State	<a href="mailto:gstit.state@mahagst.gov.in">gstit.state@mahagst.gov.in</a>
65	27AAACZ 3360M1ZZ	JOYNEST PREMISES PRIVATE LIMITED	Maharashtra	Private Limited Company	Kalyaneshwari Patil, Deputy Commr of State Tax, Mumbai	State	<a href="mailto:gstit.state@mahagst.gov.in">gstit.state@mahagst.gov.in</a>
66	27AANFV 6601P1ZG	VIRAJ WRAPPING LLP	Maharashtra	Limited Liability Partnership	V. K. Mehta, Assistant Commr, CGST , Palghar	Center	<a href="mailto:palgharcgst04@gmail.com">palgharcgst04@gmail.com</a>
67	27ACYFS9 797G1ZS	SHIV ENTERPRISES	Maharashtra	Partnership	Santosh Kumar Vatsa, Additional Commissioner (Cco), GST & Customs, Pune Zone	Center	<a href="mailto:santosh.vatsa@nic.in">santosh.vatsa@nic.in</a>
68	07AAACD 0192K1ZR	PURE EARTH INFRASTRUCTURE LTD	Delhi	Public Limited Company	Technical Branch, O/o the Chief Commissioner, CGST & CX, Delhi Zone	Center	<a href="mailto:ccu-cexdel@nic.in">ccu-cexdel@nic.in</a>

69	07AAAFM 5488J2ZW	M G MOTORS	Delhi	Partnership	Technical Branch, O/o the Chief Commissioner, CGST & CX, Delhi Zone	Center	<a href="mailto:ccu-cexdel@nic.in">ccu-cexdel@nic.in</a>
70	07AAACD 2278C1Z1	CURO INDIA PRIVATED LIMITED	Delhi	Private Limited Company	Technical Branch, O/o the Chief Commissioner, CGST & CX, Delhi Zone	Center	<a href="mailto:ccu-cexdel@nic.in">ccu-cexdel@nic.in</a>
71	03BDJPB4 876J1ZH	M/s Kanshi Ram Yoginder Pal / SUNITA BANSAL	Punjab	Proprietorship	Pawan Garg, Deputy Commr of State Tax,	State	<a href="mailto:aetcgstpb@gmail.com">aetcgstpb@gmail.com</a>
72	03AAACJ3 992M1ZB	JAYCEE STRIPS AND FASTNERS PRIVATE LIMITED	Punjab	Public Limited Company	Sh. Sunil Singh Katiyar, CGST,	Center	
73	03AANPB 6629B1Z6	VISHAL BHANDARI(VIS HAL TRDERS)	Punjab	Proprietorship	Pawan Garg, Deputy Commissioner of State Tax,	State	<a href="mailto:aetcgstpb@gmail.com">aetcgstpb@gmail.com</a>
74	03AAFCS2 290A1ZX	M/s Saraswati Agro Chemicals (India) Pvt. Ltd.	Punjab	Private Limited Company	Sh. Ashutosh Baranwal, Principal Commr, CGST Commissionerat e, Ludhiana	Center	<a href="mailto:cexldh@nic.in">cexldh@nic.in</a>
75	08AABFB8 048A1ZU	BANSAL INDUSTRIES	Rajasthan	Partnership	Shri Radha Kishan Bairwa, Deputy Commr, State Taxes, Jaipur	State	<a href="mailto:dc-it@rajasthan.gov.in">dc-it@rajasthan.gov.in</a>
76	08AABCV 4012H1ZM	Videocon Industries Ltd	Rajasthan	Public Limited Company	Manoj Kumar Singhal, Assistant Commr of State Tax, Bhiwadi, Rajasthan	State	<a href="mailto:dc-it@rajasthan.gov.in">dc-it@rajasthan.gov.in</a>
77	08AACCP8 221F1ZK	PACKFINE PACKAGING (INDIA ) PVT LTD	Rajasthan	Private Limited Company	Manoj Kumar Singhal, Assistant Commr of State Tax, Bhiwadi, Rajasthan	State	<a href="mailto:dc-it@rajasthan.gov.in">dc-it@rajasthan.gov.in</a>
78	33AAAFN 4375P1ZX	NAVINCHAND RA AND COMPANY	Tamil Nadu	Partnership	M. Sreedhar Reddy, Principal Commr, CGST Chennai	Center	<a href="mailto:comp.chennainorth@gov.in">comp.chennainorth@gov.in</a>

79	33AACCV 1962D1ZN	VOLTECH MANUFACTUR ING COMPANY LIMITED	Tamil Nadu	Public Limited Company	R. Savithri, Assistant Commr , CGST	Center	<a href="mailto:Ramasamy.Savithri@icegate.gov.in">Ramasamy.Savithri@icegate.gov.in</a>
80	33AAACU 8077E1ZC	UKL INSTRUMENTS PRIVATE LIMITED	Tamil Nadu	Private Limited Company	K.M. RAVICHANDA RAN, Commr GGST Chennai	Center	<a href="mailto:comp.chennainorth@gov.in">comp.chennainorth@gov.in</a>
81	33AAAFS9 662A1ZF	Sun Shine Plastics Industries	Tamil Nadu	Partnership	M. Sreedhar Reddy, Principal Commissioner, CGST	Center	<a href="mailto:comp.chennainorth@gov.in">comp.chennainorth@gov.in</a>
82	33AAMFS 6164K1ZR	SUOLIFICIO CHENNAI	Tamil Nadu	Partnership	S. Ramasamy, Joint Commr of State Tax Chennai,	State	<a href="mailto:jccs@ctd.tn.gov.in">jccs@ctd.tn.gov.in</a>
83	33AABCS2 057F1ZR	SEAHORSE SHIP AGENCIES PVT LTD	Tamil Nadu	Private Limited Company	S. Ramasamy, Joint Commr of State Tax Chennai,	State	<a href="mailto:jccs@ctd.tn.gov.in">jccs@ctd.tn.gov.in</a>
84	33AACCC 6401G2Z7	CHONA COMMODITY TRADING SERVICES PRIVATE LIMITED	Tamil Nadu	Private Limited Company	S. Ramasamy, Joint Commr of State Tax Chennai,	State	<a href="mailto:jccs@ctd.tn.gov.in">jccs@ctd.tn.gov.in</a>
85	33AAEFA4 227B1Z8	Archana Industries	Tamil Nadu	Partnership	G. Sreenivasa Rao, Commr CGST	Center	<a href="mailto:comp.chennainorth@gov.in">comp.chennainorth@gov.in</a>
86	33AAPCS7 770M1ZK	SANKAR JP SEALING TECHNOLOGIE S PRIVATE LIMITED	Tamil Nadu	Private Limited Company	S. Ramasamy, Joint Commr of State Tax Chennai,	State	<a href="mailto:jccs@ctd.tn.gov.in">jccs@ctd.tn.gov.in</a>
87	33BCMPM 5191F1ZH	NATHAN MANOHARAN (UNIVERSAL METAL PROCESSOR)	Tamil Nadu	Proprietorshi p	S. Ramasamy, Joint Commr of State Tax Chennai,	State	<a href="mailto:jccs@ctd.tn.gov.in">jccs@ctd.tn.gov.in</a>
88	33AAGFS1 915A1ZT	SRI KRISHNA CHEMICAL INDUSTRIES	Tamil Nadu	Partnership	S. Ramasamy, Joint Commr of State Tax Chennai,	State	<a href="mailto:jccs@ctd.tn.gov.in">jccs@ctd.tn.gov.in</a>
89	33AABCM 1632J1ZT	MICRO TECH CNC PRIVATE LIMITED	Tamil Nadu	Private Limited Company	S.Kannan, Commr CGST , Chennai	Center	<a href="mailto:comp.chennainorth@gov.in">comp.chennainorth@gov.in</a>
90	33AAECK 6162G1ZO	K DHANDAPANI & COMPANY (CHENNAI)	Tamil Nadu	Private Limited Company	K.M. Ravichandaran, Commr, CGST	Center	<a href="mailto:comp.chennainorth@gov.in">comp.chennainorth@gov.in</a>

		PRIVATE LIMITED					
91	33AAFCN1767M1Z6	NBSL ELEVATOR COMPONENTS INDIA PRIVATE LIMITED	Tamil Nadu	Private Limited Company	S. Ramaswamy, Joint Commissioner,	State	<a href="mailto:jccs@ctd.tn.gov.in">jccs@ctd.tn.gov.in</a>
92	33AADCP7776N1ZR	PRISTINE MEDICAL EQUIPMENTS PVT.LTD	Tamil Nadu	Private Limited Company	Shri. S. Kannan, Commissioner, CGST	Center	<a href="mailto:comp.chennainorth@gov.in">comp.chennainorth@gov.in</a>
93	36AABCU0603K2ZJ	Datawind Innovations	Telangana	Private Limited Company	Shri. Raghu Kiran B, Joint Commissioner, CGST	Center	<a href="mailto:cgst.mdclcommtec@gov.in">cgst.mdclcommtec@gov.in</a>
94	36AAACB1429P1ZK	BEARDSELL LIMITED	Telangana	Public Limited Company	Shri. Raghu Kiran B, Joint Commissioner, CGST	Center	<a href="mailto:cgst.mdclcommtec@gov.in">cgst.mdclcommtec@gov.in</a>
95	36AADCS2549E1ZG	SAMI LABS LIMITED	Telangana	Public Limited Company	Shri. Raghu Kiran B, Joint Commissioner, CGST	Center	<a href="mailto:cgst.mdclcommtec@gov.in">cgst.mdclcommtec@gov.in</a>
96	09ACHFS8191H1ZJ	SINGHASINI ENGINEERING SYSTEMS	Uttar Pradesh	Partnership	Joint Commissioner (I.T.) Commercial Taxes, HQ, UP, Lucknow	State	<a href="mailto:ctithqlu-up@nic.in">ctithqlu-up@nic.in</a>
97	09ACBFS3679N1ZD	Shivam Plastics	Uttar Pradesh	Partnership	Joint Commissioner (I.T.) Commercial Taxes, HQ, UP, Lucknow	State	<a href="mailto:ctithqlu-up@nic.in">ctithqlu-up@nic.in</a>
98	09AGIPS9632C1Z3	JAIN SUDHA / M/s Sudha Electronics and Electrical Goods	Uttar Pradesh	Proprietorship	Joint Commissioner (I.T.) Commercial Taxes, HQ, UP, Lucknow	State	<a href="mailto:ctithqlu-up@nic.in">ctithqlu-up@nic.in</a>
99	09AAACS0481J1ZA	SUPERKING MANUFACTURERS TYRE PRIVATE LIMITED	Uttar Pradesh	Private Limited Company	Abhijeet Patel, Nodal Officer, CGST Commissionerate, Ghaziabad	Center	<a href="mailto:Deepak5.Sharma@icegate.gov.in">Deepak5.Sharma@icegate.gov.in</a>
100	19AABCK3162D1ZT	SOUTH CALCUTTA DIESELS	West Bengal	Private Limited Company	Atanu Majumdar, Additional	State	<a href="mailto:majumder.ctax@wb">majumder.ctax@wb</a>

		PRIVATE LIMITED			Commissioner of Commercial Taxes,		<a href="mailto:comtax.gov.in">comtax.gov.in</a>
101	19AADCA1183C1Z2	A.J.TEA HOUSE PRIVATE LIMITED	West Bengal	Private Limited Company	Atanu Majumdar, Additional Commissioner of Commercial Taxes,	State	<a href="mailto:majumder.ctax@wbcomtax.gov.in">majumder.ctax@wbcomtax.gov.in</a>
102	19ABFPJ3511K1ZP	KAPIL JAIN	West Bengal	Proprietorship	Tarun Majumdar, Assistant Commr, CGST Kolkata	Center	<a href="mailto:kolkatanorh.gst@gov.in">kolkatanorh.gst@gov.in</a>
103	19ACIPJ1882D1ZL	SHAILESH JAIN	West Bengal	Proprietorship	Tarun Majumdar, Assistant Commr, CGST Kolkata	Center	<a href="mailto:kolkatanorh.gst@gov.in">kolkatanorh.gst@gov.in</a>
104	19AAFCP6488B1Z5	PLATINUM WORLD HOSPITALITY (PVT) LTD	West Bengal	Private Limited Company	Atanu Majumdar, Additional Commissioner of Commercial Taxes,	State	<a href="mailto:majumder.ctax@wbcomtax.gov.in">majumder.ctax@wbcomtax.gov.in</a>
105	19AACFC2421P1ZD	M/s CALCUTTA INDUSTRIAL CORPORATION	West Bengal	Partnership	Tarun Majumdar, Assistant Commr, CGST Kolkata	Center	<a href="mailto:kolkatanorh.gst@gov.in">kolkatanorh.gst@gov.in</a>
106	02AFRPS9185G1ZU	MANISH SABHARWAL	Himachal Pradesh	Proprietorship	H.B. Negi, Commissioner, CGST Commissionerate, Shimla	Centre	<a href="mailto:hb.negi64@gov.in">hb.negi64@gov.in</a>
107	27AARCS2076E1Z3	SHREE LAXMI ENGINEERING PVT LD	Maharashtra	Private Limited Company	Amol Ket, Central Govt, Maharashtra	Centre	Letter
108	27AACFA4118R1Z8	M/S ALLIED PRODUCTS	Maharashtra	Partnership	SANTOSH KUMAR VATSA, Additional Commissioner, CGST Zone, Pune, Maharashtra	Centre	<a href="mailto:santosh.vatsa@nic.in">santosh.vatsa@nic.in</a>
109	06AACCT0112B1ZA	TODAY HOTELS PVT. LTD.	Haryana	Private Limited Company	Sh. Surender Lathar, Deputy Excise & Taxation Commissioner,	State	<a href="mailto:gsttihry@gmail.com">gsttihry@gmail.com</a>

					Gurugram, State Govt, Haryana		
110	09AAQCS3580G2ZU	STELLING TECHNOLOGIES PVT. LTD.	Uttar Pradesh	Private Limited Company	Jitendra Kumar, Assistant Commissioner, CGST Commissionerate, Noida, Uttar Pradesh	Centre	Letter
111	27AAACE9593K1Z1	M/S EXPRESS PESTICIDES PVT LTD	Maharashtra	Private Limited Company	Jayshankar Upadhyay, Deputy Commissioner, CGST Commissionerate, Mumbai West, Maharashtra	Centre	letter
112	29AAACO2536N1Z4	ONTOP PHARMACEUTICALS PRIVATE LIMITED	Karnataka	Private Limited Company	G. Narayanaswamy, Commissioner, CGST Commissionerate, Bengaluru South, Karnataka	Centre	commr-cexblr1@nic.in
113	24AAAF1920B1ZH	A B BROTHERS	Gujarat	Partnership	S. M. Saxena, Joint Commissioner, State Govt, Gujarat	State	jcegov-ct@gujarat.gov.in
114	24ABUFS6246D1ZW	SHIVBABA STEEL	Gujarat	Partnership	S. M. Saxena, Joint Commissioner, State Govt, Gujarat	State	jcegov-ct@gujarat.gov.in
115	23AABCB4096K1ZN	BHANWARDEEP COPPER STRIPS PRIVATE LIMITED	Madhya Pradesh	Private Limited Company	Atul Saxena, Commissioner, Central Government, Bhopal, Madhya Pradesh	Centre	tech.hqrs.bpl@gmail.com
116	26AAACE3423G1Z3	M/S EMMBI INDUSTRIES LIMITED	Dadra and Nagar Haveli	Public Limited Company	Dr. Ashir Tyagi, Commissioner, CGST Commissionerate, Vadodara, Gujarat	Centre	commr-cexvdr2@nic.in
117	27AAGCP5279D1Z8	M/S PROWILL PHARMACEUTICALS PVT. LTD	Maharashtra	Private Limited Company	Sanjay Mahendru, Commissioner,	Centre	Mahendra Patil@icegate.gov.in

					Central Govt., Navi Mumbai		
11 8	24AAFCM 2737E1ZR	M/S MAKEVALE ACRYLICS PRIVATE LIMITED	Gujarat	Private Limited Company	Dr. Ashir Tyagi, Commissioner, CGST Commissionerat e, Vadodara, Gujrat	Centre	commr- cexvdr2 @nic.in
11 9	27AABCM 9483B1ZE	MHATRE ENGINEERING PRIVATE LIMITED	Maharas htra	Private Limited Company	Sanjay Mahendru, Commissioner, Central Govt., Navi Mumbai	Centre	Mahendr a.Patil@i cegate.go v.in
12 0	29AANCS 3203R1ZP	SHREE BASAVESHW R SUGARS LIMITED	Karnatak a	Private Limited Company	Gosu Ramesh, Assistant Commissioner, CGST & Central Excise Commissionerat e, Belagavi	Centre	commr- cexblgm @nic.in
12 1	27AAACF 0888J1ZE	FREIGHT WINGS PRIVATE LIMITED	Maharas htra	Private Limited Company	C.P.S. CHAUHAN, Deputy Commissioner, CGST Commissionerat e, Mumbai Soth, Maharashtra	Centre	mumbais outh.dc.it @gov.in
12 2	03AAACM 9273A1ZV	METTLE POLYMERS AND ARTIFACTS LTD	Punjab	Public Limited Company	Sunil Singh Katiyar, Commissioner, CGST Commissionerat e, Ludhiana	Centre	sunils.kat iyar@gov .in
12 3	06AAACG 5969R2ZS	STYLAM INDUSTRIES LIMITED	Haryana	Public Limited Company	Nodal Officer, IT issues, Haryana	State	gsttihry@ gmail.co m
12 4	06AACCD 8480A1ZX	DIPIN CHEMICALS PRIVATE LIMITED	Haryana	Private Limited Company	Nodal Officer, IT issues, Haryana	State	gsttihry@ gmail.co m
12 5	24AABCV 9510A1ZT	VEDANT TRADELINK PRIVATE LIMITED	Gujarat	Private Limited Company	S. M. Saxena, Joint Commissioner, State Govt, Gujarat	State	jcegov- ct@gujar at.gov.in
12 6	06AAVFA 2092D1ZH	M/S ANANT AUTOMAT	Haryana	Partnership	Sh. Amreshwar Gautam, Assistant Commissioner, CGST & Central Excise	Centre	cco.gstpk l@gov.in

					Commissionerat e, Panchkula		
12 7	27AAAF 2720M1ZO	ANCO MOTORS	Maharas htra	Partnership	Shri Amit Kumar Sharma, Deputy Commissioner, CGST & Central Excise Commissionerat e, Mumbai	Centre	amit.irs@ gov.in
12 8	29AOVPS8 410H1Z7	JAIBIR SINGH SIWACH	Karnatak a	Proprietorshi p	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj. sagar@ka .gov.in
12 9	29AACCB 1419P2ZE	BIGTEC PVT LTD	Karnatak a	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj. sagar@ka .gov.in
13 0	29AADCS 8656E1ZZ	SPRAYING SYSTEMS (INDIA) PRIVATE LIMITED	Karnatak a	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj. sagar@ka .gov.in
13 1	29AAFCA 1642J1ZO	ADVANCED RAIL CONTROLS PRIVATE LIMITED	Karnatak a	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj. sagar@ka .gov.in
13 2	29AAFCE 5807R1ZP	MOUNTAIN TRAIL FOODS PVT LTD.	Karnatak a	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj. sagar@ka .gov.in
13 3	29ADKPK 5518L1Z1	NAGARAJAN KANNAN	Karnatak a	Proprietorshi p	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj. sagar@ka .gov.in
13 4	29AADCM 2307E1ZT	METAL STORAGE SYSTEMS PVT LTD	Karnatak a	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj. sagar@ka .gov.in



135	29AABFB6825D1ZN	BHARAT SAW MILL	Karnataka	Partnership	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
136	29CWAPK0546B1ZX	SRI MANGALADEVI ENGINEERING WORKS (KISHORE KUMAR)	Karnataka	Proprietorship	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
137	29ACCFS3486L1ZH	SRI BALAJI ALLOYS & CHEMICALS	Karnataka	Partnership	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
138	29AABCC9513C1ZV	COSMIC IT SERVICES PVT LTD	Karnataka	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
139	29AAFCS7167J1ZQ	SYNERGY PUNCHING PRIVATE LIMITED	Karnataka	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
140	29AAACE6398N1ZU	ESKAY HEAT TRANSFERS PRIVATE LTD	Karnataka	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
141	29AACCM7206K1Z9	MILLENIUM SOFT TECH(INDIA) PVT.LTD.,	Karnataka	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
142	29AAACT5257F1Z8	TRISHALA ELECRTOLYTI CS PVT LTD	Karnataka	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
143	29AFKPS1283E1Z6	MOHAN (NEELATHALL	Karnataka	Proprietorship	K. S. Basavaraj, Joint Commissioner	State	basavaraj.sagar@ka.gov.in

		I SRINIVASA SRIVATSA)			of Commercial Taxes, Bengaluru		
144	29AAGCA0237J1ZQ	AKTIS ENGINEERING SOLUTIONS PRIVATE LIMITED	Karnataka	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
145	29AADCB8736A1ZR	BURMA AUTOMOTIVE S PRIVATE LIMITED	Karnataka	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
146	29AAACJ4323N1ZC	JSW STEEL LTD	Karnataka	Public Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
147	29AABCB4004D1ZA	BIG BAGS INTERNATIONAL PVT LTD	Karnataka	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
148	29AAVCS7636L1Z8	SENSAROM FOODS PRIVATE LIMITED	Karnataka	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in

**Category A2:** TRAN 1 not attempted as per logs - due to Registration Issue and Return filed after TRAN1 due date :The taxpayers **were not able to migrate due to technical issues**. These taxpayers have applied fresh after 27<sup>th</sup> Dec 2017 and were allotted the same migrated/Provisional GSTIN.

S.No.	GSTIN/ Provisional Id	Legal Name (Name reported by the Nodal Officer is in brackets)	State	Constitution of business	Nodal Officer / Jurisdiction Name	Center/State	E-Mail ID
149	01AADJC3224F1ZA	Jammu and Kashmir Medical Supplies	Jammu & Kashmir	Public Limited Company	Sandeep Kumar, Programmer, Coordinator Jammu Division,	State	<a href="mailto:sandeep.program123@gmail.com">sandeep.program123@gmail.com</a>

		Corporation Limited			State Admin GST, STC, J&K GST, Nodal Officer GST/BAS		
150	27AABCA7422Q1ZC	AVON LIFESCIENCES LTD	Maharashtra	Public Limited Company	Kalyaneshwari Patil, Deputy Commissioner of State Tax, Mumbai	State	<a href="mailto:gstit.state@mahagst.gov.in">gstit.state@mahagst.gov.in</a>
151	23AAACT2214N1ZK	ACC MINERALS RESOURCES LIMITED	Madhya Pradesh	Public Limited Company	Dr. Dharmpal Sharma, Joint Commissioner & Nodal Officer, Commercial Tax Department, Indore	State	<a href="mailto:dp.sharma@mptax.mp.gov.in">dp.sharma@mptax.mp.gov.in</a>
152	23AAGCM3608R1Z5	MP AMRL (BICHARPU R) COAL COMPANY LIMITED	Madhya Pradesh	Public Limited Company	Dr. Dharmpal Sharma, Joint Commissioner & Nodal Officer, Commercial Tax Department, Indore	State	<a href="mailto:dp.sharma@mptax.mp.gov.in">dp.sharma@mptax.mp.gov.in</a>
153	24AABCT6986A1ZD	ENPROCON ENTERPRISE LIMITED	Gujarat	Public Limited Company	S. M. Saxena, Joint Commissioner, State Govt, Gujarat	State	<a href="mailto:jcegov-ct@gujarat.gov.in">jcegov-ct@gujarat.gov.in</a>
154	29AALFG5139M1ZS	GLOBAL MECHTRONICS	Karnataka	Partnership	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	<a href="mailto:basavaraj.sagar@ka.gov.in">basavaraj.sagar@ka.gov.in</a>
155	29AIYPA5449B1Z1	DURVIGERE PARAMESH WARAPPA ASHOKA	Karnataka	Proprietorship	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	<a href="mailto:basavaraj.sagar@ka.gov.in">basavaraj.sagar@ka.gov.in</a>

**Category B1: Cases where the taxpayer received the error ‘As per GST system log, there are no evidences of error or submission/filing of TRAN1.’ As per GST System Logs, the taxpayer has neither tried for Saving / Submitting or Filing TRAN1.**

S. No.	GSTIN/ Provisional Id	Legal Name (Name reported by the Nodal Officer is in brackets)	State	Constitution of business	Nodal Officer / Jurisdiction Name	Center/State	E-Mail ID
156	37AADCS1197A1ZK	SAFE PARENTERALS LIMITED	Andhra Pradesh	Private Limited Company	M. Srihari Rao Commr, CGST Commissionerate, Guntur	Center	<a href="mailto:srihari.rao@gov.in">srihari.rao@gov.in</a>
157	37AADCS1701N1ZB	SAFE FORMULATIONS LTD	Andhra Pradesh	Private Limited Company	M. Srihari Rao Commr, CGST Commissionerate, Guntur	Center	<a href="mailto:srihari.rao@gov.in">srihari.rao@gov.in</a>

158	37AACCM3174A1ZU	Mother Dairy Fruits and Vegetables	Andhra Pradesh	Private Limited Company	CR Rajendran, Deputy Commr, State Govt,	State	<a href="mailto:ac.ltu-ctr@apct.gov.in">ac.ltu-ctr@apct.gov.in</a>
159	37AGOPN5995K1ZC	Parnapalli Narayanaswamy	Andhra Pradesh	Proprietorship	S. Sekhar Joint Commr, GST (IT), Andhra Pradesh Commercial Tax Department,	State	<a href="mailto:ap-jcgstn@apct.gov.in">ap-jcgstn@apct.gov.in</a>
160	37AAACD7260N1ZB	DIGVIJAY CONSTRUCTI ONS PRIVATE LIMITED	Andhra Pradesh	Private Limited Company	CR Rajendran, Deputy Commr, State Govt,	State	<a href="mailto:ac.ltu-ctr@apct.gov.in">ac.ltu-ctr@apct.gov.in</a>
161	37AAJFV1893R1Z3	VEERA VENKATA SATYA SAI COTTON TRADERS	Andhra Pradesh	Partnership	Shri. D. Ramesh, Joint Commr, Commercial Taxes Department, Vijayawada	State	<a href="mailto:ap-jcgstn@apct.gov.in">ap-jcgstn@apct.gov.in</a>
162	22AABFM6905F1ZP	MINAKSHI SALES	Chhattisgarh	Partnership	Shri Sumit Kumar Agrawal, Assistant Commr, Central GST & Central Excise, Raipur	Center	<a href="mailto:cgstpr2@gmail.com">cgstpr2@gmail.com</a>
163	07ACBPB9376P1Z3	DEEPAK KUMAR BENGANI	Delhi	Proprietorship	Prashant Kumar Prasad, GSTO, Department Of Trade & Taxes, Delhi	State	<a href="mailto:pk.prasad70@gov.in">pk.prasad70@gov.in</a>
164	07AAFCP4479A2ZG	PADMA POLYCHEM PRIVATE LIMITED	Delhi	Private Limited Company	Sh. Nagendra Yadav, Joint Commissioner, GGST New Delhi	Center	<a href="mailto:ccu-cexdel@nic.in">ccu-cexdel@nic.in</a>
165	07AAAFD3967D1ZN	DEV RAJ RANGWALA	Delhi	Partnership	Prashant Kumar Prasad, GSTO, Department Of Trade & Taxes, Delhi	State	<a href="mailto:pk.prasad70@gov.in">pk.prasad70@gov.in</a>
166	07ACXFS5769D1ZD	SONI TRADERS	Delhi	Partnership	Rajesh Madan, Asst Commissioner, Govt., of NCT of Delhi, Delhi	State	<a href="mailto:rajesh.madan43@gov.in">rajesh.madan43@gov.in</a>
167	24AAACL3548B1Z0	LASER COTE PVT LTD	Gujarat	Private Limited Company	Smt. Stela Christian, Deputy Commissioner of State Tax, Gandhinagar	State	<a href="mailto:dc7-gnr-gstn@gujarat.gov.in">dc7-gnr-gstn@gujarat.gov.in</a>
168	24ABSFS9288D1ZI	TEJAS BHARATBHAI PANCHAL (SAIDEEP ENTERPRISE)	Gujarat	Partnership	Smt. Stela Christian, Deputy Commissioner of State Tax, Gandhinagar	State	<a href="mailto:dc7-gnr-gstn@gujarat.gov.in">dc7-gnr-gstn@gujarat.gov.in</a>

169	24ABDFM4525C1ZR	JEET PRAMOD MAKADIA (MAK GLOBAL TRADERS)	Gujarat	Partnership	I.T.KESWANI, Deputy Commissioner, State Tax, Rajkot, Gujarat	State	<a href="mailto:dc23-rjt1-gstn@gujarat.gov.in">dc23-rjt1-gstn@gujarat.gov.in</a>
170	24AACCK3445Q1Z8	ACTIONWARE INDIA PRIVATE LIMITED	Gujarat	Private Limited Company	I.T.KESWANI, Deputy Commissioner, State Tax, Rajkot, Gujarat	State	<a href="mailto:dc23-rjt1-gstn@gujarat.gov.in">dc23-rjt1-gstn@gujarat.gov.in</a>
171	24ATCPS3561M1ZD	SONALBEN DIVYESHBHAI SANGHANI	Gujarat	Proprietorship	I.T.KESWANI, Deputy Commissioner, State Tax, Rajkot, Gujarat	State	<a href="mailto:dc23-rjt1-gstn@gujarat.gov.in">dc23-rjt1-gstn@gujarat.gov.in</a>
172	24ADBFS2754H1Z6	SHUBH INTERNATIONAL	Gujarat	Partnership	I.T.KESWANI, Deputy Commissioner, State Tax, Rajkot, Gujarat	State	<a href="mailto:dc23-rjt1-gstn@gujarat.gov.in">dc23-rjt1-gstn@gujarat.gov.in</a>
173	24ADSPK1377K1Z4	KIRITBHAI JAGJIVANDAS KARIA	Gujarat	Proprietorship	I.T.KESWANI, Deputy Commissioner, State Tax, Rajkot, Gujarat	State	<a href="mailto:dc22-ct@gujarat.gov.in">dc22-ct@gujarat.gov.in</a>
174	24AAIFG1800C1Z6	GEETA TRADERS	Gujarat	Partnership	I.T.KESWANI, Deputy Commissioner, State Tax, Rajkot, Gujarat	State	<a href="mailto:dc22-ct@gujarat.gov.in">dc22-ct@gujarat.gov.in</a>
175	24AAOPN6104E1ZX	SUNDER SHYAMA NAYAK	Gujarat	Proprietorship	Smt S V Vora, Deputy Commissioner of State Tax, Range-18, Valsad, State Government,	State	<a href="mailto:dc18-sur2-gstn@gujarat.gov.in">dc18-sur2-gstn@gujarat.gov.in</a>
176	24AAXPJ2979A1ZH	VANDNABEN DILIPKUMAR JOSHI	Gujarat	Proprietorship	Smt. Stela Christian, Deputy Commissioner of State Tax, Gandhinagar	State	<a href="mailto:dc7-gnr-gstn@gujarat.gov.in">dc7-gnr-gstn@gujarat.gov.in</a>
177	24ADIPS1989D1ZB	BRIJAMOHA N RAMESHWARJI SHAH	Gujarat	Proprietorship	Smt. Stela Christian, Deputy Commissioner of State Tax, Gandhinagar	State	<a href="mailto:dc7-gnr-gstn@gujarat.gov.in">dc7-gnr-gstn@gujarat.gov.in</a>
178	24AAEFE3900D1Z5	Eximus Disposables	Gujarat	Partnership	SM Saxena, Joint Commissioner, State Govt,	State	<a href="mailto:jcegov-ct@gujarat.gov.in">jcegov-ct@gujarat.gov.in</a>
179	24AAVFA3652K1Z4	ANAND TIMBER MART	Gujarat	Partnership	SHRI K.J.SOLANKI, Deputy Commissioner, State Govt.,	State	<a href="mailto:dc6-ahd2-gstn@gujarat.gov.in">dc6-ahd2-gstn@gujarat.gov.in</a>

180	24AAACI1198L1ZG	INDUSIND MEDIA AND COMMUNICATIONS LIMITED	Gujarat	Public Limited Company	SM Saxena, Joint commissioner, State Govt,	State	<a href="mailto:jcegov-ct@gujarat.gov.in">jcegov-ct@gujarat.gov.in</a>
181	24ASRPD6736D1ZR	VIKRAM KHEMRAJ DESAI	Gujarat	Proprietorship	S. M. Saxena, Joint Commr, State Govt,	State	<a href="mailto:jcegov-ct@gujarat.gov.in">jcegov-ct@gujarat.gov.in</a>
182	24ANFPP8190A1Z3	VISHNU CHHAGANLAL PATEL	Gujarat	Proprietorship	S. M. Saxena, Joint Commissioner, Commercial Tax Department	State	<a href="mailto:jcegov-ct@gujarat.gov.in">jcegov-ct@gujarat.gov.in</a>
183	24ARMPS8304C1ZT	MONA SURI	Gujarat	Proprietorship	S. M. Saxena, Joint Commissioner, Commercial Tax Department	State	<a href="mailto:jcegov-ct@gujarat.gov.in">jcegov-ct@gujarat.gov.in</a>
184	24AADCR9223Q1ZW	ROBIN PRECISION PRODUCTS PRIVATE LIMITED	Gujarat	Private Limited Company	I.T.KESWANI, Deputy Commissioner, State Tax, Rajkot,	State	<a href="mailto:dc23-rjt1-gstn@gujarat.gov.in">dc23-rjt1-gstn@gujarat.gov.in</a>
185	24AAFCV1467Q2ZR	VARUN PROCON PRIVATE LIMITED	Gujarat	Private Limited Company	S. M. Saxena, Joint Commissioner, Commercial Tax Department	State	<a href="mailto:jcegov-ct@gujarat.gov.in">jcegov-ct@gujarat.gov.in</a>
186	24AADCG1933A1ZB	GLOBAL CERAMICS PRIVATE LIMITED	Gujarat	Private Limited Company	S. M. Saxena, Joint Commissioner, Commercial Tax Department	State	<a href="mailto:jcegov-ct@gujarat.gov.in">jcegov-ct@gujarat.gov.in</a>
187	24AAKCM0288R2ZS	MARUTI INFRACREATION PRIVATE LIMITED	Gujarat	Private Limited Company	S. M. Saxena, Joint Commissioner, Commercial Tax Department	State	<a href="mailto:jcegov-ct@gujarat.gov.in">jcegov-ct@gujarat.gov.in</a>
188	24AAECK3876F1ZI	KRISHNA OLEO CHEMICAL INDIA LIMITED	Gujarat	Public Limited Company	Bhupendra M. Shrimali, Deputy Commissioner of State Tax, Gandhidham Kutch	State	<a href="mailto:dc25-rjt2-gstn@gujarat.gov.in">dc25-rjt2-gstn@gujarat.gov.in</a>
189	24AACFG6214C1Z2	GUJARAT METAL ROLLING MILLS	Gujarat	Partnership	S V Vora, Deputy Commissioner of State Tax, Range-18, Valsad, State Government,	State	<a href="mailto:dc18-sur2-gstn@gujarat.gov.in">dc18-sur2-gstn@gujarat.gov.in</a>
190	24AAACJ5502D1Z8	JAYCO SAFETY PRODUCTS PRIVATE LIMITED	Gujarat	Private Limited Company	S V Vora, Deputy Commissioner of State Tax, Range-18, Valsad, State Government,	State	<a href="mailto:dc18-sur2-gstn@gujarat.gov.in">dc18-sur2-gstn@gujarat.gov.in</a>
191	24AAHFP4394B1ZD	POONAM ELECTRICAL	Gujarat	Partnership	V Vora, Deputy Commissioner of State Tax, Range-	State	<a href="mailto:dc18-sur2-gstn@gujarat.gov.in">dc18-sur2-gstn@gujarat.gov.in</a>

					18, Valsad, State Government,		
19 2	24AADCT81 30G1ZJ	TEE VENTURES (INDIA) PRIVATE LIMITED	Gujarat	Private Limited Company	S. M. Saxena, Joint Commissioner, State Govt,	State	<a href="mailto:jcegov-ct@gujarat.gov.in">jcegov-ct@gujarat.gov.in</a>
19 3	24ADCPK52 89L1Z7	SANDIP KALATHIA	Gujarat	Proprietorship	S. M. Saxena, Joint Commissioner, State Govt	State	<a href="mailto:jcegov-ct@gujarat.gov.in">jcegov-ct@gujarat.gov.in</a>
19 4	24ADAPS69 30J1ZF	JANAKKUMAR JAYANTILAL SHAH	Gujarat	Proprietorship	S. M. Saxena, Joint Commissioner, State Govt,	State	<a href="mailto:jcegov-ct@gujarat.gov.in">jcegov-ct@gujarat.gov.in</a>
19 5	24AGVPJ67 92M1ZF	JIGAR NATWARLAL JOSHI	Gujarat	Proprietorship	S. M. Saxena, Joint Commissioner, State Govt,	State	<a href="mailto:jcegov-ct@gujarat.gov.in">jcegov-ct@gujarat.gov.in</a>
19 6	24AAXPJ87 98B1Z2	KIRANKUMAR AMRUTLAL JOBALIA	Gujarat	Proprietorship	S. M. Saxena, Joint Commissioner, State Govt,	State	<a href="mailto:jcegov-ct@gujarat.gov.in">jcegov-ct@gujarat.gov.in</a>
19 7	24AACCL85 46K1Z7	LUMEN PHARMACHEM PRIVATE LIMITED	Gujarat	Private Limited Company	S. M. Saxena, Joint Commissioner, State Govt,	State	<a href="mailto:jcegov-ct@gujarat.gov.in">jcegov-ct@gujarat.gov.in</a>
19 8	24AABCA8 655P1Z7	ACCURA POLYTECH PVT LTD	Gujarat	Private Limited Company	S. M. Saxena, Joint Commissioner, State Govt,	State	<a href="mailto:jcegov-ct@gujarat.gov.in">jcegov-ct@gujarat.gov.in</a>
19 9	06AAFPJ30 77P1ZB	MS Metals (SANJAY KUMAR JAIN)	Haryana	Proprietorship	Nodal Officer IT issues, Haryana	State	<a href="mailto:gsttthry@gmail.com">gsttthry@gmail.com</a>
20 0	06AAACG4 425G1ZZ	GENIUS ELECTRICAL & ELECTRONICS(P)LTD.	Haryana	Private Limited Company	Nodal Officer IT issues, Haryana	State	<a href="mailto:gsttthry@gmail.com">gsttthry@gmail.com</a>
20 1	20AADCM2 483P1ZB	Monnet Daniels Coal Washerries Ltd.	Jharkhand	Private Limited Company	Sheo Sahai Singh, Joint Commissioner Of State Tax, Ranchi, Jharkhand	State	<a href="mailto:gst-comtax@jharkhandmail.gov.in">gst-comtax@jharkhandmail.gov.in</a>
20 2	20AABCB87 16G1Z3	BUDHIA AGENCIES PRIVATE LIMITED	Jharkhand	Private Limited Company	Sheo Sahai Singh, Joint Commissioner Of State Tax, Ranchi, Jharkhand	State	<a href="mailto:gst-comtax@jharkhandmail.gov.in">gst-comtax@jharkhandmail.gov.in</a>
20 3	20AACCT00 51D1ZA	THE REPUBLIC PRIVATE LIMITED	Jharkhand	Private Limited Company	Sheo Sahai Singh, Joint Commissioner Of State Tax, Ranchi, Jharkhand	State	<a href="mailto:gst-comtax@jharkhandmail.gov.in">gst-comtax@jharkhandmail.gov.in</a>
20 4	20AAACN8 577E1ZL	NEPTUNE TRADERS PVT LTD	Jharkhand	Private Limited Company	Sheo Sahai Singh, Joint Commissioner Of State Tax, Ranchi	State	<a href="mailto:gst-comtax@jharkhandmail.gov.in">gst-comtax@jharkhandmail.gov.in</a>

205	29AAECA7218F1ZQ	ARISALOBAL SOFTWARE PRIVATE LIMITED	Karnataka	Private Limited Company	BASAVARAJ K. S., Joint Commissioner of Commercial Taxes,	State	<a href="mailto:ctdgstit.grievance@ka.gov.in">ctdgstit.grievance@ka.gov.in</a>
206	29AABFE1337K1ZG	EMBEE INC	Karnataka	Partnership	BASAVARAJ K. S., Joint Commissioner of Commercial Taxes,	State	<a href="mailto:basavaraj.sagar@ka.gov.in">basavaraj.sagar@ka.gov.in</a>
207	29AAICA6231C1ZX	ADARSHA CONTROL & AUTOMATION PRIVATE LIMITED	Karnataka	Private Limited Company	Shri Dharm Singh. Commissioner, Office of the Commissioner of Central Tax, Bengaluru North West Commissionerate	Center	<a href="mailto:commr-cexblr5@nic.in">commr-cexblr5@nic.in</a>
208	27AAYPJ6214B1ZO	GIRIDHAR VYANKATESH JOSHI	Maharashtra	Proprietorship	Shri V. N. Thete, Commissioner, CGST Commissionerate, Kolhapur	Center	<a href="mailto:santosh.vatsa@nic.in">santosh.vatsa@nic.in</a>
209	27AAACD2258G1ZV	DHALOP CHAMICALS PVT LTD	Maharashtra	Private Limited Company	P K Patnaik, Assistant Commr of CGST and Central Excise,	Center	<a href="mailto:d3mumbaiwest@gmail.com">d3mumbaiwest@gmail.com</a>
210	27AAACG0050D1ZC	GSC GLASS LIMITED	Maharashtra	Public Limited Company	Sanjay Mahendru, Commr CGST, Navi Mumbai	Center	<a href="mailto:Mahendra.Patil@icegate.gov.in">Mahendra.Patil@icegate.gov.in</a>
211	27AAGCP1172K2Z8	PCE Developers Private Limited	Maharashtra	Private Limited Company	Kalyaneshwari Patil, Deputy Commr of State Tax, Mumbai,	State	<a href="mailto:gstit.state@mahagst.gov.in">gstit.state@mahagst.gov.in</a>
212	27BEGPK6914L1Z4	NARAYAN GURUNATH KANEKAR	Maharashtra	Proprietorship	Shri V. N. Thete, Commissioner, CGST Kolhapur,	Center	<a href="mailto:santosh.vatsa@nic.in">santosh.vatsa@nic.in</a>
213	27AAXFA7665E1ZW	A K SURGICALS	Maharashtra	Partnership	Pritee Chaudhary, Joint Commr, CGST Mumbai	Center	<a href="mailto:pritee.chaudhary@gov.in">pritee.chaudhary@gov.in</a>
214	27AABAV5267E1ZD	VASTU RACHANA JV	Maharashtra	Society/ Club/ Trust/ AOP	Kalyaneshwari Patil, Dy Commr of State Tax, Mumbai,	State	<a href="mailto:gstit.state@mahagst.gov.in">gstit.state@mahagst.gov.in</a>
215	27AAACH1351A1ZB	HYDRO PNEUMATIC ACCESSORIES(I) PVT.LTD	Maharashtra	Private Limited Company	Kalyaneshwari Patil, Deputy Commissioner of State Tax, Mumbai	State	<a href="mailto:gstit.state@mahagst.gov.in">gstit.state@mahagst.gov.in</a>
216	21AAACK8519K1ZJ	KARNATAKA SOAPS & DETERGENTS LIMITED	Odisha	Public Limited Company	Sri J. Sateesh Chandar, Joint Commissioner, CGST Bhubaneswar,	Center	<a href="mailto:sateesh.chandar@gov.in">sateesh.chandar@gov.in</a>
217	21AAACO2107P1ZP	ORIPOL INDUSTRIES LIMITED	Odisha	Public Limited Company	Sri J. Sateesh Chandar, Joint Commissioner,	Center	<a href="mailto:sateesh.chandar@gov.in">sateesh.chandar@gov.in</a>



					CGST Bhubaneswar,		
21 8	21AACCJ21 67N1ZK	JYOTE MOTORS (BALASORE) PRIVATE LIMITED	Odisha	Private Limited Company	Sri J. Sateesh Chandar, Joint Commissioner, CGST Bhubaneswar,	Center	<a href="mailto:sateesh.chandar@gov.in">sateesh.chandar@gov.in</a>
21 9	03AADCM2 378R1Z1	Asian Bike Pvt Ltd.	Punjab	Private Limited Company	Sh. Ashutosh Baranwal, Pr Commr, CGST Ludhiana	Center	<a href="mailto:cexldh@nic.in">cexldh@nic.in</a>
22 0	08AFVPN56 10D1ZB	KUNJ BIHARI NAGAR / HALDHAR AGRI CLINIC AND BUSINESS CENTRE	Rajasthan	Proprietorship	Narendra Gupta, Joint Commissioner of State Tax, Kota	State	<a href="mailto:dc-kota@rajasthan.gov.in">dc-kota@rajasthan.gov.in</a>
22 1	33AACT566 02A1Z2	SHANTHI SOCIAL SERVICES	Tamil Nadu	Society/ Club/ Trust/ AOP	S. Ramasamy, Joint Commissioner of State Tax Chennai	State	<a href="mailto:jccs@ctd.tn.gov.in">jccs@ctd.tn.gov.in</a>
22 2	33AABCE44 96N1Z9	EVERSHINE WOOD PACKAGING PRIVATE LIMITED	Tamil Nadu	Private Limited Company	S. Ramasamy, Joint Commissioner of State Tax Chennai,	State	<a href="mailto:jccs@ctd.tn.gov.in">jccs@ctd.tn.gov.in</a>
22 3	33AASF537 65J1ZM	M/s Samarajya and Company	Tamil Nadu	Partnership	Shri G. Sreenivasa Rao, Commissioner CGST	Center	<a href="mailto:comp.chennainorth@gov.in">comp.chennainorth@gov.in</a>
22 4	33AAFCS97 48B1ZB	SURESH KUMAR (SARK CABLES PVT LTD)	Tamil Nadu	Private Limited Company	Shri G Sreenivasa Rao, Commissioner, CGST	Center	<a href="mailto:comp.chennainorth@gov.in">comp.chennainorth@gov.in</a>
22 5	36AAGFN13 19R1ZV	NAMAN TRADING COMPANY	Telangana	Partnership	Radha Sindhiya Linga, Asst Commr, SGST, , Hyderabad	State	<a href="mailto:ac_gstn@tgct.gov.in">ac_gstn@tgct.gov.in</a>
22 6	09ABTPS24 79K1ZM	SANJAY PRAKASH SRIVASTAVA	Uttar Pradesh	Proprietorship	Joint Commr (I.T.) Commercial Taxes, HQ, UP, Lucknow	State	<a href="mailto:ctithqlu-up@nic.in">ctithqlu-up@nic.in</a>
22 7	09AAEFS70 81F1ZZ	SINGHASINI DRY CHEM	Uttar Pradesh	Partnership	Joint Commr (I.T.) Commercial Taxes, HQ, UP, Lucknow	State	<a href="mailto:ctithqlu-up@nic.in">ctithqlu-up@nic.in</a>
22 8	09AGTPG84 63E1ZX	PRADEEP GOEL(AZAM GARH ROLLING MILL)	Uttar Pradesh	Proprietorship	Joint Commr (I.T.) Commercial Taxes, HQ, UP, Lucknow	State	<a href="mailto:ctithqlu-up@nic.in">ctithqlu-up@nic.in</a>
22 9	09AGTPG84 64D1ZY	SANDEEP GOEL	Uttar Pradesh	Proprietorship	Joint Commr (I.T.) Commercial Taxes, HQ, UP, Lucknow	State	<a href="mailto:ctithqlu-up@nic.in">ctithqlu-up@nic.in</a>

230	09AJSPG9771H1ZG	MONI GOEL	Uttar Pradesh	Proprietorship	Joint Commr (I.T.) Commercial Taxes, HQ, UP, Lucknow	State	ctithqlu-up@nic.in
231	09AAAF6588M1ZU	C D ENGINEERING CO	Uttar Pradesh	Partnership	Joint Commr (I.T.) Commercial Taxes, HQ, UP, Lucknow	State	<a href="mailto:ctithqlu-up@nic.in">ctithqlu-up@nic.in</a>
232	09ABDPA7650C1Z2	UMA SHANKAR AGARWAL(Krishna International)	Uttar Pradesh	Proprietorship	Vivek Kumar Jain, Joint Commissioner, CGST Lucknow	Center	ccu-cexlko@nic.in
233	09AACCC8278K1Z3	CAPITAL ELECTECH PRIVATE LIMITED	Uttar Pradesh	Private Limited Company	Joint Commr (I.T.) Commercial Taxes, HQ, UP, Lucknow	State	<a href="mailto:ctithqlu-up@nic.in">ctithqlu-up@nic.in</a>
234	09AAACJ9760B1ZK	M/s Jai Bankey Bihari Perfumers Pvt. Ltd.	Uttar Pradesh	Private Limited Company	Vivek Kumar Jain, Joint Commr, CGST Lucknow	Center	ccu-cexlko@nic.in
235	05ACHPG6497J1Z8	AJAY GROVER	Uttarakhand	Proprietorship	Deepak Shukla, Asst Commr, CGST Dehradun	Center	acdehradun@gmail.com
236	05AHZPJ0549H1Z1	LALBABU KUMAR JAISWAL	Uttarakhand	Proprietorship	Deepak Shukla, Asst Commr, CGST Dehradun	Center	acdehradun@gmail.com
237	19AAACU8591M1ZI	United Masterbatches Pvt. Ltd.	West Bengal	Private Limited Company	Atanu Majumdar, Addl Commr of Commercial Taxes,	State	<a href="mailto:majumder.ctax@nic.in">majumder.ctax@nic.in</a>
238	19AACCA3723H1ZV	Asianol Lubricants india Pvt Ltd	West Bengal	Private Limited Company	Atanu Majumdar, Addl Commr of Commercial Taxes,	State	<a href="mailto:majumder.ctax@nic.in">majumder.ctax@nic.in</a>
239	19AAECV9784H1ZJ	VANI ELECTRIC VEHICLES PRIVATE LIMITED	West Bengal	Private Limited Company	Atanu Majumdar, Addl Commr of Commercial Taxes,	State	<a href="mailto:majumder.ctax@wbcomtax.gov.in">majumder.ctax@wbcomtax.gov.in</a>
240	19AAACK8519K1Z4	KARNATAKA SOAPS & DETERGENTS LIMITED	West Bengal	Public Limited Company	Shri Rajeev Gupta, Commr, CGST,Kolkata	Center	<a href="mailto:kolouth.gst@gov.in">kolouth.gst@gov.in</a>
241	19AAKFS3924M1ZL	SHUBH CHEM	West Bengal	Partnership	Atanu Majumdar, Additional Commr of Commercial Taxes,	State	<a href="mailto:majumder.ctax@wbcomtax.gov.in">majumder.ctax@wbcomtax.gov.in</a>
242	24AFBPG8702M1ZI	SHAKTI HERO (SHIRISHKUMAR VIRENDRAS WARUP GARG)	Gujarat	Proprietorship	S. M. Saxena, Joint Commissioner, State Govt, Gujarat	State	jcegov-ct@gujarat.gov.in

243	24AAOFS95 23Q1ZB	SERA AGENCIES	Gujarat	Partnership	S. M. Saxena, Joint Commissioner, State Govt, Gujarat	State	jcegov- ct@gujarat .gov.in
244	06ALTPS62 18G1ZN	M/S SEHGAL AUTOMOBIL ES	Haryana	Proprietorship	Pranesh Pathak, Commissioner, Office of the Commissioner of CGST, Faridabad	Centre	commr- gstfbd@gov.in
245	06ABXPB55 58N1ZX	HARISH CHANDER BHATIA	Haryana	Proprietorship	Pranesh Pathak, Commissioner, Office of the Commissioner of CGST, Faridabad	Centre	commr- gstfbd@gov.in
246	27AADCR4 294F1Z8	M/S.REPRO GRAPHICS PVT. LTD	Maharashtra	Private Limited Company	Pritee Chaudhary, Joint Commissioner, CGST Commissionerate, Mumbai	Centre	comp- gstmcen tral@gov.in
247	24AAAAT1 191N1ZC	THE GREEN ENVIRONME NT SERVICES CO. OP. SOCIETY LTD.	Gujarat	Society/ Club/ Trust/ AOP	Shri K. J. Solanki, Deputy Commissioner, State Government, Ahmedabad	State	dc6-ahd2- gstn@guja rat.gov.in
248	20AABCP99 56C2ZK	PARAS VINIMAY PVT LTD	Jharkhand	Private Limited Company	Sheo Sahai Singh, Joint Commissioner Of State Tax, Ranchi	State	gst- comtax@j harkhandm ail.gov.in
249	20AABCD1 376J1Z0	DURGAPUR CERAMICS & ALLOYS PVT LTD	Jharkhand	Private Limited Company	Sheo Sahai Singh, Joint Commissioner Of State Tax, Ranchi	State	gst- comtax@j harkhandm ail.gov.in
250	20AABCN6 849G1ZL	NISCHAY IMPEX PRIVATE LIMITED	Jharkhand	Private Limited Company	Sheo Sahai Singh, Joint Commissioner Of State Tax, Ranchi	State	gst- comtax@j harkhandm ail.gov.in
251	20AACCA7 868F1ZU	AMBASSADO R VINCOM PVT LTD	Jharkhand	Private Limited Company	Sheo Sahai Singh, Joint Commissioner Of State Tax, Ranchi	State	gst- comtax@j harkhandm ail.gov.in
252	32AADFM5 902E1ZT	M.V. GANAPATHY IYER & SONS	Kerala	Partnership	Biju Thomas, Deputy Commissioner, CGST Commissionerate, Kochi	Centre	bijuthomas vk@gmail. com
253	29AAECM7 703K1Z5	MAHANTH AUTOMOTIV ES PRIVATE LIMITED	Karnataka	Private Limited Company	Gosu Ramesh, Assistant Commissioner, CGST & Central Excise	Centre	commr- cexblgm@ nic.in

					Commissionerate, Belagavi		
25 4	20BEMPS97 59F1Z0	RAJNI KANT SHARMA	Jharkha nd	Proprietorshi p	Sheo Sahai Singh, Joint Commissioner Of State Tax, Ranchi	State	gst- comtax@j harkhandm ail.gov.in
25 5	20AABCL16 27Q1ZK	LINGRAJ CONSULTAN TS PRIVATE LIMITED	Jharkha nd	Private Limited Company	Sheo Sahai Singh, Joint Commissioner Of State Tax, Ranchi	State	gst- comtax@j harkhandm ail.gov.in
25 6	20AABCJ64 94K1ZF	JAGDHATRI TRADE PRIVATE LIMITED	Jharkha nd	Private Limited Company	Sheo Sahai Singh, Joint Commissioner Of State Tax, Ranchi	State	gst- comtax@j harkhandm ail.gov.in
25 7	19AAECB46 88C1ZK	M/S UNISTONE PANELS PVT. LTD.	West Bengal	Private Limited Company	Tarun Majumder, Assistant Commissioner of Central Tax, Kolkata	Centr e	kolkatanort h.gst@gov .in
25 8	29AAAAB3 667R1Z3	BELGAUM FOUNDRY CLUSTER	Karnata ka	Society/ Club/ Trust/ AOP	Gosu Ramesh, Assistant Commissioner, CGST & Central Excise Commissionerate, Belagavi	Centr e	commr- cexblgm@ nic.in
25 9	03AHVPJ84 22D1ZD	SATISH METAL COMPANY (NRIPAN JAIN)	Punjab	Proprietorshi p	Sunil Singh Katiyar, Commissioner, CGST Commissionerate, Ludhiana	Centr e	sunils.kati yar@gov.i n
26 0	09AWRPS61 40A1ZC	APOORVA HARI NANDAN SHUKLA	Uttar Pradesh	Proprietorshi p	Joint Commissioner (I.T.), Commercial Taxes, Head Quarter, Lucknow	State	ctithqlu- up@nic.in
26 1	09AAFCM0 243B1Z0	M/S MULTI MAX ENGINEERIN G WORKS P. LTD.	Uttar Pradesh	Private Limited Company	Joint Commissioner (I.T.), Commercial Taxes, Head Quarter, Lucknow	State	ctithqlu- up@nic.in
26 2	09AEKPA98 11M1Z5	VIKAS AGARWAL	Uttar Pradesh	Proprietorshi p	Joint Commissioner (I.T.), Commercial Taxes, Head Quarter, Lucknow	State	ctithqlu- up@nic.in
26 3	09AABCH4 767K1Z5	HI-VIEW CONSTRUCTI ONS PRIVATE LIMITED	Uttar Pradesh	Private Limited Company	Joint Commissioner (I.T.), Commercial Taxes, Head Quarter, Lucknow	State	ctithqlu- up@nic.in
26 4	09AACCI11 74N1ZA	I.P. COMPLEX PVT. LTD.	Uttar Pradesh	Private Limited Company	Joint Commissioner (I.T.), Commercial Taxes, Head Quarter, Lucknow	State	ctithqlu- up@nic.in

265	09ACPPD2533C1ZX	VIKAS DUA	Uttar Pradesh	Proprietorship	Joint Commissioner (I.T.), Commercial Taxes, Head Quarter, Lucknow	State	ctithqlu-up@nic.in
266	09AKJPS4419A1Z6	SANGEETA SHARMA	Uttar Pradesh	Proprietorship	Joint Commissioner (I.T.), Commercial Taxes, Head Quarter, Lucknow	State	ctithqlu-up@nic.in
267	09AAFCM1289B1ZK	PATTON LOGISTICS SERVICES PVT. LTD.	Uttar Pradesh	Private Limited Company	Joint Commissioner (I.T.), Commercial Taxes, Head Quarter, Lucknow	State	ctithqlu-up@nic.in
268	10AALFC1418R2ZE	CHANDAMA MA MOTORS	Bihar	Partnership	Mukesh Kumar, Assistant Commissioner State-Tax, Patna	State	mukesh.kumar1982@gov.in
269	18AAACQ0919R1ZY	QUALITY PHARMA PRODUCTS PRIVATE LIMITED UNIT 2	Assam	Private Limited Company	R. R. Banger, Commissioner, CBIC, Dibrugarh	Centre	cexdibrugarh@gmail.com
270	01AAUPG8050C1Z1	M/S AMIT ELECTRONICS (SHANTI PARKASH GUPTA)	Jammu & Kashmir	Proprietorship	Sandeep Kumar, Programmer, State Government, Jammu	State	sandeep.prog123@gmail.com
271	24AAACV6455F1ZE	VASANT METRO TYRES MARKETING PVT LTD	Gujarat	Private Limited Company	S. M. Saxena, Joint Commissioner, State Govt, Gujarat	State	jcegov-ct@gujarat.gov.in
272	09AALPM5593P1ZN	PARUL MITTAL	Uttar Pradesh	Proprietorship	Joint Commissioner (I.T.), Commercial Taxes, Head Quarter, Lucknow	State	ctithqlu-up@nic.in
273	29BDNPS1835E1Z8	NATIONAL REFRIGERATION SALES AND SERVICES (SYED SALEEM)	Karnataka	Proprietorship	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
274	29ABYPG8127B1ZD	KELAGINA NAVUR GIRISHRAO	Karnataka	Proprietorship	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
275	29AIDPR3572P2ZF	KHADER RAFEEQ	Karnataka	Proprietorship	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in

276	29AIYPP1738Q2ZY	SUBAMANI PRAGASAM	Karnataka	Proprietorship	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
277	29AMPPL6926P1ZY	LALA RAM	Karnataka	Proprietorship	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
278	29AJSPA3763B2Z7	ANANTHAPADMANABHA REDDY	Karnataka	Proprietorship	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
279	29BDYPP1786L1ZB	MANJUNATHA POOJARY	Karnataka	Proprietorship	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in

**Category B2: Cases where TRAN 1 Fresh/Revision Attempted with No error or No valid error reported: As per GST System Logs, the taxpayer has tried for Saving / Submitting/Filing Revision and there are no evidences of system errors in the log.**

S. No.	GSTIN/ Provisional Id	Legal Name (Name reported by the Nodal Officer is in brackets)	State	Constitution of business	Nodal Officer / Jurisdiction Name	Center/State	E-Mail ID
280	37AADFA6816H1ZI	AS Steel Traders	Andhra Pradesh	Partnership	B Hareram, Principal Commissioner, CGST	Center	<a href="mailto:commr-gstvskp@gov.in">commr-gstvskp@gov.in</a>
281	37AAGCG5132Q1Z5	GARUDA PACKAGING PRIVATE LIMITED	Andhra Pradesh	Private Limited Company	Shri. S. Sekhar Joint Commr, GST (IT), Andhra Pradesh Commercial Tax Department,	State	<a href="mailto:ap-jcgstn@apct.gov.in">ap-jcgstn@apct.gov.in</a>
282	37AIYPS2314P1ZB	SUNITHA SINGHANIA	Andhra Pradesh	Proprietorship	Shri. S. Sekhar Joint Commr, GST (IT), Andhra Pradesh Commercial Tax Department,	State	<a href="mailto:ap-jcgstn@apct.gov.in">ap-jcgstn@apct.gov.in</a>
283	37AABCM5674J1Z3	MCNROE CONSUMER PRODUCTS PRIVATE LIMITED	Andhra Pradesh	Private Limited Company	M. Srihari Rao Commissioner, CGST Commissionerate, Guntur	Center	<a href="mailto:srihari.rao@gov.in">srihari.rao@gov.in</a>

284	37ACUPT6445Q1Z9	Rama Siva Gupta Thondepu	Andhra Pradesh	Proprietorship	M. Shrihari Rao, Commr.CGST	Center	<a href="mailto:srihari.rao@gov.in">srihari.rao@gov.in</a>
285	18AJCPS4268F1ZZ	MOHIT KUMAR SAHU	Assam	Proprietorship	Subrata Gogoi, Superintendent of Taxes, Office of the Commissioner of Taxes, Guwahati,	State	<a href="mailto:sugogoi@gmail.com">sugogoi@gmail.com</a>
286	18ALTPA1246L1ZV	ASISH AGARWAL	Assam	Proprietorship	Subrata Gogoi, Principal Nodal Officer, State Govt, Assam	State	<a href="mailto:sugogoi@gmail.com">sugogoi@gmail.com</a>
287	10AACCJ2947C1Z6	Jyothy Moulders	Bihar	Private Limited Company	Mukesh Kumar, Assistant Commr, State Tax,	State	mukesh.kumar1982@gov.in
288	22AABCM5674J1ZE	MCNROE CONSUMER PRODUCTS PRIVATE LIMITED	Chhattisgarh	Private Limited Company	Shri Sumit Kumar Agrawal, Assistant Commr, CGST, Raipur,	Center	<a href="mailto:cgstrpr2@gmail.com">cgstrpr2@gmail.com</a>
289	07AFBPJ6962Q1ZT	VASS IMPEX (VISHAL JAIN)	Delhi	Proprietorship	Ravindra Singh, Assistant Commr, CGST New Delhi	Center	ccu-cexdel@nic.in
290	07AAGPA9367G1ZN	RAVINDER KUMAR AGGARWAL	Delhi	Proprietorship	Dushyant Kumar, Trade and Taxes Department, State Govt, Delhi	State	<a href="mailto:kuldeep.s71@gov.in">kuldeep.s71@gov.in</a>
291	07AABCM5674J1Z6	MCNROE CONSUMER PRODUCTS PRIVATE LIMITED	Delhi	Private Limited Company	Sh. Nagendra Yadav, Joint Commissioner, CGST New Delhi	Center	ccu-cexdel@nic.in
292	07AACCC9046K1ZF	COMNET VISION INDIA PRIVATE LIMITED	Delhi	Private Limited Company	Dushyant Kumar, Trade and Taxes Department, State Govt,	State	<a href="mailto:kuldeep.s71@gov.in">kuldeep.s71@gov.in</a>
293	24AADCS4423M1ZB	SUNMOON CHEMICALS PRIVATE LTD	Gujarat	Private Limited Company	S V Vora, Deputy Commissioner of State Tax, Range-18, Valsad, State Government,	State	<a href="mailto:dc18-sur2-gstn@gujarat.gov.in">dc18-sur2-gstn@gujarat.gov.in</a>
294	24AABFT0988K1ZW	TRADEX MARKETING	Gujarat	Partnership	S. M. Saxena, Joint Commr, Commercial Tax Department	State	<a href="mailto:jcegov-ct@gujarat.gov.in">jcegov-ct@gujarat.gov.in</a>
295	24AAACJ2324F1Z6	JAQUAR AND COMPANY PRIVATE LIMITED	Gujarat	Private Limited Company	Sunil Kumar Singh, Commissioner, CGST & C.Ex, Gandhinagar	Center	<a href="mailto:commr-cexamd3@nic.in">commr-cexamd3@nic.in</a>
296	24ABOPR4624E1ZM	TULASIBHAI MOHANBHAI RATHOD	Gujarat	Proprietorship	I.T.KESWANI, Deputy	State	<a href="mailto:dc22-ct@gujarat.gov.in">dc22-ct@gujarat.gov.in</a>

					Commissioner, State Tax, Rajkot,		
297	24AAAFD6319F1ZV	D C ENGINEERING INDUSTRIES	Gujarat	Partnership	J. A. Khan, Pr. Commr, CGST Gandhinagar	Center	<a href="mailto:commr-cexamd3@nic.in">commr-cexamd3@nic.in</a>
298	24AAACE4668F1ZS	M/S ESPEE FORMULATIONS PVT LTD	Gujarat	Private Limited Company	J. A. Khan, Pr. Commr, CGST Gandhinagar	Center	<a href="mailto:commr-cexamd3@nic.in">commr-cexamd3@nic.in</a>
299	06AACCR4113Q1Z8	Rathi TMT Saria (P) Ltd.	Haryana	Private Limited Company	Nodal Officer IT issues, Haryana	State	<a href="mailto:gsttihry@gmail.com">gsttihry@gmail.com</a>
300	06AAACJ1408L1ZS	JAGSONPAL PHARMACEUTICAL LTD	Haryana	Public Limited Company	Nodal Officer IT issues, Haryana	State	<a href="mailto:gsttihry@gmail.com">gsttihry@gmail.com</a>
301	06AAACT4624L1ZA	TRG PACKAING PVT LTD	Haryana	Private Limited Company	Pranesh Pathak, Commr, CGST Faridabad	Center	<a href="mailto:commr-gstfbd@gov.in">commr-gstfbd@gov.in</a>
302	29AKVPD5271H1ZP	VISHAL MAHAVEERC HAND DHARIWAL	Karnataka	Proprietorship	M. Aamir M. Iqbal Siddiqui, Asst Commr, CGST Bengaluru West	Center	<a href="mailto:p.muralidharan@ltu.gov.in">p.muralidharan@ltu.gov.in</a>
303	29AABCM5674J1Z0	MENROE CONSUMER PRODUCTS PRIVATE LIMITED	Karnataka	Private Limited Company	M. Aamir M. Iqbal Siddiqui, Asst Commr, CGST Bengaluru West	Center	<a href="mailto:p.muralidharan@ltu.gov.in">p.muralidharan@ltu.gov.in</a>
304	29AAFCG7846L1ZW	GALT SOFTWARE TECHNOLOGIES PRIVATE LIMITED	Karnataka	Private Limited Company	BASAVARAJ K. S., Joint Commissioner of Commercial Taxes,	State	<a href="mailto:ctdgstt. grievance@ka.gov.in">ctdgstt. grievance@ka.gov.in</a>
305	29AAECM8994L1ZG	Micrologic Integrated Systems Pvt Ltd	Karnataka	Private Limited Company	M. Aamir M. Iqbal Siddiqui, Asst Commr, CGST Commissionerate, Bengaluru West	Center	<a href="mailto:p.muralidharan@ltu.gov.in">p.muralidharan@ltu.gov.in</a>
306	27AFDPB8745D1ZN	SNEHAL SAMPATKUMAR BIYANI	Maharashtra	Proprietorship	Shri V. N. Thete, Commissioner, CGST Commissionerate, Kolhapur,	Center	<a href="mailto:santosh.vatsa@nic.in">santosh.vatsa@nic.in</a>
307	27AAGPP0187K1ZD	BIJAL NATWARLAL PANDYA	Maharashtra	Proprietorship	Shri P. H. Lal, Asst Commr, CGST Mumbai	Center	<a href="mailto:div7tech.cgstmw@gmail.com">div7tech.cgstmw@gmail.com</a>
308	27AAACJ7690N1ZW	JIMCAP ELECTRONICS PRIVATE LIMITED	Maharashtra	Private Limited Company	Shri Milind Gawai, Commr, CGST, Pune I	Center	<a href="mailto:santosh.vatsa@nic.in">santosh.vatsa@nic.in</a>
309	27AAFCT3950L1ZY	TEJAS AGRO IRRIGATION SYSTEMS	Maharashtra	Private Limited Company	Vandana K Jain, Commissioner, CGST Pune II	Center	<a href="mailto:deepakgiri.cctd-">deepakgiri.cctd-</a>



		PRIVATE LIMITED					<a href="mailto:cg@gov.in">cg@gov.in</a>
310	27AAAFB0776G1ZO	BALAJI COMMERCIAL COMPANY	Maharashtra	Partnership	Kalyaneshwari Patil, Deputy Commr of State Tax, Mumbai,	State	<a href="mailto:gstit.state@mahagst.gov.in">gstit.state@mahagst.gov.in</a>
311	27AACCN9577G1ZZ	Nasik Ispat Pvt Ltd	Maharashtra	Private Limited Company	Kalyaneshwari Patil, Deputy Commr of State Tax, Mumbai	State	<a href="mailto:gstit.state@mahagst.gov.in">gstit.state@mahagst.gov.in</a>
312	27AAECS3045G1ZH	SINGH CRUSHERS LIMITED	Maharashtra	Public Limited Company	Rajiv Magoo, Joint Commissioner, CGST Nashik	State	<a href="mailto:gstnsk1@gmail.com">gstnsk1@gmail.com</a>
313	27AABCS4014L1ZE	SAMARTH LIFE SCIENCES PRIVATE LIMITED	Maharashtra	Private Limited Company	Ganesh Prasad Sharma, Asst Commr, CGST Mumbai	Center	<a href="mailto:division9cgstwest@gmail.com">division9cgstwest@gmail.com</a>
314	34ABXPH3537P1ZX	M/S ADVANCE SPORTS COMPANY (MAHDI HUSSAIN)	Puducherry	Proprietorship	Shri U. Niranjana, Commissioner of CGST Puducherry	Center	<a href="mailto:comp.chennainorth@gov.in">comp.chennainorth@gov.in</a>
315	03AFFPK3510F1Z5	RELU RAM & SONS (SATISH KUMAR)	Punjab	Proprietorship	Pawan Garg, Deputy Commr of State Tax, State Government	State	<a href="mailto:aetcgstpb@gmail.com">aetcgstpb@gmail.com</a>
316	03ABXPA3410A1ZG	NIRAJ KUMAR AGARWAL (Rajdhani Sanitary Store)	Punjab	Proprietorship	Pawan Garg, Deputy Commr of State Tax, State Government	State	<a href="mailto:aetcgstpb@gmail.com">aetcgstpb@gmail.com</a>
317	08ANIPK2413N1ZU	RAKESH KUMAR	Rajasthan	Proprietorship	Rajni Agarwal, State Tax Officer, Commercial Taxes Department, Jaipur	State	<a href="mailto:dc-it@rajasthan.gov.in">dc-it@rajasthan.gov.in</a>
318	08AABCM5674J1Z4	MCNROE CONSUMER PRODUCTS PRIVATE LIMITED	Rajasthan	Private Limited Company	P. K. Singh, Commissioner, CGST Jaipur	Center	<a href="mailto:commr-cexjpr@nic.in">commr-cexjpr@nic.in</a>
319	33AAIFC9845K1Z1	CALVIN ASSOCIATES	Tamil Nadu	Partnership	Shri G Sreenivasa Rao, Commissioner of CGST & Central Excise,	Center	<a href="mailto:comp.chennainorth@gov.in">comp.chennainorth@gov.in</a>
320	33AAJFM4665N1ZS	TVL MAJESTIC MOTORS	Tamil Nadu	Partnership	S. Ramasamy, Joint Commissioner of State Tax,	State	<a href="mailto:jccs@ctd.tn.gov.in">jccs@ctd.tn.gov.in</a>
321	33AADPJ7094G1ZQ	SOHANRAJ JAIN	Tamil Nadu	Proprietorship	M. Sreedhar Reddy, Principal Commissioner of	Center	<a href="mailto:sales@devrajprographic.com">sales@devrajprographic.com</a>

					CGST & Central Excise, Chennai		
322	33AACCM1976A1ZW	MERCURY PRECISION PRODUCTS PRIVATE LIMITED	Tamil Nadu	Private Limited Company	S. Ramaswamy, Joint Commissioner, State Tax,	State	<a href="mailto:jccs@ctd.tn.gov.in">jccs@ctd.tn.gov.in</a>
323	33AAHFV3417D1ZI	VAS MEDIA NETWORK	Tamil Nadu	Partnership	M. Sreedhar Reddy, Principal Commissioner of CGST & Central Excise, Chennai	Center	<a href="mailto:comp.chennainorth@gov.in">comp.chennainorth@gov.in</a>
324	33AAMPS5805K1ZC	Vetrivel Engineering Enterprises (SHANMUGAM SUNDARAM)	Tamil Nadu	Proprietorship	J. M. Kennedy, Commissioner, CGST, Tiruchchirapalli	Center	<a href="mailto:comp.chennainorth@gov.in">comp.chennainorth@gov.in</a>
325	36AAMCA0318A1ZA	ARVENIS ENERGY PRIVATE LIMITED	Telangana	Private Limited Company	Radha Sindhiya Linga, Asst Commr, GST, State Government, Hyderabad	State	<a href="mailto:ac_gstn@tgct.gov.in">ac_gstn@tgct.gov.in</a>
326	36AAFFI1095N1Z0	Indian Agencies	Telangana	Partnership	Shri. Raghu Kiran B, Joint Commissioner, CGST Telangana	Center	<a href="mailto:cgst.mdclcommtec@gov.in">cgst.mdclcommtec@gov.in</a>
327	09ABZPJ7099Q1Z3	LAKSHMI NATH JHA	Uttar Pradesh	Proprietorship	Sayan Deb Barma, Assistant Commr, CGST & Central Excise Commissionerate, Varanasi	Center	<a href="mailto:cexstvn@yahoo.co.in">cexstvn@yahoo.co.in</a>
328	19AAECS6599K1ZG	SILIGURI AUTO WORKS PVT LTD	West Bengal	Private Limited Company	Atanu Majumdar, Additional Commissioner of Commercial Taxes,	State	<a href="mailto:majumder.ctax@wbcomtax.gov.in">majumder.ctax@wbcomtax.gov.in</a>
329	33AAACD0225H1ZD	DONALDSON INDIA FILTER SYSTEMS PRIVATE LIMITED	Tamil Nadu	Private Limited Company	S. Ramaswamy, Joint Commissioner, State govt, Tamilnadu	State	<a href="mailto:jccs@ctd.tn.gov.in">jccs@ctd.tn.gov.in</a>
330	33AAFCM0049P1ZC	MAHR METROLOGY INDIA PRIVATE LIMITED	Tamil Nadu	Private Limited Company	M.Sreedhar Reddy, Principal commissioner, CGST Commissionerate, Chennai, Tamilnadu	Center	<a href="mailto:comp.chennainorth@gov.in">comp.chennainorth@gov.in</a>
331	27AAACI2698P2ZU	INTERNET DATA SERVICES	Maharashtra	Private Limited Company	C.P.S. CHAUHAN, Deputy Commissioner, CGST Commissionerate,	Center	<a href="mailto:mumbaisouth.dc.it@gov.in">mumbaisouth.dc.it@gov.in</a>

					Mumbai Soth, Maharashtra		
33 2	06AAACS 0066K1ZH	M/S SINGHAL POLYTECH LTD.	Haryana	Public Limited Company	Nodal Officer, IT issues, Haryana	State	gsttihry @gmail.c om
33 3	06AAACV 2674G1ZD	ECOCAT INDIA PVT LTD	Haryana	Private Limited Company	Pranesh Pathak, Commissioner, Office of the Commissioner of CGST, Faridabad	Centr e	commr- gstfbd@g ov.in
33 4	24AAACJ7 303G1ZZ	JAYWIN REMEDIES PVT LTD	Gujarat	Private Limited Company	S. M. Saxena, Joint Commissioner, State Govt, Gujarat	State	jcegov- ct@gujar at.gov.in
33 5	33AADPZ 1124D1Z5	M T & N INTERNATIO NAL CORPORATIO N	Tamil Nadu	Proprietorshi p	M.Sreedhar Reddy, Principal commissioner, CGST Commissionerate, Chennai, Tamilnadu	Centr e	comp.che nnainorth @gov.in
33 6	29AABCP 6917D1ZE	M/S PRECISION MACHINEKR AFT {P} LTD	Karnat aka	Private Limited Company	Shri Dharm Singh. Commissioner, Office of the Commissioner of Central Tax, Bengaluru North West Commissionerate	Centr e	commr- cexblr5@ nic.in
33 7	32AADCM 6630J1ZL	MOUNTAIN VALLEY SPRINGS INDIA PRIVATE LIMITED	Kerala	Private Limited Company	Biju Thomas, Deputy Commissioner, CGST Commissionerate, Kochi	Centr e	bijuthom asvk@g mail.com
33 8	20BEMPS9 759F3ZY	RAJNI KANT SHARMA	Jharkh and	Proprietorshi p	Sheo Sahai Singh, Joint Commissioner Of State Tax, Ranchi	State	gst- comtax@ jharkhan dmail.go v.in
33 9	29AATPL3 422C1ZP	NATARAJAN LOGANATHA N	Karnat aka	Proprietorshi p	Dr. M Aamir M Iqbal Siddiqui, Assistant Commissioner, CGST Commissionerate, Bengaluru West	Centr e	p.muralid haran@lt u.gov.in
34 0	07AAEFG 7122K1ZE	GIRIRAJ PAPERS	Delhi	Partnership	Technical Branch, O/o the Chief Commissioner, CGST & CX, Delhi Zone	Centr e	ccu- cexdel@ nic.in
34 1	09AIXPA2 327H1Z5	VAIBHAV AGRAWAL	Uttar Prades h	Proprietorshi p	Joint Commissioner (I.T.), Commercial Taxes, Head Quarter, Lucknow	State	ctithqlu- up@nic.i n
34 2	24AAJFG9 520G2ZF	GLANSUBI INDUSTRIES	Gujarat	Partnership	S. M. Saxena, Joint Commissioner, State Govt, Gujarat	State	jcegov- ct@gujar at.gov.in
34 3	27AACFO 2495D1ZB	OMWIRE CRAFT	Mahara shtra	Partnership	Shri Amit Kumar Sharma, Deputy	Centr e	amit.irs @gov.in

					Commissioner, CGST & Central Excise Commissionerate, Mumbai		
344	29AABCA4363N1ZC	ASSOCIATED HYDRO PRESSINGS PVT LTD	Karnataka	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@k a.gov.in
345	29AACC19710Q1ZW	ICON INFRA SHELTERS	Karnataka	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@k a.gov.in
346	29ACHPA5996Q1ZO	MAXTEL T V H (ANITA BHANSALI)	Karnataka	Proprietorship	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@k a.gov.in
347	29AACCJ4144M1Z9	JUWI INDIA RENEWABLE ENERGIES PVT.LTD.	Karnataka	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@k a.gov.in
348	29AADCP9902E1ZB	PMK MACHINE TOOLS PRIVATE LIMITED	Karnataka	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@k a.gov.in
349	29AAACG3713B1Z4	GLORY BOYS APPAREL PVT LTD	Karnataka	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@k a.gov.in
350	29AAACB2193G1ZR	BANGALORE SHIRT COMPANY PRIVATE LIMITED	Karnataka	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@k a.gov.in
351	29AACCC9204F1ZS	SAPL INDUSTRIES PRIVATE LIMITED	Karnataka	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@k a.gov.in
352	29AEXPV4206L1ZK	KEDARESHWARA AGENCIES (VARALAKSH MAMMA)	Karnataka	Proprietorship	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@k a.gov.in
353	29AESPK0785L1ZO	K SADDRU KHAN SAW MILL	Karnataka	Proprietorship	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@k a.gov.in
354	29AAEFO6294J1ZN	OMKAR PHARMA	Karnataka	Partnership	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@k a.gov.in

355	29AFRPA4921N1ZZ	PAWAN AGARWAL	Karnataka	Proprietorship	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@k a.gov.in
356	29AACCF7302H1ZQ	FOREST PRESS MACHINERY LIMITED	Karnataka	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@k a.gov.in
357	29BFJPS3252M1ZS	MAGAJI GANGADHAR SRIRAM	Karnataka	Proprietorship	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@k a.gov.in
358	29AAICS1940E3ZB	M S METALS AND STEELS PRIVATE LIMITED	Karnataka	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@k a.gov.in
359	29ABBFA4535A1ZX	AMBICA LAMPS	Karnataka	Partnership	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@k a.gov.in
360	29AAECN7940D1ZC	NADIYA TECHNOLOGY SOLUTIONS PRIVATE LIMITED	Karnataka	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@k a.gov.in
361	29AAHCA3961A1ZV	ASIANET NEWS NETWORK PRIVATE LIMITED	Karnataka	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@k a.gov.in

**Category B3: Cases where the taxpayer has Successfully Filed as Per Logs with No Valid Error reported: The taxpayer has successfully filed TRAN1 and no technical errors has been found.**

S. No .	GSTIN/ Provisional Id	Legal Name (Name reported by the Nodal Officer is in brackets)	State	Constitu tion of business	Nodal Officer / Jurisdiction Name	Cent er/St ate	E-Mail ID
362	37AAFCP8182N1ZN	PPS Motors Pvt Ltd	Andhra Pradesh	Private Limited Company	S. Sekhar Joint Commr, GST (IT), Andhra Pradesh Commercial Tax Department,	State	<a href="mailto:ap-jcgstn@apct.gov.in">ap-jcgstn@apct.gov.in</a>
362	22AAFFR1589L1ZX	RALAS MOTORS	Chhatti sgarh	Partners hip	Sumit Kumar Agrawal, Assistant Commr, CGST Raipur,	Cent e r	<a href="mailto:cgstrpr2@gmail.com">cgstrpr2@gmail.com</a>
364	22ACXFS2421G2Z3	SHEELA STEEL AND FABRICATOR	Chhatti sgarh	Partners hip	Sumit Kumar Agrawal, Assistant Commr, CGST Raipur,	Cent e r	<a href="mailto:cgstrpr2@gmail.com">cgstrpr2@gmail.com</a>
365	24ACWPB8065E1ZH	Vilas Shankarao Baiskr	Gujarat	Propriet orship	SM Saxena, Joint Commr, State Govt,	State	<a href="mailto:jcegov-ct@gujarat.gov.in">jcegov-ct@gujarat.gov.in</a>
366	24AAGCR1991N1ZW	RECYCLING SOLUTIONS PRIVATE LIMITED	Gujarat	Private Limited Company	SM Saxena, Joint Commissioner, State Govt,	State	<a href="mailto:jcegov-ct@gujarat.gov.in">jcegov-ct@gujarat.gov.in</a>
367	24ACRPP8703A1ZN	RAGHUVIR SOMABHAI PATEL	Gujarat	Propriet orship	SM Saxena, Joint Commissioner, State Govt,	State	<a href="mailto:jcegov-ct@gujarat.gov.in">jcegov-ct@gujarat.gov.in</a>
368	24AGZPV3752B1Z0	SHANTIBHAI MERABHAI VEGAD	Gujarat	Propriet orship	SM Saxena, Joint Commissioner, State Govt,	State	<a href="mailto:jcegov-ct@gujarat.gov.in">jcegov-ct@gujarat.gov.in</a>
369	24ADEPK3953H1ZN	JAYANTKUM AR NAVNITRAY KALATHIA	Gujarat	Propriet orship	SM Saxena, Joint Commissioner, State Govt,	State	<a href="mailto:jcegov-ct@gujarat.gov.in">jcegov-ct@gujarat.gov.in</a>
370	24APQPS7285E1ZB	AJAYKUMAR RAMNIKLAL SHETH	Gujarat	Propriet orship	SM Saxena, Joint Commissioner, State Govt,	State	<a href="mailto:jcegov-ct@gujarat.gov.in">jcegov-ct@gujarat.gov.in</a>
371	20BEMPS9759F2ZZ	RAJNI KANT SHARMA	Jharkha nd	Propriet orship	Sheo Sahai Singh, Joint Commissioner Of State Tax, Ranchi	State	<a href="mailto:gst-comtax@jharkhandmail.gov.in">gst-comtax@jharkhandmail.gov.in</a>
372	20AIMPS8810L2ZW	RAJNI KANT SHARMA (RAMESH CHANDRA SHARMA)	Jharkha nd	Propriet orship	Sheo Sahai Singh, Joint Commissioner Of State Tax, Ranchi	State	<a href="mailto:gst-comtax@jharkhandmail.gov.in">gst-comtax@jharkhandmail.gov.in</a>

373	29ABSFS7222F1ZQ	SHRI SHAKTI TECHNOLOGIES	Karnataka	Partnership	BASAVARAJ K. S., Joint Commr of Commercial Taxes,	State	ctdgstit.grievance@ka.gov.in
374	29AACCP4217B1ZS	PRAGATI AUTOMATION PRIVATE LIMITED	Karnataka	Private Limited Company	BASAVARAJ K. S., Joint Commr of Commercial Taxes,	State	<a href="mailto:ctdgstit.grievance@ka.gov.in">ctdgstit.grievance@ka.gov.in</a>
375	29AAACT4033H1ZG	VERTIV ENERGY PRIVATE LIMITED	Karnataka	Private Limited Company	BASAVARAJ K. S., Joint Commissioner of Commercial Taxes,	State	<a href="mailto:ctdgstit.grievance@ka.gov.in">ctdgstit.grievance@ka.gov.in</a>
376	29AABFE7868D1Z7	EVEREST ENTERPRISES	Karnataka	Partnership	G.V. Krishna Rao, Pr. Commr of CGST,	Center	<a href="mailto:comexmng@nic.in">comexmng@nic.in</a>
377	32AAEFJ0740L1ZM	Jay Bee Traders	Kerala	Partnership	Biju Thomas, Deputy Commr, CGST	Center	<a href="mailto:bijuthomasvk@gmail.com">bijuthomasvk@gmail.com</a>
378	27AACCI1795D1ZM	INTACT AUTOMATION PRIVATE LIMITED	Maharashtra	Private Limited Company	Santosh Kumar Vatsa, Additional Commr (Cco), GCST & Custom, Pune Zone	Center	<a href="mailto:santosh.vatsa@nic.in">santosh.vatsa@nic.in</a>
379	27AAACR0436Q1Z4	Radix Electrosystems Pvt Ltd	Maharashtra	Private Limited Company	Kalyaneshwari Patil, Deputy Commissioner of State Tax, Mumbai	State	<a href="mailto:gstit.state@mahagst.gov.in">gstit.state@mahagst.gov.in</a>
380	27AACFS4279F1Z1	M/s. SUMER CORPORATION	Maharashtra	Partnership	Kalyaneshwari Patil, Deputy Commissioner of State Tax, Mumbai	State	<a href="mailto:gstit.state@mahagst.gov.in">gstit.state@mahagst.gov.in</a>
381	08AAAAC2699A1ZZ	CHIPA BAROD KRAY VIKRAY SAHAKARI SAMITI LIMITED	Rajasthan	Society/ Club/ Trust/ AOP	Narendra Gupta, Joint Commissioner of State Tax, Kota	State	<a href="mailto:dc-kota@rajasthan.gov.in">dc-kota@rajasthan.gov.in</a>
382	08AJBPM0356M1Z3	DINESH KUMAR MALAV	Rajasthan	Proprietorship	Narendra Gupta, Joint Commissioner of State Tax, Kota	State	<a href="mailto:dc-kota@rajasthan.gov.in">dc-kota@rajasthan.gov.in</a>
383	08AAAAI0179F1ZW	ITAWA KRAY VKRAY SAMITI LTD	Rajasthan	Society/ Club/ Trust/ AOP	Narendra Gupta, Joint Commissioner of State Tax, Kota	State	<a href="mailto:dc-kota@rajasthan.gov.in">dc-kota@rajasthan.gov.in</a>
384	08AACAK7440H1ZM	KISHORPURA GRAM SEVA SAHAKARI SAMITI LIMITED	Rajasthan	Society/ Club/ Trust/ AOP	Narendra Gupta, Joint Commissioner of State Tax, Kota	State	<a href="mailto:dc-kota@rajasthan.gov.in">dc-kota@rajasthan.gov.in</a>
385	33AAACJ4323N1ZN	JSW Steel Ltd	Tamil Nadu	Public Limited Company	S. Kannan, Commr of CGST & Central Excise, Central Govt,	Center	<a href="mailto:comp.chennai north@gov.in">comp.chennai north@gov.in</a>
386	33AACCN7387G1ZA	NSL PROPERTIES	Tamil Nadu	Private Limited	K.M. RAVICHANDARAN , Commissioner of	Center	<a href="mailto:comp.chennai north@gov.in">comp.chennai north@gov.in</a>

		PRIVATE LIMITED		Company	CGST & Central Excise,		
387	05AAVPM3962G2ZA	M/S U.P. AUTOMOBILES (SOHAN LAL MITTAL)	Uttarakhand	Proprietorship	Anurag Mishra, Deputy Commissioner of State Taxes, Uttarakhand	State	anuragmishra75@gmail.com
388	24AACCN7562M1Z3	NARAYAN REALTY PRIVATE LIMITED	Gujarat	Private Limited Company	S. M. Saxena, Joint Commissioner, State Govt, Gujarat	State	jcegov-ct@gujarat.gov.in
389	24AJKPP5270E1Z7	VAISHALI HEMANT PATEL	Gujarat	Proprietorship	S. M. Saxena, Joint Commissioner, State Govt, Gujarat	State	jcegov-ct@gujarat.gov.in
390	24AACFT4642F1ZF	TIRTH ALUMINIUM	Gujarat	Partnership	Bhupendra M. Shrimali, Deputy Commissioner of State Tax, Gandhidham, Kutch	State	dc25-rjt2-gstn@gujarat.gov.in
391	36AADFK9906E1ZB	KARIMNAGAR RADIO HOUSE	Telangana	Partnership	Shri. Raghu Kiran B, Joint Commissioner, CGST & Central Excise Commissionerate, Hyderabad	Centre	cgst.mdlcom mtecomp@gov.in
392	18AADCG1933A2Z3	GLOBAL CERAMICS PRIVATE LIMITED	Assam	Private Limited Company	Subrata Gogoi, Suprintendent of Taxes, State Govt, Assam	State	sugogoi@gmail.com
393	09AAACP8416G1ZD	PARLE AGRO PRIVATE LIMITED	Uttar Pradesh	Private Limited Company	Abhijeet Patel, Assitant Commissioner, Nodal Officer, CGST Commissionerate, Ghaziabad	Centre	Deepak5.Sharma@icegate.gov.in
394	29AAQCS6919R1Z1	SIDDHARTH HEAVY INDUSTRIES PVT LTD	Karnataka	Private Limited Company	Gosu Ramesh, Assistant Commissioner, CGST & Central Excise Commissionerate, Belagavi	Centre	commr-cexblgm@nic.in
395	09AAECD3628C1ZX	DAIWA KASEI INDIA PRIVATE LIMITED	Uttar Pradesh	Private Limited Company	Joint Commissioner (I.T.), Commercial Taxes, Head Quarter, Lucknow	State	ctithqlu-up@nic.in
396	29AAXCS0974R1ZZ	SANE RETAILS PRIVATE LIMITED	Karnataka	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
397	29AAAFV8772A1Z0	VIJAYA DIESELS	Karnataka	Partnership	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in



398	29AADFV9386R1ZU	RAMADASAP PA SURYANARA YANAPPA PRASANNA (VIJAYA MOTORS)	Karnataka	Partnership	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
399	29AAECV3837F1Z4	VOONIK TECHNOLOGIES PRIVATE LIMITED	Karnataka	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
400	29AAFCK9159C1Z9	KWALITY DIE CASTING PRIVATE LIMITED	Karnataka	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
401	29AANCA1288N1ZY	AMP COMMUNICATIONS PRIVATE LIMITED	Karnataka	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
402	29ADBFS2926H1ZY	S K SOLUTIONS	Karnataka	Partnership	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
403	29AOWPR1367P1ZO	SARVE VIJAYA KUMAR RAI	Karnataka	Proprietorship	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
404	29CCDPD9508B1ZU	PERUMAL DHANUS KODI	Karnataka	Proprietorship	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
405	29AABCS9272N1ZK	S P M INDIA LTD	Karnataka	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
406	29AAACW1909P1ZT	WELD CRAFT PRIVATE LTD	Karnataka	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
407	29ADHPG0238J1ZL	S.L.V. SAW MILLS & WOOD INDUSTRIES (NAGENDRA GUPTA VINAY GUPTA)	Karnataka	Proprietorship	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
408	29AAFCM8733L1ZU	MEGAMORPH CONSULTING PVT LTD MEGAMORPH	Karnataka	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in

		MARKETING PRIVATE LIMITED					
409	29AALFG7445A1ZC	GOYAL HARIYANA REALTY	Karnataka	Partnership	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
410	29ADSPV9907C1ZS	S V M & SONS (ANDREW KORSINI VARGHESE)	Karnataka	Proprietorship	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
411	29ACLFS3662B1ZZ	SAI PRECISION INDUSTRIES	Karnataka	Partnership	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
412	29DYFPS1029P1ZQ	S.L.V. GLASS PLYWOOD AND HARDWARE (SHRIDHARA)	Karnataka	Proprietorship	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
413	29ACQPJ6871L1ZO	JOGNICS (CHIKKANNA JAGANNATH A)	Karnataka	Proprietorship	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
414	29ATMPP9947Q1Z6	SRI AKTAR PASHA PWD CONTRACTOR (AKHTAR PASHA)	Karnataka	Proprietorship	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
415	29ABGPH6993N1ZR	HEERA JEWELS (HEERALAL SONI)	Karnataka	Proprietorship	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
416	29AEBPK4469C1ZJ	TEJA TRADING (JOHALAPUR AMSANJAPPA ANIL KUMAR)	Karnataka	Proprietorship	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
417	29BYZPR4604P1Z6	DEV AUTO CENTRE (RUPESH)	Karnataka	Proprietorship	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
418	29ADWPJ6606J1ZV	KANAKASHREE PHARMA (MUKUND JAHAGIRDAR)	Karnataka	Proprietorship	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
419	29AAGFK4089F1Z1	KATTA CERAMICS	Karnataka	Partnership	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in

420	29AAJCA7142F1ZM	OAKNET HEALTHCARE PRIVATE LIMITED	Karnataka	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
421	29AAACU2560L1Z2	URS KAR SERVICE CENTRE (P) LTD	Karnataka	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
422	29ACSF4178H1ZB	SRI PADMAVATHI MARKETING	Karnataka	29ACSF4178H1ZB	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
423	29AASCS3837J1ZK	SHAMA GREENTECH PRIVATE LIMITED	Karnataka	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
424	29BIZPM5391N1ZX	KALIKAMBA AGRO TRADERS (RAMAIAH MUNIYAPPA)	Karnataka	Proprietorship	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
425	29AAECB5878L1ZY	BI WORLDWIDE INDIA PRIVATE LIMITED	Karnataka	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
426	29AAACC8083A1ZT	CONVERGENT COMMUNICATIONS (INDIA) PRIVATE LIMITED	Karnataka	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
427	29ACCPN0450F1ZW	KALBURGI ESHWARA NAGABHUSHAN	Karnataka	Proprietorship	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
428	29AVFPM8986M1ZF	RAMESH MARAPPA	Karnataka	Proprietorship	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
429	29AALCA9922F1ZC	ACEMICROMATIC MANUFACTURING INTELLIGENCE TECHNOLOGIES PRIVATE LIMITED	Karnataka	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
430	29ADBPN5008R1Z2	JAYAKUMAR NATHANIEL	Karnataka	Proprietorship	K. S. Basavaraj, Joint Commissioner of	State	basavaraj.sagar@ka.gov.in

					Commercial Taxes, Bengaluru		
43 1	29ASNPR39 39G1Z2	BEAUTY BOUTIQUE (SUNAINA HAMEED)	Karnata ka	Propriet orship	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sag ar@ka.gov.in
43 2	29ABOPJ86 75K1ZO	LALCHAND DEVICHANDJ I JAIN	Karnata ka	Propriet orship	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sag ar@ka.gov.in
43 3	29AUPPV95 04K1ZM	SRI RAKSHA TRADERS (SOUDHRI VENKATESH VARSHINI)	Karnata ka	Propriet orship	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sag ar@ka.gov.in
43 4	29AAKPJ86 40F1ZG	STAR ENGINEERIN G COMPANY (CHANDMUL ASHOK JAIN)	Karnata ka	Propriet orship	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sag ar@ka.gov.in
43 5	29AZOPS60 85L1Z8	JAGADAMBA BANKERS (SURESH)	Karnata ka	Propriet orship	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sag ar@ka.gov.in
43 6	29AAACT7 290C1Z9	ASCENDAS SERVICES INDIA PRIVATE LIMITED	Karnata ka	Private Limited Compan y	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sag ar@ka.gov.in
43 7	29AACCK7 678R1ZD	KIDS CLINIC INDIA PRIVATE LIMITED	Karnata ka	Private Limited Compan y	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sag ar@ka.gov.in
43 8	29APYPV45 45E1Z1	LAXMANA SHETTY VIJAYALAKS HMI	Karnata ka	Propriet orship	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sag ar@ka.gov.in
43 9	29AACFV39 83D1ZX	VIMAL PHARMA	Karnata ka	Partners hip	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sag ar@ka.gov.in
44 0	29BZHPS99 38L1Z6	RAMESH SIDDHESHW AR SUNGAR	Karnata ka	Propriet orship	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sag ar@ka.gov.in
44 1	29AJLPH20 88K1ZP	SHIVARAMAI AH HEMAVATHI	Karnata ka	Propriet orship	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sag ar@ka.gov.in
44 2	29AAGCP57 17N1ZS	RITESH KHANDELWA L (NXTGEN	Karnata ka	Private Limited	K. S. Basavaraj, Joint Commissioner of	State	basavaraj.sag ar@ka.gov.in

		DATACENTRE AND CLOUD TECHNOLOGIES PRIVATE LIMITED)		Company	Commercial Taxes, Bengaluru		
443	29AAGCG0518G1ZR	GROUPON SHARED SERVICES PRIVATE LIMITED	Karnataka	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
444	29AAGCA2917F1ZS	ANKLESARIA CONSULTING PRIVATE LIMITED	Karnataka	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
445	29ALOPJ3829K1ZH	RISHAB COMMUNICATIONS (KUSHAL KUMAR JAIN)	Karnataka	Proprietorship	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
446	29AAAFQ0307Q1Z1	QUANTUM POWER SYSTEMS	Karnataka	Partnership	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
447	29AADCS9940B1Z8	SWASTIKS MASALAS PICKLES & FOOD PRODUCTS(P) LTD.	Karnataka	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
448	29ACGFS3519L1ZN	SREE TRADING COMPANY	Karnataka	Partnership	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
449	29AATPL1215B1ZW	SREE INTERNATIONAL (KHARE NARASIMAIAH LAKSHMINA RAYANASETTY)	Karnataka	Proprietorship	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
450	29AYGPS5314P1ZO	CHARVI TRADERS (KASI RADHAKRISHNA SUMANTH)	Karnataka	Proprietorship	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
451	29AEWPK3298J1ZI	PRADEEP ENTERPRISES (KASI RADHA KRISHNA	Karnataka	Proprietorship	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in

		PRADEEP KUMAR)					
45 2	29AAEFN77 96A1ZY	NEELA JEWELLERS	Karnataka	Partnership	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
45 3	29AAIFV65 52E1ZU	SRI VINAYAKA BEEDINGS PLYWOOD LAMINATE & HARDWARE (VINAYAKA BEEDING PLYWOOD LAMINATE & HARDWARE)	Karnataka	Partnership	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
45 4	29AAECC98 18M1ZZ	CANPLY INDIA PRIVATE LIMITED	Karnataka	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
45 5	29AAACV4 661M1ZT	VEE VEE CONTROLS PVT LTD	Karnataka	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in

**Category B4: Cases where the taxpayer has made Incorrect declaration of stock and is facing Problem in filing TRAN-2. There are no technical issues in saving/submitting or filing of TRAN1. The taxpayer is facing issues in filing TRAN-2.**

S. No	GSTIN/ Provisional Id	Legal Name	State	Constitution of business	Nodal Officer / Jurisdiction Name	Center/State	E-Mail ID
456	37ACVFS5896B1ZC	Sai Enterprises	Andhra Pradesh	Partnership	Shri. S. Sekhar Joint Commissioner, GST (IT), Andhra Pradesh Commercial Tax Department,	State	<a href="mailto:ap-jcgstn@apct.gov.in">ap-jcgstn@apct.gov.in</a>
457	22ABIFA3210D1ZC	ANKIT MARKETING	Chhattisgarh	Partnership	Deepak Giri, Deputy Commissioner of State Tax, Raipur	State	deepakgiri.cctd-cg@gov.in
458	22AFLPA6536P1Z8	AJANT KUMAR AGRAWAL (Ankit Electricals)	Chhattisgarh	Proprietorship	Deepak Giri, Deputy Commissioner of State Tax, Raipur	State	deepakgiri.cctd-cg@gov.in
459	33AALFD3007B1Z6	D5 LIFESCENCES LLP	Tamil Nadu	Limited Liability Partnership	BASAVARAJ K. S., Joint Commissioner of Commercial Taxes,	State	cldgstt.grievance@ka.gov.in
460	36AALFD3007B1Z0	D5 LIFESCENCES LLP	Telangana	Limited Liability Partnership	BASAVARAJ K. S., Joint Commissioner of Commercial Taxes,	State	cldgstt.grievance@ka.gov.in
461	29AABFI5007Q1Z1	PARVATH INDUSTRIES (INDUSTRIES PARVATH)	Karnataka	Partnership	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in

**Category B5: Cases where TRAN-1 is filed but credit not received. In these cases, the taxpayer has filed TRAN1 once but no credit has been posted. No technical issues has been observed in the logs.**

S. No.	GSTIN/ Provisional Id	Legal Name	State	Constitution of business	Nodal Officer / Jurisdiction Name	Center/State	E-Mail ID
462	07AAXCS1679K2ZE	SUPER BOXING PROMOTIONS PRIVATE LIMITED	Delhi	Private Limited Company	Sidharth Goyal, Assistant Commissioner, Central Government, New Delhi	Center	ccu-cexdel@nic.in
463	24AAJFP7148M1ZQ	PRUTHVI ENTERPRISE	Gujarat	Partnership	S V Vora, Deputy Commissioner of State Tax, Range-18, Valsad, State Government,	State	<a href="mailto:dc18-sur2-gstn@gujarat.gov.in">dc18-sur2-gstn@gujarat.gov.in</a>
464	24ABIPP5070G1ZO	Himanshu Narshibhai Patel	Gujarat	Proprietorship	SM Saxena, Joint Commissioner, State Govt,	State	<a href="mailto:jcegov-ct@gujarat.gov.in">jcegov-ct@gujarat.gov.in</a>
465	24AFWPT6072Q1Z9	JIGNESHKUMAR JAGDISHCHANDRA THAKKAR	Gujarat	Proprietorship	SM Saxena, Joint Commissioner, State Govt,	State	<a href="mailto:jcegov-ct@gujarat.gov.in">jcegov-ct@gujarat.gov.in</a>
466	24AGYPS1722M1ZR	ATULBHAI MANHARLAL SANGHVI(AKSHYA PLASTICS)	Gujarat	Proprietorship	I.T.KESWANI, Deputy Commissioner, State Tax, Rajkot,	State	<a href="mailto:dc22-ct@gujarat.gov.in">dc22-ct@gujarat.gov.in</a>
467	24AANFB8771G1Z6	BARODA ENTERPRISES	Gujarat	Partnership	S. M. Saxena, Joint Commr, State Govt,	State	<a href="mailto:jcegov-ct@gujarat.gov.in">jcegov-ct@gujarat.gov.in</a>
468	06AACCD5472C1ZZ	DBM MARKETING (INDIA) PVT. LTD.	Haryana	Private Limited Company	Nodal Officer IT issues, Haryana	State	<a href="mailto:gsttjhry@gmail.com">gsttjhry@gmail.com</a>
469	20AAUPL6311M1ZJ	AGYAKAR SINGH LAMBA	Jharkhand	Proprietorship	Sheo Sahai Singh, Joint Commr Of State Tax, Ranchi,	State	gst-comtax@jharkhandmail.gov.in
470	27AABPB4572H1ZY	SATYAPRAKASH BHIMRAJKA	Maharashtra	Proprietorship	Merrita Suni, Suptd CGST, Mumbai	Center	<a href="mailto:mumbaieasgstnissues@gmail.com">mumbaieasgstnissues@gmail.com</a>
471	21AAACH5598K1ZD	HLL LIFECARE LIMITED	Odisha	Public Sector Undertaking	Sri J. Sateesh Chandar, Joint Commr, CGST Bhubaneshwar,	Center	sateesh.chandar@gov.in



47 2	03AAXPM 2861Q1ZW	NARINDER KUMAR MITTAL	Punjab	Proprietorship	HS Dimple, State Tax Officer, Moga,	State	sendthemat ter@gmail. com
47 3	08AAAJB0 732G1ZR	BORKHANDI GRAM SEVA SAHAKARI SAMITI LIMITED	Rajasthan	Society/ Club/ Trust/ AOP	Narendra Gupta, Joint Commissioner of State Tax, Kota	State	<a href="mailto:dc-kota@rajasthan.gov.in">dc- kota@rajasthan.gov.in</a>
47 4	08AABAD 6593M1Z7	DEEP PURA GRAM SEVA SAHKARI SAMITI LIMITED	Rajasthan	Society/ Club/ Trust/ AOP	Narendra Gupta, Joint Commissioner of State Tax, Kota	State	<a href="mailto:dc-kota@rajasthan.gov.in">dc- kota@rajasthan.gov.in</a>
47 5	08AABAK 5030C1Z7	KAITHOON VRAHOT PRATHMIC KRISHI RINDATRI SAHAKARI SAMITI LIMITED	Rajasthan	Society/ Club/ Trust/ AOP	Narendra Gupta, Joint Commissioner of State Tax, Kota	State	<a href="mailto:dc-kota@rajasthan.gov.in">dc- kota@rajasthan.gov.in</a>
47 6	08AAAJK0 325J1ZE	KOTADADEEP SINGH GRAMSEVA SAHAKARI SAMITI LTD.	Rajasthan	Society/ Club/ Trust/ AOP	Narendra Gupta, Joint Commissioner of State Tax, Kota	State	dc- kota@rajasthan.gov.in
47 7	08AAAAP 5678A1ZL	PALAYATHA GRAM SEVA SAHKARI SAMITI LIMITED	Rajasthan	Society/ Club/ Trust/ AOP	Narendra Gupta, Joint Commissioner of State Tax, Kota	State	<a href="mailto:dc-kota@rajasthan.gov.in">dc- kota@rajasthan.gov.in</a>
47 8	08AAMAS 2188J1ZW	SADHNA GRAM SEVA SAHAKARI	Rajasthan	Society/ Club/ Trust/ AOP	Narendra Gupta, Joint Commissioner of State Tax, Kota	State	dc- kota@rajasthan.gov.in
47 9	33ABCFS3 069A1ZM	SOUTHERN METALS AND ALLOY CASTINGS	Tamil Nadu	Partnership	S. Ramasamy, Joint Commissioner of State Tax Chennai	State	<a href="mailto:jccs@ctd.tn.gov.in">jccs@ctd.t n.gov.in</a>
48 0	33AACFT7 271L1ZW	T & T ENGINEERRIN G ENTERPRISE	Tamil Nadu	Partnership	S. Ramasamy, Joint Commissioner of State Tax,	State	<a href="mailto:jccs@ctd.tn.gov.in">jccs@ctd.t n.gov.in</a>
48 1	33ARRPR9 285L1ZP	VENKATESA CEMENT (VELAYUTHA MPALAYAM KANDASAMY RAJENDRAN)	Tamil Nadu	Proprietorship	S. Ramaswamy, Joint Commissioner,	State	<a href="mailto:jccs@ctd.tn.gov.in">jccs@ctd.t n.gov.in</a>
48 2	36AADCB 8986G1Z8	BMW INDIA FINANCIAL SERVICES PRIVATE LIMITED	Telangan a	Private Limited Company	Radha Sindhiya Linga, Assistant Commissioner, GST, State	State	<a href="mailto:ac_gstn@gct.gov.in">ac_gstn@t gct.gov.in</a>

					Government, Hyderabad		
483	09AAECR6255R1ZJ	RUDRA NIRMAN PRIVATE LIMITED	Uttar Pradesh	Private Limited Company	Sayan Deb Barma, Assistant Commissioner, CGST Varanasi	Center	cexstvn@yahoo.co.in
484	19AAACE7119B1ZZ	M/s EXCEL COMPOSITES PVT. LTD.	West Bengal	Private Limited Company	Tarun Majumder, Assistant Commissioner, CGST, Kolkata	Center	<a href="mailto:kolkatanorth.gst@gov.in">kolkatanorth.gst@gov.in</a>
485	24AGRPP8135E1Z5	RAKESHBHAI RAMESHBHAI PATEL	Gujarat	Proprietorship	S. M. Saxena, Joint Commissioner, State Govt, Gujarat	State	jcegov-ct@gujarat.gov.in
486	19ALOPR8092C1ZI	SANTONA ROY	West Bengal	Proprietorship	Sima Sarkar, Senior Joint Commissioner, Commercial Taxes, West Bengal	State	sima.sarkar@wbcomtax.gov.in
487	19ATBPS9282L1ZT	SUSANTA SADHUKHAN	West Bengal	Proprietorship	Sima Sarkar, Senior Joint Commissioner, Commercial Taxes, West Bengal	State	sima.sarkar@wbcomtax.gov.in
488	03ABYPT5646C1ZA	RAVI THAPAR	Punjab	Proprietorship	Sunil Singh Katiyar, Commissioner, CGST Commissionerate, Ludhiana	Center	sunils.katiyar@gov.in
489	09AAUCS1870K1ZL	SUPER SURGMED PRIVATE LIMITED	Uttar Pradesh	Private Limited Company	Joint Commissioner (I.T.), Commercial Taxes, Head Quarter, Lucknow	State	ctithqlu-up@nic.in
490	29AABFE5063E1ZM	ESSARR AUTOMOTIVES	Karnataka	Partnership	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
491	29AKLPP4354P1Z8	SRI TICKAMCHAND CHAGANRAAJ AND CO (PANCHAM KUMAR)	Karnataka	Proprietorship	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
492	29AAUPV0759P1ZD	RAJENDRA BHANDAR (VIKRAM KUMAR)	Karnataka	Proprietorship	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
493	29AADCC3331Q1ZC	COFFEE DAY PROPERTIES INDIA PVT LTD	Karnataka	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
494	29ACQPK0530P1Z3	KAMAL ENTERPRISES (SOHANLAL	Karnataka	Proprietorship	K. S. Basavaraj, Joint Commissioner	State	basavaraj.sagar@ka.gov.in

		GIRIDHARLAL KALA)			of Commercial Taxes, Bengaluru		
495	29AABCE9083F1ZE	ELRKE PRECISIONS PVT LIMITED	Karnataka	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
496	29AJXPK1145Q1ZA	ARIHANT IMPEX (KALPESH KUMAR)	Karnataka	Proprietorship	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
497	29ERGPS7125P1ZT	RATHINA VELI SASIKUMAR	Karnataka	Proprietorship	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
498	29AHOPP5936H1ZN	DASCHINNASA VARI JOHN PAUL	Karnataka	Proprietorship	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
499	29ABHFA0144M2ZC	ATHREYAS INFOTECH	Karnataka	Partnership	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
500	29AHSPG6706E1Z4	GENTERPRISE S (GIRISH)	Karnataka	Proprietorship	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
501	29ABWFS6132L1ZA	SRI SAI BABA ENTERPRISES	Karnataka	Partnership	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
502	29AADCG1609D1ZY	JEANOLOGIA INDIA TEXTILE MACHINES PRIVATE LIMITED	Karnataka	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
503	29AAACB8837B1ZQ	BUOYANT MARKETING PVT LTD	Karnataka	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
504	29AABFN1407F1ZN	NARMADA INDUSTRIES	Karnataka	Partnership	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
505	29APOPD8647R1ZR	VASU DHARMAN	Karnataka	Proprietorship	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in

**Category B6: Cases where TRAN1 Filed twice but credit not received. In these cases, the taxpayer has filed TRAN1 twice but no credit has been posted. No technical issues has been observed in the logs.**

S. No .	GSTIN/ Provisional Id	Legal Name	State	Constitu tion of business	Nodal Officer / Jurisdiction Name	Cente r/State	E-Mail ID
506	24AAACC0416B1ZO	COLORTEK INDIA LIMITED	Gujara t	Public Limited Company	Shri Ashir Tyagi, Commissioner, CGST Commissionerate, Vadodara	Center	commr-cexvdr2@nic.in
507	33AAACE6571F1ZV	EMKAY ALLOYS PRIVATE LTD	Tamil Nadu	Private Limited Company	Shri S.Kannan, Commissioner of CGST & Central Excise,	Center	<a href="mailto:comp.chennainorth@gov.in">comp.chennainorth@gov.in</a>
508	34AAJCM7839F1Z7	MANSIO ALUMINIUM KITCHEN PVT. LTD.	Puduc herry	Private Limited Company	Shri. U. Niranjan, Commissioner of GST & Central Excise, Central Government, Office of the Commissioner of GST & Central Excise, No.1, Goubert Avenue (Beach Road), Puducherry - 605001	Centre	pondycex.gst@gov.in
509	29AATCS4272L1ZG	S.K.M.S MOTORS PVT LTD	Karnat aka	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@k a.gov.in
510	29AACHD9847G1ZY	PACE ENGINEERING SERVICES (DHARMENDRA RAMPURIA)	Karnat aka	Hindu Undivide d Family	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@k a.gov.in
511	29ACSP1227A1ZN	LAKSHMI TRADERS (KOPPARAM VARADARAJU SHIVAPRAKASH)	Karnat aka	Proprieto rship	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@k a.gov.in
512	29AADCM9043R1ZN	MALABAR GOLD PRIVATE LIMITED	Karnat aka	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@k a.gov.in

513	29AAFCS2741G1ZB	SYSCON DEVELOPERS P LTD	Karnataka	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@karnataka.gov.in
514	29AANFP7231P1ZE	PLATINUM WIRAS AND CABLES	Karnataka	Partnership	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@karnataka.gov.in

**Category B7: Cases where the Taxpayer Registration stands cancelled/Inactive in current date. As per log user first time opened form and filed. ARN generated. ITC ledger is updated. No error log captured.**

S.No.	GSTIN/ Provisional Id	Legal Name (Name reported by the Nodal Officer is in brackets)	State	Constitution of business	Nodal Officer / Jurisdiction Name	Center/ State	E-Mail ID
515	37ABCFS0095E1ZA	Sree Lakshmi Venkateswara General Merchants and Commission Agents	Andhra Pradesh	Partnership	S. Sekhar Joint Commissioner, GST (IT), Andhra Pradesh Commercial Tax Department,	State	ap-jcgstn@apct.gov.in
516	24AAJCA7642Q1Z4	AARTI AQUACULTURE PRIVATE LIMITED	Gujarat	Private Limited Company	S V Vora, Deputy Commissioner of State Tax, Range-18, Valsad, State Government,	State	<a href="mailto:dc18-sur2-gstn@gujarat.gov.in">dc18-sur2-gstn@gujarat.gov.in</a>
517	33ALLPB6858M1ZO	MOTHER INDUSTRIES (RAJU BHARANI)	Tamil Nadu	Proprietorship	S. Ramasamy, Joint Commissioner of State Tax Chennai,	State	jccs@ctd.tn.gov.in
518	29ABIPJ9618A1ZM	PARAMESHWAR CLOTH EMPORIUM (MANOHARLAL JAIN)	Karnataka	Proprietorship	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
519	29AOPPN7840A1ZO	RAMAIAH NAVABALU	Karnataka	Proprietorship	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
520	29AAGCR3306M1Z3	RJ RISHIKARAN PROJECTS PRIVATE LIMITED	Karnataka	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in

**Category B8: ISD Taxpayer: Taxpayer is registered as an ISD taxpayer on GST portal. Not entitled to claim transitional ITC.**

S.No.	GSTIN/ Provisional Id	Legal Name (Name reported by the Nodal Officer is in brackets)	State	Constitution of businesses	Nodal Officer / Jurisdiction Name	Center/ State	E-Mail ID
521	07AABCP6765H2Z5	Prakash Industries Limited	Delhi	Public Limited Company	Rajesh Madan, Assistant Commissioner, Govt., of NCT of Delhi, Delhi	State	rajesh.madan43@gov.in

**Category B9: Taxpayer Registration is Provisional in current date**

S. No.	GSTIN/ Provisional Id	Legal Name (Name reported by the Nodal Officer is in brackets)	State	Constitu tion of busi ness	Nodal Officer / Jurisdiction Name	Cente r/Stat e	E-Mail ID
522	29AAKFD5904A1ZO	SANJAY DEVKINAND AN GUPTA	Karnat aka		Shri Dharm Singh. Commissioner, Central Tax, Bengaluru North West Commissionerate	Cente r	<a href="mailto:commr-cexblr5@nic.in">commr-cexblr5@nic.in</a>

**Category B10: Mistake by Taxpayer: Cases in which the Taxpayers have admitted to have made mistake, inadvertently or due to misunderstanding, in reporting correct values in TRAN 1/TRAN 2. They want a chance to revise the filed TRAN 1/TRAN 2 and report correct values. Since the admitted mistakes/errors are apparent from the perusal of the details of reported cases no technical analysis has been done in these cases as it is not required.**

S. No.	GSTIN/ Provisional Id	Legal Name (Name reported by the Nodal Officer is in brackets)	State	Constitu ti on of business	Nodal Officer / Jurisdiction Name	Cente r/Stat e	E-Mail ID
523	37AAMFS3539A1Z7	SRINIVASA MEDICAL CORPORATION	Andhra Pradesh	Partnershi p	D Ramesh, Additional Commr (ST) (IT),	State	<a href="mailto:ap-jcgstn@apct.gov.in">ap-jcgstn@apct.gov.in</a>
524	37ACVFS2156G1ZN	SRI RAMESWARA MEDICAL CORPORATION	Andhra Pradesh	Partnershi p	D Ramesh, Additional Commr (ST) (IT),	State	<a href="mailto:ap-jcgstn@apct.gov.in">ap-jcgstn@apct.gov.in</a>
525	37ADAFS2198G1ZW	SREE KRISHNAMAHA ENDRA MEDICAL CORPORATION	Andhra Pradesh	Partnershi p	D Ramesh, Addl Commr (ST) (IT)	State	<a href="mailto:ap-jcgstn@apct.gov.in">ap-jcgstn@apct.gov.in</a>
526	37AACFK4834A1ZP	KALYANI AGRO CHEMICALS	Andhra Pradesh	Partnershi p	D Ramesh, Addl Commr (ST) (IT),	State	<a href="mailto:ap-jcgstn@apct.gov.in">ap-jcgstn@apct.gov.in</a>
527	22AAACD5968P1Z7	Digital Weighing Systems Pvt Ltd.	Chhattisgarh	Private Limited Company	Sumit Kumar Agrawal, Asst Commr, CGST Raipur	Cente r	<a href="mailto:cgstrpr2@gmail.com">cgstrpr2@gmail.com</a>
528	24AFJPP0163R1Z0	Meet Enterprises (AMIT KIRITBHAI PATEL)	Gujarat	Proprietor ship	SM Saxena, Joint Commr, State Tax	State	<a href="mailto:jcegov-ct@gujarat.gov.in">jcegov-ct@gujarat.gov.in</a>

529	24AAEFM8 324M1Z2	MEHSANA STEEL TRADERS	Gujarat	Partnershi p	S. M. Saxena, Joint Commr, State Tax	State	<a href="mailto:jcegov-ct@gujarat.gov.in">jcegov- ct@gujarat. gov.in</a>
530	24AANFM1 265E1ZG	MAKWEL INDUSTRIES	Gujarat	Partnershi p	S. M. Saxena, Joint Commr State Tax,	State	<a href="mailto:jcegov-ct@gujarat.gov.in">jcegov- ct@gujarat. gov.in</a>
531	24AAACG7 984Q1ZU	GSP CROP SCIENCE PVT LTD	Gujarat	Private Limited Company	S. M. Saxena, Joint Commr State Tax,	State	<a href="mailto:jcegov-ct@gujarat.gov.in">jcegov- ct@gujarat. gov.in</a>
532	24AASFR1 578A1Z6	RAJVEE AUTO	Gujarat	Partnershi p	Stella J. Christian, Dy Commr of State Tax, Gandhinagar	State	dc7-gnr- gstn@gujar at.gov.in
533	06AABCP7 505P1Z3	P P ROLLING MILLS MFG CO PVT LTD	Haryana	Private Limited Company	Nodal Officer IT issues, Haryana	State	gsttihry@g mail.com
534	01BSJPS97 41J1ZB	Jai Enterprises	Jammu & Kashmir	Proprietor ship	Sandeep Kumar, Programmer, Coordinator Jammu Division,	State	<a href="mailto:sandeep.progl23@gmail.com">sandeep.pro gl23@gmai l.com</a>
535	01AADFN4 383N1Z5	Neptune Plastics.	Jammu & Kashmir	Partnershi p	Sandeep Kumar, Programmer, Coordinator Jammu Division, State Admin GST, STC, J&K GST,	State	<a href="mailto:sandeep.progl23@gmail.com">sandeep.pro gl23@gmai l.com</a>
536	20AARFM8 857G1ZW	MAHESHWARI BROTHERS	Jharkhan d	Partnershi p	Sheo Sahai Singh, Joint Commissioner Of State Tax, Ranchi	State	<a href="mailto:gst-comtax@jharkhandmail.gov.in">gst- comtax@jh arkhandmai l.gov.in</a>
537	29AAHCM 8920F1Z8	MRN CANE POWER INDIA LIMITED	Karnatak a	Public Limited Company	BASAVARAJ K. S., Joint Commissioner of Commercial Taxes,	State	basavaraj.sa gar@ka.gov .in
538	29AAACC7 852K1Z9	COROMANDEL INTERNATION AL	Karnatak a	Public Limited Company	BASAVARAJ K. S., Joint Commissioner of Commercial Taxes,	State	basavaraj.sa gar@ka.gov .in
539	29ABDFM4 006A1ZT	MEDAL CRAFT (METAL CRAFT INDUSTRIES)	Karnatak a	Partnershi p	BASAVARAJ K. S., Joint Commissioner of Commercial Taxes,	State	basavaraj.sa gar@ka.gov .in
540	29ACUPA2 181J1ZA	NARESH KUMAR AGARWAL	Karnatak a	Proprietor ship	BASAVARAJ K. S., Joint Commissioner of Commercial Taxes,	State	basavaraj.sa gar@ka.gov .in



541	29AANFR6 730K1ZK	RAJENDRA APPLIANCES	Karnatak a	Partnershi p	BASAVARAJ K. S., Joint Commissioner of Commercial Taxes,	State	<a href="mailto:basavaraj.sagar@ka.gov.in">basavaraj.sagar@ka.gov.in</a>
542	29ADDPJ29 12Q1Z7	JAIN COMPUTERS & COMMUNICAT ION (RAJNISH KUMAR JAIN)	Karnatak a	Proprietor ship	BASAVARAJ K. S., Joint Commissioner of Commercial Taxes,	State	<a href="mailto:basavaraj.sagar@ka.gov.in">basavaraj.sagar@ka.gov.in</a>
543	29AAIFS50 15M1ZS	SRINATH SANITARY WARES	Karnatak a	Partnershi p	BASAVARAJ K. S., Joint Commissioner of Commercial Taxes,	State	<a href="mailto:basavaraj.sagar@ka.gov.in">basavaraj.sagar@ka.gov.in</a>
544	29ABWPM 8790J1ZF	MADANLAL	Karnatak a	Proprietor ship	BASAVARAJ K. S., Joint Commissioner of Commercial Taxes,	State	<a href="mailto:basavaraj.sagar@ka.gov.in">basavaraj.sagar@ka.gov.in</a>
545	29ADHPK6 427D1ZJ	DINESH KUMAR	Karnatak a	Proprietor ship	BASAVARAJ K. S., Joint Commissioner of Commercial Taxes,	State	<a href="mailto:basavaraj.sagar@ka.gov.in">basavaraj.sagar@ka.gov.in</a>
546	29AALFS8 334A1Z2	S & V AGENCIES	Karnatak a	Partnershi p	BASAVARAJ K. S., Joint Commissioner of Commercial Taxes,	State	<a href="mailto:basavaraj.sagar@ka.gov.in">basavaraj.sagar@ka.gov.in</a>
547	29AAFCS1 764F1Z8	SHIVAHARI PAHRAMACEV TICALS PVT LTD	Karnatak a	Private Limited Company	BASAVARAJ K. S., Joint Commissioner of Commercial Taxes,	State	<a href="mailto:basavaraj.sagar@ka.gov.in">basavaraj.sagar@ka.gov.in</a>
548	29AAGCA8 728A1ZP	AUSHAD DISTRIBUTORS PRIVATE LTD	Karnatak a	Private Limited Company	BASAVARAJ K. S., Joint Commissioner of Commercial Taxes,	State	<a href="mailto:basavaraj.sagar@ka.gov.in">basavaraj.sagar@ka.gov.in</a>
549	29AAGFH1 612K1ZE	HELIX MEDICARE	Karnatak a	Partnershi p	BASAVARAJ K. S., Joint Commissioner of Commercial Taxes,	State	<a href="mailto:basavaraj.sagar@ka.gov.in">basavaraj.sagar@ka.gov.in</a>
550	29AACCL1 584D1ZK	LIVE YOUR SPORT RETAIL PRIVATE LIMITED	Karnatak a	Private Limited Company	BASAVARAJ K. S., Joint Commissioner of Commercial Taxes,	State	<a href="mailto:basavaraj.sagar@ka.gov.in">basavaraj.sagar@ka.gov.in</a>

551	29ABTPD0 459J1Z9	KARTHIK ENGINEERING AGENCIES (ARCOT MUTTHUKRIS HNA DAMODHARA N)	Karnatak a	Proprietor ship	BASAVARAJ K. S., Joint Commissioner of Commercial Taxes,	State	basavaraj.sagar@ka.gov.in
552	29ATAPM7 256M1Z3	KARTHIK FASTENERS (ARCOT MUTHUKRISH NAN MAHENDRAN)	Karnatak a	Proprietor ship	BASAVARAJ K. S., Joint Commissioner of Commercial Taxes,	State	basavaraj.sagar@ka.gov.in
553	29AAJCA0 072C1Z1	WIPRO ENTERPRISES PRIVATE LIMITED	Karnatak a	Private Limited Company	BASAVARAJ K. S., Joint Commissioner of Commercial Taxes,	State	basavaraj.sagar@ka.gov.in
554	29AABCW 5745N1ZM	WEIWO COMMUNICAT ION PRIVATE LIMITED	Karnatak a	Private Limited Company	BASAVARAJ K. S., Joint Commissioner of Commercial Taxes,	State	<a href="mailto:ctdgstit.grievance@ka.gov.in">ctdgstit.grievance@ka.gov.in</a>
555	29AABCA5 552F1ZS	AMBIKA APPLIANCES PVT LTD	Karnatak a	Private Limited Company	Gosu Ramesh, Assistant Commr, CGST Belagavi	Center	<a href="mailto:commr-cexblgm@nic.in">commr-cexblgm@nic.in</a>
556	29AAACE0 702C2ZC	EID PARRY INDIA LIMITED	Karnatak a	Public Limited Company	Bijoy Kumar Kar, Commr, CGST	Center	<a href="mailto:commr-cexblgm@nic.in">commr-cexblgm@nic.in</a>
557	29ABGFS9 453C1ZV	SHAKTI AUTO MART	Karnatak a	Partnershi p	Gosu Ramesh, Assistant Commissioner, CGST Belagavi	Center	<a href="mailto:commr-cexblgm@nic.in">commr-cexblgm@nic.in</a>
558	27AAHFV8 084G1ZO	V S ENTERPRISES	Maharash tra	Partnershi p	Dr. Sunil Bodhgire Deputy Commissioner, State Govt,Mumbai	State	gstit.state@mahagst.gov.in
559	27ALUPS3 304A1Z5	M/s Bharat Enterprises (MANOJ RAMNIKLAL SHAH)	Maharash tra	Proprietor ship	Kalyaneshwari Patil, Deputy Commissioner of State Tax, Mumbai,	State	gstit.state@mahagst.gov.in
560	27AAJCA4 028Q1Z8	ANTONY COMMERCIAL VEHICLES PRIVATE LIMITED	Maharash tra	Private Limited Company	Kalyaneshwari Patil, Deputy Commissioner of State Tax, Mumbai,	State	gstit.state@mahagst.gov.in

561	27AABCR6 562L1ZY	M/s. Romell Properties Pvt. Ltd	Maharash tra	Private Limited Company	Kalyaneshwari Patil, Deputy Commissioner of State Tax, Mumbai,	State	gstt.state@ mahagst.go v.in
562	27ABIFS27 01F1ZE	SACHO SATRAM ENTERPRISES	Maharash tra	Partnershi p	Sanjay Mahendru, Commissioner, CGST, Navi Mumbai	Cent r	<a href="mailto:Mahendra.Patil@icegate.gov.in">Mahendra.P atil@icegat e.gov.in</a>
563	27AAIAS17 62N1ZY	SHIVDATTA BUILDERS	Maharash tra	Society/ Club/ Trust/ AOP	Shri V. N. Thete, Commr, CGST Kolhapur	Cent r	<a href="mailto:santosh.vatsa@nic.in">santosh.vats a@nic.in</a>
564	27AAGPS2 901L1ZI	SELECHEM INDIA (SATISH KESHAV SHENOY)	Maharash tra	Proprietor ship	Kalyaneshwari Patil, Deputy Commissioner of State Tax, Mumbai,	State	<a href="mailto:gstt.state@mahagst.gov.in">gstt.state@ mahagst.go v.in</a>
565	27ADKPT7 558B1Z5	Shreeji Agencies	Maharash tra	Proprietor ship	Kalyaneshwari Patil, Deputy Commissioner of State Tax, Mumbai,	State	<a href="mailto:gstt.state@mahagst.gov.in">gstt.state@ mahagst.go v.in</a>
566	27AAFFN0 517J1ZD	NIKHIL AGENCIES	Maharash tra	Partnershi p	Kalyaneshwari Patil, Deputy Commissioner of State Tax, Mumbai,	State	<a href="mailto:gstt.state@mahagst.gov.in">gstt.state@ mahagst.go v.in</a>
567	27AAAFK6 708M1Z2	Kuldeep Glass and Aluminium	Maharash tra	Partnershi p	Kalyaneshwari Patil, Deputy Commissioner of State Tax, Mumbai,	State	<a href="mailto:gstt.state@mahagst.gov.in">gstt.state@ mahagst.go v.in</a>
568	27AALFG1 968Q1ZJ	GAUTAM AGENCY	Maharash tra	Partnershi p	Kalyaneshwari Patil, Deputy Commissioner of State Tax, Mumbai,	State	<a href="mailto:gstt.state@mahagst.gov.in">gstt.state@ mahagst.go v.in</a>
569	27AAICS07 90G1Z7	SAJ FOOD PRODUCTS PRIVATE LIMITED	Maharash tra	Private Limited Company	Kalyaneshwari Patil, Deputy Commissioner of State Tax, Mumbai,	State	<a href="mailto:gstt.state@mahagst.gov.in">gstt.state@ mahagst.go v.in</a>
570	03AABCM 9244N1Z8	CERA SANITARYWA RE LIMITED	Punjab	Private Limited Company	Pawan Garg, Deputy Commr of State Tax,	State	<a href="mailto:aetcgstpb@gmail.com">aetcgstpb@ gmail.com</a>
571	08ADAPJ02 79R1Z4	BHARAT DIESEL & AUTOMOTIVES (MONIR JAIN)	Rajasthan	Proprietor ship	K. C. SAMRIA. Deputy Commr, State tax, Bhiwadi	State	dc- it@rajastha n.gov.in

572	33BHMPK6 821R1ZP	MOHANAKRIS HNAN KEERTHIKA	Tamil Nadu	Proprietor ship	G. Sreenivasa Rao, Commr, CGST Coimbatore	Cent r	comp.chenn ainorth@go v.in
573	33AADCC2 950P1ZI	M/s.Carl Stahl Craftsman Enterprise Pvt. Ltd.	Tamil Nadu	Private Limited Company	G. Sreenivasa Rao, Commr, CGST Coimbatore	Cent r	comp.chenn ainorth@go v.in
574	36AAACH7 252A1Z0	ARVIND LIFESTYLE BRANDS LIMITED	Telangan a	Public Limited Company	Shri. Raghu Kiran B, Joint Commr, CGST	Cent r	<a href="mailto:cgst.mdlco@mmtecomp@gov.in">cgst.mdlco mmtecomp @gov.in</a>
575	36AABCM 9244N1ZZ	CERA Sanitaryware Ltd	Telangan a	Public Limited Company	Shri. Raghu Kiran B, Joint Commr, CGST	Cent r	<a href="mailto:cgst.mdlco@mmtecomp@gov.in">cgst.mdlco mmtecomp @gov.in</a>
576	09AAGFA4 989C1ZA	M/s Alok Glass Works	Uttar Pradesh	Partnershi p	Vivek Kumar Jain, Joint Commr, CGST Lucknow	Cent r	ccu- cexlko@nic .in
577	09AAHFP6 489M1ZA	Poonam Ply Sales	Uttar Pradesh	Partnershi p	Joint Commr (I.T.), Commercial Taxes, HQ Lucknow,	State	<a href="mailto:ctithqlu-up@nic.in">ctithqlu- up@nic.in</a>
578	09AFJPK06 90L1Z1	Pramod Khullar	Uttar Pradesh	Proprietor ship	Joint Commr (I.T.), Commercial Taxes, HQ Lucknow,	State	ctithqlu- up@nic.in
579	05AAATD1 114E4ZI	Patanjali Yogpeeth Aushdhalaya	Uttarakha nd	Governme nt Departme nt	Anurag Mishra, Deputy Commissioner of State Taxes,	State	<a href="mailto:anuragmishra75@gmail.com">anuragmish ra75@gmail .com</a>
580	19AABCK1 269M1Z6	KONTEST CHEMICALS LIMITED	West Bengal	Public Limited Company	Atanu Majumdar, Additional Commissioner of Commercial Taxes,	State	<a href="mailto:majumder.c@tax@wbco.mtax.gov.in">majumder.c tax@wbco mtax.gov.in</a>
581	19AFUPT2 765E1ZR	PLY KING (AMIT TIBREWAL)	West Bengal	Proprietor ship	Atanu Majumdar, Additional Commissioner of Commercial Taxes,	State	<a href="mailto:majumder.c@tax@wbco.mtax.gov.in">majumder.c tax@wbco mtax.gov.in</a>
582	27CRKPS5 998C1Z1	ARHAM FLOORS & WALLS (PALAK JITENDRA SAVLA)	Maharash tra	Proprietor ship	Miss Kalyaneshwari Patil, Deputy Commissioner of State Tax, Mumbai	State	gstit.state@ mahagst.go v.in
583	33AAACC2 474P1ZI	CARBORUNDU M UNIVERSAL LIMITED	Tamil Nadu	Public Limited Company	S. Ramaswamy, Joint Commissioner,	State	jccs@ctd.tn. gov.in

					State govt, Tamilnadu		
584	36AASFS20 45K1ZR	M/S. SRI SAI SRINIVASA AUTOMOBILES	Telangan a	Partnershi p	Radha Sindhiya Linga, Assistant Commissioner, State Government, Hyderabad	State	ac_gstn@tg ct.gov.in
585	36AJUPJ82 81D1ZR	VICKY ANAND KUMAR JAIN	Telangan a	Proprietor ship	Radha Sindhiya Linga, Assistant Commissioner, State Government, Hyderabad	State	ac_gstn@tg ct.gov.in
586	24AARPG3 607Q1ZA	JAY MANEK STEELS	Gujarat	Proprietor ship	Dr. Ashir Tyagi, Commissioner, CGST Commissionerate , Vadodara, Gujrat	Centr e	commr- cexvdr2@ni c.in
587	27AAACV3 990M1ZR	M/S VERITEK ENGINEERING PRIVATE LIMITED	Maharash tra	Private Limited Company	Sanjay Mahendru, Commissioner, Central Govt., Navi Mumbai	Centr e	Mahendra.P atil@icegat e.gov.in
588	27AFTPJ70 75C1Z4	LALITKUMAR BABULAL JAIN	Maharash tra	Proprietor ship	C. P. S. Chauhan, Joint Commissioner, CGST Commissionerate , Mumbai South	Centr e	amit.irs@go v.in
589	27AAHFS7 473A1Z4	M/S SAAN GLOBAL	Maharash tra	Partnershi p	Sanjay Mahendru, Commissioner, Central Govt., Navi Mumbai	Centr e	amit.irs@go v.in
590	27AAFFD7 988K1ZO	M/S D P PLASTICS	Maharash tra	Partnershi p	Shri Amit Kumar Sharma, Deputy Commissioner, CGST & Central Excise Commissionerate , Mumbai	Centr e	amit.irs@go v.in
591	27AAACD1 698N1Z6	DURIAN INDUSTRIES LIMITED	Maharash tra	Public Limited Company	Shri A. P. Bandekar, Assistant Commissioner, Central Government, Mumbai	Centr e	amit.irs@go v.in

592	09AAYHS4 213D1ZV	SAURABH AGARWAL (HUF)	Uttar Pradesh	Hindu Undivided Family	Joint Commissioner (I.T.), Commercial Taxes, Head Quarter, Lucknow	State	ctithqlu- up@nic.in
593	09AAQPA6 607H1ZM	SAURABH AGARWAL	Uttar Pradesh	Proprietor ship	Joint Commissioner (I.T.), Commercial Taxes, Head Quarter, Lucknow	State	ctithqlu- up@nic.in
594	09ACEFS09 27N1ZP	SIDHBALI INDUSTRIES	Uttar Pradesh	Partnershi p	Joint Commissioner (I.T.), Commercial Taxes, Head Quarter, Lucknow	State	ctithqlu- up@nic.in

**ANNEXURE-2****Writ Petition cases**

<b>Category No.</b>	<b>Category</b>	<b>Detailed Description</b>	<b>Count of Taxpayer</b>
A. Category-1	Processed with error	Cases where the taxpayer received the error 'Processed with error.' As per GST system logs the taxpayer has attempted to submit first time/fresh or revise TRAN1 but could not file because of errors.	15
A. Category- 2	Migration User - Got New Registration post TRAN-1 end date	The taxpayer is a migrated taxpayer and was registered after 27.12.2017. It was because of technical glitches that the taxpayer could not migrate.	02
B. Category-1	As per GST system log, there are no evidences of error or submission/filing of TRAN1.	As per GST system log, there are no evidences of error or submission/filing of TRAN1.	40
B. Category-2	TRAN-1 filing attempted for first time or revision was attempted but no error /no valid error reported	TRAN-1 Fresh/Revision Attempted with No error or No valid error reported	11
B. Category-3	Successfully Filed as Per Logs	The taxpayer has successfully filed TRAN-1 and no technical errors has been found. Also no issue were found while posting of credit in the electronic credit ledger	11
B. Category-4	Incorrect declaration of stock by taxpayer in TRAN 1 therefore problem in filing TRAN-2.	There are no technical issues in saving/submitting or filing of TRAN1. The taxpayer is facing issues in filing TRAN-2 due to incorrect declaration made by them in TRAN 1	06
B. Category-6	TRAN1 Filed once and revised thereafter but credit not received	Cases where the taxpayer has filed TRAN1 twice but no credit has been posted. No technical issues has been observed in the logs.	01
B. Category-7	Taxpayer Registration stands cancel/Inactive in current date	As per GST System Logs, the taxpayer has neither tried for Saving / Submitting or Filing TRAN1 and their registrations stands cancelled as on date.	01
B. Category-10	Mistake by Petitioner	Cases in which the Petitioner have admitted to have made a mistake, inadvertently or due to misunderstanding, in reporting correct values in TRAN-1/TRAN-2. They want a chance to revise the filed TRAN-1/TRAN-2 and report correct values. Since the admitted mistakes are apparent from the perusal of the details of reported cases no technical analysis has been done in these cases.	01
	<b>Total</b>		<b>88</b>

**Category A1: Cases where the taxpayer received the error ‘Processed with error.’ As per GST system logs the taxpayer has attempted to submit first time/fresh or revise TRAN1 but could not file because of errors.**

**1. 15767/2018- Salicylates& Chemicals Pvt. Ltd**

<b>GSTIN/ Provisional id</b>	<b>State</b>	<b>Constitution of Business</b>
36AACCS8670F1Z5	Telangana	Private Limited Company

**Issue:** - Petitioner submitted his TRAN 1 but later after submitting he found the data which they thought that they had uploaded is not visible in the summary.

As per GST System logs. Petitioner submitted TRAN-1 twice. For both attempts ARN was generated but the ledger was not updated. During submission few records were stored as ER. This means that the Petitioner faced an error while filing TRAN-1.

**Status:** - GSTN has not received the Writ Petition. The details have been provided by Petitioner’s nodal officer.

**2. 2651/2019-Sahkari Udyog Mandal v. Dy. State Commissioner & Ors**

<b>GSTIN/ Provisional id</b>	<b>State</b>	<b>Constitution of Business</b>
24AAAAS3791B1ZS	Gujarat	Co-Operative Society

**Issue:** - The Petitioner could not do non-core amendment therefore could not file TRAN-1. The Petitioner received the error “processed with error”.

**Status:** - GSTN is a party in this matter. Instructions in the matter have been sent to the Commissionerate on 18.3.2019.

**3. CWP 10194/2018 M/s ALP Nishikawa Company Pvt. Ltd. v. Union of India and others**

<b>GSTIN/ Provisional id</b>	<b>State</b>	<b>Constitution of Business</b>
03AAECA0338G1ZB	Punjab	Private Limited Company

**Issue:** - The Petitioner could not carry forward TRAN-1 credit. The Petitioner received the error “Processed with Error”.

**Status:** - GSTN is not a party in this matter. The matter has been disposed off.



#### **4. Visionhire Entertainments Private Limited**

<b>GSTIN/ Provisional id</b>	<b>State</b>	<b>Constitution of Business</b>
33AAACV3015D1Z1	Tamil Nadu	Private Limited Company

**Issue:** - Submission of TRAN 1 was not possible due to technical glitches encountered during the process.

**Status:** - GSTN has not received the Writ Petition. The abovementioned details have been sent by Petitioner's nodal officer.

#### **5. WP (C) No.24741 of 2018-Metrends Shoes and Bags LLP v. UOI & Ors.**

<b>GSTIN/ Provisional id</b>	<b>State</b>	<b>Constitution of Business</b>
32ABEFM7696R1ZC	Kerala	Limited Liability Partnership

**Issue:** - The Petitioner filed TRAN-1 on 12.09.2017. The credit was not reflected on the GST Portal. The Petitioner received the error "Error in Process".

**Status:** - The Writ Petition has been disposed off with the directions to follow ITGRC mechanism.

#### **6. 2587/2019-M/s Shriram Pistons & Rings Ltd. v. UOI & Ors.**

<b>GSTIN/ Provisional id</b>	<b>State</b>	<b>Constitution of Business</b>
08AAACS0229G1ZP	Rajasthan	Public Limited Company

**Issue:** - The Petitioner could not file TRAN-1 due to technical glitches. The Petitioner received the error "Some uploaded records are in progress, kindly submit once it is processed."

This case was received earlier on 21.05.2018 and was not allowed for filing in the 1<sup>st</sup> ITGRC meeting. The case of the Petitioner was categorized in category D: Cases in which as per logs the taxpayer has successfully filed his TRAN 1. This includes cases which were in submitted state and were later enabled to file TRAN 1 after due date as per decision of the GST Council.

As per earlier logs the Petitioner had filed TRAN-1 once on 28/08/2017. For which his electronic ledger was updated and ARN AA0808171632530 was generated. The Petitioner thereafter reattempted TRAN-1 filing on 26/12/2017 at 20:13:23. The Petitioner received the error (Registration no. aaacs029gem008 is invalid). The Petitioner was entering wrong registration number in table 6(a) as he was mentioning aaacs029gem008 instead of aaacs0229gem008. This issue was also corrected by the Petitioner on 27/12/2017 at 20:31:38 and the same was processed successfully. The Petitioner did not file TRAN-1.

The Petitioner's nodal officer has again sent this case with an additional screen-shot with Rajasthan High Court's order on 27.3.2018. The Petitioner has submitted a screen shot which shows he was filing

TRAN-1 at 11:59 PM on 27/12/2017 and the GST Portal displayed the message “Some upload records in progress’ Kindly submit once it processed”

Based on abovementioned screen shot it is recommended that the benefit of doubt may be given to the Petitioner and he may be allowed for revising TRAN-1.

**Status:** - GSTN has not received the Writ Petition. The details pertaining to the case have been received from Petitioner’s nodal officer. The Court vide order dated 1.2.2019 has directed the respondents to provisionally entertain GST TRAN-1 of the Petitioner either by opening the Portal or manually. GSTN is a party in this matter.

**7. WP.No.9023/19- M/s. Legget & Plat Automotive India v. UOI & Ors**

GSTIN/ Provisional id	State	Constitution of Business
33AABCL1838R1Z6	Tamil Nadu	Private Limited Company

**Issue:** - The Petitioner tried to file TRAN-1 return for availing Input Tax Credit of Central Excise ER-1 No. AABCL1838RXM003, VAT Reg. No. 33AABCL1838R1Z6 and Service Tax but the same was not being accepted on the GST Portal.

**Status:** - The matter is pending. The status of the case was sent on 3.4.2019 to GSTN’s advocate.

**8. 8094/2019-M/s Capshare Impex Pvt. Ltd. v. Assistant Commissioner & Ors**

GSTIN/ Provisional id	State	Constitution of Business
32AAFCC8045D1Z1	Kerala	Private Limited Company

**Issue:** - The Petitioner received the error "processed with error" while filing TRAN-1.

**Status:** - GSTN is a party in this matter. Comments in the matter have been sent on 18.3.2019. The matter has been disposed off with the directions to follow ITGRC mechanism.

**9. 786/2019-Naresh Kumar Agarwal v. GSTN & Ors**

GSTIN/ Provisional id	State	Constitution of Business
20ABOPA7675C1ZY	Jharkhand	Proprietorship

**Issue:** - The Petitioner filed TRAN-1 within due date however they did not receive the credit.

**Status:** - GSTN is a party in this matter. Comments in the matter have been sent on 19.3.2019. The matter is pending. The next date of hearing has not been updated on the website.

**10. 3242/2019-Ritzy Chemicals v. UOI & Ors**

GSTIN/ Provisional id	State	Constitution of Business
25AADCR5994C1Z9	Gujarat	Private Limited Company

Issue: - The Petitioner received the error "processed with error" thereafter the Petitioner tried to add his central excise and service tax registration through non-core amendment. The details were saved however, the petitioner could not authenticate non-core amendment through digital signature.

Status: - GSTN is not a party in this matter. Comments to the Commissionerate have been sent vide email dated 20.03.2019.

**11. 24291/2018-Capital Metaliks v. State of Haryana & Ors**

GSTIN/ Provisional id	State	Constitution of Business
06AAECC1926C1Z7	Haryana	Public Limited Company

Issue: - The Petitioner has alleged non reflection of TRAN-1 credit in the ITC ledger even after successfully filing TRAN-1 with ARN AA0608170490446.

Status: - GSTN has not received a copy of the Writ Petition. The Grievance has been received from Petitioner's nodal officer. The matter has been disposed off vide order dated 18.09.2018.

**12. CWP 24287/2018-Shri Kunj Bihari Industries v. State of Haryana & Anr.**

GSTIN/ Provisional id	State	Constitution of Business
06ACUFS2966H1ZH	Haryana	Limited Liability Partnership

Issue: - The Petitioner has successfully filed TRAN-1 but the credit has not been reflected in his ledger.

Status: - GSTN has not received a copy of the Writ Petition. The same has been requested vide email dated 27.3.2019. The abovementioned details have been received from Petitioner's nodal officer.

**13. 1637/2018-The Go Green Buildtech Pvt. Ltd. v. UOI & Ors.**

GSTIN/ Provisional id	State	Constitution of Business
09AAECT4921E1ZF	Uttar Pradesh	Private Limited Company

Issue: - The Petitioner tried to file TRAN-1 but he could not file the same. The Petitioner was logged out of the Portal automatically.

Status: - GSTN is a party in this matter. Comments were sent on 01.04.2019. The Court vide order dated 18.12.2018 has directed respondents to process TRAN-1 filed by the petitioner in accordance with law. The matter from the Petitioner's nodal officer was received on 26.3.2019.

**14. Writ Tax 331/2019-M/s Chandra Tyres v. UOI & Ors**

GSTIN/ Provisional id	State	Constitution of Business
09ACKPC7159E1ZJ	Uttar Pradesh	Proprietorship

Issue: - The details have been received from nodal officer of the Petitioner. The nodal officer has not provided any the technical issue faced by the Petitioner.

Status: - Copy of Writ Petition has not been received only copy of the order has been received. Email requesting for the Writ Petition has been sent on 2.4.2019.

**15. 21564/2018-Navya Metals v. GSTC & Ors.**

GSTIN/ Provisional id	State	Constitution of Business
19AACCK9328A1ZM	West Bengal	Private Limited Company

Issue: - The nodal has provided that after Login GST Portal Window was not opening and the GST Portal displayed the following messages.

- 1) GST portal is experience an abrupt surge in traffic. Hence, we are unable to service your request.
- 2) System error occurred. Please try sometime.
- 3) System seems to have encountered an error while processing your request. Please try after sometime.

The Petitioner has also provided screen-shots of all the above-mentioned errors. Screen shots provided by the Petitioner showed that the taxpayer has faced technical challenges in logging in the GST System (Screen Shots provided by the Petitioner as Annexure C & D). On the basis of Annexure-C and Annexure-D, it is inferred that the taxpayer has faced technical issues and therefore it is proposed that the Petitioner may be considered in the Category "Processed with Error".

Status: - GSTN has not received the Writ Petition in this matter. The abovementioned details have been received from Petitioner's nodal officer.

**Category A 2: Cases where the taxpayer received the error Migration User - Got New Registration post TRAN-1 end date'**

**16. 940/2018-Earthcon v. UOI & Ors.**

GSTIN/ Provisional id	State	Constitution of Business
09AABCE5693F1ZG	Uttar Pradesh	Private Limited Company

**Issue:** - The Petitioner could not migrate on the GST Portal before the last date of filing TRAN-1. The Petitioner while trying to affix his DSC for migration received the error "error occurred"

As per GST Portal, the Petitioner could not migrate due to technical glitches of the GST Portal. The Petitioner activated his "Part A" and also completed Part B but could not migrate because of a validation error. This was a technical error.

**Status:** - GSTN is a party in this matter. The matter is pending. The next date of hearing has not been updated on the website. Status of the case was sent to the Commissionerate on 25.1.2019.

**17. 41783/2018-Edayar Metals v. UOI & Ors**

GSTIN/ Provisional id	State	Constitution of Business
32AEWPC1719A1Z0	Kerala	Proprietorship

**Issue:** - The Petitioner could not migrate and therefore could not file TRAN-1

**Status:** - The matter has been disposed off with the direction to follow ITGRC mechanism. GSTN is a party in this matter. Comments were sent on 20.12.2018.

**Category B1: Cases where the taxpayer say they received error: As per GST system log, there are no evidences of error or submission/filing of TRAN1.' As per GST System Logs, the taxpayer has neither tried for saving / submitting or Filing TRAN1.**

**18. WP [C] No.11911/2018-Kannankandy Fridge Centre v. GSTC & Ors.**

<b>GSTIN/ Provisional id</b>	<b>State</b>	<b>Constitution of Business</b>
32AADFK0649L1ZE	Kerala	Partnership

**Issue:** - The Petitioner could not file TRAN-1 due to technical glitches. They approached their jurisdictional authority that they should be allowed to file TRAN-1 manually on 14.12.2017. Their request was rejected stating that there is no provision for manual filing of TRAN-1 on 13.03.2018. They tried to file TRAN-1 on 28.12.2017 as the last date was extended till 31.12.2017 as per GSTC website.

As per GST System logs the Petitioner has neither filed nor submitted TRAN-1. There are no logs for saving TRAN-1 details as well.

**Status:** - The matter has been disposed off with the direction to follow the ITGRC mechanism.

**19. CWP No.15274/2018- filed by M/s Biogenetic Drugs Pvt, Ltd Baddi Vs UOI & others**

<b>GSTIN/ Provisional id</b>	<b>State</b>	<b>Constitution of Business</b>
08AACCB3897K1Z7	Rajasthan	Private Limited Company

**Issue:** - The Petitioner has alleged that he tried to file TRAN-1 on 27.12.2017. He received the error "processed with error".

As per GST System logs the Petitioner neither submitted nor filed the form. There are no logs of save i.e. to save data on the GST Portal. The registration details of earlier taxes were also successfully added by the Petitioner on 29.6.2017.

**Status:** - The matter is pending before Rajasthan High Court. GSTN is party in this matter. The status of the case has already been apprised to the Commissionerate vide email dated 18.1.2019.

**Further action by GSTN:** - An email dated 6.3.2019 was sent to the Petitioner requesting for the following information: -

- i. Exact technical glitch faced by you while filing TRAN-1
- ii. Nature of error noticed
- iii. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.

The Petitioner was requested to provide the details by 8.3.2019. No response was received from the Petitioner.

**20. 2/2019-Yadu Sugar Limited v. UOI & Ors.**

<b>GSTIN/ Provisional id</b>	<b>State</b>	<b>Constitution of Business</b>
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09AAACY1082B1ZM	Uttar Pradesh	Public Limited Company
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**Issue:** - The Petitioner could not file TRAN-1. He states that he kept receiving an error message.

As per GST System logs the Petitioner neither submitted nor filed the form. There are no logs of save i.e. to save data on the GST Portal. The registration details of earlier taxes were also successfully added by the Petitioner on 29.6.2017.

**Status:** - The Writ Petition is pending. Next date of hearing has not been updated on the website. GSTN is a party. Status has been sent to the concerned Commissionerate on 22.1. 2019. The Court has directed that TRAN-1 of the Petitioner be processed manually.

**Further action by GSTN:** - An email dated 6.3.2019 was sent to the Petitioner requesting for the following information: -

- i. Exact technical glitch faced by you while filing TRAN-1
- ii. Nature of error noticed
- iii. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.

The Petitioner was requested to provide the details by 8.3.2019. The Petitioner responded vide their email dated 7.3.2019. The Petitioner has provided screen shot of the GST Portal post 27.12.2017.

## 21. CWP 119/2019-Leather Linkers footwear Private Limited v. UOI & Ors

GSTIN/ Provisional id	State	Constitution of Business
09AAACL6746P1ZT	Uttar Pradesh	Private Limited Company

**Issue:** - The Petitioner tried to file TRAN-1 on the GST Portal. He kept getting the error "some upload records are in progress, kindly submit once it is processed".

As per GST System logs the Petitioner neither submitted nor filed the form. There are no logs of save i.e. to save data on the GST Portal. Non-core amendment was done by the Petitioner in 2017.

**Status:** - The matter is pending before Allahabad High Court. The next date of hearing is not listed. GSTN is a party in this matter. The status of the case has been informed to the Commissionerate on 1.2.2019.

**Further action by GSTN:** - An email dated 6.3.2019 was sent to the Petitioner requesting for the following information: -

- i. Exact technical glitch faced by you while filing TRAN-1
- ii. Nature of error noticed
- iii. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.

The Petitioner was requested to provide the details by 8.3.2019. No response was received from the Petitioner.

## 22. Writ Tax No. 1143/2018 M/s Saraswati Brush Industries v. UOI

GSTIN/ Provisional id	State	Constitution of Business
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09AAZFS8657C1ZC	Uttar Pradesh	Partnership
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**Issue:** - The Petitioner claims that he was unable to upload its GST TRAN-1 online on 27.12.2017 due to technical glitch. Consequently, he approached the help desk of the GST portal. Prays that the credit amount be granted to him.

**Status:** - GSTN is party. The matter is pending before Allahabad High Court. Status of the cases was informed to the Commissionerate on 11.09.2018.

**Further action by GSTN:** - An email dated 6.3.2019 was sent to the Petitioner requesting for the following information: -

- i. Exact technical glitch faced by you while filing TRAN-1
- ii. Nature of error noticed
- iii. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.

The Petitioner was requested to provide the details by 8.3.2019. No response was received from the Petitioner.

### 23. 5840/2018-VS International v. UOI & ors

GSTIN/ Provisional id	State	Constitution of Business
20AAMFV2912N1Z1	Jharkhand	Partnership

**Issue:** - The Petitioner received the error "processed with error"

As per GST System logs the Petitioner neither submitted nor filed the form. There are no logs of save i.e. to save data on the GST Portal. The registration details of earlier taxes were also successfully added by the Petitioner on 28.6.2017.

**Status:** - GSTN is a party. The matter is pending. The next date of hearing has not been updated on the website. The status was informed to the Commissionerate vide email dated 5.12.2018

**Further action by GSTN:** - An email dated 6.3.2019 was sent to the Petitioner requesting for the following information: -

- i. Exact technical glitch faced by you while filing TRAN-1
- ii. Nature of error noticed
- iii. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.

The Petitioner was requested to provide the details by 8.3.2019. No response was received from the Petitioner.

### 24. 1544/2018-Allied agencies v. UOI

GSTIN/ Provisional id	State	Constitution of Business
09AADFA9434F1ZH	Uttar Pradesh	Partnership

**Issue:** - The Petitioner could not file TRAN-1 due to technical glitches.



**Status:** - The matter is pending. Next date of hearing has not been updated on the website. GSTN is a party in this matter. Status was informed to the Commissionerate on 12.12.2018.

**Further action by GSTN:** - An email dated 6.3.2019 was sent to the Petitioner requesting for the following information: -

- i. Exact technical glitch faced by you while filing TRAN-1
- ii. Nature of error noticed
- iii. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.

The Petitioner was requested to provide the details by 8.3.2019. No response was received from the Petitioner.

#### **25. 2169/2018-Jay Bee Industries v. UOI**

<b>GSTIN/ Provisional id</b>	<b>State</b>	<b>Constitution of Business</b>
02AACFJ9239Q2ZW	Himachal Pradesh	Partnership

**Issue:** - The Petitioner could not save its TRAN-1 data on the GST Portal due to technical glitches.

**Status:** - The matter is pending. GSTN is a party in this matter. Status sent to the Commissionerate on 17.12.2018. Hon'ble High Court vide order dated 19.09.2018 directed the respondents to provisionally allow to upload the Tran-1 return by opening the window by whatever mode.

**Further action by GSTN:** - An email dated 6.3.2019 was sent to the Petitioner requesting for the following information: -

- i. Exact technical glitch faced by you while filing TRAN-1
- ii. Nature of error noticed
- iii. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.

The Petitioner was requested to provide the details by 8.3.2019. The Petitioner responded to the said email on 08.03.2019. The Petitioner simply provided that in view of the directions of the Court, the GST Portal should be re-opened. None of the details asked for above were provided by the Petitioner.

#### **26. 41337/2018-M/s Malika Veetil Agencies v. UOI & Ors**

<b>GSTIN/ Provisional id</b>	<b>State</b>	<b>Constitution of Business</b>
32ACUPK4194P1ZS	Kerala	Partnership

**Issue:** - The Petitioner could not upload TRAN-1 details due to technical glitches

**GSTN:** - GSTN has not received the Writ Petition in this matter. Only copy of order was received from the Petitioner's nodal officer. GSTN is not a party in this matter. The matter has been disposed of with the direction to follow ITGRC process.

**Further action by GSTN:** - An email dated 6.3.2019 was sent to the Petitioner requesting for the following information: -

- i. Exact technical glitch faced by you while filing TRAN-1
- ii. Nature of error noticed
- iii. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.

The Petitioner was requested to provide the details by 8.3.2019. The Petitioner responded vide email dated 08.03.2018. No screen-shots have been provided by the Petitioner. The Petitioner has stated that they were not able to log in to the GST Portal. They have further provided that they raised ticket number 201805082376562. As per the records of GST Help-desk, the abovementioned ticket was created on 08.05.2018 and was closed 08.05.2018. The issue raised in the ticket was as follows: -

“I did not file Tran 1 before the due date due to technical snag. I came to know from The Hindu Daily dated 3rd May that Bombay High Court had extended the time for filing Tran 1 up to 10th May 2018. Kindly enable web site access for filing the same.”

The following resolution was provided to the Petitioner: -

“This is in reference to your query related to inability to file TRAN-1 due to technical issues, we would suggest and request you to approach your Jurisdictional Tax Officers (Center/State) with the evidence of technical glitch/error. -The nodal officers designated by the Centre/ State will examine the matter. – After examination, the eligible cases will be referred to GSTN with requisite evidences by the Nodal Officer. –On receiving such cases, GSTN will diagnose and investigate and decide the fact of existence of technical issue at the GST portal. -Thereafter, GSTN will report the outcome of investigation to the IT Grievance Redressal Committee. -Committee (IT-GRC) will give their final directions on further action to be taken on such cases. In case, you still face the same issue, please feel free to contact our helpdesk number (0120-4888999) or use link <https://selfservice.gstsystem.in/> to log a ticket.”

#### **27. 238/2019-Vishvakarma Papers and Boards Ltd. v. UOI & Ors**

<b>GSTIN/ Provisional id</b>	<b>State</b>	<b>Constitution of Business</b>
05AACCV8073F1ZA	Uttarakhand	Private Limited Company

**Issue:** - The Petitioner made several attempts to upload FORM GST TRAN-1 on the GST Portal. They could not upload the details due to technical glitches.

**Status:** -GSTN is a party in this matter. The matter is pending. The next date of hearing is 10.4.2019. The status has been sent to the Commissionerate on 15.2.2019.

**Further action by GSTN:** - An email dated 6.3.2019 was sent to the Petitioner requesting for the following information: -

- i. Exact technical glitch faced by you while filing TRAN-1
- ii. Nature of error noticed
- iii. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.

The Petitioner was requested to provide the details by 8.3.2019. No response was received from the Petitioner.

#### **28. 6584/2018-Samdani Automobiles Pvt. Ltd. v. UOI & Ors**

<b>GSTIN/ Provisional id</b>	<b>State</b>	<b>Constitution of Business</b>
08AALCS0918H1Z8	Rajasthan	Private Limited Company

**Issue:** - The Petitioner could not file TRAN-1 due to technical glitches.

**Status:** - Copy of Writ Petition has not been received only copy of the order has been received. The nodal officer has been requested for a copy of the Writ Petition vide email dated 20.2.2019.

**Further action by GSTN:** - An email dated 12.3.2019 was sent to the Petitioner requesting for the following information: -

- i. Exact technical glitch faced by you while filing TRAN-1
- ii. Nature of error noticed
- iii. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.

The Petitioner was requested to provide the details by 14.3.2019. No response was received from the Petitioner.

#### **29. 20714/2018-Rays Power Experts Pvt. Ltd. v. UOI & Ors.**

<b>GSTIN/ Provisional id</b>	<b>State</b>	<b>Constitution of Business</b>
08AAFCR1929K1Z3	Rajasthan	Private Limited Company

**Issue:** - The Petitioner could not submit the TRAN-1 within due time because of electronic disturbance on GST Portal, the Petitioner tried on 27.12.2017/28.12.2017 but it was not accepted as mentioned "due date over" on GST site.

**Status:** - High Court directed to provisionally entertain the GST Tran-1 and other returns of the petitioner either by way of opening the portal or manually. GSTN is not a party in this matter. GSTN has received this case from Petitioner's nodal officer.

**Further action by GSTN:** - An email dated 12.3.2019 was sent to the Petitioner requesting for the following information: -

- i. Exact technical glitch faced by you while filing TRAN-1
- ii. Nature of error noticed
- iii. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.

The Petitioner was requested to provide the details by 14.3.2019. No response was received from the Petitioner.

#### **30. CWP 4842/2019-M/S Three Star Electric Motors v. UOI & Ors**

<b>GSTIN/ Provisional id</b>	<b>State</b>	<b>Constitution of Business</b>
03AACFT7741B1ZL	Punjab	Partnership

**Issue:** - The Petitioner could not file TRAN-1 due to technical glitches.

**Status:** - GSTN is not a party in this matter. The Writ Petition was received from GST Council Secretariat. Status of the case was informed to the GST Council Secretariat vide email dated 5.3.2019.

**Further action by GSTN:** - An email dated 12.3.2019 was sent to the Petitioner requesting for the following information: -

- i. Exact technical glitch faced by you while filing TRAN-1
- ii. Nature of error noticed
- iii. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.

The Petitioner was requested to provide the details by 14.3.2019. No response was received from the Petitioner.

**31. 4648/2019-M/S Ajay Hardware Industries Pvt. Ltd. v. UOI & Ors**

GSTIN/ Provisional id	State	Constitution of Business
06AAACA8141P1ZH	Haryana	Private Limited Company

**Issue:** - The Petitioner could not file TRAN-1 due to technical glitches.

**Status:** - GSTN is not a party in this matter. The Writ Petition was received from GST Council Secretariat. Status of the case was informed to the GST Council Secretariat vide email dated 5.3.2019.

**Further action by GSTN:** - An email dated 12.3.2019 was sent to the Petitioner requesting for the following information: -

- i. Exact technical glitch faced by you while filing TRAN-1
- ii. Nature of error noticed
- iii. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.

The Petitioner was requested to provide the details by 14.3.2019. No response was received from the Petitioner.

**32. 6583/2018-M/S RJS Real Tech Company VS Union of India & Ors**

GSTIN/ Provisional id	State	Constitution of Business
08AAPFR7080L1ZF	Rajasthan	Partnership

**Issue:** - The Petitioner faced technical glitches while filing TRAN-1 but did not take a screen shot of the error.

**Status:** - GSTN has not received the Writ Petition. The case has been received from Petitioner's nodal officer. High Court directed to provisionally entertain the GST Tran-1 and other returns of the petitioner either by way of opening the portal or manually.

**Further action by GSTN:** - An email dated 12.3.2019 was sent to the Petitioner requesting for the following information: -

- i. Exact technical glitch faced by you while filing TRAN-1
- ii. Nature of error noticed
- iii. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.

The Petitioner was requested to provide the details by 14.3.2019. No response was received from the Petitioner.

**33. WP 23685/2018-Sindhura Paper Pvt. Ltd, Marampalli,**

GSTIN/ Provisional id	State	Constitution of Business
37AAMCS2873A1ZA	Telangana	Private Limited Company

**Issue:** - The Petitioner could not claim ITC because the Portal was closed.

**Status:** - GSTN has not received the Writ Petition. The abovementioned details have been received from Petitioner's nodal officer.

**Further action by GSTN:** - An email dated 14.3.2019 was sent to the Petitioner requesting for the following information: -

- i. Exact technical glitch faced by you while filing TRAN-1
- ii. Nature of error noticed
- iii. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.

The Petitioner was requested to provide the details by 16.3.2019. No response was received from the Petitioner.

**34. 4315/2019-M/s Moothedan Overseas v. Assistant Commissioner & Ors**

GSTIN/ Provisional id	State	Constitution of Business
32AARFM1368A1ZJ	Kerala	Partnership

**Issue:** - The Petitioner was unable to upload details in TRAN-1 form due to technical glitches

**Status:** - GSTN is a party in this matter. The matter is pending. Next date of hearing is not known since the matter is listed in the cause list one day prior to the actual listing. Instructions in the matter have been sent vide email dated 6.3.2019.

**Further action by GSTN:** - An email dated 14.3.2019 was sent to the Petitioner requesting for the following information: -

- i. Exact technical glitch faced by you while filing TRAN-1
- ii. Nature of error noticed
- iii. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.

The Petitioner was requested to provide the details by 16.3.2019. No response was received from the Petitioner.

**35. 6660/2019-Sabu Thomas v. UOI & Ors**

<b>GSTIN/ Provisional id</b>	<b>State</b>	<b>Constitution of Business</b>
32AATPT0931G1ZM	Kerala	Proprietorship

**Issue:** - The Petitioner could not file TRAN-1 due to technical glitches. Further in Exhibit P3 the Petitioner has admitted that despite repeated attempts, the Petitioner was not able to file declarations in Form TRAN-1 on **31.12.2017**. The GST Portal allowed filing of TRAN-1 till the date provided in Order No. 10/2017-GST dated 15.11.2017. The abovementioned order extended the period for submitting the declaration in form GST TRAN-1 till 27<sup>th</sup> December, 2017.

**Status:** - GSTN is a party in this matter. Comments in this matter were sent on 7.3.2019. The matter is pending. The next date of hearing is not known since the matter is listed in the cause list one day prior to the actual listing.

**Further action by GSTN:** - An email dated 15.3.2019 was sent to the Petitioner requesting for the following information: -

- i. Exact technical glitch faced by you while filing TRAN-1
- ii. Nature of error noticed
- iii. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.

The Petitioner was requested to provide the details by 18.3.2019. No response was received from the Petitioner.

**36. \_\_\_/2019-Vishnu Iron Corporation v. UOI & ors.**

<b>GSTIN/ Provisional id</b>	<b>State</b>	<b>Constitution of Business</b>
09ALDPM1549A1ZF	Uttar Pradesh	Proprietorship

**Issue:** - The Petitioner could not file TRAN-1 due to technical glitches. The Petitioner received error in uploading the details

**Status:** - GSTN is a party in this matter. Instructions in this matter have been sent on 08.03.2019. The next date of hearing has not been updated on the court's website.

**Further action by GSTN:** - An email dated 15.3.2019 was sent to the Petitioner requesting for the following information: -

- i. Exact technical glitch faced by you while filing TRAN-1
- ii. Nature of error noticed
- iii. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.

The Petitioner was requested to provide the details by 18.3.2019. No response was received from the Petitioner.

**37. 26302/2018-M/s Futuristic Metal Trading Pvt. Ltd v. UOI & Ors**

<b>GSTIN/ Provisional id</b>	<b>State</b>	<b>Constitution of Business</b>
03AABCF2485N1ZI	Punjab	Private Limited Company

**Issue:** - The Petitioners data could not be uploaded and saved due to technical glitches.

**Status:** - GSTN is not a party. GSTN has not received the Writ Petition. The case has been received through nodal officer of Petitioner. The matter has been disposed off vide order dated 11.10.2018. The court has recorded the submission of the Respondents that Notification No. 48 dated 10.09.2018 gives power to the Commissioner for extension of time for submission of declaration form GST TRAN-1 upto March 31, 2019. The Power can be exercised by the Commissioner on the recommendation of council. He further submitted that is case petitioner represents to the council, his grievance shall be redressed by the competent authority affording him an opportunity of hearing upto 30.11.2018.

**Further action by GSTN:** - An email dated 20.3.2019 was sent to the Petitioner requesting for the following information: -

- i. Exact technical glitch faced by you while filing TRAN-1
- ii. Nature of error noticed
- iii. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.

The Petitioner was requested to provide the details by 23.3.2019. No response was received from the Petitioner.

**38. 844/2018-M/s India Mill Supply Co v. UOI & Ors**

<b>GSTIN/ Provisional id</b>	<b>State</b>	<b>Constitution of Business</b>
09AAYPK9313L1ZU	Uttar Pradesh	Proprietorship

**Issue:** - the petitioner tried to file its Form TRAN-1 on GST portal on 27.12.2017 but it was not accepted by the portal due to technical glitch which continued throughout the day.

**Status:** - The Writ Petition was received by GSTN directly from the Petitioner on 26.3.2019. The court has directed vide order dated 25.5.2018 has directed that It shall be open to the petitioner to the file his GST TRANS-1 manually and respondents are directed to process the manual TRAN 1 filled by the petitioner in accordance with law.

**Further action by GSTN:** - An email dated 20.3.2019 was sent to the Petitioner requesting for the following information: -

- i. Exact technical glitch faced by you while filing TRAN-1
- ii. Nature of error noticed
- iii. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.

The Petitioner was requested to provide the details by 23.3.2019.

The Petitioner responded to the said email vide email dated 25.03.2019. The petitioner stated that he tried to file its Form TRAN-1 on GST portal on 27.12.2017 but it was not accepted by the portal due to technical glitch which continued throughout the day. The site of the portal could not be opened though the petitioner tried its best to file the TRAN-1 therefore Excise duty of Rs. 4, 48,148-00 paid till 30.6.2017 did not reflect on petitioner's ledger account. That after the date 27.12.2017, the petitioner has not been able to file the said Form as the GST site was showing that "the filing of declaration in TRAN-1 is not available now as the last date is over. No screen-shot of the error has been provided by the Petitioner.

The Petitioner also raised GA0911180016655 on .29/11/18. Such issues are not handled by GSTN since the issues raised on <https://services.gst.gov.in/services/grievance> are not technical issues. For addressing technical issues, GSTN has provided a separate technical helpdesk, for redressing technical problems and grievances of the taxpayers. The taxpayers can raise technical issues faced by them through call at 0120-4888999 or they can raise their issue on Grievance Redressal Portal (<https://selfservice.gstsystem.in/>). The help-desk associates are regularly trained in aspects of law and technology. There is also an internal escalation matrix for resolution of problems. The functioning of help-desk is regularly monitored by GSTN.

### 39. 1988/2019-Sundaram Mahadeo Autoworld Pvt. Ltd. v. UOI & Ors

GSTIN/ Provisional id	State	Constitution of Business
18AAVCS8146F1ZP	Assam	Private Limited Company

**Issue:** - Petitioner was not able to file TRAN-1 due to technical glitches. The Petitioner's nodal officer has also not recommended the case of the Petitioner for filing TRAN-1 as the Petitioner could not submit any evidence of their bonafide attempt to file TRAN-1 before 27.12.2017. Therefore, no email was sent to the Petitioner in view of the recommendation of the nodal officer and technical investigation by GSTN.

**Status:** - GSTN is a party in this matter. The status of the case was apprised to Petitioner's nodal officer on 1.4.2019.

### 40. Bathinda Rice Mills

GSTIN/ Provisional id	State	Constitution of Business
03AAGPN7708J2ZL	Punjab	Proprietorship

**Issue:** - The Petitioner were unable to file TRAN-1.

**Status:** - GSTN has not received a copy of the Writ Petition. The abovementioned details have been provided by Petitioner's nodal officer.

**Further action by GSTN:** - An email dated 02.04.2019 was sent to the Petitioner requesting for the following information: -

- i. Exact technical glitch faced by you while filing TRAN-1



- ii. Nature of error noticed
- iii. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.

The Petitioner was requested to provide the details by 04.04.2019. No response was received from the Petitioner.

#### **41. WP (C) No.32752 of 2018- Pittappillil Agencies v. UOI & Ors**

GSTIN/ Provisional id	State	Constitution of Business
32AADFP6144R1ZV	Kerala	Partnership

**Issue:** - The Petitioner could not file Tran-1 as the site was hanging and was showing errors while uploading/submitted the form.

**Status:** -The matter has been disposed off on 08/10/2018, with the direction that "So, in this case also, the petitioner may apply to the additional fifth respondent, the Nodal Officer. The petitioner applying, the Nodal Officer will look into the issue and facilitate the petitioner's uploading FORM GST TRAN-1, without reference to the time-frame. Ordered so. I may also observe that if the petitioner applies within two weeks after receiving this judgment, the Nodal Officer will consider and take steps within a week thereafter. If the uploading of FORM GST TRAN-1 is not possible for reasons not attributable to the petitioner, the authority will also enable it to take credit of the input tax available at the time of migration. With these directions, I dispose of the Writ Petition."

GSTN has not received a copy of the Writ Petition. The abovementioned details have been received from Petitioner's nodal officer.

**Further action by GSTN:** - An email dated 02.04.2019 was sent to the Petitioner requesting for the following information: -

- i. Exact technical glitch faced by you while filing TRAN-1
- ii. Nature of error noticed
- iii. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.

The Petitioner was requested to provide the details by 04.04.2019. No response was received from the Petitioner.

#### **42. LRN Auto Agencies Pvt. Ltd.**

GSTIN/ Provisional id	State	Constitution of Business
33AABCL0394E1ZW	Tamil Nadu	Private Limited

**Issue:** - Petitioner could not file TRAN-1 within due date due to internal problems in their organization.

**Status:** - GSTN has not received a copy of the Writ Petition. The abovementioned details have been provided by Petitioner's nodal officer. This case has also been forwarded by the Commissionerate to GST Council Secretariat in accordance with 32<sup>nd</sup> GSTC meeting.

**Further action by GSTN:** - An email dated 02.04.2019 was sent to the Petitioner requesting for the following information: -

- i. Exact technical glitch faced by you while filing TRAN-1
- ii. Nature of error noticed
- iii. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.

The Petitioner was requested to provide the details by 04.04.2019. No response was received from the Petitioner.

**43. W.P. No. 17836 to 17838 /2018-Arumugam Chidambaram Vasanthakumaran v. UOI & Ors.**

GSTIN/ Provisional id	State	Constitution of Business
33AEJPV8291F1Z1	Tamil Nadu	Proprietorship

**Issue:** - The Petitioner could not file Tran-1 as they faced severe broadband network problem and they also tried with mobile data but were unable to file it.

**Status:** - The Hon'ble High Court of Madras vide Order dt.13.08.2018 directed the petitioner to submit their applications in accordance with paragraph 8 of Circular No.39/13/2018 dt.03.04.2018.

GSTN has not received a copy of the Writ Petition. The abovementioned details have been provided by Petitioner's nodal officer.

**Further action by GSTN:** - An email dated 02.04.2019 was sent to the Petitioner requesting for the following information: -

- i. Exact technical glitch faced by you while filing TRAN-1
- ii. Nature of error noticed
- iii. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.

The Petitioner was requested to provide the details by 04.04.2019. The Petitioner responded to the said email vide his email dated 04.04.2019. The Petitioner provided that while filing TRAN – 1 they entered all the data into the TRAN-1 and tried to upload the same on the portal, the saving process went on for a while and finally it stood silent without leaving any message that it has been successfully filed or not , at that time they faced severe broadband problem in their area, then they tried to file the same by using their mobile data, and entered the data and the saving process went on and finally they received a message that your request cannot be processed. Nearly for the past 2 years they are facing severe bsnl boradband problem in their area.

**44. Shree Bhagwan Gupta**

GSTIN/ Provisional id	State	Constitution of Business
09AGYPG7653F1ZS	Uttar Pradesh	Proprietorship

**Issue:** - The Petitioner could not file TRAN-1 due to technical glitches.

**Status:** - GSTN has not received a copy of the Writ Petition. The abovementioned details have been provided by Petitioner's nodal officer.

**Further action by GSTN:** - An email dated 02.04.2019 was sent to the Petitioner requesting for the following information: -

- i. Exact technical glitch faced by you while filing TRAN-1
- ii. Nature of error noticed
- iii. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.

The Petitioner was requested to provide the details by 04.04.2019. No response was received from the Petitioner.

#### 45. Sri Chakra Motors

GSTIN/ Provisional id	State	Constitution of Business
37ACYFS4654E1ZH	Andhra Pradesh	Partnership

**Issue:** -The Petitioner received an error while filing TRAN-1.

**Status:** - GSTN has not received a copy of the Writ Petition. The abovementioned details have been provided by Petitioner's nodal officer.

**Further action by GSTN:** - An email dated 02.04.2019 was sent to the Petitioner requesting for the following information: -

- i. Exact technical glitch faced by you while filing TRAN-1
- ii. Nature of error noticed
- iii. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.

The Petitioner was requested to provide the details by 04.04.2019. No response was received from the Petitioner.

#### 46. WP(C) No. 5032/2018 filed by A.F.Babu v. GSTC & Ors.

GSTIN/ Provisional id	State	Constitution of Business
32AKYPB0193R1ZL	Kerala	Proprietorship

**Issue:** - The Petitioner tried to file TRAN-1 return between 20/12/2017 and 25/12/2017, but could not submit the return as GST Portal was down. Again, they tried to file the return on 30/12/2017 and the system was showing the message that the due date of filing was over. They have submitted that as per the press release dated 10/11/2017 the last date of filing TRAN-1 was extended up to 31/12/2017. These details have been reported by the Petitioner's nodal officer.

The Petitioner in the Writ Petition has stated that, **on 29.12.2017** when the petitioner tried to upload his declaration the access was denied for the reason that time period is over. The petitioner has made several requests to the respondents allow him to submit declaration. It was informed that the last date of submitting TRAN-1 form was 27.12.2017 as per the recommendations of the 23<sup>rd</sup> meeting of 1<sup>st</sup> respondent council.

**Status:** - The Court vide order dated 11/07/2018, has directed that "Not only the petitioner but also many other people faced this technical glitch and approached this Court. Both the learned counsel submits that this Court on earlier occasions permitted the petitioners to apply to the Nodal Officer for the issue resolution. So, in this case also, the petitioner may apply to the Nodal Officer. The petitioner applying, the Nodal Officer will look into the issue and facilitate the petitioner's uploading FORM GST TRAN-1 without reference to the time frame. Ordered so. To set a time frame, I may also observe that if the petitioner applies within two weeks after receiving this judgment, the Nodal Officer will consider and take steps within a week thereafter. If the uploading of FORM GST TRAN-1 is not possible for reasons not attributable to the petitioner, the authority will also enable him to take credit of the input tax available at the time of migration. With these directions I dispose of the Writ Petition."

GSTN is not a party in this matter. Comments were sent in this matter on 23.2.2018.

**Further action by GSTN:** - An email dated 02.04.2019 was sent to the Petitioner requesting for the following information: -

- i. Exact technical glitch faced by you while filing TRAN-1
- ii. Nature of error noticed
- iii. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.

The Petitioner was requested to provide the details by 04.04.2019. No response was received from the Petitioner.

**47. Writ Tax No. 987/2017-Thames Steels Private Limited v. UOI & Ors.**

GSTIN/ Provisional id	State	Constitution of Business
09AACCT1212A1Z3	Uttar Pradesh	Private Limited Company

Issue: - The TRANS 1 form was tried to be uploaded on portal on 27.12.2018, but could not be submitted.

Status: - Copy of the Writ Petition has not been received by GSTN.

Further investigation by GSTN: - An email dated 6.5.2019 was sent to the Petitioner requesting for the following information: -

- i. Exact technical glitch faced by you while filing TRAN-1
- ii. Nature of error noticed
- iii. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.

The Petitioner was requested to provide the details by 8.5.2019. The Petitioner responded vide email dated 6.5.2019 & 08.05.2019. The Petitioner has provided screen shot of the GST Portal post the last date of filing displaying the message that the filing date of TRAN-1 is not available now as the due date is over. Further the Petitioner has provided that the Petitioner tried to upload TRAN 1 form on 27.12.2017 but the same could not be submitted. The Petitioner has further provided that they were constantly trying to upload TRAN -1 form. The same was saved on system and they made many calls to help desk. They were informed that they should wait for some time and problem would be sorted out. Even after the due date of filing of TRANS -1 forms, it was informed that TRANS -1 filing would commence shortly. There was wide spread problem faced in filing TRAN-1 form and matter was reported widely in print media and social networks. They have raised GA0903180011975 on 13.03.2018, GA090418005166 on 5.04.2018 and GA09011900069Y on 13.01.2019. They have also raised the issue with various authorities for resolution.

As per logs the Petitioner has neither submitted nor filed the form. There are no logs of save as well. Such issues are not handled by GSTN since the issues raised on <https://services.gst.gov.in/services/grievance> are not technical issues. For addressing technical issues, GSTN has provided a separate technical helpdesk, for redressing technical problems and grievances of the taxpayers. The taxpayers can raise technical issues faced by them through call at 0120-4888999 or they can raise their issue on Grievance Redressal Portal (<https://selfservice.gstsystem.in/>). The help-desk associates are regularly trained in aspects of law and technology. There is also an internal escalation matrix for resolution of problems. The functioning of help-desk is regularly monitored by GSTN.

**48. 8853/2019-A Geeri Pai v. UOI & ors**

GSTIN/ Provisional id	State	Constitution of Business
32AAEFA8530D1Z0	Kerala	Partnership

Issue: - The Petitioner could not file TRAN-1 due to technical glitches

Status: - GSTN is a party in this matter. The matter has been disposed off with the direction to follow ITGRC mechanism. Comments were sent in this matter on 22.3.2019.

Further investigation by GSTN: - An email dated 6.5.2019 was sent to the Petitioner requesting for the following information: -

- i. Exact technical glitch faced by you while filing TRAN-1
- ii. Nature of error noticed
- iii. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.

The Petitioner was requested to provide the details by 8.5.2019. No response was received from the Petitioner.

**49. 1223/2018-Galvano India Pvt. Ltd. v. UOI & Ors**

GSTIN/ Provisional id	State	Constitution of Business
09AABCG6532B1ZY	Uttar Pradesh	Private Limited Company

Issue: - The Petitioner could not file TRAN-1 till 27.12.2017.

Status: - GSTN is a party in this matter. Instruction has been issued to the Commissionerate vide e-mail dated 26.03.2019. The matter is pending before Allahabad High Court. The next date of hearing has not been listed on the Court's website.

Further investigation by GSTN: - An email dated 6.5.2019 was sent to the Petitioner requesting for the following information: -

- i. Exact technical glitch faced by you while filing TRAN-1
- ii. Nature of error noticed
- iii. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.

The Petitioner was requested to provide the details by 8.5.2019. No response was received from the Petitioner.

**50. 18532/2018-Tara Exports v. UOI & Ors**

GSTIN/ Provisional id	State	Constitution of Business
33AAGFT5226K1Z3	Tamil Nadu	Partnership

Issue: - Due to some technical errors before 31st December 2017 (due date of tran-1) the taxpayer could not complete the migration process.

Status: - GSTN has not received the Writ Petition. The abovementioned details have been received from Petitioner's nodal officer.

Further investigation by GSTN: - An email dated 6.5.2019 was sent to the Petitioner requesting for the following information: -

- i. Exact technical glitch faced by you while filing TRAN-1
- ii. Nature of error noticed
- iii. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.

The Petitioner was requested to provide the details by 8.5.2019. No response was received from the Petitioner.

**51. 221/2019-Anil Kumar & Sons v. UOI & Ors.**

GSTIN/ Provisional id	State	Constitution of Business
09AAHA6299M1ZS	Uttar Pradesh	Proprietorship

Issue: - The Portal was not responding when the Petitioner tried to file TRAN-1. No screen-shots have been taken by the Petitioner.

Status: - GSTN has not received a copy of the Writ Petition. GSTN is a party in this matter. The abovementioned details have been received from Petitioner's nodal officer.

Further investigation by GSTN: - An email dated 6.5.2019 was sent to the Petitioner requesting for the following information: -

- i. Exact technical glitch faced by you while filing TRAN-1
- ii. Nature of error noticed
- iii. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.

The Petitioner was requested to provide the details by 8.5.2019. The Petitioner responded vide email dated 08.05.2019. The Petitioner has stated that when we they tried to fill the TRAN-1 details online on the portal and tried to save the information, they were logged out. After logging in again the details were not saved on the GST Portal. Since no error message was shown and the Portal, they were logged out in their every attempt to save the entered details in TRAN-1, so no screen shot was available/taken. The Petitioner were under the impression that it might be server problem and will be resolved automatically. They sent an email to GSTC secretariat on their mail id [gstc.secretariat@gov.in](mailto:gstc.secretariat@gov.in) on 12th Nov. 2018.

**52. 8413/2019-Chingily Cement Works v. UOI & Ors.**

GSTIN/ Provisional id	State	Constitution of Business
32AAGFC4643M1ZF	Kerala	Partnership

Issue: - The Petitioner could not upload TRAN-1 due to technical glitches.

Status: - GSTN has not received a copy of the Writ Petition. The abovementioned details have been received from the Petitioner's nodal officer. GSTN is a party in this matter. The matter has been disposed off with the direction to follow ITGRC mechanism.

Further investigation by GSTN: - An email dated 6.5.2019 was sent to the Petitioner requesting for the following information: -

- i. Exact technical glitch faced by you while filing TRAN-1
- ii. Nature of error noticed
- iii. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.

The Petitioner was requested to provide the details by 8.5.2019. No response was received from the Petitioner.

**53. 2013/2019-G.D. Motors v. UOI & Ors.**

GSTIN/ Provisional id	State	Constitution of Business
18AAJFG8532C1ZF	Assam	Partnership

Issue: - The Petitioner could not file TRAN-1 due to technical glitches.

Status: - The court vide order dated 27.3.2019 has disposed off the matter. The court has held as follows: -

"On perusal of the pleadings and documents on record, this court is of the view that the case of the Petitioner should be considered to enable him to submit declaration in GST TRAN-1. However, in view of the requirement of having the case of the petitioner recommended by the Council, as reflected in Order No. 01/2019-GST dated 31.1.2019, a direction is issued to the respondent no. 2 (Commissioner, CGST, Guwahati) & 3 (GSTC) to accept/entertain the declaration to be filed by the petitioner in TRAN-1 electronically on the portal line, subject to the condition that the same is done on or before 31.3.2019."

GSTN is a party in this matter. No comments were issued since the matter was already disposed off when GSTN was informed of this matter.

Further investigation by GSTN: - An email dated 6.5.2019 was sent to the Petitioner requesting for the following information: -

- i. Exact technical glitch faced by you while filing TRAN-1
- ii. Nature of error noticed
- iii. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.

The Petitioner was requested to provide the details by 8.5.2019. The Petitioner responded to the same vide email dated 08.05.2019. The Petitioner provided that they could not file TRAN-1 due to technical glitches. They raised the ticket number **201810314139666** (As per helpdesk database the ticket was created on 31.10.2018). As per the information submitted by the Petitioner. The Petitioner reported that they were unable to file TRAN-1. The ticket was closed on 3.11.2018 requesting the Petitioner to follow Circular No. 39/13/2018 dated 3.4.2018.

**54. 352/2019-M/s Sukh Suvidha Enterprises v. UOI & Ors.**

GSTIN/ Provisional id	State	Constitution of Business
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08BSUPS7747B1Z1	Rajasthan	Proprietorship
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Issue: - Writ Petition in this matter has not been received by GSTN. Copy of the Writ Petition has been requested for vide email dated 4.4.2019. The abovementioned details have been sent by Petitioner's nodal officer. The Nodal Officer has also not provided any issue. The nodal officer has only provided manual filing of TRAN-1 has been allowed to the dealer by Rajasthan HC.

Status: -The matter is pending the court has directed the respondents to provisionally entertain GST TRAN-1 and other returns of the Petitioner either by way of opening the portal or manually.

Further investigation by GSTN: - An email dated 6.5.2019 was sent to the Petitioner requesting for the following information: -

- i. Exact technical glitch faced by you while filing TRAN-1
- ii. Nature of error noticed
- iii. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.

The Petitioner was requested to provide the details by 8.5.2019. No response was received from the Petitioner.

#### **55. 17489/2019-M/s Pyramid Abrasives v. UOI & Ors**

GSTIN/ Provisional id	State	Constitution of Business
08AABCP0501B1ZA	Rajasthan	Private Limited Company

Issue: - Writ Petition in this matter has not been received by GSTN. Copy of the Writ Petition has been requested for vide email dated 4.4.2019. The abovementioned details have been sent by Petitioner's nodal officer. The Nodal Officer has also not provided any issue. The Nodal officer has simply recommended that the Petitioner should be allowed to file TRAN-1 in view of the order of the High Court.

Status: - The matter is pending the court has directed the respondents to provisionally entertain GST TRAN-1 and other returns of the Petitioner either by way of opening the portal or manually.

Further investigation by GSTN: - An email dated 6.5.2019 was sent to the Petitioner requesting for the following information: -

- i. Exact technical glitch faced by you while filing TRAN-1
- ii. Nature of error noticed
- iii. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.

The Petitioner was requested to provide the details by 8.5.2019. The Petitioner responded to the said email vide their email dated 08.05.2019. The Petitioner has stated that the Petitioner could not conceive the idea of capturing the screen-shot in respect of online glitches on the GST portal as in view of previous extensions granted by the GST Council, the Company had a bona-fide belief that in an eventuality of the Form TRAN-1 not being uploaded by the due date, another extension/ opportunity would certainly be granted in the near future. Also, by no stretch of imagination, the he could anticipate that capturing of screen-shot would become so imperative that in its absence, GST department would deem the applicant to have never attempted for filing the Form TRAN-1. In other words, a fictitious

claim for carry forward of credit to the GST regime even when no single attempt on or before the due date of filing the said Form is being alleged on part of the Petitioner. Accordingly, on 28.12.2017, Petitioner tried to file the Form TRAN-1, however, to the utter shock and dismay of the Petitioner, GST portal showed an error displaying the message "over due date". Therefore, Petitioner had to take the recourse of filing the Writ Petition before the court for availing the CENVAT credit.

#### **56. 1218/2018-Deepak Hardware v. UOI & Ors**

GSTIN/ Provisional id	State	Constitution of Business
09AETPG8143H1Z2	Uttar Pradesh	Proprietorship

**Issue:** - In the Writ Petition, the Petitioner has alleged that he was unable to file TRAN-1 on account of technical glitch. The Petitioner's nodal officer has also forwarded his representation in accordance with Circular No. 39/13/2018 dated 3.4.2018. The Petitioner's nodal officer has provided that the taxpayer attempted TRAN-1 filing on 27.12.2017 however a message was displayed on the GST Portal that the time limit for filing TRAN-1 has been extended to 31.12.2017. Due to this the Petitioner did not file TRAN-1 with a reason to attain complete information. The Petitioner thereafter tried filing TRAN-1 on 28.12.2017.

**Status:** - GSTN is a party in this matter. Incorrect GSTIN was mentioned in the Writ Petition. The correct GSTIN has been received on 4.4.2019. The matter is pending. The next date of hearing has not been listed. Comments were sent on 15.1.2019.

**Further investigation by GSTN:** - An email dated 6.5.2019 was sent to the Petitioner requesting for the following information: -

- Exact technical glitch faced by you while filing TRAN-1
- Nature of error noticed
- Screen-shots of technical error/emails sent to help-desk along with ticket numbers.

The Petitioner was requested to provide the details by 8.5.2019. No response was received from the Petitioner.

#### **57. 17337/2019-Mahalaxmi Motor Company v. UOI**

GSTIN/ Provisional id	State	Constitution of Business
08ALFPB4382E1ZD	Rajasthan	Proprietorship

**Issue:** - Petitioner could not file TRAN-1 due to technical glitches.

**Status:** - GSTN has not received the Writ Petition in this matter. A copy of the Writ Petition has been requested for vide email dated 4.4.2019. The abovementioned details have been received from Petitioner's nodal officer. The Court has directed the respondents to provisionally allow filing of TRAN-1 by either opening the Portal or manually.

**Further investigation by GSTN:** - An email dated 6.5.2019 was sent to the Petitioner requesting for the following information: -

- i. Exact technical glitch faced by you while filing TRAN-1
- ii. Nature of error noticed
- iii. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.

The Petitioner was requested to provide the details by 8.5.2019. No response was received from the Petitioner.

## **B Category 2: Tran-1 Fresh/Revision Attempted with No error or No valid error reported**

### **58. WP(C) 27584/2018-Selfridges v. UOI**

GSTIN/ Provisional id	State	Constitution of Business
32AAICS1550Q1Z3	Kerala	Private Limited Company

**Issue:** - The Petitioner could not file TRAN-1 because he migrated on 05.06.2018.

As per GST System's database the Petitioner's application for registration was approved on 01.07.2017. Further, the Petitioner has filed GSTR 3B for July 2017 on 01.09.2017. Therefore, the Petitioner's allegation that he migrated on 05.06.2018 is incorrect.

**Status:** GSTN is not a party in the matter. Writ petition has been disposed of vide order dated 14.08.2018. High court directed the petitioner to apply within two weeks after receiving the judgment to nodal officer, the Nodal Officer will consider and take steps within a week thereafter. If the uploading of FORM GST TRAN-1 is not possible for reasons not attributable to the petitioner, the authority will also enable it to take credit of the input tax available at the time of its migration.

**Action by GSTN:** - An email dated 06.03.2019 was sent to the Petitioner requesting for the following information: -

- i. Exact technical glitch faced by you while filing TRAN-1
- ii. Nature of error noticed
- iii. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.
- iv. Whether you faced any technical issues/errors while filing your application for Non-core amendment.

The Petitioner was requested to provide the abovementioned information by 08.03.2019. However, no response has received from the Petitioner.

### **59. 1961/2019-Biju M v. UOI & Ors**

GSTIN/ Provisional id	State	Constitution of Business
32ALEPB1865H1ZJ	Kerala	Proprietorship

**Issue:** - When the Petitioner tried to file TRAN-1 his screen would remain stuck and he received error messages. Exact error message has not been provided in the Writ Petition.

**Status:** - GSTN is a party. The matter has been disposed of with the direction to follow ITGRC mechanism.

**Further Action by GSTN:** - An email dated 06.03.2019 was sent to the Petitioner requesting for the following information: -

- i. Exact technical glitch faced by you while filing TRAN-1
- ii. Nature of error noticed

- iii. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.
- iv. Whether you faced any technical issues/errors while filing your application for Non-core amendment.

The Petitioner was requested to provide the abovementioned information by 08.03.2019. However, no response has received from the Petitioner.

#### 60. 9675/2018-M/s Taiyab Motors v. UOI & Ors

GSTIN/ Provisional id	State	Constitution of Business
08AABFT2688Q1ZD	Rajasthan	Partnership

**Issue:** - TRAN-1 was saved but could not be submitted due to technical glitches. The Court has directed that TRAN-1 should be provisionally be allowed by way of opening the Portal or manually.

**Status:** - The Writ Petition has not been received by GSTN. The details were provided by the Petitioner's nodal officer to GSTN.

**Further Action by GSTN:** - An email dated 06.03.2019 was sent to the Petitioner requesting for the following information: -

- i. Exact technical glitch faced by you while filing TRAN-1
- ii. Nature of error noticed
- iii. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.
- iv. Whether you faced any technical issues/errors while filing your application for Non-core amendment.

The Petitioner was requested to provide the abovementioned information by 08.03.2019. However, no response has received from the Petitioner.

#### 61. 1091/2018-Surbhi Motors v. UOI & Ors

GSTIN/ Provisional id	State	Constitution of Business
08AFEPG4791H1ZB	Rajasthan	Proprietorship

**Issue:** - TRAN-1 was saved but could not be submitted due to technical glitches. The Court has directed that TRAN-1 should be provisionally be allowed by way of opening the Portal or manually

**Status:** - The Writ Petition has not been received by GSTN. The details were provided by the Petitioner's nodal officer to GSTN.

**Further Action by GSTN:** - An email dated 06.03.2019 was sent to the Petitioner requesting for the following information: -

- i. Exact technical glitch faced by you while filing TRAN-1
- ii. Nature of error noticed
- iii. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.

- iv. Whether you faced any technical issues/errors while filing your application for Non-core amendment.

The Petitioner was requested to provide the abovementioned information by 08.03.2019. However, no response has received from the Petitioner.

**62. M/s. Srinivasa Fertilizers and General Goods, Tadepalligudem**

GSTIN/ Provisional id	State	Constitution of Business
37AAOFS8487M1ZZ	Telangana	Partnership

**Issue:** - The Petitioner could not carry forward the transitional credit he was entitled to.

As per GST System logs the Petitioner tried to save the data. The same was not processed due to a valid error (i.e. Registration no. 37AAOFS8487N1ZZ is invalid.). This was a wrong way of claiming credit. The Petitioner was trying to claim ITC on his/her own GSTIN.

**Status:** - The Writ Petition has not been received by GSTN. The abovementioned details have been sent by Petitioner's nodal officer.

**Further Action by GSTN:** - An email dated 14.03.2019 was sent to the Petitioner requesting for the following information: -

- Exact technical glitch faced by you while filing TRAN-1
- Nature of error noticed
- Screen-shots of technical error/emails sent to help-desk along with ticket numbers.
- Whether you faced any technical issues/errors while filing your application for Non-core amendment.

The Petitioner was requested to provide the abovementioned information by 16.03.2019. The Petitioner responded to the said email vide email dated 15.3.2019. The Petitioner provided that on 27th of December 2017 they logged in to GST portal for filing of TRAN-1. They have the tax for credit carried forward in column 5(a),5(b),5(c) which was arrived through Monthly VAT Return of Amount Rs.1,33,77,654.00/- and they entered the data for the next column of 7(a),7(b),7(c),7(d) which the details of Central Excise duty on stocks. They tried to submit the return however server did not respond. They tried to file many times on the day. From the next day, they saw the information of 7(a) table and they did not receive any Credit on that in the Electronic Credit Ledger. The Petitioner has provided proofs of their log in. However, no screen shot of technical error they faced in the GST Portal has been provided.

**63. Writ Tax No. 227 of 2019 filed by M/s Continental Milkose India Pvt. Ltd.vs UOI & Ors.**

GSTIN/ Provisional id	State	Constitution of Business
09AABCC2300B1ZK	Uttar Pradesh	Public Limited Company

**Issue:** - The Petitioner had uploaded data in offline utility in column no. 6 of TRAN-1. The Petitioner was unable to submit and upload data on the Portal due to error "some uploaded records are in progress. Kindly submit once it is processed" till midnight of 27.12.2017. As per GST System logs the Petitioner tried to file TRAN-1. It was not processed due to error for invalid registration (registration numbers AABCC2300BXM001 and 9466100252). Both the registrations were added before 27.12.2017 but filing was not initiated by the Petitioner.

**Status:** - GSTN is a party in this matter. Comments were sent on 07.03.2019. The next date of hearing in this matter is 26.3.2019.

**Further action by GSTN:** - An email dated 15.3.2019 was sent to the Petitioner requesting for the following information: -

- i. Exact technical glitch faced by you while filing TRAN-1
- ii. Nature of error noticed
- iii. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.

The Petitioner was requested to provide the details by 18.3.2019. No response was received from the Petitioner.

#### **64. 5703/2019-M/s Satia Industries Ltd. Ludhiana v. UOI & Ors**

<b>GSTIN/ Provisional id</b>	<b>State</b>	<b>Constitution of Business</b>
03AACCS7233A1ZZ	Punjab	Public Limited Company

**Issue:** - The Petitioner tried to revise incorrect details filled by him in TRAN-1. The Petitioner could not revise their TRAN-1.

**Status:** - GSTN is a party in this matter. Status of the case was sent to the Commissionerate on 12.3.2019.

**Further action by GSTN:** - An email dated 20.3.2019 was sent to the Petitioner requesting for the following information: -

- i. Exact technical glitch faced by you while filing TRAN-1
- ii. Nature of error noticed
- iii. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.

The Petitioner was requested to provide the details by 23.3.2019. No response was received from the Petitioner.

#### **65. Konduru Mohankumar (Sri Balaji Digital)**

<b>GSTIN/ Provisional id</b>	<b>State</b>	<b>Constitution of Business</b>
37ABKPM1142J1ZM	Andhra Pradesh	Proprietorship

**Issue:** - The Petitioner received an error during filing of TRAN-1.

**Status:** - GSTN has not received a copy of the Writ Petition. The abovementioned details have been provided by Petitioner's nodal officer.

**Further action by GSTN:** - An email dated 02.04.2019 was sent to the Petitioner requesting for the following information: -

- i. Exact technical glitch faced by you while filing TRAN-1
- ii. Nature of error noticed
- iii. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.

The Petitioner was requested to provide the details by 04.04.2019. No response was received from the Petitioner.

**66. CWP 26531 of 2018- Mountain Valley Springs v. UOI & Ors**

GSTIN/ Provisional id	State	Constitution of Business
06AADCM6630J1ZG	Haryana	Private Limited Company

**Issue:** - GSTN has not received a copy of the Writ Petition. The Grievance has been received from Petitioner's nodal officer.

**Status:** -The matter has been disposed off vide order dated 10.12.2018. The Petitioner has stated that there is no option on the GST Portal to upload TRAN-1 and TRAN-2.

**Further investigation by GSTN:** - An email dated 6.5.2019 was sent to the Petitioner requesting for the following information: -

- i. Exact technical glitch faced by you while filing TRAN-1
- ii. Nature of error noticed
- iii. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.

The Petitioner was requested to provide the details by 8.5.2019. The Petitioner responded to the said email vide email dated 08.05.2019. The Petitioner has provided that in order to avail the transactional credit Form TRAN-1, they had filled and saved all the relevant information on GSTN and had a *bonafide* belief that such return was duly filed on the GST portal on 26 December 2017 i.e. before the due date of filing this return viz. 27 December 2017. The same is also evident from the fact that the invoices are still saved on the GST portal. However, in due course, while preparing for filing Form TRAN-2 on GST portal, they realized that status of Form TRAN-1 is shown as 'Not Filed'. It was also mentioned that 'Filing of Declaration in Form TRAN-1 is not available now as the due date is over'. Due to this they were not able to file our Form GST TRAN-2 on the GST portal. They have raised the following tickets on the GST portal

- a. SR 201805112389343 dated 11 May 2018
- b. SR 201805142393752 dated 14 May 2018
- c. SR 201805142393753 dated 14 May 2018

As per GST Helpdesk database, all three tickets have been closed. The issue reported in the tickets raised did not pertain to TRAN-1 but were related to amendment (in invoice and Place of Supply) in GSTR-1.

**67. 6146/2019-Indo East Corporation v. GSTC & Ors.**



GSTIN/ Provisional id	State	Constitution of Business
19AACCI2355R1Z0	West Bengal	Private Limited Company

Issue: - The Petitioner tried to upload GST TRAN-1 on 23.12.2017 but the said form could not be uploaded due to technical error. In Annexure P-2 the Petitioner has stated that the Chief account of their Company, who is well accustomed with technical knowhow of GST returns had to undergo a critical surgery and was on leave for 4 months. The Petitioner has further stated that as the date of submitting TRAN-1 was extended till December 2017, your petitioner did not submit it as they had not received form C for the periods 2015-16, 2016-17, 2017-18. Due to these reasons the petitioner could not file TRAN-1 within due date.

Status: - GSTN is a party in this matter. No comments have been sent since the Writ has been received directly from the Petitioner and details of commissionerate are not available. The matter is pending. The next date of hearing has not been listed.

Further investigation by GSTN: - An email dated 6.5.2019 was sent to the Petitioner requesting for the following information: -

- i. Exact technical glitch faced by you while filing TRAN-1
- ii. Nature of error noticed
- iii. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.

The Petitioner was requested to provide the details by 8.5.2019. The Petitioner responded vide email dated 16.5.2019. The Petitioner has only provided the GA No. 1903180008129 lodged on [www.gst.gov.in](http://www.gst.gov.in). Such issues are not handled by GSTN since the issues raised on <https://services.gst.gov.in/services/grievance> are not technical issues. For addressing technical issues, GSTN has provided a separate technical helpdesk, for redressing technical problems and grievances of the taxpayers. The taxpayers can raise technical issues faced by them through call at 0120-4888999 or they can raise their issue on Grievance Redressal Portal (<https://selfservice.gstsystem.in/>). The help-desk associates are regularly trained in aspects of law and technology. There is also an internal escalation matrix for resolution of problems. The functioning of help-desk is regularly monitored by GSTN.

#### **68. W.P No.8566/2018 M/s Accurate Engineering v. Union of India and Ors.**

GSTIN/ Provisional id	State	Constitution of Business
08ABJPA2803K1ZW	Rajasthan	Proprietorship

Issue: - In paragraph 4 of the Writ Petition the Petitioner has stated that he tried to carry forward the unavailed Credit of Excise Duty, CENVAT Credit, Service Tax and VAT by submitting declaration form GST TRAN-1 and system showed the status that time limit for filing TRAN-1 extended up to 31.12.2018. But due to technical error the required form GST TRAN-1 could not be uploaded. Petitioner's nodal officer has however stated that that the Petitioner tried to file TRAN-1 on 15.12.2017 and the GST Portal was getting stuck.

Status: - GSTN is not a party in this matter. Since no technical glitch was alleged in the Writ Petition, the Writ was forwarded to GSTC Secretariat vide email dated 14.3.2019. Thereafter the matter was received from the Petitioner's nodal officer wherein the Petitioner's nodal officer has reported that the Petitioner faced a technical glitch. Therefore, the matter was included for technical investigation as

well. The Court vide order dated 19.06.2018 has directed that the Petitioner should be allowed to file TRAN-1 by opening the Portal or manually.

Further investigation by GSTN: - An email dated 6.5.2019 was sent to the Petitioner requesting for the following information: -

- i. Exact technical glitch faced by you while filing TRAN-1
- ii. Nature of error noticed
- iii. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.

The Petitioner was requested to provide the details by 8.5.2019. The Petitioner responded vide email dated 13.05.2019. The Petitioner has provided that they encountered a number of errors, like unable to login, GST number not being recognised, web portal hanging up. No screen shot of the technical errors has been provided by the Petitioner. The Petitioner has provided screen shot of the website of GST Council extending the date of TRAN-1 till 31.12.2017.

**B Category-3: The taxpayer has successfully filed TRAN-1 and no technical errors has been found. Also, no issue was found while posting of credit in the electronic credit ledger.**

**69. 232/2019-Wellmed International Industries Pvt v. UOI & Ors**

GSTIN/ Provisional id	State	Constitution of Business
09AAACW2264R1ZP	Uttar Pradesh	Private Limited Company

**Issue:** - The Petitioner received the error "processed with error" and therefore the credit claimed was not reflected in electronic credit ledger of the Petitioner.

As per GST System logs the Petitioner got valid error message on 26.08.2017 as his central excise registration No AAACW2264REM001 was not updated in his registration form. The error message that was shown to the Petitioner on his screen was: **Registration no. AAACW2264REM001 is invalid. Please provide a valid Registration no. under existing law (Central Excise and Service Tax).** After getting this error message, the taxpayer successfully updated the above-mentioned registration by doing non-core amendment on the same day and successfully filed TRAN1 on 26.08.2017. No technical glitches were found in the Petitioner's case.

**Status:** - GSTN is not a party in this matter. The Writ Petition was received directly from the CGSC in this matter on 25.2.2019. The Grievance of the Petitioner was received from Petitioner's nodal officer on 10.12.2018. The matter is pending. Comments in this matter were sent to GSTC Secretariat on 09.03.2019 and 26.03.2019.

**70. 42531/2018-P.M. Abdul Hajee v. UOI & Ors**

GSTIN/ Provisional id	State	Constitution of Business
32ABRPA3238Q1ZE	Kerala	Proprietorship

**Issue:** - The Petitioner could not file TRAN-1 on 27.12.2017 due to technical glitches. The Petitioner received the message unable to process.

**Status:** - The matter has been disposed of with the direction to follow ITGRC mechanism. GSTN is a party in this matter. Comments in the matter were sent on 21.1.2019.

**Further Action by GSTN:** - An email dated 06.03.2019 was sent to the Petitioner requesting for the following information: -

- i. Exact technical glitch faced by you while filing TRAN-1
- ii. Nature of error noticed
- iii. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.
- iv. Whether you faced any technical issues/errors while filing your application for Non-core amendment.

The Petitioner was requested to provide the abovementioned information by 08.02.2019. The Petitioner responded to the email on 08.3.2019. The Petitioner has stated that initially they entered incorrect values. After realizing the error, they saved the correct values. After filing TRAN-1 they realized the correct values were not saved successfully. As per GST System logs the Petitioner first time opened the TRAN-1 form and filed the same on 22.9.2017. ITC ledger was updated. No error log has been captured. The Petitioner did not attempt revision.

#### **71. 42348/2018-Coastal freeze Tech Sanitarries v. UOI & Ors**

<b>GSTIN/ Provisional id</b>	<b>State</b>	<b>Constitution of Business</b>
32AADFC5777D1ZO	Kerala	Partnership

**Issue:** - The Petitioner could not file TRAN-1 on 27.12.2017 due to technical glitches. The Petitioner realized the not filed status of TRAN-1 on 28.12.2017

**Status:** - The matter has been disposed of with the direction to follow ITGRC mechanism. GSTN is a party in this matter.

**Further Action by GSTN:** - An email dated 06.03.2019 was sent to the Petitioner requesting for the following information: -

- i. Exact technical glitch faced by you while filing TRAN-1
- ii. Nature of error noticed
- iii. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.
- iv. Whether you faced any technical issues/errors while filing your application for Non-core amendment.

The Petitioner was requested to provide the abovementioned information by 08.02.2019. The Petitioner responded to the email on 08.03.2019. The Petitioner has stated that initially they entered incorrect values. After realizing the error, they saved the correct values. After filing TRAN-1 they realized the correct values were not saved successfully. As per GST System logs the Petitioner first time opened the TRAN-1 form and filed the same on 22.9.2017. ITC ledger was updated. No error log has been captured. The Petitioner did not attempt revision.

**72. 16106/2018-M/s Privi Organics India Ltd. v. UOI & Ors**

<b>GSTIN/ Provisional id</b>	<b>State</b>	<b>Constitution of Business</b>
24AAOCA5466H1ZG	Gujarat	Public Limited Company

**Issue:** - In para 3.10 and 3.12 of writ petition, the petitioner has himself stated that due to some error/mistake on the part of petitioner, balance could not be carried forward in TRAN-1 within the time prescribed under the GST Act. However, in the order dated 15.10.2018, court has recorded that perhaps the Petitioners case would fall within the situation of the assessee being unable to file correct declaration due to technical glitches.

As per GST System logs the Petitioner has filed TRAN-1 twice.

**Status:** - GSTN is not a party in the Writ Petition. The status was informed to the Commissionerate on 1.2.2019. The matter is pending.

**Further Action by GSTN:** - An email dated 06.03.2019 was sent to the Petitioner requesting for the following information: -

- i. Exact technical glitch faced by you while filing TRAN-1
- ii. Nature of error noticed
- iii. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.
- iv. Whether you faced any technical issues/errors while filing your application for Non-core amendment.

The Petitioner was requested to provide the abovementioned information by 08.03.2019. No response was received from the Petitioner.

**73. 8476/2019-AKC World v. UOI & Ors**

<b>GSTIN/ Provisional id</b>	<b>State</b>	<b>Constitution of Business</b>
09AAJHA9453Q2ZG	Uttar Pradesh	HUF

**Issue:** - The Petitioner could not file TRAN-1 due to technical glitches

**Status:** - The matter is pending. GSTN is a party in this matter. The court has directed that Petitioner's TRAN-1 form should be processed manually. GSTN has not received a copy of the Writ Petition. Only manual TRAN-1 form has been received.

**Further Action by GSTN:** - An email dated 06.02.2019 was sent to the Petitioner requesting for the following information: -

- i. Exact technical glitch faced by you while filing TRAN-1
- ii. Nature of error noticed
- iii. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.
- iv. Whether you faced any technical issues/errors while filing your application for Non-core amendment.

The Petitioner was requested to provide the abovementioned information by 08.02.2019. The Petitioner responded to the said email on 08.03.2019. Petitioner has not provided any screen shot of technical glitch of the GST Portal. The Petitioner has stated that due to the improper working of the GST Portal,

Tran-1 Form submitted on 27.12.2017 was not processed properly and was displaying the message "submission in progress". Thereafter, they were only able to file it but due to technical error some bills uploaded were not processed as a result of which credit of Rs.55,60,967/- was not processed. They tried to revise the form but they were not able to revise it.

As per GST System logs, Petitioner filed TRAN-1 form on 27.12.2017. ITC ledger was also updated. Petitioner again reopened form and saved data. The same was processed. But revised TRAN-1 was not submitted. While revising TRAN-1 there was a system message related to duplicate entry which was valid system message and was not an error.

#### **74. W.P. 3365/2018-M/s Polycab v. UOI & Ors**

<b>GSTIN/ Provisional id</b>	<b>State</b>	<b>Constitution of Business</b>
27AAACP6474E1ZD	Maharashtra	Public Limited Company

**Issue:** - The petitioner's business consisted of two major business verticals i.e. wire and cable business and Erection and procurement and commissioning (EPC) business. The petitioner mentioned the details of its existing Excise, Service Tax Vat registration in the State of Maharashtra under the wire and cable business in part b of form GST REG-26 and thereby migrated the said registrations to GST regime. However, at the time of filing part b of form GST REG-26 the petitioner inadvertently did not mention the service tax Registration pertaining to the EPC business of the petitioner.

As per GST System logs the Petitioner has filed TRAN-1 twice.

**Status:** - GSTN is not a party in this matter. Status was sent to the Commissionerate on 21.12.2018.

**Further Action by GSTN:** - An email dated 06.02.2019 was sent to the Petitioner requesting for the following information: -

- i. Exact technical glitch faced by you while filing TRAN-1
- ii. Nature of error noticed
- iii. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.
- iv. Whether you faced any technical issues/errors while filing your application for Non-core amendment.

The Petitioner was requested to provide the abovementioned information by 08.02.2019. The Petitioner responded to the said email dated 24.3.2019. The Petitioner provided that at the time of migration to GST, the Service tax registration pertaining to the EPC business of the Company could not be migrated. As a consequence of this, the closing balance of CENVAT Credit of Rs. 1,40,70,755/- carried forward in the Service tax return was not transitioned to GST through Form GST TRAN-1.

The existing taxpayers were first required to fill Part A, on the basis of which a temporary reference number was to be created. Such reference number is thereafter used to fill Part B of Form GST REG-26 wherein the taxpayers are inter alia required to mention the details of the existing registrations in the State. While the Company mentioned the details of its existing registrations in the State of Maharashtra under the Wire and Cable business in Part B of Form GST REG-26, the details of Service tax registration pertaining to the EPC business could not be mentioned in Part-B. Therefore, the Service tax registration in relation to the EPC business remained un-migrated. Since the Service tax registration for the EPC business vertical was not migrated to GST regime, the Company could not claim the CENVAT Credit balance of Rs. 1,40,70,755/- as per the last ST-3 return pertaining to the EPC business. The Government

issued Notification No. 31/2018-Central Tax dated 06.08.2018 ('Notification 31/2018') whereby the facility for migration was opened up for such taxpayers who had filed Part A of Form REG-26 but could not complete registration under the GST regime by filing Part B of Form GST REG-26. The Company sought to claim that the benefit under the Notification 31/2018 and requested the Department to allow the transition of the closing balance of CENVAT Credit in relation to the EPC business. However, the said request of the Company was not accepted.

**75. \_\_\_/2018 M/s Bharti Electronics v. UOI & Ors**

<b>GSTIN/ Provisional id</b>	<b>State</b>	<b>Constitution of Business</b>
07ADYPA0556E1ZM	Delhi	Proprietorship

**Issue:** - Column 7(c) of TRAN-1 showing quantitative detail was not filed or system did not pick up. The details could not be uploaded due to system error or human error.

As per GST System logs the Petitioner has filed TRAN-1 twice. The ledger of the Petitioner has also been updated. There are no error logs for this case in the GST System logs.

**Status:** - GSTN is not a party in this matter. The Writ Petition was received from GST Council Secretariat. The status of the case was informed to the GST Council Secretariat on 06.03.2019.

**Further action by GSTN:** - An email dated 12.3.2019 was sent to the Petitioner requesting for the following information: -

- i. Exact technical glitch faced by you while filing TRAN-1
- ii. Nature of error noticed
- iii. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.

The Petitioner was requested to provide the details by 14.3.2019. No response was received from the Petitioner.

**76. 5394/2019-M/S Deep Steels v. UOI & Ors.**

<b>GSTIN/ Provisional id</b>	<b>State</b>	<b>Constitution of Business</b>
06ACGPK6253R1Z1	Haryana	Proprietorship

**Issue:** - The Petitioner could not save the data on the GST Portal properly due to technical glitches.

**Status:** - GSTN is a party in this matter. The Writ Petition was received from GST Council Secretariat on 1.3.2019. The status of the case was informed to the GST Council Secretariat on 5.3.2019. The matter is pending. The last date of hearing was 14.3.2019. The next date of hearing is not available on the website.

**Further action by GSTN:** - An email dated 12.3.2019 was sent to the Petitioner requesting for the following information: -

- i. Exact technical glitch faced by you while filing TRAN-1
- ii. Nature of error noticed

iii. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.

The Petitioner was requested to provide the details by 14.3.2019. No response was received from the Petitioner.

**77. 5798/2019-Popular Auto Dealers v. UOI & Ors**

<b>GSTIN/ Provisional id</b>	<b>State</b>	<b>Constitution of Business</b>
32AADCP6984G1Z8	Kerala	Private Limited Company

**Issue:** - The Petitioner was unable to revise TRAN-1 due to system error.

As per GST system logs the Petitioner has filed TRAN-1 twice.

**Status:** - The matter is pending. GSTN is a party in this matter. The instructions in this matter have been sent vide email dated 6.3.2019. The next date of hearing in this matter is not known since the matter is listed in the cause list one day prior to the actual listing.

**Further action by GSTN:** - An email dated 14.3.2019 was sent to the Petitioner requesting for the following information: -

- i. Exact technical glitch faced by you while filing TRAN-1
- ii. Nature of error noticed
- iii. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.

The Petitioner was requested to provide the details by 16.3.2019. The Petitioner responded to the said email vide his email dated 15.3.2019. The Petitioner has provided that while uploading stock of Spares/Paints for availing credit of central tax, they mistakenly updated details under Table 7(D) of TRAN 1 instead of Table 7(B), so table 4 of TRAN 2 is not active due to wrong column selected for TRAN 1. They are receiving the following error message on the portal " Note: You have not declared anything in part 7B of table 7(a) of TRAN-1, so you are not permitted to fill any details in table 4 of TRAN-2."

The abovementioned error was a valid error that was displayed on GST Portal. Every registered person who was eligible to take credit in his/her Electronic Credit Ledger of eligible duties and taxes paid under earlier taxation laws in respect of inputs, in respect of which he is not in possession of invoice or any other documents evidencing payment of duty or tax, needed to declare such stock in Form GST TRAN - 1. Subsequently he was required to file Form GST TRAN – 2. The taxpayer was required to submit the transition Form GST TRAN - 2 to report the details of supplies made in GST Act in respect of stock of inputs not supported by duty paying invoices under existing laws declared in GST TRAN - 1. (refer Rule 117 of CGST Rules for details). An advisory **informing the taxpayer that** in case taxpayer has not declared anything in part 7B of table 7(a) of TRAN-1, the taxpayer will not be permitted to fill any details in Table 4 of TRAN-2 was also provided at [https://tutorial.gst.gov.in/userguide/returns/index.htm#t=GST\\_TRAN\\_-2.htm](https://tutorial.gst.gov.in/userguide/returns/index.htm#t=GST_TRAN_-2.htm) and <https://www.gst.gov.in/newsandupdates/read/168 dated 20.12.2017>.

From the above it is clear that the tax payers claiming credit through TRAN 2 were required to furnish the details of such stock on appointed date in table 7B of TRAN 1.

Keeping in mind the legal provisions of GST law the system has been designed with the validation of not allowing a tax to claim credit through TRAN 2 if he had not furnished any stock details in the relevant table of TRAN 1. Therefore, there is no technical glitch alleged in the matter.

#### **78. Kamal Enterprises (Kamal Enterprises)**

<b>GSTIN/ Provisional id</b>	<b>State</b>	<b>Constitution of Business</b>
03AABFK2328N1ZH	Punjab	Partnership

**Issue:** - The Petitioner were unable to submit TRAN-1.

**Status:** - GSTN has not received a copy of the Writ Petition. The abovementioned details have been provided by Petitioner's nodal officer.

**Further action by GSTN:** - An email dated 02.04.2019 was sent to the Petitioner requesting for the following information: -

- i. Exact technical glitch faced by you while filing TRAN-1
- ii. Nature of error noticed
- iii. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.

The Petitioner was requested to provide the details by 04.04.2019. No response was received from the Petitioner.

#### **79. 9059/2018-A.B. Print Pack v. UOI & Ors**

<b>GSTIN/ Provisional id</b>	<b>State</b>	<b>Constitution of Business</b>
07AAHPK6595K1Z3	Delhi	Proprietorship

**Issue:** - The abovementioned details have been received from Petitioner's nodal officer. The Court vide order dated 29.08.2018 has recorded that the Petitioner's grievance is that the credit of input tax in relation to capital goods has not been taken into account due to technical glitches of the GST Portal. Further, the court has recorded that TRAN-1 and credit on ITC on stock could not be claimed on account of errors i.e. negligence on part of the accountant as well as alleged technical glitches. The Court has directed the nodal officer to pass appropriate orders on the representation of the Petitioner.

**Status:** - GSTN is not a party in this matter. Writ Petition has also not been received by GSTN. The matter has been disposed off vide order dated 29.08.2018.

**Further investigation by GSTN:** - An email dated 6.5.2019 was sent to the Petitioner requesting for the following information: -

- i. Exact technical glitch faced by you while filing TRAN-1
- ii. Nature of error noticed
- iii. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.

The Petitioner was requested to provide the details by 8.5.2019. The Petitioner responded vide email dated 09.05.2019. Input credit on capital goods under Tran-1 could not be claimed on account of errors



i.e. negligence on the part of the Accountant and input on the stock of goods under Trans-2 could not be claimed on account of technical glitches as per the attached screen shot.

**Category B4: Cases where the taxpayer received the error ‘Incorrect declaration of stock. Problem in filing TRAN-2.’ There are no technical issues in saving/submitting or filing of TRAN1. The taxpayer is facing issues in filing TRAN-2.**

**80. 1858/2018-Steel Sagar v. UOI & Ors**

GSTIN/ Provisional id	State	Constitution of Business
27AAAPP6544N1Z8	Maharashtra	Proprietorship

**Issue:** - The Petitioner did not have access to table 7b of TRAN-1 form. The Petitioner is unable to file TRAN-2 as well.

As per GST System logs, The Petitioner has filed TRAN-1 twice. To fill details in table 7a of TRAN-1, the taxpayer had to select table 7a and then click on add details. Upon clicking add details, the taxpayer was required to input details such as HSN, Unit, Quantity, value, eligible duties paid on such inputs, whether duty paid invoices are applicable and type of good. Part 7B of table 7a pertains to transactions where duty paid invoices are not available (Applicable only for person other than manufacturer or service provider) – Credit in terms of Rule 117 (4). In order to fill Part 7B of table 7a the taxpayer had to merely select “no” from the drop down while filling the column whether duty paid invoices are applicable. The process mentioned above was explained in detail on the GST Portal at [https://tutorial.gst.gov.in/userguide/returns/index.htm#t=GST\\_TRAN\\_-\\_1\\_Manual.htm](https://tutorial.gst.gov.in/userguide/returns/index.htm#t=GST_TRAN_-_1_Manual.htm). Apart from the user manual, FAQ’s and troubleshooting TRAN-1 issues were also made available to the taxpayers at

[https://tutorial.gst.gov.in/userguide/returns/index.htm#t=Submission\\_of\\_Transition\\_Form\\_GST\\_TRAN\\_-\\_1.htm](https://tutorial.gst.gov.in/userguide/returns/index.htm#t=Submission_of_Transition_Form_GST_TRAN_-_1.htm) and [https://tutorial.gst.gov.in/userguide/returns/index.htm#t=Troubleshooting\\_TRAN-1\\_issues.htm](https://tutorial.gst.gov.in/userguide/returns/index.htm#t=Troubleshooting_TRAN-1_issues.htm) respectively.

**Status:** - The matter has been disposed of. Mumbai High Court has directed that the Petitioner's case should be examined and the ITGRC mechanism should be completed latest by 31.1.2019. GSTN has not received the Writ Petition. The abovementioned details have been provided by Petitioner’s nodal officer. Since the details were received after the matter was disposed off therefore no comments were sent to the commissionerate in this matter.

**81. 1870/2018-Namrata Electronics v. UOI & Ors.**

GSTIN/ Provisional id	State	Constitution of Business
27AENPM5068H1Z2	Maharashtra	Proprietorship

**Issue:** - The Petitioner did not have access to table 7b of TRAN-1 form. The Petitioner is unable to file TRAN-2 as well.

To fill details in table 7a of TRAN-1, the taxpayer had to select table 7a and then click on add details. Upon clicking add details, the taxpayer was required to input details such as HSN, Unit, Quantity, value, eligible duties paid on such inputs, whether duty paid invoices are applicable and type of good. Part 7B

of table 7a pertains to transactions where duty paid invoices are not available (Applicable only for person other than manufacturer or service provider) – Credit in terms of Rule 117 (4). In order to fill Part 7B of table 7a the taxpayer had to merely select “no” from the drop down while filling the column whether duty paid invoices are applicable. The process mentioned above was explained in detail on the GST Portal at [https://tutorial.gst.gov.in/userguide/returns/index.htm#t=GST\\_TRAN\\_-\\_1\\_Manual.htm](https://tutorial.gst.gov.in/userguide/returns/index.htm#t=GST_TRAN_-_1_Manual.htm). Apart from the user manual, FAQ’s and troubleshooting TRAN-1 issues were also made available to the taxpayers at [https://tutorial.gst.gov.in/userguide/returns/index.htm#t=Submission\\_of\\_Transition\\_Form\\_GST\\_TRAN\\_-\\_1.htm](https://tutorial.gst.gov.in/userguide/returns/index.htm#t=Submission_of_Transition_Form_GST_TRAN_-_1.htm) and [https://tutorial.gst.gov.in/userguide/returns/index.htm#t=Troubleshooting\\_TRAN-1\\_issues.htm](https://tutorial.gst.gov.in/userguide/returns/index.htm#t=Troubleshooting_TRAN-1_issues.htm) respectively.

**Status:** - The matter has been disposed of. Mumbai High Court has directed that the Petitioner's case should be examined and the ITGRC mechanism should be completed latest by 31.1.2019. GSTN has not received the Writ Petition. The abovementioned details have been provided by Petitioner’s nodal officer. Since the details were received after the matter was disposed off therefore no comments were sent to the Commissionerate in this matter.

## 82. CWP 13512/2018-Amar Electronics v. UOI & Ors.

GSTIN/ Provisional id	State	Constitution of Business
03AABFA5972A1Z2	Punjab	Partnership

**Issue:** - The Petitioner could not fill details in column 7(b) due to which the Petitioner is also not able to fill TRAN-2 to claim CGST credit.

To fill details in table 7a of TRAN-1, the taxpayer had to select table 7a and then click on add details. Upon clicking add details, the taxpayer was required to input details such as HSN, Unit, Quantity, value, eligible duties paid on such inputs, whether duty paid invoices are applicable and type of good. Part 7B of table 7a pertains to transactions where duty paid invoices are not available (Applicable only for person other than manufacturer or service provider) – Credit in terms of Rule 117 (4). In order to fill Part 7B of table 7a the taxpayer had to merely select “no” from the drop down while filling the column whether duty paid invoices are applicable. The process mentioned above was explained in detail on the GST Portal at [https://tutorial.gst.gov.in/userguide/returns/index.htm#t=GST\\_TRAN\\_-\\_1\\_Manual.htm](https://tutorial.gst.gov.in/userguide/returns/index.htm#t=GST_TRAN_-_1_Manual.htm). Apart from the user manual, FAQ’s and troubleshooting TRAN-1 issues were also made available to the taxpayers at [https://tutorial.gst.gov.in/userguide/returns/index.htm#t=Submission\\_of\\_Transition\\_Form\\_GST\\_TRAN\\_-\\_1.htm](https://tutorial.gst.gov.in/userguide/returns/index.htm#t=Submission_of_Transition_Form_GST_TRAN_-_1.htm) and [https://tutorial.gst.gov.in/userguide/returns/index.htm#t=Troubleshooting\\_TRAN-1\\_issues.htm](https://tutorial.gst.gov.in/userguide/returns/index.htm#t=Troubleshooting_TRAN-1_issues.htm) respectively.

**Status:** - GSTN has not received a copy of the Writ Petition. The abovementioned details have been sent by Petitioner’s nodal officer. The matter has been disposed of with the direction to follow ITGRC mechanism in a time bound manner. The ITGRC shall thereafter decide the same in terms of clause 5.4 of Circular No.39/13/2018-GST dated 3.4.2018 by passing a speaking order and after affording an opportunity of hearing to the petitioners within a period of four weeks from the date of receipt of the representations. The petitioners shall be entitled to lead any evidence to substantiate their claim before

the concerned authority. Since the details were received after the matter was disposed off therefore no comments were sent to the Commissionerate in this matter.

### 83. 1863/2018-M/s J.P. Electronic Devices Pvt. Ltd.

GSTIN/ Provisional id	State	Constitution of Business
27AABCJ2102L1ZU	Maharashtra	Private Limited Company

**Issue:** - Part 7B of Table 7(a) was not reflected on the portal so the details were filed in 7(b), due to electronic trail, and when they view Tran-I, part 7A and 7B of Table 7(a) are not reflecting in form TRAN-1. They are unable to file TRAN-2, as the error coming that you have not declared anything in table 7(d) of TRAN-I so not permitted to fill any details in table 5 of TRAN-2 and in table 7(a) they had entered the data which is reflecting also still while filling details in TRAN-2, it is showing you have not declared anything in part 7B of Table 7(a) of TRAN-I, so you are not permitted to fill any details in table 4 of TRAN-2.

As per GST System logs the Petitioner has filed Tran-1. No error has been captured in error logs.

To fill details in table 7a of TRAN-1, the taxpayer had to select table 7a and then click on add details. Upon clicking add details, the taxpayer was required to input details such as HSN, Unit, Quantity, value, eligible duties paid on such inputs, whether duty paid invoices are applicable and type of good. Part 7B of table 7a pertains to transactions where duty paid invoices are not available (Applicable only for person other than manufacturer or service provider) – Credit in terms of Rule 117 (4). In order to fill Part 7B of table 7a the taxpayer had to merely select “no” from the drop down while filling the column whether duty paid invoices are applicable. The process mentioned above was explained in detail on the GST Portal at [https://tutorial.gst.gov.in/userguide/returns/index.htm#t=GST\\_TRAN\\_-\\_1\\_Manual.htm](https://tutorial.gst.gov.in/userguide/returns/index.htm#t=GST_TRAN_-_1_Manual.htm). Apart from the user manual, FAQ’s and troubleshooting TRAN-1 issues were also made available to the taxpayers at [https://tutorial.gst.gov.in/userguide/returns/index.htm#t=Submission\\_of\\_Transition\\_Form\\_GST\\_TRAN\\_-\\_1.htm](https://tutorial.gst.gov.in/userguide/returns/index.htm#t=Submission_of_Transition_Form_GST_TRAN_-_1.htm) and [https://tutorial.gst.gov.in/userguide/returns/index.htm#t=Troubleshooting\\_TRAN-1\\_issues.htm](https://tutorial.gst.gov.in/userguide/returns/index.htm#t=Troubleshooting_TRAN-1_issues.htm) respectively.

**Status:** - GSTN has not received the Writ Petition in this matter. The abovementioned details were received from Petitioner’s nodal officer. Since the details were received after the matter was disposed off therefore no comments were sent to the Commissionerate in this matter.

### 84. W.P. 9053/2019-M/s Parekh Integrated Services Pvt. Ltd.

GSTIN/ Provisional id	State	Constitution of Business
33AADCP1503F1Z3	Tamil Nadu	Private Limited Company

**Issue:** - Petitioner has in paragraph 10 of the Writ Petition has stated that the Petitioner did not receive the entire credit while the TRAN-1 was filed on 27.12.2017. Ideally the Petitioner should have entered the details under column no. 7 of TRAN-1 but had disclosed it under column no. 10. This does not

amount to technical glitch of the GST Portal. The Petitioner has also stated that he faced a technical glitch while filing TRAN-1.

Status: - GSTN is a party in this writ petition. The Writ Petition was received after 31.3.2019. The Writ Petition was filed on 25.03.2019. The comments in the matter were forwarded on 10.04.2019.

Further investigation by GSTN: - An email dated 6.5.2019 was sent to the Petitioner requesting for the following information: -

- i. Exact technical glitch faced by you while filing TRAN-1
- ii. Nature of error noticed
- iii. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.

The Petitioner was requested to provide the details by 8.5.2019. The Petitioner provided the details vide email dated 13.03.2019. The Petitioner has stated that the amount that was credited was lesser than what was actually eligible. The two instances where they tried the same transaction can be compared. When TRAN-01 was filed in Sept 2017, they got the full credit of whatever was fed in the system. When the same attempt was made in Dec 2017, only a partial amount was credited in the e-credit ledger.

As per the TRAN1 data in the GST system, the Transitional credit has been correctly posted to the taxpayer ledger as per the data entered by the taxpayer. The claim made by the taxpayer is not correct based on input data entered and captured by the logs.

#### **85. 609/2019-Popular Vehicles v. UOI & Ors.**

GSTIN/ Provisional id	State	Constitution of Business
32AABCP3805G1ZW	Kerala	Public Limited Company

Issue: - The Petitioner's nodal officer has reported that the petitioner inadvertently entered the stock of goods in Table 7 (d) of TRAN1 instead of entering the details in Table 7(B). In the Writ Petition, the Petitioner has alleged that The Petitioner noticed an error in his declaration of stock. The Petitioner thereafter tried to revise TRAN-1 but could not file revised TRAN-1 due to technical glitches.

Status: - GSTN is a party in this matter. The matter has been disposed off with the direction to follow ITGRC mechanism. Comments in the matter were sent on 09.01.2019.

Further investigation by GSTN:- The Petitioner had on their own sent an email dated 12.4.2019 wherein they have provided that they filed data in connection with Section 140 (3) related Transitional credits in Table 7 (d) instead of filing at Table 7 (b). As a result of which they could not file TRAN-1. They have stated in the email that they got GSTN's email id from their group company to whom GSTN had contacted for further investigation.

**Category B6: Cases where TRAN1 Filed twice but credit not received. In these cases, the taxpayer has filed TRAN1 twice but no credit has been posted. No technical issues has been observed in the logs.**

#### **86. 797/2019-Kamal Agencies v. GSTN & Ors**

GSTIN/ Provisional id	State	Constitution of Business
20ACLPA1630K1Z7	Jharkhand	Proprietorship

**Issue:** - The Petitioner filed TRAN-1 within due date however they did not receive the credit.

**Status:** - GSTN is a party in this matter. Instructions have been sent in this matter on 18.3.2019. The next date of hearing has not been updated on the website.

**Category B7: Taxpayer Registration stand cancel/Inactive in current date. As per GST System Logs, the taxpayer has neither tried for Saving / Submitting or Filing TRAN 1 and their registrations stands cancelled as on date**

**87. 4231/2019-VSB Logistic Company v. UOI & Ors.**

GSTIN/ Provisional id	State	Constitution of Business
03AAOFV9816H1ZR	Punjab	Partnership

**Issue:** - The Petitioner could not upload TRAN-1 due to technical glitches.

As per GST System logs the Petitioner was registered on 16/07/2017 and his registration was cancelled suo moto on 07/06/2018. As per GST System logs the Petitioner has neither submitted nor filed the form. The Petitioner is also not a migrated taxpayer.

Only existing taxpayer (migrated taxpayer) were entitled to carry forward their transitional credit.

**Status:** - GSTN is not a party in this matter. The status of the case was provided to the GST Council Secretariat on 08.03.2019.

**Category B10: Mistake by Taxpayer: Cases in which the Taxpayers have admitted to have made mistake, inadvertently or due to misunderstanding, in reporting correct values in TRAN 1/TRAN 2. They want a chance to revise the filed TRAN 1/TRAN 2 and report correct values. Since the admitted mistakes are apparent from the perusal of the details of reported cases no technical analysis has been done in these cases.**

**88. 8966/2019 of M/s Vikas Elastochem Agencies Pvt Ltd v. Superintendent of Central Excise & Ors.**

GSTIN/ Provisional id	State	Constitution of Business
33AAACV1560F1ZR	Tamil Nadu	Private Limited Company

**Issue:** - The Petitioner had filed TRAN-1 on 10.11.2017. While filling up the transition form they have inadvertently entered the carry forward credits under table 7(d) instead of 7(a). The Petitioner therefore hasn't received the credit till date.

**Status:** - GSTN is not a party in this matter. The Writ Petition has not been received by GSTN. The abovementioned details have been received from Petitioner's nodal officer. Copy of the Writ Petition has been requested vide email dated 4.4.2019.

**Category A1:**

Recommended by jurisdictional tax authority. In 03 cases stock wrongly reported at 7(d) in place of 7(a) while one case pertained to TRAN-3 return submitted but not filed and credit not transferred. **Hon'ble Madras High Court directed to follow circular dated 03.04.2018 of ITGRC.** All 4 cases were presented before 2<sup>nd</sup> & 3<sup>rd</sup> ITGRC but were not recommended. Now CGST Commissioner has recommended to reopen the portal as per 32nd GST Council decision.

S. No	State/ CGST	GSTIN/ Title of the Case/ WP No. and Date	Brief Issue/ Directions of Hon'ble High Court	Recommendations of Officer of the State /Centre	Remarks
1	Chennai,CGST Mail 31.03.2019	33AAMFB6860 B1ZO M/s. Balu Iron And Steel Company, Coimbatore, 21321 to 21323 of 2018 dated 21.08.2018 of Madras High Court	TRAN-1 filed on 28.08.2017. Data relating to input held in stock was wrongly declared in 7(d) instead of 7(a) and hence credit is not transitioned. Nodal Officer in consultation with the GSTN shall take note of the grievances expressed by the petitioner and Grievance Committee to take appropriate decision in the matter expeditiously.	TRAN-1 credit involved in this case is 5.47 crores; The rightfully eligible ITC is not made available due to error in making entry in TRAN-1. The case is recommended for reopening of TRAN-1.	HC vide Order dated 21.08.2018 has directed to follow circular dated 03.04.2018. The case was discussed in 3rd ITGRC but Not recommended considering the Non-IT glitch case. Now Commissioner has recommended to reopen TRAN 1 as per 32nd GST Council decision.
2	Chennai,CGST Mail 31.03.2019	33AAGCM0518 C1Z4 M/s. MSR Iron and Steel India Pvt Ltd, Coimbatore, 21321 of 2018 dated 21.08.2018 of Madras High Court	TRAN-1 filed on 28.08.2017. Data relating to input held in stock was wrongly declared in 7(d) instead of 7(a) and hence credit is not transitioned. Nodal Officer in consultation with the GSTN shall take note of the grievances expressed by the petitioner and Grievance Committee to take appropriate decision in the matter expeditiously.	TRAN-1 credit involved in this case is 0.58 crores; The rightfully eligible ITC is not made available due to error in making entry in TRAN-1. The case is recommended for reopening of TRAN-1.	HC vide Order dated 21.08.2018 has directed to follow circular dated 03.04.2018. The case was discussed in 3rd ITGRC but Not recommended considering the Non-IT glitch case. Now Commissioner has recommended to reopen TRAN 1 as per 32nd GST Council decision.



3	Chennai,CGS T Mail 31.03.2019	33AAECR3728H 1ZH M/s. Ramesh Iron And Steel Company, Coimbatore., 21321 to 21323 of 2018 dated 21.08.2018 of Madras High Court	TRAN-1 filed on 28.08.2017. Data relating to input held in stock was wrongly declared in 7(d) instead of 7(a) and hence credit is not transitioned., Nodal Officer in consultation with the GSTN shall take note of the grievances expressed by the petitioner and Grievance Committee to take appropriate decision in the matter expeditiously.	TRAN-1 credit involved in this case is 2.98 crores; The rightfully eligible ITC is not made available due to error in making entry in TRAN-1. The case is recommended for reopening of TRAN-1.	HC vide Order dated 21.08.2018 has directed to follow circular dated 03.04.2018. The case was discussed in 3rd ITGRC but Not recommended considering the Non-IT glitch case. Now Commissioner has recommended to reopen TRAN 1 as per 32nd GST Council decision.
4	Chennai,CGS T Mail 31.03.2019	33AACCG2983 R1Z2 GURUDEV MOTORS PVT LTD, 15846 of 2018 dated 16.07.2018 of Madras High Court	Transitional credit details uploaded in Form TRAN 3 on 13.11.2017. The return status remained as “submitted” instead of “filed” even after validating with DSC and the credit is still not available in electronic credit ledger. Due to this the taxpayer are unable to avail credit of Rs. 1.45 Crores. Request action to credit the amount to the electronic credit ledger. Petitioner to submit application to Jurisdictional Officer who has to forward it to Nodal Officer who in turn to forward to GSTN. The IT Grievance committee of GSTN to take decision within 3 weeks.	Recommended	HC vide Order dated 16.07.2018 has directed to follow circular dated 03.04.2018. The case was discussed in 2nd ITGRC but Not recommended as no IT glitch found during the examination of logs by GSTN. Now Commissioner has recommended this case as per 32nd GST Council decision.

**Category A2:**

Cases of **non-technical error**; error not specified by the jurisdictional tax authority but recommended by jurisdictional tax authority. Hon'ble High Court directions to CC State Tax to forward the said representation with report to GST Council. The GST Council shall take a call and pass appropriate order in accordance with law.

S. No	State/ CGST	GSTIN/ Title of the Case	Brief Issue/ Directions of Hon'ble High Court	Recommendations of Officer of the State /Centre	Remarks
1	Received from GSTN, M/s. Srikanth Seeds, Pesticides	GSTIN:- 36AABHK9816K1ZV , 27824/2018- Sri Katturi Mallesh, Sole Proprietor of M/s. Srikanth Seeds, Pesticides, Fertilizers & Grain Merchant	The Petitioner is questioning the constitutional validity of section 140 of the CGST Act 2017 and for allowing the petitioner to use the Input tax credit of duty paid on stock. The writ petition is disposed of directing the Joint/Asst. Commissioner, State Tax to forward the representation of the petitioner dated: 06.07.2018 to the Chief Commissioner and further directing the Chief Commissioner to forward the said representation along with his report to the GST council. The GST Council shall take a call and pass appropriate orders in accordance with law within a period of eight weeks. There shall be no order as to costs.	State-Commercial Taxes Department, Telangana Shri Radha Sindhiya, Assistant Commissioner, +91 96180 22243 Email:- mailto:ac_gstn@tgc t.gov.in Recommended	Error not specified and No report of Chief Commissioner received as mentioned in the order. But recommendation made as per 32nd GST Council decision.
2	Received from GSTN, M/s. Ranjeeth Fertilizers	GSTIN:- 36AADHK3535K1Z5 , 27884/2018- M/s. Ranjeeth Fertilizers	The Petitioner is questioning the constitutional validity of section 140 of the CGST Act 2017 and for allowing the petitioner to use the Input tax credit of duty paid on stock. The writ petition is disposed of directing the Join/Asst. Commissioner, State Tax to forward the representation of the petitioner dated: 06.07.2018 to the Chief Commissioner and further directing the Chief Commissioner to forward the said representation along with his report to the GST council. The GST Council shall take a call and pass appropriate orders in accordance with law within a period of eight weeks. There shall be no order as to costs.	State-Commercial Taxes Department, Telangana. Shri Radha Sindhiya, Assistant Commissioner, +91 96180 22243 Email:- mailto:ac_gstn@tgc t.gov.in, Recommended	Error not specified and No report of Chief Commissioner received as mentioned in the order. But recommendation made as per 32nd GST Council decision.

3	Received from GSTN, M/s. Ranjeeth Traders	GSTIN:- 36ACTPK094 8C1ZI , 27892/2018- Sri Kathuri Rupesh sole proprietor of M/s. Ranjeeth Traders Forwarded to GSTC Secretariat vide letter dated 11.03.2019.	The Petitioner is questioning the constitutional validity of section 140 of the CGST Act 2017 and for allowing the petitioner to use the Input tax credit of duty paid on stock. The writ petition is disposed of directing the Join/Asst. Commissioner, State Tax to forward the representation of the petitioner dated: 06.07.2018 to the Chief Commissioner and further directing the Chief Commissioner to forward the said representation along with his report to the GST council. The GST Council shall take a call and pass appropriate orders in accordance with law within a period of eight weeks. There shall be no order as to costs.	State-Commercial Taxes Department, Telangana. Shri Radha Sindhiya, Assistant Commissioner, +91 96180 22243 Email:- mailto:ac_gstn@tgc t.gov.in, Recommended	Error not specified and No report of Chief Commissioner received as mentioned in the order. But recommendation made as per 32nd GST Council decision.
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**Category A3:**

Cases of **non-technical error**; simply forwarded with no recommendations by jurisdictional tax authority. Hon'ble High Court directions to Nodal officer to forward to the I.T. Redressal Committee. The Committee shall thereafter decide the same in terms of clause 5.4 of Circular No.39/13/2018-GST dated 3.4.2018 **by passing a speaking order and after affording an opportunity of hearing to the petitioners within a period of four weeks from the date of receipt of the representations.**

S. No	State/ CGST	GSTIN/ Title of the Case	Brief Issue/ Directions of Hon'ble High Court	Recommendations of Office r of the State /Centre	Remarks
1	Punjab SGST, Mail 25.02. 2019	M/S UTILITY MARKETING V/S UNION OF INDIA AND OTHERS, 11985/2018, (Main CWP 4180/2018 M/s M/s Surinder Arora Enterprises V/s State of Punjab & others) Order Date 21.05.2018	Taxpayer has wrongly entered values in other head i.e. 7(d) instead of 7(c). That claim of credit pertains to VAT paid on first stage and taxpayer having documents evidencing payment of duties. Dispose of the present petitions by granting liberty to those petitioners who have not filed any representation to file detailed and comprehensive representations raising all the pleas as raised in the present writ petitions before the Nodal Officer within a period of five days from the date of receipt of certified copy of the order. It is directed that in the event of representations being filed by the petitioners within the aforesaid period of five days from the date of receipt of the certified copy of the order, such representations as well as the representations already filed, shall be forwarded to the I.T. Redressal Committee concerned within next fifteen days after verification by the G.S.T.N and the Committee shall thereafter decide the same in terms of clause 5.4 of Circular No.39/13/2018-GST dated 3.4.2018 by passing a speaking order and after affording an opportunity of hearing to the petitioners within a period of four weeks from the date of receipt of the representations.		HC Order not forwarded, and No Specific recommendation made as per 32nd GST Council decision. The case was presented before 2nd ITGRC but it was not recommended.

2	Punjab SGST, Mail 25.02. 2019	M/S KAY ESS SURGICO V/S UNION OF INDIA AND OTHERS, 11983/2018 (Main CWP 4180/2018 M/s M/s Surinder Arora Enterprises V/s State of Punjab & others) Order Date 21.05.2018	Taxpayer has wrongly entered values in other head i.e. 7(d) instead of 7(c). That claim of credit pertains to VAT paid on first stage and taxpayer having documents evidencing payment of duties. Dispose of the present petitions by granting liberty to those petitioners who have not filed any representation to file detailed and comprehensive representations raising all the pleas as raised in the present writ petitions before the Nodal Officer within a period of 5 days from the date of receipt of certified copy of the order. It is directed that, such representations as well as the representations already filed, shall be forwarded to the I.T. Redressal Committee concerned within next 15 days after verification by the G.S.T.N and the Committee shall thereafter decide the same in terms of clause 5.4 of Circular No.39/13/2018-GST dated 3.4.2018 by passing a speaking order and after affording an opportunity of hearing to the petitioners within a period of four weeks from the date of receipt of the representations.	HC Order not forwarded, and No Specific recommendation made as per 32nd GST Council decision. The case was presented before 2nd ITGRC but it was not recommended.
3	Punjab SGST, Mail 25.02. 2019	M/S AMAR ELECTRONICS V/S UNION OF INDIA AND OTHERS, 13512/2018, 23/05/2018 Order Date 21.05.2018	Taxpayer has not filed column 7(b) of TRAN 1, due to which he is not able to fill TRAN 2 to claim CGST Credit. Dispose of the present petitions by granting liberty to those petitioners who have not filed any representation to file detailed and comprehensive representations raising all the pleas as raised in the present writ petitions before the Nodal Officer within a period of 5 days from the date of receipt of certified copy of the order. It is directed that, such representations as well as the representations already filed, shall be forwarded to the I.T. Redressal Committee concerned within next 15 days after verification by the G.S.T.N and the Committee shall thereafter decide the same in terms of clause 5.4 of Circular No.39/13/2018-GST dated 3.4.2018 by passing a speaking order and after affording an opportunity of hearing to the petitioners within a period of four weeks from the date of receipt of the representations.	HC Order not forwarded, and No Specific recommendation made as per 32nd GST Council decision. The case is appearing in B4 Category of Agenda placed through GSTN before 6th ITGRC as per circular dated 03.04.2018.

**Category A4:**

Cases of **non-technical error**; simply forwarded with no recommendation by jurisdictional tax authority. Hon'ble High Court directions to Nodal officer to forward to the **I.T. Redressal Committee/ GST Council to decide the same.**

S. No	State/ CGST	GSTIN/ Title of the Case	Brief Issue/ Directions of Hon'ble High Court	Recommendations of Officer of the State /Centre	Remarks
1	Indore, CGST dated 11.04.2019	Rathi Iron & Steel Ltd. Vs Union of India., 21058/2018	Party had entered the valid admissible CENVAT credit claim of Rs. 1,10,29,813/- in the column "Balance CENVAT credit" but did not enter the same amount in column "CENVAT credit admissible as ITC" which was a mandatory field for claim of CENVAT credit in the CGST Credit Ledger. Due to lack of understanding of new GST Law and various intricacies involved in filing of TRAN -01. HC has directed to the Nodal Officer to consider the complaint/representation made by the petitioner and to take a decision in accordance with the law as expeditiously as possible, preferably with a period of two weeks from the date of receipt of certified copy of this order. The petitioner is at liberty to approach this Court again in case he is still aggrieved in this matter.	Forwarded to GSTN for necessary action	HC Order not forwarded, and No Specific recommendation made as per 32nd GST Council decision.
2	Received from GSTN, M/s Ashok Buidcon Ltd.	Writ Tax No.2924 of 2018 filed by M/s Ashok Buidcon Ltd. Vs. Union of India & Others. Matter received on- 7.03.2019 Comments sent to GSTC on – 7.3.2019	The Petitioner in paragraph 5 of the Writ Petition has admitted that the Petitioner wrongly entered the amount in column 10 of TRAN-1 which was to be reflected in column 11 of TRAN-1. This fact has also been recorded in order dated 12.12.2018. The Petitioner has not alleged any technical glitch in the matter. The court has disposed off matter vide order dated 12.12.2018 with direction to GSTN to consider and decide the application of the Petitioner dated 24.04.2018 in accordance with law, most expeditiously, if possible within a period of six weeks from the date of production of a certified copy of this order.	No recommendation	HC Order not forwarded, and also recommendation is not clearly made as per 32nd GST Council decision. The case was presented before 3rd ITGRC in B3 Category and not allowed

					by the committ ee.
3	Mumb ai, CGST, Mail 07.03. 2019	M/s J.P. Electronic Devices Pvt. Ltd. 1863/2018, Bombay High Court	Part 7B of Table 7(a) was not reflected on the portal so the details were filed in 7(b), due to electronic trail, and when they view Tran-I, part 7A and 7B of Table 7(a) are not reflecting in form TRAN-1. They are unable to file TRAN-2, as the error coming that you have not declared anything in table 7(d) of TRAN-I so not permitted to fill any details in table 5 of TRAN-2 and in table 7(a) they had entered the data which is reflecting also still while filling details in TRAN-2, it is showing you have not declared anything in part 7B of Table 7(a) of TRAN-I, so you are not permitted to fill any details in table 4 of TRAN-2. They are unable to file TRAN-2, as the error coming that you have not declared anything in table 7(d) of TRAN-I so not permitted to fill any details in table 5 of TRAN-2 and in table 7(a) they had entered the data which is reflecting also still while filling details in TRAN-2, it is showing you have not declared anything in part 7B of Table 7(a) of TRAN-I. We request the concerned Commissioner/Nodal officer to take appropriate decision on the representation of the respective Petitioner before us. The entire exercise of examining the cases of the Petitioners through the channel explained before us as noted above, shall be completed latest by 31st January 2019.	Application found to be genuine, matter to be referred to GSTN for necessary action.	HC Order not forwarded and No Specific recommendation made as per the decision of 32nd GST Council decision. This case is also appearing in B4 category to the agenda of 6th ITGRC circulated through GSTN as per circular dated 03.04.2018.

4	Bhubaneswar Zone CGST, Mail 16.04. 2019	M/s Field Motors Pvt. LTd. vs Union of India and 5 others: 17282/2018	The petitioner has filed the writ petition seeking direction of the Hon'ble High Court to the Department for permitting them to correct their erroneously filed GST TRAN-1 returns beyond the stipulated time. While filing GST Tran-1 return on 26.12.2017 the petitioner has stated to have inadvertently claimed the credit for taxes paid in relation to inputs lying in stock against TABLE 7D instead of TABLE 7A. The Hon'ble High Court of Odisha vide its order dated 13.03.2019 has directed the opposition parties to reconsider the case of the petitioner.	in pursuance to the order of the High Court , the matter is being reffered to GST Policy Wing for reconsideration.	HC Order not forwarded, and No Specific recommendation made as per 32nd GST Council decision.



5	CGST Kolkata North, dated 11.04. 2019	Topsel Private Limited vs Goods & Service Tax Council & Secretariat & Ors., 24537(W) of 2018	The petitioner inadvertently filled in the details of the eligible duties for stocks (without excise paid document) held on 01.07.2017 in column (d) of Table 7 of Form TRAN-1 instead of filing the said details in part 7B of column 7(a) of FORM TRAN-1. Due to this inadvertent human error, the petitioner was unable to generate Form TRAN-2 and file the same. The petitioner inadvertently filled in the details of the eligible duties for stocks (without excise paid document) held on 01.07.2017 in column (d) of Table 7 of Form TRAN-1 instead of filing the said details in part 7B of column 7(a) of FORM TRAN-1. Vide Order dated 21.01.2019 the Hon'ble High Court at Calcutta has directed the Nodal Officer to afford opportunity of hearing to the petitioner and pass a reasoned order within 04 weeks from the date of communication of the order.	On 11.02.2019 following recommendation were made: Matter may be looked into.	HC Order not forwarded, and No Specific recommendation made as per 32nd GST Council decision. The case was presented in 4th ITGRC and it was not recommended being in Category B1.
6	CGST Kolkata North, dated 11.04. 2019	OSL Prestige Private Limited vs Goods & Service Tax Network & Ors., 16274(W) of 2018	No writ petition has been received in this office. Commissionerate and only order has been sent by the Petitioner along with their application. The petitioner has claimed that they have filed TRANS-1 of Rs. 1,89,33,383.36 and they have wrongly revised TRAN-1 excluding TRANS-3 amount of RS. 1,15,36,820. Vide Order dated 21.01.2019 the Hon'ble High Court at Calcutta has directed the Petitioner to apply before the Nodal Officer. The Nodal Officer will not reject the application and forward the same to GSTN and GSTN will decide the claim of the petitioner within 12 weeks from the date of the receipt of the application.	Matter may be looked into in light of High Court Order.	HC Order not forwarded, and No Specific recommendation made as per 32nd GST Council decision. The case was presented in 4th ITGRC and it was not recommended being in Category B3.

7	SGST Haryana, Mail 25.02.2019	M/s Sunbeam Auto Pvt. Ltd. Vs Union of India & ors., 33475 of 2018 (Punjab & Haryana High Court)	While filing GST Tran-1 the taxpayer in column 5A under the heading 'Balance cenvat Credit carried forward in the last return' of Rs. 5,16,561 but under the heading 'cenvat credit admissible as ITC of central Tax in accordance with Transitional Provisions' the amount is shown as NIL. To take a decision on the representation dated 22.11.2018 in accordance with the law by paasing a speaking order and after affording and opportunity and hearing to the petitioner within fortnight from the date of receipt of the certified copy of the order	The Credit in the case is related to central taxes so a letter has been written to the Central Tax Authorities for taking the appropriate action in the matter.	HC Order not forwarded, and No Specific recommendation made as per 32nd GST Council decision.
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**Category A5:**

Cases of **non-technical error** recommended by jurisdictional tax authority but Hon'ble High Court order details neither mentioned nor attached

S. No	State/ CGST	GSTIN/ Title of the Case	Brief Issue/ Directions of Hon'ble High Court	Recommendations of Officer of the State /Centre	Remarks
1	Thane CGST, 25.02. 2019	Scope Ingredients Pvt. Ltd., 27AADCK 0528K1ZJ	Claimed under Table 5(a) instead of Table 7(a), The tax payer has inadvertently filed Tran-1 under table 5(a) instead of table 7(a) of TRAnS-1. ARN generated on 23/11/2017.	The credit of eligible duties claimed by the tax payer for the stock lying as on 30/06/2017 is Rs. 80,72,287 which may be considered.	HC Order not known, but recommendation made as per 32nd GST Council decision. The case was presented in 4th ITGRC and not allowed being in B4 category.
2	Thane CGST, 25.02. 2019	Snehaanjali Electronics & Trading Pvt. Ltd., 27AAVCS 0117N1ZU	Data entered at the time of filing of Trans-1 did not appeared after Trans-1 was filed. A. The taxpayer has filed tran-1 wherein it has entered the credit of MVAT of Rs. 26,28,592. but the same is not appearing on the credit ledger. B. The taxpayer filed in Tran-1 under table 7(a) of Rs. 27,04,917 instead of filing in column 7B. Since the tax payer had not shown the amount in column 7B, the TRAN-2 window could not be opened.	The claim of the taxpayer be considered subject to the outcome of the electric trail. The request of the taxpayer may be considered.	HC Order not known, but recommendation made as per 32nd GST Council decision. The case was presented in 4th ITGRC and not allowed being in B3 category.
3	Thane CGST, 25.02. 2019	Super Plywood, 27ABFPT8 857N1ZL	While submitting TRAN 1 for stock in hand on appointment date, where excise invoices are not available; due to technical error, the above details of stock in hand were filled in part 7d Instead of part 7(B) of Table 7(a) of TRAN 1. The taxpayer has filed Tran-1 under table 7(d) instead of 7(a) Part 7B. So, the system has not allowed the taxpayer to file Table 4 of Tran 2.	The request of the taxpayer may be considered.	HC Order not known, but recommendation made as per 32nd GST Council decision. The case was presented before 4th ITGRC and not recommended being in B3 category.
4	Thane CGST, 12.04. 2019	D P Plastics, 27AAFFD7 988K1ZO	The taxpayer filed Tran 1 but by mistake uploaded the details in the wrong column/table.	The credit claimed by the taxpayer may be considered.	HC Order not known, but recommendation made as per 32nd GST Council decision. The case is appearing in B10 Category of Agenda ti 6th IRC presented through GSTN as per circular 03.04.2018.

5	Thane CGST, 12.04. 2019	Navkar Traders, 27AAGFN 0365H1ZB	While submitting Tran-1 for stockin hand on appointment date, where excise invoices are not available, due to technical error, the above details of stock in hand were filed in part7d instead of part 7(b) of table 7(a) of Tran-1. The taxpayer has filed Tran 1 under table 79d0 instead of 7(a) Part7B. So the system has not allowed the taxpayer to file Table 4 of Tran-2.	The request of the taxpayer may be considered.	HC Order not known, but recommendation made as per 32nd GST Council decision.
6	Thane CGST, 12.04. 2019	Kiran Auto Wheels Pvt. Ltd., 27AAFCK 1036L1ZI	While submitting Tran-1 for stockin hand on appointment date, where excise invoices are not available, due to technical error, the above details of stock in hand were filed in part7d instead of part 7(b) of table 7(a) of Tran-1. The taxpayer has filed Tran-1 under table 7(d) instead of 7(a) Part 7B. So, the system has not allowed the taxpayer to file Table 4 of Tran 2.	The request of the taxpayer may be considered.	HC Order not known, but recommendation made as per 32nd GST Council decision.
7	Jodhp ur, CGST Mail 26.04. 2019	M/s LMJ Services SBCWP No. 5212/2018, GSTIN No. 08AAACL 4868Q1ZQ	The petitioner clamied input credit avialiable to it under Section 140(3) of CGST ACT, 2017 for which he was entitled on the stock by giving the requiite details on 17th October 2017 within the time limit. The petitioner could not submit the details of the invoices on which the said duty was claimed along with the filing of the Form TRAN-1 initially on 17.10.2017. Therefore, it submitted a revised return in the form of TRAN-1 on 27.12.2017 and also submitted transistional stock statement. While filing the revised return, due to inadvertance in the filing process, the petitioner selected wrong column of 7(d) instead of column 7(a) in Table 7(B) of form TRAN-1. Inadvertent filing of TRAN-1 in wrong column.	Yes, the unit is entitled for credit on stock and inadvertent mistake should be allowed to correct.	HC Order not known, but recommendation made as per 32nd GST Council decision.

8	Received from GSTN, Gilette India Ltd., Bengaluru South Commissioner.CGST	2697/2018-Gilette India Ltd. v. UOI & Ors. Forwarded to GSTC Secretariat vide email dated 28.3.2019	Petitioner no. 1 declared only those cases where the invoices/ duty paying documents were readily available. When the Petitioner tried to submit TRAN-2 after 27.12.2017 the GST Portal displayed the following errors: - i. “You have not declared anything in part 7B of table 7(a) of TRAN-1, so you are not permitted to fill any details in table 4 of TRAN-2” ii. “You have not declared anything in table 7(d) of TRAN-1, so you are not permitted to fill any details in table 5 of TRAN-2” The abovementioned error were valid errors that were displayed on GST Portal. Therefore, there is no technical glitch. Court vide order dated 25.03.2019 has directed the counsel for the Respondents to seek instructions on whether the Respondents are willing to extend the deadline, in cases such as the above, for rectifying/revising the form GST-TRAN-1.	Based on the orders of the HC, the taxpayers may be allowed to file Tran 2.	HC Order not known clearly, but recommendation made as per 32nd GST Council decision.
9	Thane CGST, 25.02.2019	Liba Enterprises, 27AAAF 0135F1ZV	Due to oversight was not able to upload credit claim of Rs.5,22,000/-. Tran-1 was filed by the taxpayer on 26/12/2017 vide ARN No. AA271117902540J. The taxpayer could upload state tax credit of Rs. 6,56,054 but could not upload cenvat credit of Rs. 5,22,000.	The credit of eligible duties claimed by the taxpayer may be considered.	HC Order not known, but recommendation made as per 32nd GST Council decision. The case was presented in 4th ITGRC but not recommended by Committee being in B3 category.

**Category B1:**

**Cases of Technical error** which are recommended by jurisdictional tax authority, with or without Hon'ble High Court orders.

<b>S. No</b>	<b>State/ CGST</b>	<b>GSTIN/ Title of the Case</b>	<b>Brief Issue/ Directions of Hon'ble High Court</b>	<b>Recommendations of Officer of the State /Centre</b>	<b>Remarks</b>
1	Thane CGST, 12.04.2019	C.K.P Cooperative Bank Ltd. 27AAAAT0027B1Z6	The taxpayer could not file Tran-1 by 27/12/2017 as it could not migrate from service tax to GSTN at that due to technical difficulties. The tax payer reapplied for migration on 29th August, 2018, as the migration process was reopened. The migration process was completed on the 26th October, 2018 and thereafter the taxpayer could use the common GSTN portal. The tax payer tried to file Tran 1 but the system did not allowed to file the same. The tax payer filed declaratioin in Tran-1 on 26/10/2018 after completion of migration.	Although the case does not satisfy the condition as mentioned in the OM dated 19/02/2019 issued by GST Council, the request of the tax payer should be considered as the tax payer was able to migrate on 26/10/2018.	Technical error case and HC Order not known, but recommendati on made as per 32nd GST Council decision.
2	CGST Jaipur, mail 25.02.2019	M/S RJS Real Tech Company (08AAPFR7080L1ZF) VS Union of India & Ors, 6583/2018; 15-05-2018	Unable to file Tran-1. The taxpayer was facing technical issue, but failed to take screenshot of the error. Therefore, he was unable to serve anything under technical evidence in SOP form as prescribed in the CBIC circular dated 03.04.2018. Hence, taxpayer filed writ in High court. High Court directed to provisionally entertain the GST Tran-1 and other returns of the petitioner either by way of opening the portal or manually.	As directed by Hon'ble High Court, kindly allow the taxpayer to file Tran-1	Technical error case and HC Order not forwarded, but recommendati on made as per 32nd GST Council decision.
3	CGST Jaipur, mail 25.02.2019	M/S Jodhpur Tyres (08AAAFJ5853A1ZO) VS Union of India & Ors, 9251/2018; 06-07-2018	Unable to file Tran-1. The taxpayer was facing technical issue, but failed to take screenshot of the error. Therefore, he was unable to serve anything under technical evidence in SOP form as prescribed in the CBIC circular dated 03.04.2018. Hence, taxpayer filed writ in High court. High Court directed to provisionally entertain the GST Tran-1 and other returns of the petitioner either by way of opening the portal or manually.	As directed by Hon'ble High Court, kindly allow the taxpayer to file Tran-1	Technical error case and HC Order not forwarded, but recommendati on made as per 32nd GST Council decision.

4	CGST Jaipur, mail 25.02. 2019	M/S Taiyab Motors (08AABFT2 688Q1ZD) VS Union of India & Ors, 9675/2018 ; 16/07/2018	Unable to file Tran-1. The taxpayer was facing technical issue, but failed to take screenshot of the error. Therefore, he was unable to serve anything under technical evidence in SOP form as prescribed in the CBIC circular dated 03.04.2018. Hence, taxpayer filed writ in High court. High Court directed to provisionally entertain the GST Tran-1 and other returns of the petitioner either by way of opening the portal or manually.	As directed by Hon'ble High Court, kindly allow the taxpayer to file Tran-1	Technical error case and HC Order not forwarded, but recommendation made as per 32nd GST Council decision.
5	CGST Jaipur, mail 25.02. 2019	M/S Biogeneti Drugs pvt. Ltd (08AACCB3 897K1Z7) VS State of Rajasthan, 15274/2018; 3/10/2018	Unable to file Tran-1. The taxpayer was facing technical issue, but failed to take screenshot of the error. Therefore, he was unable to serve anything under technical evidence in SOP form as prescribed in the CBIC circular dated 03.04.2018. Hence, taxpayer filed writ in High court. High Court directed to provisionally entertain the GST Tran-1 and other returns of the petitioner either by way of opening the portal or manually.	As directed by Hon'ble High Court, kindly allow the taxpayer to file Tran-1	Technical error case and HC Order not forwarded, but recommendation made as per 32nd GST Council decision.
6	CGST Jaipur, mail 25.02. 2019	M/S Rays Power Expert Pvt. Ltd. (08AAFCR1 929K1Z3) VS Union of India & Ors, 20714/2018; 3/10/2018	Unable to file Tran-1. The taxpayer was facing technical issue, but failed to take screenshot of the error. Therefore, he was unable to serve anything under technical evidence in SOP form as prescribed in the CBIC circular dated 03.04.2018. Hence, taxpayer filed writ in High court. High Court directed to provisionally entertain the GST Tran-1 and other returns of the petitioner either by way of opening the portal or manually.	As directed by Hon'ble High Court, kindly allow the taxpayer to file Tran-1	Technical error case and HC Order not forwarded, but recommendation made as per 32nd GST Council decision.
7	CGST Jaipur, mail 25.02. 2019	M/S Samdani Automobiles Pvt. Ltd (08AALCS0 918H1Z8) Vs Union of India, 6584/2018; 15/05/2018	Unable to file Tran-1. The taxpayer was facing technical issue, but failed to take screenshot of the error. Therefore, he was unable to serve anything under technical evidence in SOP form as prescribed in the CBIC circular dated 03.04.2018. Hence, taxpayer filed writ in High court. High Court directed to provisionally entertain the GST Tran-1 and other returns of the petitioner either by way of opening the portal or manually.	As directed by Hon'ble High Court, kindly allow the taxpayer to file Tran-1	Technical error case and HC Order not forwarded, but recommendation made as per 32nd GST Council decision.

8	CGST Jaipur, mail 25.02. 2019	M/S Venkateswar a Wires Pvt. Ltd. 08AAFCR19 29K1Z3 Vs Union of India, 16645/2018; 22/10/2018	Unable to file Tran-1. The taxpayer was facing technical issue, but failed to take screenshot of the error. Therefore, he was unable to serve anything under technical evidence in SOP form as prescribed in the CBIC circular dated 03.04.2018. Hence, taxpayer filed writ in High court. High Court directed to provisionally entertain the GST Tran-1 and other returns of the petitioner either by way of opening the portal or manually.	As directed by Hon'ble High Court, kindly allow the taxpayer to file Tran-1	Technical error case and HC Order not forwarded, but recommendation made as per 32nd GST Council decision.
9	Bolpur, CGST	M/s Pinax Paper Mills Pvt. Ltd. GSTIN No. is 19AAECA81 51B1ZX	M/s Pinax Paper Mills Pvt. Ltd. Informed that they could not file Tran-1 on 27th Dec 2017 due to technical glitch. While filing Tran-1, they were required to update the Excise Registration No. and Service Tax Registration No. which were not updated at the time of migration. On updating the registration details, they could not digitally authenticate the amendment even after multiple bonafide attempts, resulting in failure of filing the prescribed TRAN-1 form. In respect of the above they had mailed the issue in helpdesk@gst.gov.in and continuously followed up with them. They have also raised multiple tickets regarding inability to file TRAN-1 due to technical issue. Total amount of ITC involved is Rs. 15,71,040/-	Recommended	Technical error case and HC Order not known, but recommendation made as per 32nd GST Council decision.



10	Bolpur, CGST	M/s SAIL Durgapur Steel Plant GSTIN No.19AAAC S7062F6Z6	M/s SAIL Durgapur Steel Plant informed that they filed a Tran-1 form in time. However, it is noticed by field formation that the Tran-1 form said to be filed by the Assessee is not available in the system portal. The fact was also confirmed by the CBIC Mitra. But it is not clear how the assessee could have availed Tran-1 credit in the event of such non-filing as the same has to be utilized from the e-ledger only. Earlier in this connection the Chairman CBIC has sent D>O.F No. F.No. 267/8/2018-CX-8 dt. 14.03.2018 for verification of Tran-1 credit. There is a mention of the said assessee availing Transitional credit of Rs. 212.7567 crore. The said Tran-1 appears at Sl. No. 433 of the excel sheet annexed to the said letter. Hence, it is felt that the instant issue may have been cropped up due to glitches in the system. Since the details of Tran-1 credit is not available in the system, this office is proposing to issue a Show cause notice for recovery of the said amount. It appears that this glitch may cause uncalled for harassment of the assessee.	Recommended	Technical error case and HC Order not known, but recommendation made as per 32nd GST Council decision.
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11	Bolpur, CGST	M/s Centom Industries Ltd. , Kolkata	From the letter as submitted it appears that M/s Centom Industries Ltd. , Kolkata was in liquidation from 2014 to August,2017 and got back the office premises on 08.09.2017 from Official Liquidator(OL). They applied to the ROC to set right the Co. The official liquidator's office was to file the ROC related returns but it was done and accordingly the name of the company was struck off from the records and registers of ROC. The Govt. offered a COD scheme for companies whose name were struck off and Co. utilised the opportunity and filed all the statutory returns in compliance with the ROC requirements for the 4 years during which the company was in liquidation. They have subsequently filed the VAT and GST returns till date. The provisional GST No. 19AACCC5504A1Z8 was provided to them and on the basis of provisional GST No. they tried to migrate the old input to the provisional no. But the system was not allowing them to apply Tran-1 form and they were advised to take new GST no. and they did so on Sept. 2017. Their new GST No. 19AACCC5504A2Z7. So, there is a gap of one year (1st August,2017 to 12 Sept, 2018) So, migration of VAT and CENVAT could not be done due to the above reasons. Cenvat Credit=Rs. 1,08,00000/-	Recommended	Technical error case and HC Order not known, and No Specific recommendation made as per 32nd GST Council decision.
12	Chennai, CGST Mail 31.03. 2019	33AAACV3015D1Z1 VISIONHIRE ENTERTAINMENTS PVT LTD, 13536 of 2018 dated 16.07.2018 of Madras High Court	Submission of TRAN 1 was not possible due to technical glitches encountered during the process. Petitioner to submit application to Jurisdictional Officer who has to forward it to Nodal Officer who in turn to forward to GSTN. The IT Grievance committee of GSTN to take decision within 3 weeks.	Recommended	Technical error case and HC Order not known, and No Specific recommendation made as per 32nd GST Council decision.

**Category B2:**

**Cases of Technical error** which are **not recommended** by jurisdictional tax authority. But Hon'ble Court has directed Nodal Officer to forward to IT Redressal Committee to decide the same.

<b>S. No</b>	<b>State/ CGST</b>	<b>GSTIN/ Title of the Case</b>	<b>Brief Issue/ Directions of Hon'ble High Court</b>	<b>Recommendations of Officer</b>	<b>Remarks</b>
1	Received from GSTN, M/s Accurate Engineering	GSTIN: - 08ABJPA2 803K1ZW, W.P No.8566/2018 M/s Accurate Engineering Vs. Union of India and Ors.	In paragraph 4 of the Writ Petition the Petitioner has stated that he tried to carry forward the unavailed Credit of Excise Duty, CENVAT Credit, Service Tax and VAT by submitting declaration form GST TRAN-1 and system showed the status that time limit for filing TRAN-1 extended up to 31.12.2018. But due to technical error the required form GST TRAN-1 could not be uploaded. The Court vide order dated 19.6.2018 has directed that entertain the GST TRAN-1 and other return of the petitioner either by way of opening the portal or manually.	No recommendation	HC Order not forwarded, and also recommendation is not clearly made as per 32nd GST Council decision.
2	Received from GSTN, M/S Norex Flavours Pvt. Ltd	GSTIN: - 09AACCN 8820EIZH, W.P No. 1022 of 2018 filed by M/S Norex Flavours Pvt. Ltd. Vs U.O.I & Others.	The Petitioner has not alleged any technical glitch of the GST Portal. The Petitioner in paragraph 9-11 of the WP has stated that the Petitioner was given wrong advice by a local counsel that Form TRAN-1 can be filed by after entire outstanding tax under Form-C/H has been deposited with the VAT department. That in view of the above bonafide mistaken belief, the Petitioner did not attempt to file TRAN-1 till 27.12.2017. Court vide order dated 19.7.2018 directed that in the meantime, the respondents are directed to reopen the portal within two weeks from today. In the event they do not do so, they will entertain the application of the petitioner manually and pass orders on it after due verification of the credits as claimed by the petitioner.	No recommendation	HC Order not forwarded, and also recommendation is not clearly made as per 32nd GST Council decision.

3	SGST Andhra Pradesh, Mail 28.02.2019	Tran-1 Form M/s. Srinivasa Fertilizers and General Goods, Tadepalligudem GSTIN:37AAOFS8487M1ZZ	WP 34801 OF 2017 filed to issue a Writ of Mandamus/order or direction to Respondent Authorities to permit the Petitioner to adjust the input tax credit of Rs 1 33 77 654/ available as on 30 06 2017 towards the output tax payable from 01 07 2017 onwards. Error was shown and taxpayer informed that they have not taken screenshot at that point of time. It was ordered by Hon'ble Court that "It is open to the petitioner in terms of the notification dated 10.09.2018 and the subsequent order dated 17.09.2018 and to satisfy the authorities concerned that their attempts to file Form GST TRAN 1 on 27.12.2017 failed because of system error or server related issues. As per the judgment he filed application.	It is requested to GST council for taking necessary action	HC Order not forwarded, and No Specific recommendation made as per 32nd GST Council decision.
4	SGST Andhra Pradesh, Mail 28.02.2019	Tran-1 Form & Tran-2 Form M/s. Sai Enterprises, GSTIN:37ACVFS5896B1ZC , W.P No. 25865 of 2018 Dated 25.10.2018.	They have submitted that they have NCCF in VAT and closing stocks as on 30.06.2017 on which Central Excise Duty paid invoices are not available and claimed Transitional relief through TRAN -1. But system not accepting to file TRAN-2 for the months from July'2017 to December'2017 and unable to get 60 % of the CGST Amount. but failed to File. Processed with error. Screen shot was not taken but filed letter to the Assistant Commissioner (ST), Vinukonda. The filing of declaration in Tran 1 is not available now as the due date is over. The writ petition is disposed of directing the Joint Commissioner, State Tax to forward the representation of the petitioner dated 19.09.2018 to the Chief Commissioner and further directing the Chief Commissioner to forward the said representation along with his report to the GST Council. The GST Council shall take a call and pass appropriate orders in accordance with law.	URGENT: Forwarded for necessary rectification as per the directions of the honourable high court.	HC Order not forwarded, and No Specific recommendation made as per 32nd GST Council decision.
5	SGST Andhra Pradesh, Mail 28.02.2019	M/s. Sri Srinivasa Chemicals, GSTIN:37AETPV4291B1ZZ, W.P No. 25826 of 2018 Dated 25.10.2018.	When tried to claim central excise as per the provisions of APGST Act 2017 through online, the system is not accepting and shown that 'no modifications is allowed'. Hence dealer has submitted TRAN-1 and TRAN-2 manually to Assistant Commissioner (ST), Macherla on 01-06-2018. The dealer filed a Writ in the Hon'ble High Court of AP and the Hon'ble High Court of Andhra Pradesh in W.P.No.25826/2018 directed to forward the said representation along with his report to the GST Council. The GST council shall take a call and pass appropriate orders in accordance with law. The filing of declaration in TRAN1 is not available through the status appears as FILED. The writ petition is disposed of directing the Joint Commissioner, State Tax to forward the representation of the petitioner dated 19.09.2018 to the Chief Commissioner and further directing the Chief Commissioner to forward the said representation along with his report to the GST Council. The GST Council shall take a call and pass appropriate orders in accordance with law.	The GST council shall take a call and pass appropriate orders in accordance with law.	HC Order not forwarded, and No Specific recommendation made as per 32nd GST Council decision.

6	SGST Andhra Pradesh, Mail 28.02.2019	M/s KONDUR U MOHANK UMAR(SRI BALAJI DIGITALS), GSTIN: 37ABKPM 1142J1ZM, W.P No. 31714 of 2018 Dated 24.10.2018.	The Hon'ble High Court in their judgment "It is open to the petitioner in terms of the notification dated 10.09.2018 and the subsequent order dated 17.09.2018 and to satisfy the authorities concerned that their attempts to file Form GST TRAN 1 on 27.12.2017 failed because of system error or server related issues. As per the judgment he filed application. Error was shown and taxpayer informed that they have not taken screenshot at that point of time. It is open to the petitioner, in terms of the notification dated 10.09.2018 and the subsequent order dated 17.09.2018, to seek recommendation of the GST Council for submission of FORM GST TRAN-I and to satisfy the authorities concerned that their attempts to file FORM GST TRAN-I on 27.12.2017 failed because of systems error or server related issues.	As per the judgment he filed application.	HC Order not forwarded, and No Specific recommendation made as per 32nd GST Council decision.
7	SGST Andhra Pradesh, Mail 28.02.2019	M/s SRI CHAKRA MOTORS, GSTIN:37 ACYFS465 4E1ZH, W.P No. 30501 of 2018 Dated 24.10.2018.	They have made several attempts to file TRAN 1 but could not file the same till 27.12.2017 due to technical glitches. They have filed a writ petition before the Hon'ble High Court of AP in WP No.30501/2018. Error was shown and taxpayer informed that they have not taken screenshot at that point of time. It is open to the petitioner, in terms of the notification dated 10.09.2018 and the subsequent order dated 17.09.2018, to seek recommendation of the GST Council for submission of FORM GST TRAN-I within the time-frame stipulated in the order dated 17.09.2018, and to satisfy the authorities concerned that their attempts to file FORM GST TRAN-I on 27.12.2017 failed because of systems error or server related issues.	As per the judgment he filed application.	HC Order not forwarded, and No Specific recommendation made as per 32nd GST Council decision.
8	SGST Andhra Pradesh, Mail 28.02.2019	Sindhura Paper Pvt. Ltd, Marampalli, GSTIN: 37AAMCS 2873A1ZA, WP 23685/2018 dt 10-7-2018	To issue a writ or order or direction especially one in the nature of Writ of Mandamus declaring the action of the respondents (i) in not following the transitional provisions of enumerated under Sections 139 to 142 of The CGST Act 2017 in petitioner company's case (ii) in closing the portal disallowing the petitioner company in filing the TRAN1 for its GST No 37AAMCS2873A1ZA (iii) in not appropriating Input Tax Credit of about Rs 1 30 51 919/ under Andhra Pradesh Value Added Tax VAT Registration No 37629043225 Central Excise Registration NO AAMCS2873AXM001 and Service Tax Registration No AAMCS2873ASD001. On first attempt it shown as BLOCKED. As per the order given in Common "It is open to the petitioner in terms of the notification dated 10.09.2018 and the subsequent order dated 17.09.2018 and to satisfy the authorities concerned that their attempts to file Form GST TRAN 1 on 27.12.2017 failed because of system error or server related issues. As per the judgment he filed application."	It is requested to GST council for taking necessary action	HC Order not forwarded, and No Specific recommendation made as per 32nd GST Council decision.

9	Visakha patnam, CGST Mail 10.04.2019	37AAFCA 0796B1ZV, A.S. STEEL TRADERS (VSP)PCT. LTD, 33573/2018 Dt.03.10.2018	The assessee has not provided any proof that he has made an attempt to file TRAN-1 before 27.12.2017. Server error and technical problem and abruptly the portal did not work and they were not able to proceed further. "Directed to seek the recommendations of the GST council for submission of form GST TRAN-1 with in time frame stipulated in the order dated 17.09.2018 and to satisfy the authorities concerned that their attempts to file FORM GST TRAn-1 on 27.12.2017 failed because of a system error or server related issues.	Forwarded with reference to Hon'ble High Court Judicature	HC Order not forwarded, and No Specific recommendation made as per 32nd GST Council decision.
10	Visakha patnam, CGST Mail 10.04.2019	37AADFA 6816H1ZI, A.S. STEEL TRADERS, 32259/2018 Dt.03.10.2018	The assessee has not provided any proof that he has made an attempt to file TRAN-1 before 27.12.2017. Server error and technical problem and abruptly the portal did not work and they were not able to proceed further. "Directed to seek the recommendations of the GST council for submission of form GST TRAN-1 with in time frame stipulated in the order dated 17.09.2018 and to satisfy the authorities concerned that their attempts to file FORM GST TRAn-1 on 27.12.2017 failed because of a system error or server related issues.	Forwarded with reference to Hon'ble High Court Judicature at Hyderabad for the sates of Telangana, Hyderabad Andhra Pradesh order dt.03.10.2018 in W.P.No. 32259 and 33573 of 2018	HC Order not forwarded, and No Specific recommendation made as per 32nd GST Council decision.
11	Bhubaneswar Zone CGST, Mail 16.04.2019	M/s Bharat Motors Ltd. vs UoI & Ors., 4899/2019	The petitioner has filed the writ petition seeking direction of the Hon'ble High Court to the Jurisdictional Commissioner of CT and GST Odisha to recommend their case to IT-GRC through GSTN for filing revised GST TRAN-1 return beyond the stipulated time. The petitioner filed the TRAN-1 on 24.12.2017. As the petitioner started to have missed some invoices, they wanted to file revised TRAN-1 but, they have not filed the TRAN-1 by the last extended date i.e. 27.12.2017. The Hon'ble High Court of Odisha vide its order No. 2 dated 20.03.2019 has directed the opposite party No. 2(GST Council) and 4 (Commr. CT and GST, Odisha) to consider and disposed of the representation of the petitioner. As the petitioner pertains to State Tax Authority, their representation already filed on 03.10.2018 required to be		HC Order not forwarded, and No Specific recommendation made as per 32nd GST Council decision.

			disposed of by the State Tax Authority in compliance to the High Court order dated 20.03.2019.		
1 2	Chennai ,CGST Mail 31.03.20 19	33AABCL 0394E1ZW M/s LRN Auto Agencies Pvt. Limited, 19567 of 2018 dated 01.08.2018 of Madras High Court	Assessee could not file TRAN-1 within due date due to internal problems in their organisation as detailed in their letter enclosed. Petitioner to submit application to Jurisdictional Officer who has to forward it to Nodal Officer who in turn to forward to GSTN. The IT Grievance committee of GSTN to take decision within 3 weeks. Petitioner to submit application to Jurisdictional Officer who has to forward it to Nodal Officer who in turn to forward to GSTN. The IT Grievance committee of GSTN to take decision within 3 weeks.	Abiding the directions of the Hon'ble High Court, this application is forwarded. Copy of order is enclosed.	HC Order not forwarded, and No Specific recommendation made as per 32nd GST Council decision.

**Category B3:**

Cases of **Technical error** already presented before 1<sup>st</sup> to 5<sup>th</sup> ITGRC and **also recommended by ITGRC.**

S. N o	State/ CGST	GSTIN/ Title of the Case	Brief Issue/ Directions of Hon'ble High Court	Recommendations of Officer of the State /Centre	Remarks
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1	CGST, Alwar	M/s SRF Limited v/s Union of India & ors. 13986/2018	The petition was filed being aggrieved on account of non-reflection/non availability of Petitioner's Input Tax credit of Rs. 3,25,07,673/- on account of Excise Duty and Rs. 4,84,832,837/- on account of Service Tax totalling to Rs. 8,09,90,510/- as Transitional Credit in Electronic Credit Ledger on GSTN Portal. due to non-availability of Legitimate Input Tax Credit on account of technical glitches on GSTN portal huge financial liability got accrued and filed Writ Petition for availing Transitional Credit of Rs. 8,09,90,540/-. The petition did not avail the facility and has now preferred Civil Writ Petition before the High Court despite failure on its own part. The Hon'ble High Court Rajasthan vide order dt 03.10.2018 directed to provisionally entertain the GST TRAN-1 and other returns of the petitioner either by way of opening the portal or manually.	The assessee has assigned to the State GST Authority.	HC Order not forwarded, and No Specific recommendation made as per 32nd GST Council decision. The Case was presented in 1st ITGRC and allowed.
2	Mumbai, CGST, Mail 07.03.20 19	M/s Paymate India Pvt Limited, 3730/2018 Honourable Bombay High Court	Tran 1 filed by assessee but held up due to technical issue. Not yet appeared in HC	Recommended* (*In third ITGRC meeting held on 26.10.2018 petitioner was allowed to file Tran 1. Accordingly, Tran 1 filed on 11.12.2018 and the issue is resolved. Junior Counsel is informed accordingly.)	HC Order not forwarded, case was presented before 3rd ITGRC and it was recommended by ITGRC considering a technical glitch case.



3	Mumbai, CGST, Mail 07.03.2019	CHAVAN AUTOWHEELS PVT.LTD Vs ST. OF Maharashtra & ors WP. St. No. 1378/2019 dt. 15.01.2019 and registered on W.P. 713/2019 dt. 19.01.2019	Issue pertains to non-availment of benefit of TRAN-1 Credit due to technical glitches- party approached local sales tax office where they were registered, as Nodal Officer but could not get feedback from GSTN Network till date of filing of petition. Amount involved is Rs. 34,17,068/- Taxpayer did not file TRAN-1 on or before 27.12.2017. The Hon'ble High Court heard the matter from both side and place the matter on next hearing on 7.03.2018	1) This party is not registered under this Commissionerate office 2) But it is registered with SGST. It appears that the IT Grievances was forwarded by State Department to GSTN of which no details available.	Final HC Order not forwarded, case was presented before 4th ITGRC and it was recommended by ITGRC considering a technical glitch case.
4	Mumbai, CGST, Mail 07.03.2019	Indusind Media Communication. W.P. NO. 2229/2018	Technical or Legal Glitch since the ITC available as per TRAN-I is not allowed to be distributed to its branches and ITC cannot be utilized. TRAN-I is not allowed to be distributed to its branches and ITC cannot be utilized.	This party is not registered under this Commissionerate office.	HC Order not forwarded, case was presented before 2nd ITGRC and it was recommended by ITGRC considering a technical glitch case.
5	Mumbai, CGST, Mail 07.03.2019	M/s. Indusind Media Communication Ltd. and Anr. 2229/2018 dated 19.10.2018	Technical Glitches , HC ordered that Revised TRAN-1, ITC-02 and GSTR-3B (in physical form ) to be certified by the Commissioner at Mumbai on the basis of which the petitioner will be entitled to take credit reduced at Mumbai to its other locations subject to satisfaction of the concerned Commissioners in accordance with law.	However, in terms of High Court Order dated 19.10.2018, the effect of TRAN-1 credit has been allowed by way of GSTR-3B and hence it appears TRAN-1 is no longer require to be filed.	HC Order not forwarded, case was presented before 2nd ITGRC and it was recommended by ITGRC considering a technical glitch case.
6	CGST Mumbai East	Himalaya Terepenes Pvt. Ltd., 27AAACH6788 H1Z6	Unable to file GSTR 3B due to Tran-1	do	HC Order not forwarded, and No Specific recommendation made as per 32nd GST Council decision. The Case was presented in 5th ITGRC and allowed.

7	CGST Mumbai South	M/s. Zenith Industrial Rubber Products Pvt. Ltd., 27AAACA3874 D1ZW	IGST Refund	do	HC Order not forwarded, and No Specific recommendation made as per 32nd GST Council decision. The Case was presented in 3rd ITGRC and allowed.
8	CGST Mumbai South	Adnet Infosystems(Indi a) Private Limited, 27AAACA5326 Q2ZD	Processed with error		HC Order not forwarded, and No Specific recommendation made as per 32nd GST Council decision. The Case was presented in 4th ITGRC and allowed.
9	CGST Mumbai South	Tata realty and Infrastructure Limited, 27AACT6242L1 Z2	Processed with error		HC Order not forwarded, and No Specific recommendation made as per 32nd GST Council decision. The Case was presented in 4th ITGRC and allowed.
10	CGST Mumbai South	Allwin Jewellers Private Limited, 27AALCA6839P 1ZT	Processed with error		HC Order not forwarded, and No Specific recommendation made as per 32nd GST Council decision. The Case was presented in 2nd ITGRC and allowed.
11	CGST Mumbai South	Union Bank of India, 27AAACU0564 G4ZE	The taxpayer was not enabled to file Trans-1 till its due date due to registration/Migration issues.		HC Order not forwarded, and No Specific recommendation made as per 32nd GST Council decision. The Case was

					presented in 3rd ITGRC and allowed.
12	CGST Mumbai South	Asian Star Company Ltd., 27AAACA4856 B1Z0	TRAN-1 attempted to submit fresh or revised TRAN 1 but could not file because of errors		HC Order not forwarded, and No Specific recommendation made as per 32nd GST Council decision. The Case was presented in 3rd ITGRC and allowed.
13	CGST Mumbai South	Leela Lifestyle Services Private Limited, 27AADCG2450 N1ZG	Processed with error		HC Order not forwarded, and No Specific recommendation made as per 32nd GST Council decision. The Case was presented in 3rd ITGRC and allowed.
14	CGST Mumbai South	DP World Private Limited, 27AAACP6133A 1ZX	Processed with error		HC Order not forwarded, and No Specific recommendation made as per 32nd GST Council decision. The Case was presented in 3rd ITGRC and allowed.
15	CGST Mumbai South	Zenith Industrial Rubber Products, 27AAACA3874 D1ZW	Processed with error		HC Order not forwarded, and No Specific recommendation made as per 32nd GST Council decision. The Case was presented in 3rd ITGRC and allowed.

16	Thane CGST, 25.02.20 19	Bharat ratilal Shah Prop of Padmavati Enterprise, 27AAKPS3234J 1ZE	TRAN-1 details were processed with error. The Bombay High Court in Writ Petition No.424/2018 and Order dated 24.04.2018 has stated that such issues has to be resolved independently and on their own merits and their outcomes must not be influenced by court's direction.	The tax payer has not enclosed any evidence to establish the bonafide attempt made by him to file tran-1 before the stipulated due date i.e. 27/12/2017. The request of the tax payer may be considered subject to the outcome of the electronic trail.	HC Order not forwarded, and also recommendation is not clearly made as per 32nd GST Council decision. The case was presented in 1st ITGRC and allowed.
17	Thane CGST, 25.02.20 19	Prabhat Telecoms (India) Ltd,27AAECP22 88G1Z9	The Tax payer tried to file TRAN-1 on 27.12.2017, but the same was not filed in GSTIN. Message – “valid but not filed”	The taxpayer has attached the screen shot but the same is not legible. The document submitted does not indicate the ARN.	HC Order not forwarded, and No Specific recommendation made as per 32nd GST Council decision. The case was presented in 3rd ITGRC and allowed.
18	Thane CGST, 25.02.20 19	Sequent Scientific Ltd., 27AAACV1501 G1ZT	Registration no. is invalid please provide a valid registration	While filing Tran-1 on 27/12/2017, the taxpayer received a message error that the registration no. is invalid. Request ID SR 201712271897461 was registered by the GSTN on 27/12/2017. The request of the taxpayer may be considered subject to the outcome of the electric trail.	HC Order not forwarded, and No Specific recommendation made as per 32nd GST Council decision. The case was presented before 4th ITGRC and allowed.
19	Thane CGST, 25.02.20 19	DINESH M JAIN HUF	TP is not able to file TRAN-1 since 9 <sup>th</sup> Oct 2017. TP not able to add Excise reg. no. in existing registration field as they are not able to amend non-core field registration due to technical error.	The taxpayer has forwarded the copy of the email request ID 201712231866389 dated 23/12/23017 received from the Support GSTN. The request of the taxpayer may be considered subject to the outcome of the electric trail.	HC Order not forwarded, and No Specific recommendation made as per 32nd GST Council decision. The case was presented before 4th ITGRC and allowed.

**Category C:**

Cases already presented before 1<sup>st</sup> to 5<sup>th</sup> ITGRC **but not recommended by ITGRC** and now as per 32nd GST Council decision also forwarded without recommendation by jurisdictional tax authority.

<b>S. No</b>	<b>State/ CGST</b>	<b>GSTIN/ Title of the Case</b>	<b>Brief Issue/ Directions of Hon'ble High Court</b>	<b>Recommendations of Officer of the State /Centre</b>	<b>Remarks</b>
1	CGST, Alwar	M/s Saurabh Agrotech Pvt. Ltd. v/s Union of India & Ors. WP 12649/2018	The last date of filing Tran-1 was 27.12.2017 after this the Department of Revenue issued a circular dated 03.04.2018 whereby, time period for filing TRAN-1 was extended till 30.04.2018 only for such cases where the tax payer who made attempts to file TRAN-1 but could not file the same on or before 27.12.2017 due to system glitches. The assessee filed TRAN-1 after the due date i.e. 27.12.2017 by stating that they attempted before the due date but the same could not be verified for want of evidence in any form. The tax payer failed to upload the TRAN-1 on common web portal as the portal was working well all along period up to 27.12.2017. The tax payer did not provide any evidence on record to support the claim. Further, the tax payer has not file any application before the Department regarding technical glitches in terms of circular No. 39/13/2018- GST dated 03.04.2018. The Hon'ble High Court Rajasthan vide order dt 12.10.2018 directed to provisionally entertain the GST Tran-1 and other returns of the petitioner either by way of opening the portal or manually.	As the tax payer has not attached any proof with the Writ Petition, therefore, they are not entitled for any other relief in term of Notification no. 48/2018-Central Tax dated 10.09.2018.	HC Order not forwarded, and No Specific recommendation made as per 32nd GST Council decision. The Case was presented in 4th ITGRC and not recommended.

2	Chennai ,CGST Mail 31.03.2 019	33AABFP245 0N1ZA Pothys Tirunelveli, WP 7218 to 7226 of 2018 dated 18.07.2018 of Madras High Court	Tax Payer had tried to submit Tran-1 Return in common portal. But they could not file TRAN-1 Return on 27.12.2017 due to some issues in common portal. Hence, they are unable to carry forward ITC from their ER-1 Returns. High Court Order dated 18.09.2018 passed by Honourable H.C. Madras in W.P. (MD) Nos.7218 of 2018 filed by M/s. Pothys, Tirunelveli and 7 of its sister firms. Petitioner to submit application to Jurisdictional Officer who has to forward it to Nodal Officer who in turn to forward to GSTN. The IT Grievance committee of GSTN to take decision within 3 weeks.		No Recommendation Given by Jurisdictional Officer as per the decision of 32nd GST Council Decision. The case was presented before 2nd ITGRC and it was not recommended.
3	Mumbai, CGST, Mail 07.03.2 019	CHAVAN MOTOR Div.(I) Pvt. Ltd Vs ST. OF Maharashtra & ors , WP. St. No. 1379/2019 dt. 15.01.2019 and registered on W.P. 716/2019 dt. 19.01.2019	Issue pertains to non-availment of benefit of TRAN-1 Credit due to technical glitches- party approached local sales tax office where they were registered, as Nodal Officer but could not get feedback from GSTN Network till date of filing of petition. Amt. involved is Rs. 86,72,373/- Taxpayer did not file TRAN-1 on or before 27.12.2017. The Hon'ble High Court heard the matter from both side and place the matter on next hearing on 7.03.2018	1)This party is not registered under this Commissionerate office 2) But it is registered with SGST. It appears that the IT Grievances was forwarded by State Department to GSTN of which no details available.	Final HC Order not forwarded, and No Specific recommendation made as per 32nd GST Council decision. Case was presented before 4th ITGRC and it was not recommended.
4	Mumbai, CGST, Mail 07.03.2 019	Siemens Ltd., W.P. No. 986 of 2019 dt.23.01.2019	Technical or Legal Glitch since the ITC available as per TRAN-I is not allowed to be distributed to its branches and ITC cannot be utilized.ITC of Service tax amounting to Rs.30,54,75,189/- TRAN-I is not allowed to be distributed to its branches and ITC cannot be utilized.ITC of Service tax amounting to Rs.30,54,75,189/- The matter is still on Pr-admission stage and The Hon'ble High Court has given the next date of hearing on 15.03.2019	1)This party is not registered under this Commissionerate office 2) But it is registered with SGST. It appears that the IT Grievance was forwarded by State Department to GSTN of which no details available.	HC Order not forwarded, and No Specific recommendation made as per 32nd GST Council decision. Case was presented before 2nd and 4th ITGRC and it was not recommended.

5	Mumbai, CGST, Mail 07.03.2019	Siemens Healthcare Ltd, W.P. No. 262 of 2019 DT. 29.01.2019	Technical or Legal Glitch since the ITC available as per TRAN-I is not allowed to be distributed to its branches and ITC cannot be utilized. ITC of Rs.6,06,39,632/- TRAN-I is not allowed to be distributed to its branches and ITC cannot be utilized. ITC of Rs.6,06,39,632/- The matter is still on Pr-admission stage and The Hon'ble High Court has given the next date of hearing on 25.02.2019	1) This party is not registered under this Commissionerate office 2) But it is registered with SGST. It appears that the IT Grievances was forwarded by State Department to GSTN of which no details available.	HC Order not forwarded, and No Specific recommendation made as per 32nd GST Council decision. Case was presented before 2nd and 4th ITGRC and it was not recommended.
6	Mumbai, CGST, Mail 07.03.2019	Vertiv Energy pvt. Ltd. V/s. Union of India & others, Writ Petition(L) No. 24915/2018 filed by Vertiv Energy Pvt. Ltd.	Non reflection of Closing balance of Cenvat Credit as on 30.06.2017 in the Electronic Credit Ledger of GST Regime. Negligence committed by the taxpayer in careful filing of TRAN-1 and failed to revise the same with in due date. The petitioner's case was placed in 3rd meeting of IT-Grievance Redressal Committee on 26.10.2018 and their case has not been approved for filing of Tran-1, since upon examination no technical glitch was found in the matter. Pending next date of hearing on 01.03.2019	-	HC Order not forwarded, and No Specific recommendation made as per 32nd GST Council decision. Case was presented before 3rd ITGRC and it was not recommended.
7	Mumbai, CGST, Mail 07.03.2019	M/s. Grant Investrade Limited, 2229/2018 dated 19.10.2018	Technical Glitches. Revised TRAN-1, ITC-02 and GSTR-3B (in physical form) to be certified by the Commissioner at Mumbai on the basis of which the petitioner will be entitled to take credit reduced at Mumbai to its other locations subject to satisfaction of the concerned Commissioners in accordance with law	However, in terms of High Court Order dated 19.10.2018, the effect of TRAN-1 credit has been allowed by way of GSTR-3B and hence it appears TRAN-1 is no longer require to be filed.	HC Order not forwarded, and No Specific recommendation made as per 32nd GST Council decision. Case was presented before 3rd ITGRC and it was not recommended.
8	CGST Mumbai South	Sunjeet Communications Private Limited, 27AAHCS501 1P1Z1	The taxpayer has neither tried for saving/submitting or filing Tran-1		HC Order not forwarded, and No Specific recommendation made as per 32nd GST Council decision. The Case was presented in 4th ITGRC and

					not recommended.
9	CGST Mumbai South	Indira Container Terminal Private Limited, 27AABCI7436A1ZV	As per GST system log, there are no evidences of error or submission/filing of Tran-1		HC Order not forwarded, and No Specific recommendation made as per 32nd GST Council decision. The Case was presented in 3rd ITGRC and not recommended.
10	CGST Mumbai South	Economic Laws Practice, 27AABFE1263G1ZS	As per GST system log, there are no evidences of error or submission/filing of Tran-1		HC Order not forwarded, and No Specific recommendation made as per 32nd GST Council decision. The Case was presented in 3rd ITGRC and not recommended.
11	CGST Mumbai South	Mutha Resources Private Limited, 27AAACA9289L1Z2	As per GST system log, there are no evidences of error or submission/filing of Tran-1		HC Order not forwarded, and No Specific recommendation made as per 32nd GST Council decision. The Case was presented in 3rd ITGRC and not recommended.



12	Thane CGST, 25.02.2 019	Sai Point Automobiles Pvt. Ltd, 27AAICS9449 L1ZI	Due technical error at the time of uploading necessary details. Digital signature is not supported to our computer. The taxpayer has attached a copy of the letter dated 28/12/2017 addressed to the Sales Tax, but the taxpayer has not attached the screenshots evidencing the attempt made to file the Tran-1 prior to 27/12/2017.	The request of the taxpayer may be considered to be outcome of the electric trail.	HC Order not forwarded, and No Specific recommendatio n made as per 32nd GST Council decision. The case was presented in 3rd ITGRC and not recommended.
13	CGST Kolkata North, dated 11.04.2 019	Eskag Pharma Pvt. Ltd., 19AAACE564 6H1ZJ	Unable to claim transitional credit of RS. 799320/- due to inability to file TRAN-1 as portal was slow and not responsive.	No recommendation	HC Order not forwarded, and No Specific recommendatio n made as per 32nd GST Council decision. The case was presented before 4th ITGRC but not recommended.

14	Punjab SGST, Mail 25.02.2 019	M/S ANAESTHET IC GASES PVT LTD V/S UNION OF INDIA AND OTHERS, WP 12386/2018,09 /07/2018	While feeding the data/details in Form TRAN-1, the same was not recorded/saved at portal despite repeated attempts. On reopening/accessing form Tran-1, it was found that the data fed is not saved resulting into feeding the data again but the same problem persisted repeatedly. Thereafter the system got hanged due to repetitive attempts, did not proceed further and logged off on its own from the portal. Dispose of the present petitions by granting liberty to those petitioners who have not filed any representation to file detailed and comprehensive representations raising all the pleas as raised in the present writ petitions before the Nodal Officer within a period of five days from the date of receipt of certified copy of the order. It is directed that in the event of representations being filed by the petitioners within the aforesaid period of five days from the date of receipt of the certified copy of the order, such representations as well as the representations already filed, shall be forwarded to the I.T. Redressal Committee concerned within next fifteen days after verification by the G.S.T.N and the Committee shall thereafter decide the same in terms of clause 5.4 of Circular No.39/13/2018-GST dated 3.4.2018 by passing a speaking order and after affording an opportunity of hearing to the petitioners within a period of four weeks from the date of receipt of the representations. (Main CWP 4180/2018 M/s M/s Surinder Arora Enterprises V/s State of Punjab & others)	HC Order not forwarded, and No Specific recommendatio n made as per 32nd GST Council decision. The case was presented before 2nd ITGRC but it was not recommended.
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15	Punjab SGST, Mail 25.02.2 019	M/S MODERN MOTOR WORKS V/S UNION OF INDIA AND OTHERS, 9251/2018, 16/04/2018	Dealer didn't try to file to file the TRAN 1 due to date mentioned in press release dated 10/11/2017 is 31/12/2017. Dispose of the present petitions by granting liberty to those petitioners who have not filed any representation to file detailed and comprehensive representations raising all the pleas as raised in the present writ petitions before the Nodal Officer within a period of five days from the date of receipt of certified copy of the order. It is directed that in the event of representations being filed by the petitioners within the aforesaid period of five days from the date of receipt of the certified copy of the order, such representations as well as the representations already filed, shall be forwarded to the I.T. Redressal Committee concerned within next fifteen days after verification by the G.S.T.N and the Committee shall thereafter decide the same in terms of clause 5.4 of Circular No.39/13/2018-GST dated 3.4.2018 by passing a speaking order and after affording an opportunity of hearing to the petitioners within a period of four weeks from the date of receipt of the representations. (Main CWP 4180/2018 M/s M/s Surinder Arora Enterprises V/s State of Punjab & others)		HC Order not forwarded, and No Specific recommendation made as per 32nd GST Council decision. The case was presented before 2nd ITGRC but it was not recommended.
16	SGST Andhra Pradesh , Mail 28.02.2 019	Tran-1 Form & Tran-2 Form M/s VRV Textiles Limited GSTIN: 37AABCV990 3D1ZB	Dealer is having NCCF input in vat of Rs.32,30,063/-after uploading the statutory forms the system gets hanged and we were not able to move to the next procedure and the input was not credited in account. The filing of declaration in Tran 1 is not available now as the due date is over. The jurisdictional Asst. Commissioner, State Tax reported that the dealer is having the same problem for filing of the returns from aug-2017 to sep-2018. We couldn't able to solve the problem at jurisdictional level and hence it was forwarded to JC office.	Forwarded for necessary rectification in view of circular instructions issued vide notification no.48/2018-central tax, dt.10.09.2018.	HC Order not forwarded, and No Specific recommendation made as per 32nd GST Council decision. The case was presented before 4th ITGRC but it was not recommended.

17	Received from GSTN, Aman Motors	GSTIN: - 07ADQPA9636B1ZL, Aman Motors vs. UOI & Ors.	Delhi High Court. The advance copy of the Petition has been received by GSTN today. The Petitioner's issue (GSTIN 07ADQPA9636B1ZL) was deliberated upon by the 2 <sup>nd</sup> ITGRC meeting. The case of the Petitioner was not allowed for filing of TRAN-1 since no technical glitches were found in Petitioner's cases. The Petitioner's cases fell in category B-As per GST system log, there are no evidences of error or submission/filing of TRAN-1 before due date. In Annexure P-3 of the Writ Petition, the Petitioner has admitted that they could not file TRAN-1 form due to confusion of last date and they tried to upload the same on 28.12.2017 but could not do so. The last date of filing of TRAN-1 was 27/12/2017 as per Order No. 10/2017-GST dated 15.11.2017. No specific order passed.	No recommendation	HC Order not forwarded, and also recommendation is not clearly made as per 32 <sup>nd</sup> GST Council decision. The case was presented in 2 <sup>nd</sup> ITGRC but not recommended.
18	Received from GSTN, Lease Plan India Pvt. Ltd.	GSTIN 07AAACL6053B1ZY WP___/2019 titled as Lease Plan India Pvt. Ltd. Vs. GNCTD and Ors.	The Petitioner in Paragraph 25-26 of the Writ Petition has stated that on 22.12.2017 he submitted the TRAN-1 declaration in terms of Section 140(1) of DGST Act read with Rule 117 of DGST rules. In so far as their declaration under FORM TRAN-1 is concerned, the Petitioner's case was deliberated in the 4 <sup>th</sup> ITGRC and same was not allowed for filing TRAN-1. The case of the Petitioner was under category 'Category B4: Cases where the taxpayer received the error 'Incorrect declaration of stock. petitioner disclosed the amount of ITC to be transitioned as RS. 2,23,28,390/- instead of Rs.3,99,49,705/- due to inadvertent error. Problem in filing TRAN-2.' There are no technical issues in saving/submitting or filing of TRAN1. The taxpayer is facing issues in filing TRAN-2'. No specific order	No recommendation	HC Order not forwarded, and also recommendation is not clearly made as per 32 <sup>nd</sup> GST Council decision. The case was presented in 4 <sup>th</sup> ITGRC but not recommended.

**Category D:**

Cases forwarded by jurisdictional tax authority without recommendation. Parameters as recommended by 32<sup>nd</sup> GST Council decision not followed.

S. No	State/ CGST	GSTIN/ Title of the Case	Brief Issue/ Directions of Hon'ble High Court	Recommendations of Officer of the State /Centre	Remarks
1	CGST Pune 1, mail 07.05. 2019	M/s. Stanley Black & Decker (GSTIN- 27AAACB4681R 1Z3)	Taxpayer filed TRAN-1 but by mistake uploaded the details in wrong column/table. Taxpayer filed TRAN-1 but by mistake uploaded the details in wrong column/table		HC Order not forwarded, and No recommendation made as per 32 <sup>nd</sup> GST Council decision.
2	CGST Kolkata North, dated 11.04. 2019	Vertiv Energy pvt. Ltd. V/s. Union of India & others, 18088W of 2018 at Calcutta High Court	Petitioner claimed that they entered column 1 to 5 of the Table 5(a) of the GST TRAN-1 form, whereas the same consisted of column 1 to 6. They believed that in Column 6, additional credit of pre-GST period other than of last return closing balance needs to be mentioned. So, the petitioner has mentioned under column 6 cumulative figure of Service Tax paid on advance AMC as shown in service tax return from time to time. After filing they observed that the electronic credit ledger did not reflect the entire credit of Rs. 1,06,82,259/- but showed only Rs. 4,09,546/ thereby losing credit of Rs. 1,02,72,713/- Petitioner claimed that they entered column 1 to 5 of the Table 5(a) of the GST TRAN-1 form, whereas the same consisted of column 1 to 6. They believed that in Column 6, additional credit of pre-GST period other than of last return closing balance needs to be mentioned. No effective judgement delivered.	On 10-07-2018 request was made to ease the difficulties of the petitioner.	HC Order not forwarded, and No recommendation made as per 32 <sup>nd</sup> GST Council decision.

3	Received from GSTN, Vikas Elastochem Agencies Pvt Ltd	WP No:8966/2019 of M/s Vikas Elastochem Agencies Pvt Ltd Forwarded to GSTC Secretariat vide email dated 09.04.2019	The Petitioner (GSTIN 33AAACV1560F1ZR) in the Writ Petition has not alleged any technical glitch in the matter. In paragraph 3(II) of the Writ Petition the Petitioner has admitted that the consultants of the company had inadvertently entered the wrong column in the GST TRAN-1 while filing ITC amount of Rs. 33,28,709/-. The Consultant staff entered the above amount in Column No. 7(d) instead of Column No. 7(a) of GST TRAN-1. The Petitioner filed GST TRAN-1, with the above incorrect columns, on originally on 10.11.2017. Thereafter, they filed the amended GST TRAN-1 form on 27.12.2017. The Petitioner has admitted that the amended form was also submitted with the same mistake. Further, in paragraph 3(III) the Petitioner has submitted that the reason for the mistake occurred while filling up the columns 7(a) & 7(d) in GST TRAN-1 by the consultant staff of the company were genuine and bonafide. This is a new system of levy and the consultant staffs of the company were not well versed with the technicalities and also lack of experience resulted in entering the wrong column no. 7(d) instead of 7(a) of GST TRAN-1. The error is human and condonable. No specific order passed	No recommendation	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
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4	CGST, Alwar	M/s Shriram Pistons & Rings Ltd. Vs Union of India & others, 2587/2019	The Petitioner filed its Tran-1 on the GST portal on 28.08.2017 with due date and claimed the entire CENVAT credit of Rs. 1,42,36,566/- to be carried forward to GST credit ledger. However, the credit balance amounting to Rs. 1,00,15,866/- could not be carried forward due to technical difficulty viz. 'processed with error'. Accordingly, the GST Credit ledger of the Petitioner only reflected Rs. 42,20,700/- as credit carried forwarded from the Erstwhile Indirect Tax Legislations. The credit amounting to Rs. 1,00,15,866/- was blocked by the GST portal due to technical glitch for the reason beyond understanding and fault of the petitioner. The petitioner filed TRAN-1 on 28.08.2017. Opportunity was given to the Petitioner to revise TRAN-1 but the petitioner has not made bonafide attempt to upload the revised TRAN-1 well in time but on the last date i.e. 27.12.2017 they tried to revise TRAN-1. The petitioner has not made endeavour of efforts even after being given sufficient time/period in as much as the date to avail such credit through TRAN-1 was extended three times.	The assessee has assigned to the State GST Authority.	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
5	CGST, Alwar	M/s Pyramid Abrasive Pvt. Ltd. v/s Union of India & others, 17489/2018	The Petitioner could not submit the TRAN-1 with due time because of electronic disturbances on GST portal and filed Writ Petition to extend the time period for filing Form Tran-1. The petitioner to file TRAN-1 on 28.12.2017 after lapse of due date i.e. 27.12.2017	The assessee has assigned to the State GST Authority.	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
6	CGST, Alwar	M/s Sukh Suvidha ent. v/s Union of India & ors., 352/2019	The Petitioner could not submit the TRAN-1 with in due time because of electronic disturbances on GST portal and filed Writ Petition to extend the time period for filing Form TRAN-1 and allowed the petitioner to file TRAN-1 by way of reopening the GSTIN system. The petitioner raised online grievance on GST portal on 22.11.2018 after the lapse of due date of 27.12.2017.	The assessee has assigned to the State GST Authority.	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.

7	Mumbai, CGST, Mail 07.03. 2019	APL Apollo Tubes Limited Vs. Union of India & Ors., W.P No. 681/2018 Reg. Dated 05.03.2018	Para E: Processed with Error. "The petitioner filed TRAN-1 on 28.08.2017, but only apart amount was credited to Petitioner's provisional credit ledger as TRAN-1 Credit. The taxpayer entered only partial amount as transitional credit. No direction offered by Hon'ble High Court as the Petitioner withdrawn the appeal on 24.01.2019.	Nothing required as the W.P withdrawn by the petitioner	HC Order not forwarded, and No recommend ation made as per 32nd GST Council decision.
8	Mumbai, CGST, Mail 07.03. 2019	M/s. Tatanet Services Ltd. Vs UOI Maharashtra (27AACCT0357 N1Z2), W.P. 15847/2018 before Bombay High Court	Not able to upload TRAN-1 form after feeding all the data in TRAN-1 on portal. Pending before High Court.	M/s. Tatanet Services request letter dated 23.04.2018 along with enclosures is forwarded for further necessary action.	HC Order not forwarded, and No recommend ation made as per 32nd GST Council decision.
9	Mumbai, CGST, Mail 07.03. 2019	M/s. Nelco Vs. UOI & ors., W.P. 14103/2018 before Bombay High Court	Not able to upload TRAN-1 form after feeding all the data in TRAN-1 on portal. Pending before High Court.	. M/s. Nelcom request letter dated 23.04.2018 along with enclosures is forwarded for further necessary action.	HC Order not forwarded, and No recommend ation made as per 32nd GST Council decision.



10	CGST Mumbai East	M/s CMS Info Systems Ltd., Civil Writ Petition No. 2756 of 2019, Filing date: 28.01..2019	Availment of Input Tax Credit on Motor Vehicle purchase for transportation of currency valuables i.e. Money during the course of Business i.e. Cash management Business which includes installation of ATMs at various locations across India, managing cash circulation by transporting cash from currency chests to bank branches, cash pick up and delivery from and to dedicated banks and gold transit and vaulting services.(Under section 17(5) of the CGST Act, the input tax credit in respect of motor vehicles and other conveyance shall not be available even if they are used in the course of furtherance of business.) Availment of Input Tax Credit on motor Vehicle purchase for transportation of currency/valuables. Pre-Admission stage. Next date of hearing not fixed.	Case is forwarded for further necessary action in the matter as deemed fit.	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
11	CGST Mumbai East	EPIC Global Services Private Ltd., GSTIN: 27AADCE4265D 1Z	Service Tax Credit not received	Case is forwarded for further necessary action in the matter as deemed fit.	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
12	CGST Mumbai East	M/s Associated Textile Industries Pvt. Ltd., GSTIN: 27AADCA4283F 1ZS	Validation Error	do	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
13	CGST Mumbai East	Ombre Photography, 27AJVPJ1000D1 ZM	Could not complete the migration process	do	HC Order not forwarded, and No recommendation made as per 32nd

					GST Council decision.
14	CGST Mumbai East	Birthright Games & Entertainment Pvt. Ltd, GSTIN: 27AABCR7246M1ZX	Closing credit of service tax amount is not transferred to electronic credit ledger.	do	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
15	CGST Mumbai East	M/s Nirvana Lighting Pvt. Ltd., GSTIN: 27AADCN6920C1ZP	Declaration was saved but due to glitches in site on 27.12.2017, last date of submission, the filing of declaration could not be done and now remark appears "The filing of declaration is Trans-1 is not possible now as due date is over.	do	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
16	CGST Mumbai East	M/s Designcell Cad Cam Solutions, GSTIN: 27AACFD8701H1ZL	Carry Forward Credit not received in GST	do	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
17	CGST Mumbai East	M/s Designcell Cad Cam Solutions Pvt. Ltd., GSTIN: 27AADCD5738LIZA	Carry Forward Credit not received	do	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
18	CGST Mumbai East	Transline Cargo Services, GSTIN: 27AABFT5070E1ZC	Error in accessing GSTN	do	HC Order not forwarded, and No recommendation made as per 32nd

					GST Council decision.
19	CGST Mumbai East	Industrial Roller Corporation, 27AAAFI3249M1Z6	Filed TRAN-1 wherein made declaration with respect to closing balance of Cenvat Credit of Central Excise Duty and Service Tax in credit available section and credit eligible section of the said form, however the system has not captured the amount in the credit eligible section.	do	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
20	CGST Mumbai East	Zycus Infotech Private Limited, 27AAACE3540Q1ZE	Refund of IGST paid on Export of Services. IGST amount as per GSTR 1A for July 2017 RS. 4367488/-, whereas IGST as per GSTR 3B for July 2017 Rs. 4364653/-. While Filing the GST Refund form GST RFD01A, the detailed schedule of Export Invoices, the IGST is as per GSTR1 Rs. 43,67,488.	do	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
21	CGST Mumbai East	Sudip & Co., 27AAAFS6302B1ZR	In the month of May-2018, Six(all) invoices are of export Sales "Without payment of Tax" but by mistake in GSTR-1 they were entered as "With payment of TAX". Now we are not able to amend the mistake in the month of Mar-2019 in box EXPA (9A). Sample error file is attached herewith for your reference.	do	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
22	CGST Mumbai East	M/s Alien Travels Private Ltd., 27AANCA6477F1ZA	Error during Refund Application Submission for the period July 17 to March 18	do	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
23	CGST Mumbai East	PCL Shipping Private Limited, 27AAHCP7199M1ZH	We were not able to file Form TRAN 1 as the same was not activated in our profile after migration.	do	HC Order not forwarded, and No recommendation made as per 32nd

					GST Council decision.
24	CGST Mumbai East	Carnival Support Services India Pvt. Ltd., 27AAACF9691F1ZC	Cenvat credit not received	do	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
25	CGST Mumbai South	M/s. Advani Hotels & Resorts (India) Ltd., 27AAACR6389Q1ZG	GSTR-6. Grievances of other applications like GSTR 1, ITC 04, GSTR 3B, refund etc. the taxpayers may be advised to lodge a ticket at <a href="https://selfservice.gstsystem.in">https://selfservice.gstsystem.in</a>		HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
26	CGST Mumbai South	M/s. John Mechel Technologies Pvt. Ltd., 27AAACJ1168K1ZH	GSTR-3B	do	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
27	CGST Mumbai South	M/s. Arya Voyagers Pvt. Ltd., 27AALCA1699R1ZP	RFD-01	do	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
28	CGST Mumbai South	M/s. Nechiketa Exports	GSTR-3B	do	HC Order not forwarded, and No recommendation made as per 32nd

					GST Council decision.
29	CGST Mumbai South	M/s. Bihwanath Bhartiya, 27AEEPB2348N1 ZG	RFD-01	do	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
30	CGST Mumbai South	M/s. Siddharth International, 27AAKFS2303N 1ZZ	Shipping Bill Correction	do	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
31	CGST Mumbai South	M/s. Adeona Developers Pvt. Ltd., 27AAHCA1096N 2Z9	GSTR-6	do	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
32	CGST Mumbai South	M/s. DCW Limited, 27AAACD0559N 2NF	GSTR-6	do	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
33	CGST Mumbai South	M/s. Encore Healthcare Pvt. Ltd., 27AKPPB2806E2 ZF	GSTR-6	do	HC Order not forwarded, and No recommendation made as per 32nd

					GST Council decision.
34	CGST Mumbai South	M/s. Hardeep Kaur Bajaj, 27AKPPB2806E2 ZF	GSTR-3B	do	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
35	CGST Mumbai South	Shailesh Jayawantlal Gandhi, 27AFYPG1252R 1ZO			HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
36	CGST Mumbai South	Internet Data Services, 27AAACI2698P2 ZU			HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
37	CGST Mumbai South	M/s Ansons Electro Mechanical Works, 27AABFA2930J1 ZP			HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
38	CGST Mumbai South	Sahara Asset Management Company Private Limited, 27AAACF1696A 2ZW			HC Order not forwarded, and No recommendation made as per 32nd

					GST Council decision.
39	Thane CGST, 25.02. 2019	Monomer Chemical Industries Ltd., 27AAACM7313 H1ZM	After filing necessary column under TRAN-1, there is an error in Reg. No. is invalid, provide valid Reg. No. under existing law (Central Excise and VAT) status is processed with error. The tax payer filed Tran-1 on 02/11/2017, but after filing Tran-1 the portal showed that registration number is invalid.	The claim of the taxpayer be considered subject to the outcome of the electric trail.	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
40	Thane CGST, 25.02. 2019	Metrostar Print Solutions Pvt. Ltd	Registration no. is invalid. Processed with error. The taxpayer has attached a copy of the screen shot for Tran-1 but the date of the transaction is not legible. The tax payer has attached a copy of the e-mail sent to helpdesk on 27/12/2017 stating that it is not able to file tran 1.		HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
41	Thane CGST, 25.02. 2019	Laxmi Moulds Industries Pvt Ltd	Due to some Technical, Tran-1 credit is not reflecting though ARN No. is generated. ARN No.: - AA1708172571490. Tran 1 was filed on 25/08/2017. Initially the status was shown as filed but later on it was showing some error. ARN generated on 25/08/2017. the taxpayer is eligible for the credit of Rs 93,79,759/-		HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.

42	Thane CGST, 12.04. 2019	Menroe Consumer Products Ltd., 27AABCM5674J 1Z4	The taxpayer was not able to file GST Tran 1 in the month of Dec. 2017. In response to the taxpayer's grievance, the GSTN sent a mail with the following remarks " Your grievance of not being able to file Tran-1 because of technical glitch on the GST [portal was discussed in the 5th ITGRC meeting and it has been decided to give you one more chance to file your tran-1 as you are not able to file previously due to technical issues" The taxpayer has informed that it is not able to file the Tran-1 returns. The taxpayer has not enclosed any evidence to establish the bonafide attempt made by him to file Tran-1 before the stipulated due date i.e. 27/12/2017.		HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
43	Bhubaneswar Zone CGST, Mail 16.04. 2019	M/s Shree Bharat Motors Ltd. Vs UoI and Ors., 4898/2019	The petitioner has filed the writ petition seeking direction of the Hon'ble High Court to the Jurisdictional Commissioner of CT and GST Odisha to recommend their case to IT-GRC through GSTN for filing revised GST TRAN-1 return beyond the stipulated time. The petitioner filed the TRAN-1 on 24.12.2017. As the petitioner started to have missed some invoices, they wanted to file revised TRAN-1 but, they have not filed the TRAN-1 by the last extended date i.e. 27.12.2017. The case is still sub-judice. In the instant case, the Hon'ble Court has not given any direction for recommendation.	Moreover, the petitioner has not filed revised return on or before 27.12.2017.	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
44	CGST Pune 1, mail 07.05. 2019	M/s. Knorr Bremse (GSTIN- 27AACCK1395D 1Z0)	Short credit claimed in TRAN-1 wrongly due to clerical error.		HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
45	CGST Pune 1, mail 07.05. 2019	M/s. Araymond Fasteners India Pvt. Ltd.	Only 50% credit shown/taken in last ER-1 prior to GST. Balance 50 % not taken.		HC Order not forwarded, and No recommendation made



					as per 32nd GST Council decision.
46	CGST Pune 1, mail 07.05. 2019	M/s. JRD Printpack Pvt. Ltd (27AAACN7033 P1Z3), WP/4332/2019	Typographical error while feeding data in TRAN-1 Form		HC Order not forwarded, and No recommend ation made as per 32nd GST Council decision.
47	CGST Pune 1, mail 07.05. 2019	M/s. Federal- Mogul Anand Sealings (I) Ltd (27AANCA0539 L1ZE)	Short credit claimed in TRAN-1 wrongly due to clerical error.		HC Order not forwarded, and No recommend ation made as per 32nd GST Council decision.
48	CGST Pune 1, mail 07.05. 2019	M/s Hager Electro Pvt Ltd (27AABCH7896 K1ZV)	TRAN-1 filed within due date but could not amend it and requesting to re-open TRAN-1 for amendment.		HC Order not forwarded, and No recommend ation made as per 32nd GST Council decision.
49	CGST Pune 1, mail 07.05. 2019	M/s Faurecia India Pvt Ltd (27AACCT0275F 1ZI)	Only 50% credit shown/taken in last ER-1 prior to GST. Balance 50 % not taken.		HC Order not forwarded, and No recommend ation made as per 32nd GST Council decision.
50	CGST Pune 1, mail 07.05. 2019	M/s M.M Polymers Pvt Ltd (27AAGCM0444 D1ZU)	Typographical error while feeding data in TRAN-1 Form		HC Order not forwarded, and No recommend ation made as per 32nd

					GST Council decision.
51	CGST Pune 1, mail 07.05. 2019	M/s RIECO Industries Ltd	Taxpayer filed TRAN-1 but by mistake uploaded the details in wrong column/table		HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
52	CGST Pune 1, mail 07.05. 2019	M/s. Diehl Metal India Pvt. Ltd. (27AAECD4093 K1ZD)	Short credit claimed in TRAN-1 wrongly due to clerical error.		HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
53	Indore, CGST dated 11.04. 2019	Parshwa Builders, Indore vs Union of India, 194/2019	Cenvat credit of Rs. 5,73,510 was not allowed by the portal and reflected "Processed with error" status. The party intended to rectify the error by revising Tran-01. Yet to be decided by HC.	Forwarded to GSTN for necessary action	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
54	Indore, CGST dated 11.04. 2019	Flexituff International LTd. Vs Union of India, 7007/2019	Due to not being well conversant under the new tax regime the valid admissible CENVAT credit was filed in "Balance CENVAT Credit" and under "CENVAT Credit Admissible". Due to complexity the Company made bonafide errors, purely clerical in nature while uploading the TRAN-01. Yet to be decided by HC.	Forwarded to GSTN for necessary action	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
55	Indore, CGST dated 11.04. 2019	Campus Polyplast Pvt. Ltd. Vs Commissioner of CGST, Indore & Others , 6946/2019	The party had failed to complete the process of filing TRAN-01 due to IT related glitches (Server Issue). The part was unable to file TRAN-01 online on the portal due to error while processing the data on GST Portal. Yet to be decided by HC.	Forwarded to GSTN for necessary action	HC Order not forwarded, and No recommendation made as per 32nd

					GST Council decision.
56	Indore, CGST dated 11.04. 2019	R.K. Enterprises Indore vs Union of India, 13838/2018	The party was unable to upload TRAN-01 due to non-technical glitches. The party could not file the TRAN-01 before the due date. Yet to be decided by HC.	Forwarded to GSTN for necessary action	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
57	CGST Kolkata North, dated 11.04. 2019	Dassault Systems India Pvt. Ltd. GSTIN No. 19AACCD7672A 8ZJ	Unable to file GSTR-3B for Dec 17 and onwards due to non-filing of TRAN-1	No recommendation	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
58	CGST Kolkata North, dated 11.04. 2019	Dhanashree Electronics Limited	Rectification of wrong mapping in Bidhannagar Division in terms of trade Notice dated 22.06.2017	No recommendation	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
59	CGST Kolkata North, dated 11.04. 2019	Marico Limited, 19AAACM7493 G2Z3	Unable to file GSTR-6 for July 17 to April 18 due to error message displayed in the portal	No recommendation	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.

60	CGST Kolkata North, dated 11.04. 2019	Abzooba India Infotech Pvt. Ltd., 19AAICA7936J1 Z5	Difficulty in filing RFD-11 online despite booking ticket in the grievance redressal portal of GST website and helpdesk	No recommendati on	HC Order not forwarded, and No recommend ation made as per 32nd GST Council decision.
61	CGST Kolkata North, dated 11.04. 2019	Chloride power systems & solutions limited, 19AABCC1825B 1Z7	Repeated failure to file quarterly job work return in GST ITC 04	No recommendati on	HC Order not forwarded, and No recommend ation made as per 32nd GST Council decision.
62	CGST Kolkata North, dated 11.04. 2019	Vishal Coaching Pvt. Ltd., 19AABCV2518G 1ZE	Mismatch made in GSTR-3B and GSTR-1 in respect of shipping Bill No. 1344120 dated 05.12.17 and 1227213 dated 29.11.17	No recommendati on	HC Order not forwarded, and No recommend ation made as per 32nd GST Council decision.
63	SGST Tripura, Mail 01.03. 2019	16AGUPR0251N 1ZT, Rajesh Roy Choudhury	ITC claimed in wrong section (in TRAN 1)	No recommendati on	HC Order not forwarded, and No recommend ation made as per 32nd GST Council decision.
64	SGST Andhra Pradesh, Mail 28.02. 2019	Tran-1 Form M/s Parnapalli Narayanaswamy GSTIN: 37AGOPN5995K 1ZC	Unable to submit the Tran1 due to the technical glitches in the website, due to this Input credit has been blocked. Error was shown and taxpayer informed that they have not taken screenshot at that point of time.	It is requested to GST council for taking necessary action	HC Order not forwarded, and No recommend ation made as per 32nd GST Council decision.

65	SGST Andhra Pradesh, Mail 28.02.2019	Tran-1 Form M/s Sree Lakshmi Venkateswara General Merchants and Commission Agents GSTIN: 37ABCFS0095E1ZA	Not able to file the GSTR3B Since July 2017 onwards as there was transitional credit. You have submitted TRAN-1 but not filed it.	The dealers approached the undersigned on 01.10.2018 and requested to solve the problem to file the TRAN-1.	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
66	SGST Andhra Pradesh, Mail 28.02.2019	Tran-1 Form, Tran-3 Form M/s PPS MOTORS PRIVATE LIMITED GSTIN: 37AAFCP8182N1ZN	The assessee tried to file TRAN-3 on 08.12.2017 but unable to file the same and received a message "the filing of declaration in TRAN-3 is not available now as the due date is over". They have attached a screen shot in support of their claim. They have sent e-mails to helptdesk@gst.gov.in on 08.12.2017, 11.12.2017, 12.12.2017, 07.04.2018. They have also filed letter through mail to the Central Authorities on 10.04.2018. In reply, the Superintendent of Central Tax, Tirupati 1 Range advised the assessee to approach the State Tax authorities as the assessee falls under Jurisdiction. Now the assessee filed application in this office requesting for enabling to file TRAN-3 in GST portal. Error Displayed During Filing. The filing of declaration in TRAN-3 is not available now as the due date is over.		HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
67	SGST Andhra Pradesh, Mail 28.02.2019	Tran-1 Form M/s DIGVIJAY CONSTRUCTIONS PRIVATE LIMITED GSTIN: 37AAACD7260N1ZB	As per the procedure of GST web portal, dealer had log into the portal using id and password. Clicked on "Services" Tab and then to "Returns" Menu. Thereafter, we are required to click on the menu "Transition Forms" to fill up TRAN-1. But the moment clicking on to the "Transition Forms" menu, dealer reported that were automatically logging out from the portal. "Transition Forms" was never been opened. Therefore, we were not being able to file the same. Logged off from the portal when we were clicking on the "Transition Forms" menu.	Please provide facility to file the Form TRAN-I. Letter was submitted to the office.	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.

68	SGST Andhra Pradesh, Mail 28.02.2019	Tran-1 Form M/s MOTHER DAIRY FRUIT & VEGETABLE PVT LTD GSTIN: 37AACCM3174A1ZU	Issue with e-filing of TRAN-1 due to technical glitches on GST portal for transition of credits. (data captured in the form but was not reflecting on the portal). The assessee stated that they have made several attempts to file TRAN 1 claim within due date but due to technical problems they could not file. They have not attached any screen shots in support of their contention. They have stated that they have not kept the screen shots since they believed that they would be able to file the TRAN 1 by due date. Unfortunately, the form was not filed in due date because of technical glitches. Data captured in the form but was not reflecting on the portal.		HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
69	SGST Andhra Pradesh, Mail 28.02.2019	Tran-1 Form M/s GARUDA PACKAGING PRIVATE LIMITED GSTIN: 37AAGCG5132Q1Z5	Error occurs (portal was not working) at the time of submission of TRAN-1. The assessee stated that they have made several attempts to file TRAN 1 claim within due date but due to technical problems they could not file. They have not attached any screen shots in support of their contention. Error was shown and taxpayer informed that they have not taken screenshot at that point of time.		HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
70	SGST Andhra Pradesh, Mail 28.02.2019	Tran-1 Form M/s SUNITHA SINGHANIA GSTIN: 37AIYPS2314P1ZB	ITC of VAT carried forward amount is given in TRAN 1 form and submitted but not filling in GST portal, therefore the amount is not shown cash/credit ledger in GST portal.so please solve my problem. Amount is available in the TRAN-1 Form. But status is shown as Not Submitted.	Please verify and provide the facility accordingly.	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
71	SGST Andhra Pradesh, Mail 28.02.2019	Tran-1 Form M/s SRINIVASA MEDICAL CORPORATION, GUNTUR GSTIN: 37AAMFS3539A1Z7	Dealer has entered Credit Carry Forward VAT of June - 2017 in CENVAT instead of filing in APVAT in Tran-1 Form of GST. As per the screenshots it is shown as "Processed with Error"	Please verify and provide the facility accordingly.	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.

72	SGST Andhra Pradesh, Mail 28.02.2019	Tran-1 Form M/s SRI RAMESWARA MEDICAL CORPORATION, GUNTUR GSTIN: 37ACVFS2156G1ZN	Dealer is having NCCF input in VAT of Rs.1,02,156/- while uploading the statutory forms they have entered the NCCF of June 2017 in CENVAT instead of filing in APVAT in Tran-1. Hence, they did not receive Input Credit in the account. Since it is entered in the wrong field. As per the screenshots it is shown as "Processed with Error" Continuously the dealer is having the same problem for filing of the returns from Aug-2017 to Dec-2018.	We couldn't solve the problem at Jurisdictional Level. Hence it is forwarded to JC Office.	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
73	SGST Andhra Pradesh, Mail 28.02.2019	Tran-1 Form M/s SREE KRISHNAMAHE NDRA MEDICAL CORPORATION, GUNTUR GSTIN: 37ADAFS2198G1ZW	Dealer is having NCCF input in VAT of Rs.2,86,117/- while uploading the statutory forms they have entered the NCCF of June 2017 in CENVAT instead of filing in APVAT in Tran-1. Hence, they did not receive Input Credit in the account. Since it is entered in the wrong field. As per the screenshots it is shown as "Processed with Error". Continuously the dealer is having the same problem for filing the returns from Aug - 2017 to Dec - 2018.	We couldn't able to solve the problem at jurisdictional level but we have forwarded it to JC's Office.	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
74	SGST Andhra Pradesh, Mail 28.02.2019	Tran-1 Form & Tran-2 Form M/s KALYANI AGRO CHEMICALS GSTIN: 37AACFK4834A1ZP	Dealer claimed transitional relief of VAT (credit carry forward for the month 6/2017) and excise duty on stocks held as on 30.06.2017) in TRAN 1. due to mistake we did not file the FORM TRAN 2. Now we have to file revised TRAN 1 and TRAN 2. Please provide opportunity to file these forms. There is mistake committed by the dealer in TRAN-1 and hence he has not filed TRAN-2.	Please verify and provide the facility accordingly.	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
75	SGST Andhra Pradesh, Mail 28.02.2019	Tran-1 Form M/s VEERA VENKATA SATYA SAI COTTON TRADERS GSTIN: 37AAJFV1893R1Z3	Dealer is having NCCF input in VAT of Rs.21,85,460/- After uploading the statutory forms the system gets hanged and were not able to move to the next procedure and Input was not credited in account. Error was shown and taxpayer informed that they have not taken screenshot at that point of time. Continuously the dealer is having the same problem for filing the returns from Aug - 2017 to Dec - 2018.	We couldn't able to solve the problem at jurisdictional level but we have forwarded it to JC's Office.	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.

76	SGST Andhra Pradesh, Mail 28.02.2019	Tran-1 Form M/s PASUPARTHI JAYARAM GSTIN: 37ACAPP9643G1ZC	ISSUE WITH E-FILLING OF TRAN-1 DUE TO TECHNICAL GLITCHES ON GST PORTAL FOR TRANSITION OF CREDITS. (Data captured in the form but was not reflecting on the portal) The assessee stated that they have made several attempts to file TRAN 1 claim within due date but due to technical problems they could not file. They have not attached any screen shots in support of their contention. They have stated that they have not kept the screen shots since they believed that they would be able to file the TRAN 1 by due date. Data captured in the form but was not reflecting on the portal.		HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
77	SGST Andhra Pradesh, Mail 28.02.2019	Tran-1 Form M/s GURU SUMANTH COTTON TRADERS GSTIN: 37AJLPK8051F1Z1	DEALER IS HAVING NCCF INPUT IN VAT OF Rs.3,21,883/- AFTER UPLOADING THE STATATORY FORMS THE SYSTEM GETS HANGED AND WERE NOT ABLE TO MOVE TO THE NEXT PROCEDURE AND THE INPUT WAS NOT CREDITED IN ACCOUNT. The system showed processed with error but they didn't take screenshot but filed a written complaint with the jurisdictional officer and also called helpdesk. Continuously the dealer is having the same problem for filing the returns from Aug - 2017 to Dec - 2018.	We couldn't able to solve the problem at jurisdictional level but we have forwarded it to JC's Office.	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
78	SGST Andhra Pradesh, Mail 28.02.2019	Tran-1 Form M/s SRI VISHNU MEDICAL ENTERPRISES GSTIN: 37ABFFS6101C1ZK	DEALER IS HAVING NCCF INPUT IN VAT OF Rs.99137/- AFTER UPLOADING THE STATATORY FORMS THE SYSTEM GETS HANGED AND WERE NOT ABLE TO MOVE TO THE NEXT PROCEDURE AND THE INPUT WAS NOT CREDITED IN ACCOUNT. The system showed processed with error but they didn't take screenshot but filed a written complaint with the jurisdictional officer and also called helpdesk. Continuously the dealer is having the same problem for filing the returns from Aug - 2017 to Dec.	. We couldn't able to solve the problem at jurisdictional level but we have forwarded it to JC's Office.	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.



79	SGST Andhra Pradesh, Mail 28.02.2019	Tran-1 Form M/s SANTOSH AUTOMOTIVES GSTIN: 37ACLF57279J1 Z8	IF WE TRY TO FILE TRAN1 BUT WE GOT ERROR MESSAGE TRAN1 ARE NOT OPENED. The taxable person was unable to file TRAN -1 due to technical glitches. The taxable person has raised a grievance to GST helpdesk wherein they directed to approach the Commissioner who on the recommendation of the counsel, extend the date for submitting the declaration electronically in Form GST TRAN-1 by a further period not beyond 31-03-2019. Error was shown and taxpayer informed that they have not taken screenshot at that point of time.	Hence submitted for further action. Tax payer has send several letters to the office.	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
80	SGST Andhra Pradesh, Mail 28.02.2019	Tran-1 Form M/s MATURU PANCHAKSHARI GSTIN: 37AADFM6344A 1ZL	The dealer initiated filed TRAN-1 With in time. But due to Technical Problem the dealer unable to submit the TRAN-1 with in time. Dealer is having Rs.1,10,24,763/- in VAT CCF and due to technical issues, they were not able to file TRAN-1. It is requested to adjust the same in GST.As per the screenshot given the amount is captured in TRAN-1 form and may be not able to file.	It is requested to GST council for taking necessary action	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
81	SGST Andhra Pradesh, Mail 28.02.2019	Tran-1 Form M/s VANTAGE SPINNERS PRIVATE LIMITED GSTIN: 37AACC6045K 1Z0	Could not file TRAN-1 properly by lack of knowledge and server not connecting and other technical reasons like not supporting of system software like that and the time of filing over. TRAN-1 form is showing that amount as Credit carried forward state tax under processed invoices Rs.26,73,419/- Error was shown and taxpayer informed that they have not taken screenshot at that point of time.	It is requested to GST council for taking necessary action	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
82	SGST Andhra Pradesh, Mail 28.02.2019	Tran-1 Form M/s SRI SESHASAI SPINNING MILLS PRIVATE LIMITED GSTIN: 37AAJCS1463M 1ZW	Dealer was unable to File the statutory forms in Tran1 due to the technical glitches in the website, due to this Input credit has been blocked. They have attempted to file many a times. Error was shown and taxpayer informed that they have not taken screenshot at that point of time.	It is requested to GST council for taking necessary action	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.

83	SGST Andhra Pradesh, Mail 28.02.2019	Tran-1 Form M/s NARASIMHA RAO VUNNAM GSTIN: 37AARPV1129N 1ZX	The taxable person while entering data in TRAN-1 to claim input tax, they successfully entered cenvat credit at serial no. 5 (a) and VAT credit in 5(c ) but failed to enter details of input tax where duty paid invoices are not available due to technical errors which are not taken screen shot photos at that time but submitted successfully and received cenvat and vat input taxes. Now they are requesting to re-open TRAN-1 to enable them to enter data details of input tax where duty paid invoices are not available. Due to ignorance, the taxable person did not take screen shot for the errors displayed on 30.8.2017. However, they sent mail to CBEC mitra help Desk on 15.12.2017, 7.2.2018, 16.2.2018 and after that also.		HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
84	Received from GSTN, GSTIN – 37AA BCA4 911A1 ZC	Writ Petition No. 1972 of 2019 – M/s A eel & Anr v. The Assistant Commissioner of Central Tax, VSP Central GST Division, Visakhapatnam & Ors GSTIN – 37AABCA4911A 1ZC	The Petitioner could not file its Form TRAN-1 by 27.12.2017 due to reasons of personal trauma. 2 <sup>nd</sup> petitioner was in a state of distraught and could not file Form GST TRAN-1 by 27.12.2017. 2. Further, there were technical errors in the electronic portal when several assessee attempted to file Form GST TRAN-1 before 27.12.2017. 3. The Petitioner made several attempts to file the Form on the common portal but in vain since the 1st Petitioner had not attempted to file Form GST TRAN-1 before 27.12.2017 due to above stated reasons. Writ Petition received directly from Court (Andhra Pradesh HC). No specific order passed.	No recommendation since received directly from the Court.	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
85	Received from GSTN, Ram & Co.	GSTIN: - 06AMWPK5399 L1ZZ, CWP-4689/2019-Ram & Co. v. UOI & ors	The Petitioner has not alleged any technical glitches in this matter. In paragraph 6 of the Writ Petition the Petitioner has admitted that the inadvertently failed to fill the details of the claim of Excise Duty paid on goods held in stock as on 30.06.2017 and filled the details only of Excise Duty in respect of which it was in possession of invoices, but that too in wrong column. As a result of the aforesaid discrepancy, the Petitioner could not file TRAN-2. No specific order passed.	No Recommendation	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.

86	Received from GSTN, DADA Motors Pvt. Ltd.	GSTIN: - 04AAACD5844J 2ZP & 03AAACD5844J 1ZS, CWP3265/2019 DADA Motors Pvt. Ltd. v. UOI and others.	In paragraph 12-15 of the Writ Petition, the Petitioner has admitted that he was confused regarding the fact whether the Petitioner was supposed to file TRAN-1. Accordingly, the Petitioner did not file TRAN-1. No specific order passed.	No Recommendation	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
87	Received from GSTN, ARGL Ltd.	ARGL Ltd. GSTIN: - 06AABCB4094M 1ZH	In paragraph 9 of both the Writ Petition the Petitioner has stated that inadvertently the Petitioner did not mention any figure in the column "CENVAT Credit admissible in its ITC". Due to such unintentional error of non-mentioning of amount of 1,93,15,509 no transition credit was reflected in its electronic credit ledger. No specific order passed.	No recommendation	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
88	Received from GSTN, ARGL Ltd.	ARGL Ltd. GSTIN: - 06AABCB4094M 1ZH	In paragraph 9 of both the Writ Petition the Petitioner has stated that inadvertently the Petitioner did not mention any figure in the column "CENVAT Credit admissible in its ITC". Due to such unintentional error of non-mentioning of amount of 1,93,15,509 no transition credit was reflected in its electronic credit ledger. No specific order passed.	No recommendation	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
89	Received from GSTN, Precision Tech Enterprises	Precision Tech Enterprises Vs. UOI & Ors.	At page 21 of the Writ Petition, the Petitioner has admitted that the account and consultant of Petitioner were of the opinion that ITC can be carried forward only if all the 'C' and VAT forms are obtained. Under this impression, the Petitioner did not load TRAN-1 well within time. No specific order passed.	No recommendation	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.

90	Received from GSTN,	W.P. ____/2019-Developer Group	No technical glitch of the GST Portal has been alleged in this matter. The Petitioner tried filing for refund application on 02.01.2018 and 13.2.2018 i.e. after the last date of filing TRAN-1. The Petitioner has provided errors received while filing refund application in Annexure-D and Annexure-E. Screen-shots of errors received on www.aces.gov.in and not GST Portal have been annexed in both the annexures. Further GST Portal (www.gst.gov.in) allows for filing refund application under GST Law. Thereafter the Petitioner tried filing TRAN-1 but the Petitioner could not file the same as the last date for filing TRAN-1 had lapsed on 27.12.2017. No specific order	No recommendation	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
91	Received from GSTN, Ruchi Soya Industries Ltd.	W.P. No. 3380/2019-Ruchi Soya Industries Ltd. v. UOI & Ors.	The Petitioner is challenging letter no. C.No. IV/06/Inv/23/2018-AE(Kkd) dated 18.2.2019 issued by Respondent no. 4 demanding IGST. The Petitioner has also challenged validity of Sr. No. 9 (ii) of the Notification No. 8/2017-Integrated Tax (Rate) and Sr. No. 10 of Notification No. 10/2017-Integrated Tax (Rate) dated 28.06.2017. No specific order.	No recommendation.	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
92	Received from GSTN, Paharpur Cooling Towers	W.P. 7131/2019-Paharpur Cooling Towers v. UOI & Ors.	No technical glitch has been alleged by the Petitioner. Due to inadvertent error, the Petitioner filed TRAN-1 on 27.12.2017 bases on unrevised form ST-3. Further in paragraph 18 of the Writ Petition, the Petitioner has provided that Ld. Commissioner, Commercial Tax, Kolkata rejected the prayer of the Petitioner to revise TRAN-1 on the ground that the Petitioner's failure to submit revised GST TRAN-1 electronically was on account of technical difficulties on the common portal and thus the date of revision of GST TRAN-1 could not be extended. No specific order.	No recommendation	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.

**GST Council Secretariat**

- Dr. Rajeev Ranjan, Special Secretary, GST Council

**Members (Centre)**

- Sh. Sandeep M. Bhatnagar, Member (GST), CBIC
- Sh. P.K. Jain, Pr. Director General, DG-GST, CBIC
- Sh Anil Kumar Jha, Additional Secretary, Dept. of Revenue

**Members (States) (through VC)**

- Dr. P.D. Vaghela, CCST, Gujarat
- Sh. Sanjeev Kaushal, ACS, Haryana
- Ms. Smaraki Mahapatra, CST, West Bengal
- Sh. K. Gnanasekaran, Additional Commissioner, State Tax, Tamil Nadu (On behalf of CST, Tamil Nadu)

**Special Invitees**

- Sh. Upender Gupta, Pr. Commissioner, GST Policy Wing, CBIC
- Ms V. Usha, Pr Commissioner, C. Ex, CBIC
- Sh. Dheeraj Rastogi, Joint Secretary, GST Council
- Sh Prakash Kumar, CEO, GSTN
- Ms. Kajal Singh, EVP (Services), GSTN

**Others**

- Sh. Rajesh Kumar Agarwal, Director, GST Council
- Sh. Gauri Shankar Sinha, Director, GST Council
- Ms. Ujjaini Dutta, Director, GST Council
- Sh. R L Meena, Director, C. Ex, CBIC
- Sh Navraj Goyal, OSD, C. Ex, CBIC
- Sh. Amaresh Kumar, Joint Commissioner, GST Policy Wing, CBIC
- Sh. Arjun Kumar Meena, Under Secretary, GST Council
- Sh. Rahul Raja, Under Secretary, GST Council
- Sh. S Mahesh Kumar, Under Secretary, GST Council
- Sh. Krishna Koundinya, Under Secretary, GST Council
- Sh. Kumar Satyam, Asst. Commissioner, GST Policy Wing, CBIC

**Minutes of the 7<sup>th</sup> meeting of IT Grievance Redressal Committee (IT-GRC) held on 11<sup>th</sup> June 2019 at Kalpvriksha, North Block, New Delhi**

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The seventh meeting of the IT Grievance Redressal Committee (IT-GRC) was held in Kalpvriksha in North Block, New Delhi on 11<sup>th</sup> June 2019. The list of officers who attended the meeting is attached as **Annexure-3**.

2. Shri Vashistha Chaudhary, SVP (Services), GSTN appraised the background that a total of around 2572 cases of TRAN 1 had been received from Nodal Officers till 31.03.2019 at GSTN. The details of cases discussed in previous meetings were as follows.

**Table 1: Details of TRAN 1 cases presented before IT-GRC through GSTN**

S. No.	Meeting Reference	No. of TRAN-1 Cases			Cases Considered and approved	Cases Considered and not approved
		Nodal Officer	Court Cases	Total		
1	2	3	4	5 (3+4)	6	7
1	1st IT-GRC on 22.06.2018	161	9	170	122	48
2	2nd IT-GRC on 21.08.2018	262	78	340	213	127
3	3rd IT-GRC on 26.10.2018	252	16	268	70	198
4	4 <sup>th</sup> IT-GRC on 12.02.2019	408	53	461	165	296
5	5 <sup>th</sup> IT-GRC on 05.03.2019	203	21	224	80	144
6	6 <sup>th</sup> IT-GRC on 27.05.2019	594	88	682	172	510
7	7 <sup>th</sup> IT-GRC on 11.06.2019	236	13	249	To be discussed	
8	Sub Total			2394		

3. SVP (Services) explained further that in previous six ITGRC Meetings total 2145 TRAN 1 cases including cases where Writ Petitions were filed in various High Courts were presented to ITGRC. Out of which, a total of 822 cases had been considered and approved. Further, another 258 TRAN-2 cases had also been approved by ITGRC during these meetings. The filing of TRAN 1/TRAN-2 in above approved cases had been enabled by GSTN at GST Common Portal. The taxpayers who had been enabled for filing TRAN-1/TRAN-2 had been informed through e-mails for filing their TRAN-1/TRAN-2 as the case may be. Further, reminders had been given to the taxpayers who had either not attempted to file their TRAN-1/TRAN-2 or had merely submitted their applications after receiving communication from GSTN. The taxpayers who had still not filed their TRAN-1/TRAN-2 even after reminders, had been contacted telephonically by the officers of GSTN and guided appropriately for filing the same. Now, another 249 cases had been examined and were being presented before 7<sup>th</sup> ITGRC. Out of these 236 cases were sent by Nodal officers of Center/States while 13 cases were arising out of writ petitions filed before various High Courts. The list of cases received from Nodal officers was at **Annexure 1** of the Agenda and the list of Court/writ petition Cases was at **Annexure 2** of the Agenda. GSTN had examined all above cases and analyzed the system logs of all cases and categorized them into '**Category A**' which had technical issues and '**Category B**' which did not have technical issues.

4. SVP, GSTN thereafter elaborated the nature of technical issues experienced by the taxpayers in filing TRAN-1 along with reasons, under **Category ‘A’**, which consisted of following 01 sub-category out of the different sub-categories reported in earlier ITGRC and number of cases pertaining to each subcategory were as per **column 3 and 4 of Table 2** below:

- **Sub Category A-1: Cases where the taxpayer received the error “Processed with Error”**  
The taxpayer could not claim transitional credit as the line items requiring declarations of earlier existing law registration numbers were processed with error since the taxpayer had not added them in his registration details.

**Table-2: Cases reported as having Technical Glitch**

Sub Category	Sub Category Description	Cases received from Nodal Officers	Writ Cases Petition
1	2	3	4
A-1	Processed with Error	93 (S. No 01 to 93 of Annexure 1)	05 (S. No 01 to 05 of Annexure 2)
	<b>Sub Total</b>	<b>93</b>	<b>05</b>

5. **Category ‘B’** had cases where no technical issues had been observed in TRAN 1 filing. SVP, GSTN further elaborated the cases under the Category ‘B’, where no technical issues were found on the basis of GST system logs, as explained below in 06 sub-categories and number of cases pertaining to each sub-category had been mentioned in **column 3 & 4 of Table 3** below: -

- **Sub-Category B-1: Cases in which as per GST system log, there was no evidences of error or submission/filing of TRAN1.** As per GST system log, there were no evidences of error or submission/filing of TRAN1.
- **Sub-Category B-2: Cases in which TRAN 1 filing attempted for first time or revision was attempted but no error/no valid error reported.** As per GST System logs the taxpayer has tried for saving/submitting for the first time or revision of TRAN 1 and there were no evidences of system error in logs.
- **Sub-Category B-3: Cases in which TRAN 1 was successfully filed as per logs with no valid error reported.** The taxpayer had successfully filed TRAN 1 and no technical errors had been found in the examined technical logs.
- **Sub-Category B-4: Cases in which TRAN-1 was filed once but credit was not received:** The taxpayer had filed TRAN-1 once successfully but no credit had been posted in ledger and no errors had been observed in system logs.
- **Sub-Category B-5: Cases in which TRAN-1 was filed once and revised thereafter but credit was not received.** No error had been seen in system logs.
- **Sub-Category B-6: Cases in which Tax payer was not entitled to TRAN 1 credit as it was an ISD taxpayer.**

**Table-3: Cases Not having Technical Glitch**

Sub Category	Sub Category Description	Cases received from Nodal Officers	Writ Petition Cases
1	2	3	4
<b>B-1</b>	As per GST system log, there are no evidences of error or submission/filing of TRAN 1.	77 (S. No 94 to 170 of Annexure 1)	06 (S. No 06 to 11 of Annexure 2)
<b>B-2</b>	TRAN-1 filing attempted for first time or revision and No error /No valid error reported.	26 (S. No 171 to 196 of Annexure 1)	NIL
<b>B-3</b>	Successfully Filed as Per Logs with No Valid Error reported	24 (S. No 197 to 220 of Annexure 1)	02 (S. No 12 to 13 of Annexure 2)
<b>B-4</b>	TRAN-1 filed once but credit not received.	13 (S. No 221 to 233 of Annexure 1)	NIL
<b>B-5</b>	TRAN1 Filed once and revised thereafter but credit not received	02 (S. No 234 to 235 of Annexure 1)	NIL
<b>B-6</b>	Tax payer was not entitled to TRAN 1 credit as it was an ISD Taxpayer	01 (S. No 236 of Annexure 1)	NIL
	<b>Sub Total</b>	<b>143</b>	<b>08</b>

6. Considering the above submissions, Committee discussed the cases of technical glitch of Category 'A' and after further elaboration and discussion, 98 cases pertaining to technical glitch categories as per Table 2 above were considered for allowing filing of TRAN 1 in accordance with the Law Committee recommendations regarding consequential benefits related to filing of TRAN 1 and TRAN 2.

7. SVP (Services) also appraised ITGRC about the status of various Writ Petitions on TRAN 1 issue which had been received by GSTN. He informed that 13 cases of TRAN-1/TRAN-2 filing were included in the Agenda as **Annexure-2** pertained to the High Court Orders/Writ Petitions. Out of these 13 cases, in 05 cases some technical glitches were found as enumerated in Annexure-2 Category A-1 and in 08 cases of Category B-1 (6 cases) and B-3 (02 cases) no technical glitches were found by GSTN. These cases were put up before ITGRC for discussion and suitable decisions:

7.1 In addition, SVP (Services) GSTN highlighted the case of Bhargava Motors filed before Hon'ble High Court of Delhi wherein the Court had ordered to enable taxpayer for filing of TRAN-1 manually or electronically. This case was brought to the 2<sup>nd</sup> ITGRC at Writ Petition stage and Committee had decided not to allow TRAN-1 filling, since no evidence of technical glitch was found. However, Hon'ble Court had now passed final order directing Respondents to allow filing of TRAN-1. A separate note in respect of the case was enclosed as Annexure-3 to the Agenda.



7.2 In CWP NO. 1280 of 2018- Bhargava Motors v. UOI & Ors. (GSTIN 07AANPB3551G1ZX) Delhi High Court vide its judgment dated 13.05.2019 disposed the petition with direction to allow the Petitioner to file TRAN-1 electronically/manually by 31.05.2019. It was alleged by the Petitioner that the Petitioner filed its GST TRAN-1 on 27.12.2017 thereby claiming credit of Rs. 74,96,069/- and also furnished details of stock alleged to be held by the Petitioner on which credit was to be claimed. However, the said details were not showing in the electronic ledger of the Petitioner. The issue of the Petitioner was deliberated in the 2nd ITGRC held on 21.08.2018, prior to the order of the Hon'ble Court, and after due deliberations the case was not found suitable for enabling taxpayer for filing TRAN-1 because there was no evidence of technical glitch. As per the GST System logs, the Petitioner had filed TRAN1 twice on 27.12.2017 and there were no evidences of technical error found at the time of filing TRAN-1. Only one-time revision of TRAN-1 was allowed as per GST Law. Further, as per GST System logs, the Petitioner had not saved any data, all the ITC fields had been entered as zero. Hence the TRAN-1 credit was not credited to electronic credit ledger of the Petitioner. GSTN had sent comments in the matter to GST, Delhi North vide email dated 27.12.2018. GSTN filed its counter affidavit on 22.12.2018. The court vide order dated 07.1.2019 had directed that the Respondents should submit to the court as to what was disclosed by the Petitioner while filing TRAN-1. Thereafter, GSTN filed its additional counter affidavit giving screen shots of all logs on 12.03.2019. The counter affidavit on behalf of GST Council Secretariat, by GST Delhi North Commissionerate was filed on 11.03.2019 wherein GST Council Secretariat had stated that individual disputes relating to technical glitches of the GST Portal does not come within the domain of GST Council Secretariat and they have requested GSTN to provide assistance to the court. This case was also raised in the 6th ITGRC meeting wherein it was decided that the Commissionerate may either file an appeal against the above-mentioned order or, if it was found to be a fit case in terms of 32<sup>nd</sup> GST Council decision regarding extended scope of ITGRC for non-technical issues also, then the case might be recommended by the Commissioner following the prescribed procedure.

7.3 Further, in 4 cases out of 8 cases of Category B, Hon'ble High Courts had given interim (in 3 cases) or final (in 01 case) orders for allowing TRAN-1 filing, manually or electronically, without giving any consideration to the technical glitches. In all above 4 cases no technical glitch was found by GSTN.

7.4 Thus, 8 cases (including 03 cases in which interim orders and 1 case in which final order had been passed by Hon'ble High Courts) were identified as having no technical glitches. Further, out of these 8 cases, 7 cases are still pending before High Courts for final decision. GSTN had written mails to the petitioners for providing evidences of technical errors by 11<sup>th</sup> June, 2019, if any, since no such logs of technical glitches had been found at GST System by GSTN. It was important to take suitable decisions on the cases where Hon'ble High Court had ordered to allow filing of TRAN-1, whether appeal against such orders were to be filed or taxpayers were to be enabled for filing.

8. Committee discussed the cases of writ petitions where Hon'ble High Court had directed to allow the filing of TRAN-1 manually or electronically, without giving any consideration to the technical glitches. Committee had observed that the Goods and Services Tax Council being a constitutional body; its functions and duties were clearly mentioned in the Constitution. It is not the function of the GST Council to receive representations from the general public and dispose one by one following quasi-judicial process. The above position was supported by Double Judge Bench of Hon'ble High Court of Kerala Judgment dated 11.04.2019 in WA. No. 2061/2017 against the Judgement dated 02.08.2019 of the learned single judge in WPC 25613/2017.

8.1 It was also observed that as per circular No. 39/13/2018-GST dated 03.04.2018 the scope of ITGRC was to address problems which were essentially related to Common GST Portal and affect a large section of taxpayers. Problems related to individual taxpayers were not covered under this mechanism. This mechanism was proposed for a class of taxpayer and not for individual taxpayers. SVP (Services), GSTN further added that in majority of cases they got only final order copy either from the petitioner or jurisdictional tax authorities for further necessary action as per orders of Hon'ble High Courts. It was observed by the committee that many of these cases were not received through jurisdictional tax authorities hence, not having Writ Petition copy and certified copy of the orders. It was also discussed that jurisdictional tax authorities should send such cases to ITGRC along with legal advice/opinion on acceptability or otherwise from Government Counsel to reach on some decision by ITGRC.

8.2 Keeping in mind the scope of ITGRC as per circular No. 39/13/2018-GST dated 03.04.2018 and in absence of vital details like WP copy and certified copy of orders, it was decided by the committee that in all such cases where Court had directed to allow the filing of TRAN-1 manually or electronically, without giving any consideration to the fact whether technical glitches were there or not; jurisdictional tax authorities shall take legal opinion of Government Counsel to file appeal/review petitions as deem fit and proceed legally as per CGST/SGST/UTGST Act, law and rules. It was decided that the Commissionerate/States may either file an appeal against the above-mentioned order or, if it was found to be a fit case in terms of 32<sup>nd</sup> GST Council decision regarding extended scope of ITGRC for non-technical issues also, then the case might be recommended by the Commissioner following the prescribed procedure. The Commissionerate/States may obtain the status of Technical Glitches in the cases where decisions are to be taken for filing of Appeal or enabling taxpayers for filing of TRAN-1/TRAN-2 in compliance of Hon'ble High Courts orders, wherever such information is not available on record.

## **9. Decision:**

9.1 After detailed discussion and considering the above facts, the IT-GRC decided to allow filing of TRAN-1 in total 98 cases of Category 'A' as per Annexures indicated in column No. 3 and 4 of Table-2 on account of technical/system issues as explained at para 4 above, in accordance with the Law Committee recommendations regarding consequential benefits related to filing of TRAN 1.

9.2 The IT-GRC also decided not to allow remaining 151 cases of Category 'B' as per Annexures indicated in column No. 3 and 4 of Table-3 in absence of any evidence of technical/system errors in these cases as explained at para 5 above, as was decided in similar cases in past six IT-GRC meetings.

9.3 After going through the Court cases, It was also decided by the committee that in all such cases where Court had directed to allow the filing of TRAN-1 manually or electronically, without giving any consideration to the fact that technical glitches were there or not, jurisdictional tax authorities shall take legal opinion of Government Counsel to file appeal/review petitions as deem fit and proceed legally as per CGST/SGST/UTGST Act, law and rules. It was decided that the Commissionerate/States may either file an appeal against the above-mentioned order or, if it was found to be a fit case in terms of 32<sup>nd</sup> GST Council decision regarding extended scope of ITGRC for non-technical issues also, then the case might be recommended by the Commissioner following the prescribed procedure. The Commissionerate/States may obtain the status of Technical Glitches in the cases where decisions are to be taken for filing of Appeal or enabling taxpayers for filing of TRAN-1/TRAN-2 in compliance of Hon'ble High Courts orders, wherever such information is not available on record.

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**Cases sent by Nodal officers of Center/States**

	<b>Category</b>	<b>Detailed Description</b>	<b>Count of Taxpayer</b>
A1	Processed with error.	The taxpayer could not claim transitional credit as the line items requiring declarations of earlier existing law registration were processed with error since the taxpayer had not added them in his registration details.	93
B1	As per GST system log, there are no evidences of error or submission/filing of TRAN1.	As per GST System Logs there is no evidence that the taxpayer has tried for Saving / Submitting / Filing TRAN1	77
B2	TRAN-1 Fresh/Revision Attempted with No error/ No valid error reported	As per GST System Logs, the taxpayer has tried for Saving / Submitting /Filing fresh or Revision and there are no evidences of system errors in the log.	26
B3	Successfully Filed as Per Logs with No Valid Error reported	The taxpayer has successfully filed TRAN1 and no technical error has been found.	24
B4	TRAN-1 filed once but credit not received.	Cases where the taxpayer has filed TRAN1 once but no credit has been posted. No technical issues has been observed in the logs.	13
B5	TRAN1 Filed once and revised thereafter but credit not received	Cases where the taxpayer has filed TRAN1 twice but no credit has been posted. No technical issues has been observed in the logs.	2
B6	ISD Taxpayer	Taxpayer is registered as ISD taxpayer on GST portal and hence not entitled to Transition Credit.	1
	<b>Total</b>		<b>236</b>

**Category A:**

**Cases where the taxpayer received the error ‘Processed with error. The taxpayer could not claim transitional credit as the line items requiring declarations of earlier existing law registration were processed with error since the taxpayer had not added them in his registration details**

<b>S. No .</b>	<b>GSTIN/ Provisional Id</b>	<b>Legal Name (Name reported by the Nodal Officer is in brackets)</b>	<b>State</b>	<b>Constitution of businesses</b>	<b>Nodal Officer / Jurisdiction Name</b>	<b>Center/State</b>	<b>E-Mail ID</b>
1	37AARPV1129N1ZX	NARASIMHA RAO VUNNAM	Andhra Pradesh	Proprietorship	D Ramesh, Additional Commissioner (ST) (IT), Andhra Pradesh	State	ap-jcgstn@apct.gov.in
2	37AAMFS3539A1Z7	SRINIVASA MEDICAL CORPORATION, GUNTUR	Andhra Pradesh	Partnership	D Ramesh, Additional Commissioner (ST) (IT), Andhra Pradesh	State	ap-jcgstn@apct.gov.in
3	37ACVFS2156G1ZN	SRI RAMESWARA MEDICAL CORPORATION, GUNTUR	Andhra Pradesh	Partnership	D Ramesh, Additional Commissioner (ST) (IT), Andhra Pradesh	State	ap-jcgstn@apct.gov.in
4	37ADAFS2198G1ZW	SREE KRISHNAMA HENDRA MEDICAL CORPORATION, GUNTUR	Andhra Pradesh	Partnership	D Ramesh, Additional Commissioner (ST) (IT), Andhra Pradesh	State	ap-jcgstn@apct.gov.in
5	37AACCM3033G1ZS	GIYAAN PHARMA PVT LTD	Andhra Pradesh	Private Limited Company	D. Venkateswara Reddy, Commissioner, CGST Commissionerate, Tirupati	Centre	comm.tp@gov.in
6	37AADCS0845B2ZO	SEAWAYS SHIPPING AND LOGISTICS LIMITED	Andhra Pradesh	Public Limited Company	Dr. D . K. Sinivas, Principal Commissioner, CGST Commissionerate, Visakhapatnam	Centre	commrgstvskp@gov.in

7	10APBPK9 648C1Z8	Manish Kumar	Bihar	Partnership	Nitin Anand, Commissioner, CGST & Central Excise Commissionerate, Ranchi Zone, Patna	Centre	nitinanan d.irs@go v.in
8	22AAACN7 325A3Z3	NMDC Limited	Chhatis hgarh	Public Sector Undert aking	Shri Sumit Kumar Agrawal, Assistant Commissioner, CGST & Central Excise Commissionerate, Raipur	Centre	cgstrpr2 @gmail. com
9	24AAFC00 074M1ZP	DHARTI ASSOCIATES PRIVATE LIMITED	Gujarat	Private Limited Compa ny	S. M. Saxena, Joint Commissioner of State Tax, Ahemdabad	State	jcegov- ct@gujar at.gov.in
10	24AAFFE3 461L2ZE	EFFITEX MACHINES LLP	Gujarat	Limited Liabilit y Partner ship	S. M. Saxena, Joint Commissioner of State Tax, Ahemdabad	State	jcegov- ct@gujar at.gov.in
11	24AIBPP16 46C1ZQ	VANITA SHIVBHAGW AN PODDAR	Gujarat	Proprie torship	S. M. Saxena, Joint Commissioner of State Tax, Ahemdabad	State	jcegov- ct@gujar at.gov.in
12	24AASFR0 685G1ZW	RISHIKESH STRUCTURAL SOLUTION LLP	Gujarat	Limited Liabilit y Partner ship	Shri S. S. Rathod, Deputy Commissioner of State Tax, Vadodara	State	dc10- ct@gujar at.gov.in
13	24AAOCA3 279J1ZC	APOLLOTECH NO INDUSTRIES PRIVATE LIMITED	Gujarat	Private Limited Compa ny	S. M. Saxena, Joint Commissioner of State Tax, Ahemdabad	State	jcegov- ct@gujar at.gov.in
14	24AAGFG5 848Q1ZR	G FLEX	Gujarat	Partnership	S. M. Saxena, Joint Commissioner of State Tax, Ahemdabad	State	jcegov- ct@gujar at.gov.in
15	24AFSPJ65 35L1ZX	KALPESHKU MAR RAMESHBHAI JAIN (HARIOM METAL AND TUBES)	Gujarat	Proprie torship	Smt. A. R. Patel, Deputy Commissioner of State Tax, Valsad	State	dc18- sur2- gstn@gu jarat.gov. in

16	24AABCV0 165F1ZQ	VITRAG FOAM PVT. LTD.	Gujarat	Private Limited Compa ny	Dr. Tejpal Singh, Principle Commissioner, CGST & Central Excise Commissionerate, Ahemdabad	Centr e	commr- cexamd3 @nic.in
17	24ACQFS6 814A1Z6	SANJAR PHARMA LLP	Gujarat	Limited Liabilit y Partner ship	Dr. Tejpal Singh, Principle Commissioner, CGST & Central Excise Commissionerate, Ahemdabad	Centr e	commr- cexamd3 @nic.in
18	24AADCG6 157G1ZP	GURUKRUPA KRAFTS PVT. LTD.	Gujarat	Private Limited Compa ny	Dr. Tejpal Singh, Principle Commissioner, CGST & Central Excise Commissionerate, Ahemdabad	Centr e	commr- cexamd3 @nic.in
19	24AAECS0 804K1ZL	M/s Surmount Laboratories Private Limited	Gujarat	Private Limited Compa ny	Dr. Ashir Tyagi, Principal Nodal Officer, CGST Commissionerate, Vadodara Zone	Centr e	commr- cexvdr2 @nic.in
20	24AAHCR3 902J2ZF	R. K. SYNTHESIS LIMITED	Gujarat	Public Limited Compa ny	Dr. Tejpal Singh, Principle Commissioner, CGST & Central Excise Commissionerate, Ahemdabad	Centr e	commr- cexamd3 @nic.in
21	24AAKCA1 003C1ZL	M/s. Ace Riverside Pvt. Ltd.	Gujarat	Private Limited Compa ny	Dr. Tejpal Singh, Principle Commissioner, CGST & Central Excise Commissionerate, Ahemdabad	Centr e	commr- cexamd3 @nic.in
22	24ACJPR00 07M1ZN	M/s. Capital Agro Industries (GORDHANBH AI TAPUBHAI RAMANI)	Gujarat	Proprie torship	Dr. Tejpal Singh, Principle Commissioner, CGST & Central Excise Commissionerate, Ahemdabad	Centr e	commr- cexamd3 @nic.in
23	06AAFCA8 479D2ZJ	AUTOMAX CONSTRUCTI ONS LIMITED	Haryan a	Private Limited	Sh. Surender Lathar, Deputy Excise & Taxation	State	gsttihry @gmail. com

				Compa ny	Commissioner, Gurugram East		
24	06AAFCG8 745G1ZF	Graduate Management Global Connection (India) Private Limited	Haryan a	Private Limited Compa ny	Sh. Surender Lathar, Deputy Excise & Taxation Commissioner, Gurugram East	State	gsttihry @gmail. com
25	06AACCH6 555Q1Z0	Hitachi Zosen India Private Limited	Haryan a	Private Limited Compa ny	Sh. Surender Lathar, Deputy Excise & Taxation Commissioner, Gurugram East	State	gsttihry @gmail. com
26	06AACCS9 321B1ZQ	SONAL FEBRICATOR S PRIVATE LIMITED	Haryan a	Private Limited Compa ny	Nodal Officer IT issues, Haryana	State	gsttihry @gmail. com
27	06AACCK0 434D1Z6	MANAS GEO TECH INDIA PRIVATE LIMITED	Haryan a	Private Limited Compa ny	Pranesh Pathak, Commissioner, Office of the Commissioner of CGST, Faridabad	Centr e	commr- gstfbd@ gov.in
28	06AABCS8 348B1ZI	SMS INDIA PRIVATE LIMITED	Haryan a	Private Limited Compa ny	Sh. Surender Lathar, Deputy Excise & Taxation Commissioner, Gurugram East	State	gsttihry @gmail. com
29	06AAACT4 477D2ZF	TRINAYANA AUTO PRIVATE LIMITED	Haryan a	Private Limited Compa ny	Sh. Surender Lathar, Deputy Excise & Taxation Commissioner, Gurugram East	State	gsttihry @gmail. com
30	01AACCD0 390H2Z7	DAWAR CEMENTS PRIVATE LIMITED	Jammu & Kashmi r	Private Limited Compa ny	Safdar Ali, Assistant Commissioner, Central Tax, GST Division, Srinagar	Centr e	gstdivisi onsrinag ar@gmai l.com
31	20AABCT1 067C1Z3	The Indian Steel & Wire Products Limited	Jharkha nd	Public Limited Compa ny	Nitin Anand, Commissioner, CGST & Central Excise Commissionerate, Ranchi Zone, Patna	Centr e	nitinanan d.irs@go v.in
32	29AACCG7 570N1ZY	GMR CORPORATE AFFAIRS	Karnat aka	Private Limited	R. Sriram, Commissioner, CGST	Centr e	supdtpro 2.st2blr-



		PRIVATE LIMITED		Company	Commissionerate, Bengaluru East		ka@gov.in
33	29AABCC9513C1ZV	COSMIC IT SERVICES PRIVATE LIMITED	Karnataka	Private Limited Company	Dr. M. Aamir M. Iqbal Siddiqui, Assistant Commissioner, CGST Commissionerate, Bengaluru West	Centre	p.muralidharan@ltu.gov.in
34	29AAEFD4612K1ZE	DP INSTRUMENTS	Karnataka	Partnership	Basavaraj K. S., Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
35	29AAFCT6689N1Z8	TELAVERGE COMMUNICATIONS INDIA PRIVATE LIMITED	Karnataka	Private Limited Company	PRO Section, GST East Commissionerate, Domlur, Bengaluru	Centre	supdtpro2.st2blr-ka@gov.in
36	29AACCL1086E1ZL	M/s LAKSHYA TECH INDIA PVT LTD	Karnataka	Private Limited Company	Commissioner, CGST Commissionerate, Bengaluru South	Centre	commr-cexblr1@nic.in
37	29AAJCS0361G1ZB	Shanthala Machining Technologies Pvt Ltdq	Karnataka	Private Limited Company	G. V. Krishna Rao, Principal Commissioner, CGST Commissionerate, Mysore	Centre	techhqrs-cexmys@gov.in
38	29AAACB8620J1ZK	BILL FORGE PRIVATE LIMITED	Karnataka	Private Limited Company	G. Narayanaswamy, Commissioner, CGST Commissionerate, Bengaluru South	Centre	commr-cexblr1@nic.in
39	29AAACH9633H1ZC	Hathway Krishna Cable Private Limited	Karnataka	Private Limited Company	G. Narayanaswamy, Commissioner, CGST Commissionerate, Bengaluru South	Centre	commr-cexblr1@nic.in
40	29AAFCK5222Q1Z0	K-NOMICS TECHNO SOLUTIONS PRIVATE LIMITED	Karnataka	Private Limited Company	G. Narayanaswamy, Commissioner, CGST Commissionerate, Bengaluru South	Centre	commr-cexblr1@nic.in
41	29AASFP6717D1ZT	PEB TECHNO	Karnataka	Partnership	Gosu Ramesh, Assistant Commissioner, CGST & Central Excise	Centre	commr-cexblgm@nic.in

					Commissionerate, Belagavi		
42	29AACFT4 412F1ZD	TECHNO FAB	Karnat aka	Partne rship	Gosu Ramesh, Assistant Commissioner, CGST & Central Excise Commissionerate, Belagavi	Centr e	commr- cexblgm @nic.in
43	29AADCP4 756G1Z5	PGM FERRO STEELS PRIVATE LIMITED	Karnat aka	Private Limited Compa ny	Gosu Ramesh, Assistant Commissioner, CGST & Central Excise Commissionerate, Belagavi	Centr e	commr- cexblgm @nic.in
44	23AAECK9 887C1ZB	KIARA AUTOMOBILE S PRIVATE LIMITED	Madhy a Prades h	Private Limited Compa ny	Neerav Kumar Mallick, Commissioner, CGST & Central Excise Commissionerate, Indore	Centr e	Letter
45	27AACCB4 918M1ZF	M/s Blue Circle Organics Pvt. Ltd.	Mahara shtra	Private Limited Compa ny	C. Dhanasekran, Principle Commissioner, CGST & Central Excise Commissionerate, Thane Rural	Centr e	thanerura lgsk@g mail.com
46	27AADCN6 920C1ZP	Nirvana Lighting Private Ltd.	Mahara shtra	Private Limited Compa ny	Merrita Suni, Superintendent, C GST Commissionerate, Mumbai East	Centr e	mumbaie astgstnis sues@g mail.com
47	27AAACN3 459K1Z7	M/s.Nikita Plastochem	Mahara shtra	Private Limited Compa ny	Pritee Chaudhary, Additional Commissioner, CGST Commissionerate, Mumbai	Centr e	comp- gstmcen tral@gov. in
48	27AAACN5 963G1ZB	NAGPUR POLY FILMS PVT LTD	Mahara shtra	Private Limited Compa ny	Miss Kalyaneshwari Patil, Deputy Commissioner of State Tax, Mumbai	State	gsttit.stat e@maha gst.gov.i n

49	27AAACF1 696A2ZW	SAHARA ASSET MANAGEMENT COMPANY PRIVATE LIMITED	Mahara shtra	Private Limited Compa ny	C. P. S. Chauhan, Joint Commissioner, CGST & Central Excise Commissionerate, Mumbai	Centr e	mumbaie outh.dc.i t@gov.in
50	27AAAFF0 108L1ZR	Fibrochem Industries	Mahara shtra	Partner ship	Dr. Sunil Bodhgire Nodal Officer, Deputy Commissioner State Govt,Mumbai	State	gstt.stat e@maha gst.gov.i n
51	27AADCA4 283F1ZS	ASSOCIATED TEXTILE INDUSTRIES PVT LTD	Mahara shtra	Private Limited Compa ny	Merrita Suni, Superintendent, Central Government, Mumbai	Centr e	mumbaie astgstnis sues@g mail.com
52	27AAEPM4 688A1ZP	MOKHA INDUSTRIES (PROP. SHRI SURINDER GURCHARAN SINGH MOKHA) (SURINDER GURCHARAN SINGH MOKHA)	Mahara shtra	Proprie torship	Miss Kalyaneshwari Patil, Deputy Commissioner of State Tax, Mumbai	State	gstt.stat e@maha gst.gov.i n
53	27AAACA3 959K1ZF	ALCO STEELS PVT LTD	Mahara shtra	Private Limited Compa ny	Miss Kalyaneshwari Patil, Deputy Commissioner of State Tax, Mumbai	State	gstt.stat e@maha gst.gov.i n
54	27AAACN9 812C1ZN	NAGPUR PYROLUSITE PRIVATE LIMITED	Mahara shtra	Private Limited Compa ny	Miss Kalyaneshwari Patil, Deputy Commissioner of State Tax, Mumbai	State	gstt.stat e@maha gst.gov.i n
55	27AAVPR1 063P1ZT	ASHAPURA INDUSTRIES (DINESH SAKALCHAN D RATHOD)	Mahara shtra	Proprie torship	Miss Kalyaneshwari Patil, Deputy Commissioner of State Tax, Mumbai	State	gstt.stat e@maha gst.gov.i n
56	27AACCS8 806M1ZV	Swaraj PVC Pipes PVT .LTD	Mahara shtra	Private Limited Compa ny	Miss Kalyaneshwari Patil, Deputy Commissioner of State Tax, Mumbai	State	gstt.stat e@maha gst.gov.i n

57	27AAHFA9 541R1ZQ	ASHAPURA CASTINGS	Mahara shtra	Partner ship	Miss Kalyaneshwari Patil, Deputy Commissioner of State Tax, Mumbai	State	gstt.stat e@maha gst.gov.i n
58	27AAGCB0 232Q1ZK	BLOOMBURG MULTIVENTU RES PRIVATE LIMITED	Mahara shtra	Private Limited Compa ny	Miss Kalyaneshwari Patil, Deputy Commissioner of State Tax, Mumbai	State	gstt.stat e@maha gst.gov.i n
59	27AAECE3 295N1Z4	ELANTRA MERCANTILE PRIVATE LIMITED	Mahara shtra	Private Limited Compa ny	Miss Kalyaneshwari Patil, Deputy Commissioner of State Tax, Mumbai	State	gstt.stat e@maha gst.gov.i n
60	27AADCE7 536K1ZB	EMMAR MULTIVENTU RES PRIVATE LIMITED	Mahara shtra	Private Limited Compa ny	Miss Kalyaneshwari Patil, Deputy Commissioner of State Tax, Mumbai	State	gstt.stat e@maha gst.gov.i n
61	27AADCL0 903H1ZU	Longbon Trading Private Limited	Mahara shtra	Private Limited Compa ny	Miss Kalyaneshwari Patil, Deputy Commissioner of State Tax, Mumbai	State	gstt.stat e@maha gst.gov.i n
62	27AAOFA6 249B1ZH	ABL ENGINEERING COMPANY	Mahara shtra	Partner ship	Dr. Sunil Bodhgire, Deputy Commissioner of State Tax & Principle Nodal Officer, State Government, Maharashtra	State	gstt.stat e@maha gst.gov.i n
63	27AJCPP15 63A1ZL	SUNSHELL INDUSTIRES (VANDANA AJAY PATIL)	Mahara shtra	Proprie torship	Dr. Sunil Bodhgire, Deputy Commissioner of State Tax & Principle Nodal Officer, State Government, Maharashtra	State	gstt.stat e@maha gst.gov.i n
64	27AABCD0 295N1ZE	M/s Dystar India pvt. Ltd	Mahara shtra	Private Limited Compa ny	Sanjay Mahendru, Commissioner, Central Govt., Navi Mumbai	Centr e	Mahendr a.Patil@i cegate.g ov.in
65	27AAACY1 142N1Z6	YOGESHWAR CHEMICALS LTD	Mahara shtra	Public Limited Compa ny	Sanjay Mahendru, Commissioner, Central Govt., Navi Mumbai	Centr e	Mahendr a.Patil@i cegate.g ov.in

66	27AAACS6 855J1ZY	SHARDA MOTOR INDUSTRIES LIMITED	Mahara shtra	Public Limited Compa ny	Shri Rajiv Magoo, Joint Commissioner, CGST & Central Excise Commissionerate, Nashik	Centr e	gstnsl1 @gmail. com
67	27AAHFG7 241E1ZI	GLOBE CHEMIE	Mahara shtra	Partner ship	Shri Rajiv Magoo, Joint Commissioner, CGST & Central Excise Commissionerate, Nashik	Centr e	gstnsl1 @gmail. com
68	21ACWFS0 630E2ZB	SAI POLYMERS	Odisha	Partner ship	Dipankar Sahu, Joint Commissioner of CT & GST (IT), Commissionerate of CT & GST, Odisha	Centr e	dcctitp@ odishata x.gov.in
69	03AEEPBO 204R1ZZ	MUKESH BASSI	Punjab	Proprie torship	Pawan Garg, Deputy Commissioner of State Tax, State Government, Punjab	State	aetcgstpb @gmail. com
70	03AADFF3 284C1ZY	M/s Fair Deal Metals	Punjab	Partner ship	Sh. Ashutosh Baranwal, Principal Commissioner, CGST Commissionerate, Ludhiana	Centr e	cexldh@ nic.in
71	08AAJCS72 78Q1Z8	Shree Shyam Kripa Electric Private Limited	Rajasth an	Private Limited Compa ny	P. K. Singh, Commissioner, CGST & Central Excise Commissionerate, Jaipur	Centr e	ccu- cexjpr@ nic.in
72	08AACCB2 640J1ZU	COMPONENC E PORTAL SERVICES PRIVATE LIMITED	Rajasth an	Private Limited Compa ny	P. K. Singh, Commissioner, CGST & Central Excise Commissionerate, Jaipur	Centr e	ccu- cexjpr@ nic.in
73	33AAFCM0 690N1Z9	Tvl. Mayekawa India Pvt Ltd. (MAYEKAWA INDIA PRIVATE LIMITED)	Tamil Nadu	Private Limited Compa ny	S. Ramasamy, Joint Commissioner of State Tax, Tamilnadu	State	jccs@ctd .tn.gov.i n

74	33AAACB2 894G1ZU	BHARTI AIRTEL LIMITED	Tamil Nadu	Public Limited Compa ny	K.M. Ravichandaran, Commissioner, CGST & Central Excise Commissionerate, Chennai South	Centr e	comp.ch ennainort h@gov.i n
75	33AADCC7 579C1ZQ	CMG STEELS PRIVATE LIMITED	Tamil Nadu	Private Limited Compa ny	S. Ramasamy, Joint Commissioner State Govt., Tamilnadu	State	jccs@ctd .tn.gov.i n
76	33ABDFM7 383E1ZA	Tvl.MKS METAL ROOFINGS (MKL METAL ROOFINGS)	Tamil Nadu	Partner ship	S. Ramaswamy, Joint Commissioner (Computer Systems), Tamilnadu	State	jccs@ctd .tn.gov.i n
77	36AITPK92 77C1ZP	Nagarjuna Enterprises (NAGARJUNA RAO KONERU)	Telang ana	Proprie torship	Shri. Raghu Kiran B, Joint Commissioner, CGST & Central Excise Commissionerate, Medchal, Hyderabad	Centr e	cgst.mdc lcommte comp@g ov.in
78	36AAEFO3 514H1ZG	Oil Drilling Muds & Polymers	Telang ana	Partner ship	Shri. Raghu Kiran B, Joint Commissioner, CGST & Central Excise Commissionerate, Medchal, Hyderabad	Centr e	cgst.mdc lcommte comp@g ov.in
79	36AFVPG5 062L1ZW	GEDDAM RATNAM (RATNAM GEDDAM)	Telang ana	Proprie torship	Radha Sindhiya Linga, Assistant Commissioner, State Government, Hyderabad	State	ac_gstn @tgct.go v.in
80	36AAACE7 864M1Z4	SCI IT SOLUTIONS PRIVATE LIMITED	Telang ana	Private Limited Compa ny	Radha Sindhiya Linga, Assistant Commissioner, State Government, Hyderabad	State	ac_gstn @tgct.go v.in
81	36AAFCP9 836M1ZO	Pankaj Polytec Private Limited	Telang ana	Private Limited Compa ny	Shri. Raghu Kiran B, Joint Commissioner, CGST & Central Excise Commissionerate, Hyderabad	Centr e	cgst.mdc lcommte comp@g ov.in

82	36AABCW 1344B1ZT	Warmex Engineering Private Limited	Telang ana	Private Limited Compa ny	Shri. Raghu Kiran B, Joint Commissioner, CGST & Central Excise Commissionerate, Hydarabad	Centr e	cgst.mdc lcommte comp@g ov.in
83	09AABCP7 718G1Z9	Phoenix Lamps Limited	Uttar Prades h	Public Limited Compa ny	Joint Commissioner (I.T.), Commercial Taxes, Head Quarter, Lucknow, Uttar Pradesh	State	ctithqlu- up@nic.i n
84	09AAACD2 839D1ZW	Dairy Craft India Private Limited	Uttar Prades h	Private Limited Compa ny	Joint Commissioner (I.T.), Commercial Taxes, Head Quarter, Lucknow, Uttar Pradesh	State	ctithqlu- up@nic.i n
85	09ACQPG6 345J1Z4	MADHU GUPTA	Uttar Prades h	Proprie torship	Joint Commissioner (I.T.), Commercial Taxes, Head Quarter, Lucknow, Uttar Pradesh	State	ctithqlu- up@nic.i n
86	09AACCA4 905H1ZU	Deutsche Motoren Private Limited	Uttar Prades h	Private Limited Compa ny	Joint Commissioner (I.T.), Commercial Taxes, Head Quarter, Lucknow	State	ctithqlu- up@nic.i n
87	09AABCP2 343R1ZZ	M/S PASHUPATI CASTINGS LIMITED	Uttar Prades h	Public Limited Compa ny	Joint Commissioner (I.T.), Commercial Taxes, Head Quarter, Lucknow	State	ctithqlu- up@nic.i n
88	09AAKPG3 317Q1ZA	Sunita Gupta	Uttar Prades h	Proprie torship	Joint Commissioner (I.T.), Commercial Taxes, Head Quarter, Lucknow	State	ctithqlu- up@nic.i n
89	09AAECS3 937P1ZN	SARASWATI ENGINEERING LIMITED	Uttar Prades h	Private Limited Compa ny	S. K. Sharma, Commissioner, CGST Commissionerate, Kanpur	Centr e	commr- cexkpr@ nic.in
90	09AANFV6 785G1ZC	VVM INDUSTRIES	Uttar Prades h	Partner ship	Joint Commissioner (I.T.), Commercial Taxes, Head Quarter, Lucknow	State	ctithqlu- up@nic.i n

91	19AAECA8 151B1ZX	Pinax Paper Mills Pvt. Ltd	West Bengal	Private Limited Compa ny	Atanu Majumdar, Additional Commissioner of Commercial Taxes, West Bengal	State	majumde r.ctax@ wbcomta x.gov.in
92	19AABCM 3918R1ZU	VISHAL INFRASTRUC TURE LIMITED	West Bengal	Private Limited Compa ny	Atanu Majumdar, Additional Commissioner of Commercial Taxes, West Bengal	State	majumde r.ctax@ wbcomta x.gov.in
93	19AAAFI81 55L1ZY	ISPAT UDYOG	West Bengal	Partner ship	Sima Sarkar, Senior Joint Commissioner, Commercial Taxes, West Bengal	State	sima.sar kar@wb comtax.g ov.in



**Category B1:**

**Cases in which as per GST system log, there are no evidences of error or submission/filing of TRAN1. As per GST System Logs, the taxpayer has neither tried for Saving / Submitting or Filing TRAN1.**

<b>S. No .</b>	<b>GSTIN/ Provision al Id</b>	<b>Legal Name (Name reported by the Nodal Officer is in brackets)</b>	<b>State</b>	<b>Constit ution of busines s</b>	<b>Nodal Officer / Jurisdiction Name</b>	<b>Cente r/Stat e</b>	<b>E-Mail ID</b>
94	37AJLPK 8051F1Z1	NIRMALA KOLLA(Guru Sumanth Cotton Traders)	Andhra Pradesh	Proprie torship	D Ramesh, Additional Commissioner (ST) (IT), Andhra Pradesh	State	ap-jcgstn@apct.gov.in
95	37ABFFS 6101C1Z K	SRI VISHNU MEDICAL ENTERPRISES	Andhra Pradesh	Partner ship	D Ramesh, Additional Commissioner (ST) (IT), Andhra Pradesh	State	ap-jcgstn@apct.gov.in
96	37ACLFS 7279J1Z8	SANTOSH AUTOMOTIVE S	Andhra Pradesh	Partner ship	D Ramesh, Additional Commissioner (ST) (IT), Andhra Pradesh	State	ap-jcgstn@apct.gov.in
97	37AAJCS 1463M1Z W	SRI SESHASAI SPINNING MILLS PRIVATE LIMITED	Andhra Pradesh	Private Limited Compa ny	D Ramesh, Additional Commissioner (ST) (IT), Andhra Pradesh	State	ap-jcgstn@apct.gov.in
98	37AACC K8209Q1 ZX	KUN UNITED MOTORS PRIVATE LIMITED	Andhra Pradesh	Private Limited Compa ny	D. Venkateswara Reddy, Commissioner, CGST Commissionerate, Tirupati	Centr e	comm.tpt@gov.in
99	37AFDPM 1754P1ZZ	MANDAVA SUBBARAO	Andhra Pradesh	Proprie torship	Shri. D. Ramesh, Joint Commissioner, Commercial Taxes Department, Vijayawada	State	ap-addl.it@apct.gov.in
100	37AADFT 7182P1ZD	TUNUGUNTL A STEELS	Andhra Pradesh	Partner ship	Shri. D. Ramesh, Joint Commissioner, Commercial Taxes Department, Vijayawada	State	ap-addl.it@apct.gov.in

101	37AACH V9209E1Z Z	VAGICHERLA DURGA RAO, HUF	Andhra Pradesh	Hindu Undivided Family	Shri. D. Ramesh, Joint Commissioner, Commercial Taxes Department, Vijayawada	State	ap- addl.it@apc t.gov.in
102	37AEWP K3005M1 Z2	RAMESH STEEL CORPORATIO N (RAMESH BABU KOLIPAKULA)	Andhra Pradesh	Proprie torship	Shri. D. Ramesh, Joint Commissioner, Commercial Taxes Department, Vijayawada	State	ap- addl.it@apc t.gov.in
103	37AAHFP 0885F1Z2	PADMAVATHI PACKAGINGS	Andhra Pradesh	Partner ship	Shri. D. Ramesh, Joint Commissioner, Commercial Taxes Department, Vijayawada	State	ap- addl.it@apc t.gov.in
104	10AAPCS 1786D2ZE	SHASHANK AUTO PVT LTD	Bihar	Private Limited Compa ny	Nitin Anand, Commissioner, CGST & Central Excise Commissionerate, Patna-II	Centr e	nitinanand.i rs@gov.in
105	10ACPFS 3087E1Z5	Shiva Enterprises	Bihar	Partner ship	Nitin Anand, Commissioner, CGST & Central Excise Commissionerate, Ranchi Zone, Patna	Centr e	nitinanand.i rs@gov.in
106	22AAACL 1082G1Z1	Laxmi Ventures (India) Ltd.	Chhatis hgarh	Public Limited Compa ny	Shri Sumit Kumar Agrawal, Assistant Commissioner, CGST & Central Excise Commissionerate, Raipur	Centr e	cgstrpr2@g mail.com
107	22AAMF R0801N1 Z9	Rajhans Industries.	Chhatis hgarh	Partner ship	Shri Sumit Kumar Agrawal, Assistant Commissioner, CGST & Central Excise Commissionerate, Raipur	Centr e	cgstrpr2@g mail.com
108	07AAECS 6336E1ZF	Andaz Delhi Unit of Juniper Hotels Pvt Ltd (JUNIPER HOTELS	Delhi	Private Limited Compa ny	Sidharth Goyal, Assistant Commissioner, Central Government	Centr e	ccu- cexdel@nic .in

		PRIVATE LIMITED)					
109	30AACC M0106E1 ZI	M/s. Schiffer and Menezes (India) Pvt. Ltd.	Goa	Private Limited Company	Shri. K. Anpazhakan, Principle Commissioner, CGST Commissionerate, Panaji	Centre	santosh.vatsa@nic.in
110	24AAEFE 0534B1Z9	UDAY INFRA PROJECTS	Gujarat	Partnership	S. M. Saxena, Joint Commissioner of State Tax, Ahmedabad	State	jcegov-ct@gujarat.gov.in
111	24AFVPP 3742C1ZC	BIPINBHAI KHEMCHANDAS PATEL	Gujarat	Proprietorship	Kamleshkumar L. Hadula, Deputy Commissioner Of State Tax, Ahmedabad	State	dc5-ahd2-gstn@gujarat.gov.in
112	24ADFPS 9321N1Z3	GOVINDBHAI JIVANLAL SHETH	Gujarat	Proprietorship	Kamleshkumar L. Hadula, Deputy Commissioner Of State Tax, Ahmedabad	State	dc5-ahd2-gstn@gujarat.gov.in
113	24AJOPJ4 797N1ZC	SHREE RAMART (RANI RAMKRISHNA JADHAV)	Gujarat	Proprietorship	Shri S. S. Rathod, Deputy Commissioner of State Tax, Vadodara	State	dc10-ct@gujarat.gov.in
114	24AAICA 0462F1Z4	ALLTECH INDUSTRIES INDIA PRIVATE LIMITED	Gujarat	Private Limited Company	S. M. Saxena, Joint Commissioner of State Tax, Ahmedabad	State	jcegov-ct@gujarat.gov.in
115	24AGIPS3 558H1Z4	CHETANBHAI BABULAL SHAH	Gujarat	Proprietorship	S. M. Saxena, Joint Commissioner of State Tax, Ahmedabad	State	jcegov-ct@gujarat.gov.in
116	24AAECN 9308D2Z N	NAVJIVAN POLYFAB PVT LTD	Gujarat	Private Limited Company	Milind A. Kavatkar, Deputy Commissioner, State Government, Bharuch	State	dc14-vad2-gstn@gujarat.gov.in
117	24AAKFP 3526E1ZG	M/s. Precise Cast	Gujarat	Partnership	Dr. Tejpal Singh, Principle Commissioner, CGST & Central Excise Commissionerate, Ahmedabad	Centre	commr-cexamd3@nic.in

118	24ASNPA 7065L1ZH	ASIAN SKY ENGINEERING (ROOBI KHATOON ASLAM ANSARI)	Gujarat	Proprie torship	Shri S. S. Rathod, Deputy Commissioner of State Tax, Vadodara	State	dc10- ct@gujarat. gov.in
119	24AQN M2257N1 ZD	ASIAN SKY INFRASTRUC TURE (MOHAMMAD ASLAM GULAMRASU L ANSARI)	Gujarat	Proprie torship	Shri S. S. Rathod, Deputy Commissioner of State Tax, Vadodara	State	dc10- ct@gujarat. gov.in
120	24AANFG 5940L1Z1	GLOBAL ASSOCIATES	Gujarat	Partner ship	Shri S. S. Rathod, Deputy Commissioner of State Tax, Vadodara	State	dc10- ct@gujarat. gov.in
121	06AADC R4298K1 ZX	RAJHANS PRESSINGS PRIVATE LIMITED	Haryan a	Private Limited Compa ny	Pranesh Pathak, Commissioner, Office of the Commissioner of CGST, Faridabad	Centr e	commr- gstfbd@gov .in
122	06AAFFS 5926A1Z G	SHANKAR RICE MILL	Haryan a	Partner ship	Nodal Officer IT issues, Haryana	State	gsttihry@g mail.com
123	06ABHPB 1799D1Z V	AATMA RAM SONS (ROSHAN LAL BANSAL)	Haryan a	Proprie torship	Nodal Officer IT issues, Haryana	State	gsttihry@g mail.com
124	06AACC D7781J1Z C	Disposafe Health and Life Care Ltd.	Haryan a	Public Limited Compa ny	Nodal Officer, IT issues, Haryana	State	gsttihry@g mail.com
125	20AIMPS 8810L1ZX	RAMESH CHANDRA SHARMA	Jharkha nd	Proprie torship	Sheo Sahai Singh, Joint Commissioner Of State Tax, Ranchi	State	gst- comtax@jh arkhandmai l.gov.in
126	20AITPA5 881C1ZI	RAVI KUMAR AGARWAL	Jharkha nd	Proprie torship	Sheo Sahai Singh, Joint Commissioner Of State Tax, Ranchi	State	gst- comtax@jh arkhandmai l.gov.in
127	20AHBPG 7737L1ZF	AMARJIT KUMAR GUPTA	Jharkha nd	Proprie torship	Sheo Sahai Singh, Joint Commissioner Of State Tax, Ranchi	State	gst- comtax@jh

							arkhandmai l.gov.in
12 8	29AGGP M1066L1 Z2	M/s Naman Print N Pack (PANKAJ KUMAR)	Karnata ka	Proprie torship	Shri Dharm Singh, Commissioner, CGST Commissionerate, Brngaluru North West	Centr e	commr- cexblr5@ni c.in
12 9	29AABCR 0001L1ZO	M/s RSP Design Consultants India Pvt Ltd	Karnata ka	Private Limited Compa ny	Suresh Kumar, Commissioner, CGST Commissionerate, Bengaluru North	Centr e	commr- cexblr4@ni c.in
13 0	29AACCC 8453C1ZP	CHALUKYA MOTORS PRIVATE LIMITED	Karnata ka	Private Limited Compa ny	Gosu Ramesh, Assistant Commissioner, CGST & Central Excise Commissionerate, Belagavi, Karnataka	Centr e	commr- cexblgm@n ic.in
13 1	29AFJPP1 468B1ZD	RAVJI PATEL	Karnata ka	Proprie torship	Gosu Ramesh, Assistant Commissioner, CGST & Central Excise Commissionerate, Belagavi	Centr e	commr- cexblgm@n ic.in
13 2	29ADDPJ 0507D1Z3	GAUTAMCHA ND JAIN	Karnata ka	Proprie torship	Gosu Ramesh, Assistant Commissioner, CGST & Central Excise Commissionerate, Belagavi	Centr e	commr- cexblgm@n ic.in
13 3	23AAAAI 5477L1ZG	Indore Academy of Pediatrics	Madhy a Pradesh	Society / Club/ Trust/ AOP	Neerav Kumar Mallick, Commissioner, CGST & Central Excise Commissionerate, Indore	Centr e	technicalce x@gmail.co m
13 4	27AASFP 4097L1ZB	PARAS KRISHI KENDRA	Mahara shtra	Partner ship	Rajiv Magoo, Joint Commissioner, CGST & Central Excise Commissionerate, Nashik	Centr e	gstnsl1@g mail.com
13 5	27AABCJ 4903B1Z2	M/s.JSM Corporation Pvt. Ltd.	Mahara shtra	Private Limited Compa ny	Pritee Chaudhary, Additional Commissioner, CGST Commissionerate, Mumbai	Centr e	comp- gstmcentral @gov.in

136	27AAGC G5839C2 ZK	M/s.Gallardo Trading Pvt. Ltd.	Mahara shtra	Private Limited Compa ny	Pritee Chaudhary, Additional Commissioner, CGST Commissionerate, Mumbai	Centr e	comp- gstmcenral @gov.in
137	27AAAFK 0971E1Z M	M/s.KHANDEL WAL STEEL & PIPE DISTRIBUTOR S	Mahara shtra	Partner ship	Pritee Chaudhary, Additional Commissioner, CGST Commissionerate, Mumbai	Centr e	comp- gstmcenral @gov.in
138	27AAEFN 4156E1ZE	M/s.Nyasa Enterprise	Mahara shtra	Partner ship	Pritee Chaudhary, Additional Commissioner, CGST Commissionerate, Mumbai	Centr e	comp- gstmcenral @gov.in
139	27AABFT 5070E1ZC	TRANSLINE CARGO SERVICES	Mahara shtra	Partner ship	Merrita Suni, Superintendent, Central Government, Mumbai	Centr e	mumbaieast gstnissues@ gmail.com
140	27ADTPJ 7736N1ZL	RENU RAVINDRA JAIN	Mahara shtra	Proprie torship	Miss Kalyaneshwari Patil, Deputy Commissioner of State Tax, Mumbai	State	gsttit.state@ mahagst.go v.in
141	27AGOPD 0372N1Z4	SUDHA DHANJAY DAYAMA	Mahara shtra	Proprie torship	Miss Kalyaneshwari Patil, Deputy Commissioner of State Tax, Mumbai	State	gsttit.state@ mahagst.go v.in
142	27AADC C9919J1Z 8	C'MEAC COMMUNICA TION PVT LTD	Mahara shtra	Private Limited Compa ny	Miss Kalyaneshwari Patil, Deputy Commissioner of State Tax, Mumbai	State	gsttit.state@ mahagst.go v.in
143	27AEZPK 7969R1ZT	MAHAMAYA FRAGRANCES (GURUDUTT KAMATH)	Mahara shtra	Proprie torship	Miss Kalyaneshwari Patil, Deputy Commissioner of State Tax, Mumbai	State	gsttit.state@ mahagst.go v.in
144	27ABRPB 9803G1ZI	SUMIT CHANDMAL BORA	Mahara shtra	Proprie torship	Miss Kalyaneshwari Patil, Deputy Commissioner of State Tax, Mumbai	State	gsttit.state@ mahagst.go v.in
145	27AABC K6755C1 ZL	KLINWELD WIRES PVT. LTD.	Mahara shtra	Private Limited Compa ny	Miss Kalyaneshwari Patil, Deputy Commissioner of State Tax, Mumbai	State	gsttit.state@ mahagst.go v.in

146	27ABAF M5036F1 ZI	MICTA CULTURETAI NMENT	Mahara shtra	Partner ship	Dr. Sunil Bodhgire, Deputy Commissioner of State Tax & Principle Nodal Officer, State Government, Maharashtra	State	gstt.state@ mahagst.go v.in
147	27AKBPP 7621D1Z B	YOGESHWAR KRISHI KENDRA,AMA LNER (DEEPAK PANDURANG PATIL)	Mahara shtra	Proprie torship	Dr. Sunil Bodhgire, Deputy Commissioner of State Tax & Principle Nodal Officer, State Government, Maharashtra	State	gstt.state@ mahagst.go v.in
148	27BEDPP 9244M1Z V	SANDESH KRUSHI SEVA KENDRA	Mahara shtra	Proprie torship	Dr. Sunil Bodhgire, Deputy Commissioner of State Tax & Principle Nodal Officer, State Government, Maharashtra	State	gstt.state@ mahagst.go v.in
149	03AAAC A2098P1Z J	Ajit Singh Om Parkash Pvt. Ltd.	Punjab	Private Limited Compa ny	Pawan Garg, Deputy Commissioner of State Tax, State Government, Punjab	State	aetcgstpb@ gmail.com
150	33AACCR 0215M1Z O	RAJARATNA M CONSTRUCTI ON PVT. LTD	Tamil Nadu	Private Limited Compa ny	S. Ramasamy, Joint Commissioner State Govt., Tamilnadu	State	jccs@ctd.tn. gov.in
151	33AAJCA 2111N1Z X	ANAND TRANSPORT PRIVATE LIMITED	Tamil Nadu	Private Limited Compa ny	M. Sreedhar Reddy, Principal Commissioner of GST & Central Excise, Chennai	Centr e	comp.chenn ainorth@go v.in
152	33CAMPP 8568E1Z8	Tvl.Rajasundara m & Co (THANDAVA MURTHY PREMA KUMARI	Tamil Nadu	Proprie torship	S. Ramaswamy, Joint Commissioner (Computer Systems), Tamilnadu	State	jccs@ctd.tn. gov.in
153	33AAAFV 0645A1Z V	VIVEKA ESSENCE MART	Tamil Nadu	Partner ship	S. Ramaswamy, Joint Commissioner (Computer Systems), Tamilnadu	State	jccs@ctd.tn. gov.in
154	36AABCI 6744D1ZP	ICOAT PROJECTS	Telang ana	Private Limited	Radha Sindhiya Linga, Assistant Commissioner, State	State	ac_gstn@tg ct.gov.in

		PRIVATE LIMITED		Company	Government, Hyderabad		
155	36AAEFH4602H1ZO	HYDERABAD NETWORK	Telangana	Partnership	Radha Sindhiya Linga, Assistant Commissioner, State Government, Hyderabad	State	ac_gstn@tgct.gov.in
156	36AAACG8730G1ZO	Garg Distributors Private Limited	Telangana	Private Limited Company	Shri. Raghu Kiran B, Joint Commissioner, CGST & Central Excise Commissionerate, Hyderabad	Centre	cgst.mdlco mmtecomp@gov.in
157	09AAVPA7882K1ZV	Mr. Mohit Agrawal	Uttar Pradesh	Proprietorship	Joint Commissioner (I.T.), Commercial Taxes, Head Quarter, Uttar Pradesh, Lucknow	State	ctithqlu-up@nic.in
158	09AAXFA5714E1Z8	AMBAY TRADING COMPANY	Uttar Pradesh	Partnership	Joint Commissioner (I.T.), Commercial Taxes, Head Quarter, Uttar Pradesh, Lucknow	State	ctithqlu-up@nic.in
159	09ADGPJ8303G2ZL	KRISHNA STEELS (AMBRISH JAIN)	Uttar Pradesh	Proprietorship	Joint Commissioner (I.T.), Commercial Taxes, Head Quarter, Uttar Pradesh, Lucknow	State	ctithqlu-up@nic.in
160	09ABHFA0874A1ZR	AKASH DISTRIBUTORS	Uttar Pradesh	Partnership	Joint Commissioner (I.T.), Commercial Taxes, Head Quarter, Lucknow, Uttar Pradesh	State	ctithqlu-up@nic.in
161	09AAJFA3886B1ZF	Akay Distributors	Uttar Pradesh	Partnership	Joint Commissioner (I.T.), Commercial Taxes, Head Quarter, Lucknow, Uttar Pradesh	State	ctithqlu-up@nic.in
162	09ACFPR3771A1ZN	VINAY RAI	Uttar Pradesh	Proprietorship	Joint Commissioner (I.T.), Commercial Taxes, Head Quarter, Lucknow, Uttar Pradesh	State	ctithqlu-up@nic.in
163	09AKHPS9117P1Z8	Balbir Singh	Uttar Pradesh	Proprietorship	Kharak Chand, Deputy Commissioner, CGST Commissionerate, Noida	Centre	tayal.kc@gov.in
164	09AAFCG2566B1ZS	M/S GREAT INDIA FOODS	Uttar Pradesh	Private Limited	Joint Commissioner (I.T.), Commercial	State	ctithqlu-up@nic.in



		PRIVATE LIMITED		Company	Taxes, Head Quarter, Lucknow		
165	09AAKF M3116B1 ZN	INDIAN AUTOMOBILE S	Uttar Pradesh	Partnership	Joint Commissioner (I.T.), Commercial Taxes, Head Quarter, Lucknow	State	ctithqlu-up@nic.in
166	09AARFS 2155D1Z1	SHILPAM INDUSTRIES	Uttar Pradesh	Partnership	Joint Commissioner (I.T.), Commercial Taxes, Head Quarter, Lucknow	State	ctithqlu-up@nic.in
167	09AQDPS 2640H1Z R	SHILPAM PACKING & PRINTING INDUSTRIES (PREM CHAND SINGHAL)	Uttar Pradesh	Proprietorship	Joint Commissioner (I.T.), Commercial Taxes, Head Quarter, Lucknow	State	ctithqlu-up@nic.in
168	19AAVCS 7553E1ZO	SAAUJ INFRATECH PRIVATE LIMITED	West Bengal	Private Limited Company	Shri Rajeev Gupta, Commissioner, CGST COmmissionerate, Kolkata South	Centre	kolsouth.gst@gov.in
169	19ACQPJ 9971M1Z G	ANAND JHANWAR	West Bengal	Proprietorship	Sima Sarkar, Senior Joint Commissioner, Commercial Taxes, West Bengal	State	sima.sarkar@wbcomtax.gov.in
170	19AAATT 6606M1Z 0	THE INSTITUTE OF INDIAN FOUNDRYME N	West Bengal	Society / Club/ Trust/ AOP	Sima Sarkar, Senior Joint Commissioner, Commercial Taxes, West Bengal	State	sima.sarkar@wbcomtax.gov.in

**Category B2:**

**Cases where TRAN 1 Fresh/Revision Attempted with No error or No valid error reported: As per GST System Logs, the taxpayer has tried for Saving / Submitting/Filing Revision and there are no evidences of system errors in the log.**

S. No.	GSTIN/ Provisional Id	Legal Name (Name reported by the Nodal Officer is in brackets)	State	Constitution of business	Nodal Officer / Jurisdiction Name	Center/State	E-Mail ID
171	37AADF M6344A1 ZL	MATURU PANCHAKSHA RI	Andhra Pradesh	Partnership	D Ramesh, Additional Commissioner (ST) (IT), Andhra Pradesh	State	ap-jcgstn@apct.gov.in
172	37AACC V6045K1 Z0	VANTAGE SPINNERS PRIVATE LIMITED	Andhra Pradesh	Private Limited Company	D Ramesh, Additional Commissioner (ST) (IT), Andhra Pradesh	State	ap-jcgstn@apct.gov.in
173	22AJIPA0 938L1ZG	Shree Kamal Infrastructure (SONU AGRAWAL)	Chhattisgarh	Proprietorship	Deepak Giri, Deputy Commissioner, State Tax, Raipur	State	deepakgiri.cctd-cg@gov.in
174	24AAECP 2371C1Z V	ADITYA BIRLA FASHION AND RETAIL LIMITED	Gujarat	Public Limited Company	S. M. Saxena, Joint Commissioner of State Tax, Ahmedabad	State	jcegov-ct@gujarat.gov.in
175	24AAWP P0025G1Z R	JAYANTILAL KESHAVAL PATEL	Gujarat	Proprietorship	S. M. Saxena, Joint Commissioner of State Tax, Ahmedabad	State	jcegov-ct@gujarat.gov.in
176	24AJOPS2 506G1Z7	NAINESH AKSHAYKUMAR SHAH	Gujarat	Proprietorship	S. M. Saxena, Joint Commissioner of State Tax, Ahmedabad	State	jcegov-ct@gujarat.gov.in
177	24AADCS 4382D1Z K	SUDARSHAN ELASTOMER PVT LTD	Gujarat	Private Limited Company	Dr. Ashir Tyagi, Principal Nodal Officer, CGST Commissionerate, Vadodara Zone	Center	commr-cexvdr2@nic.in
178	24ABDF M4979N1 ZM	MAK NUTRIMENT LIMITED	Gujarat	Limited Liability	S. M. Saxena, Joint Commissioner of	State	jcegov-ct@gujarat.gov.in

		LIABILITY PARTNERSHIP		Partnership	State Tax, Ahmedabad		
179	29AABCW5464E1Z5	M/s. Whizdm Innovations Pvt Ltd.	Karnataka	Private Limited Company	R. Sriram, Commissioner, CGST Commissionerate, Bengaluru East	Centre	supdtpro2.st2blr-ka@gov.in
180	23AABCO8820E1ZR	OFFSHORE PETROCHEM PRIVATE LIMITED	Madhya Pradesh	Private Limited Company	Dr. Dharmpal Sharma, Joint Commissioner & Nodal Officer, Commercial Tax Department, Madhya Pradesh	State	dp.sharma@mptax.mp.gov.in
181	23AACFB8238K1ZG	BHAGWATI MOTORS	Madhya Pradesh	Partnership	Dr. Dharmpal Sharma, Joint Commissioner & Nodal Officer, Commercial Tax Department, Madhya Pradesh	State	dp.sharma@mptax.mp.gov.in
182	27ABBFM9172B1ZC	MPD PIPES LLP	Maharashtra	Limited Liability Partnership	Miss Kalyaneshwari Patil, Deputy Commissioner of State Tax, Mumbai	State	gstit.state@mahagst.gov.in
183	27AABCS8137L1ZY	SMC CORPORATION (INDIA) PVT LTD	Maharashtra	Private Limited Company	Miss Kalyaneshwari Patil, Deputy Commissioner of State Tax, Mumbai	State	gstit.state@mahagst.gov.in
184	27AATCS7591J1ZC	M/s Specialty Value Lighting & Design Pvt Ltd	Maharashtra	Private Limited Company	Miss Kalyaneshwari Patil, Deputy Commissioner of State Tax, Mumbai	State	gstit.state@mahagst.gov.in
185	27ACAPK4362M1ZF	RAM AGRO AGENCY (SHAILESH SURESHCHANDRA KABRA)	Maharashtra	Proprietorship	Dr. Sunil Bodhgire, Deputy Commissioner of State Tax & Principle Nodal Officer, State Government, Maharashtra	State	gstit.state@mahagst.gov.in

186	03AABC M5674J1ZE	McNROE Consumer Products Pvt. Ltd	Punjab	Private Limited Company	Pawan Garg, Deputy Commissioner of State Tax, State Government, Punjab	State	aetcgstpb@gmail.com
187	33AALFA 2992E1ZJ	Anand Distributors	Tamil Nadu	Partnership	J. M. Kennedy, Commissioner, Central Government, Tiruchchirappalli, Tamil Nadu	Centre	comp.chennai north@gov.in
188	36AAEC M7469C1 ZC	MAHESWARI FASTENERS & BRIGHT PVT LTD	Telangan	Private Limited Company	Radha Sindhiya Linga, Assistant Commissioner, State Government, Hyderabad	State	ac_gstn@tgct .gov.in
189	36AEBPC 7965H2ZE	CHIKKALA MURALIDHAR	Telangan	Proprietorship	Radha Sindhiya Linga, Assistant Commissioner, State Government, Hyderabad	State	ac_gstn@tgct .gov.in
190	36AHIPA 1686P1ZX	AKUTHOTA PADMA SEKHAR	Telangan	Proprietorship	Radha Sindhiya Linga, Assistant Commissioner, State Government, Hyderabad	State	ac_gstn@tgct .gov.in
191	36AAGC A9088H1 Z9	A S Iron & Steel India Private Limited	Telangan	Private Limited Company	Shri. Raghu Kiran B, Joint Commissioner, CGST & Central Excise Commissionerate, Hyderabad	Centre	cgst.mdlco mmtecomp@gov.in
192	09AFXPB 3378L1ZP	JAGDEEP BHALLA	Uttar Pradesh	Proprietorship	Joint Commissioner (I.T.), Commercial Taxes, Head Quarter, Uttar Pradesh, Lucknow	State	ctithqlu- up@nic.in
193	09AFOPG 2268P1ZQ	KANAK MARBLES (GIRISH KUMAR GUPTA)	Uttar Pradesh	Proprietorship	Joint Commissioner (I.T.), Commercial Taxes, Head Quarter, Lucknow	State	ctithqlu- up@nic.in
194	05AABCJ 9963D2ZH	JMJ PAPER PRODUCTS	Uttarakhand	Private Limited	Shri Deepak Shukla, Assistant Commissioner, CGST	Centre	acdehradun@gmail.com

		PRIVATE LIMITED		Company	Commissionerate, Dehradun		
195	19ABBFA3752B1ZV	ALLFLEX PLASTICS LLP	West Bengal	Limited Liability Partnership	Atanu Majumdar, Additional Commissioner of Commercial Taxes, West Bengal	State	majumder.ctax@wbcomtax.gov.in
196	19AADC M6630J1Z9	Mountain Valley Springs India Private Limited	West Bengal	Private Limited Company	Sima Sarkar, Senior Joint Commissioner, Commercial Taxes, West Bengal	State	sima.sarkar@wbcomtax.gov.in

**Category B3:**

**Cases where the taxpayer has Successfully Filed as Per Logs with No Valid Error reported: The taxpayer has successfully filed TRAN1 and no technical errors has been found.**

S. No	GSTIN/ Provisional Id	Legal Name (Name reported by the Nodal Officer is in brackets)	State	Constitution of business	Nodal Officer / Jurisdiction Name	Center/ State	E-Mail ID
197	37ACAPP9643G1ZC	PASUPARTHI JAYARAM	Andhra Pradesh	Proprietorship	D Ramesh, Additional Commissioner (ST) (IT), Andhra Pradesh	State	ap-jcgstn@apct.gov.in
198	24AAQFA0466L1Z9	ANS SALES AGENCY	Gujarat	Partnership	S. M. Saxena, Joint Commissioner of State Tax, Ahmedabad	State	jcegov-ct@gujarat.gov.in
199	24ADXPP0646B1ZJ	CHANDRIKABEN NARSINHBHAI PATEL	Gujarat	Proprietorship	S. M. Saxena, Joint Commissioner of State Tax, Ahmedabad	State	jcegov-ct@gujarat.gov.in
200	24AFVPG1558D1ZH	HITESH MAHESHKUMAR GADHIA	Gujarat	Proprietorship	S. M. Saxena, Joint Commissioner of State Tax, Ahmedabad	State	jcegov-ct@gujarat.gov.in
201	24AACFH4848M1Z4	HI-TECH AUTO	Gujarat	Partnership	S. M. Saxena, Joint Commissioner of State Tax, Ahmedabad	State	jcegov-ct@gujarat.gov.in
202	24AGFPR2532K1ZD	KRUNAL AMBALAL RAMI	Gujarat	Proprietorship	S. M. Saxena, Joint Commissioner of State Tax, Ahmedabad	State	jcegov-ct@gujarat.gov.in
203	06AABFZ5006A1ZQ	M/s 3D Manufacturing LLP	Haryana	Limited Liability Partnership	Nodal Officer, IT issues, Haryana	State	gsttihry@gmail.com
204	06AEHPA2640B1ZC	M/S LIBERTY CHEMICALS (ADARSH ARORA)	Haryana	Proprietorship	Nodal Officer, IT issues, Haryana	State	gsttihry@gmail.com

205	06AAFCG10 05K1ZZ	GRID INDUSTRIES PRIVATE LIMITED	Haryana	Private Limited Company	Smt. Aruna Singh , Nodal Officer, IT issues, Haryana	State	gsttihry@gmail.com
206	06AAACZ07 51C1ZR	ZUPITEX (INDIA) PRIVATE LIMITED	Haryana	Private Limited Company	Nodal Officer, IT issues, Haryana	State	gsttihry@gmail.com
207	29AABCS71 72H1Z2	M/s Springwel Mattresses Pvt Ltd	Karnataka	Private Limited Company	Shri Dharm Singh. Commissioner, Office of the Commissioner of Central Tax, Bengaluru North West Commissionerate	Centre	commr-cexblr5@nic.in
208	29ADVPR82 40H1ZR	SALANA GOVINDA RAJU	Karnataka	Proprietorship	Gosu Ramesh, Assistant Commissioner, CGST & Central Excise Commissionerate, Belagavi	Centre	commr-cexblgm@nic.in
209	29AAICS814 2E1Z5	SUPRA STEEL AND POWER PRIVATE LIMITED	Karnataka	Private Limited Company	Gosu Ramesh, Assistant Commissioner, CGST & Central Excise Commissionerate, Belagavi	Centre	commr-cexblgm@nic.in
210	32AADFF56 31M1ZH	FUTURE SYSTEMS	Kerala	Partnership	Sunil Kumar V., State Tax Officer, State Government, Kerala	State	vksuni.ctd@kerala.gov.in
211	23DEKPS77 30L1ZY	RAJENDRA SONI	Madhya Pradesh	Proprietorship	Neerav Kumar Mallick, Commissioner, CGST & Central Excise Commissionerate, Indore	Centre	technicalcex@gmail.com
212	27AALFS99 33P1Z4	SAHIL ENTERPRISES	Maharashtra	Partnership	Vijay Arun Lande, Superintendent, Central Government, Mumbai	Centre	Vijay.Lande@icegate.gov.in
213	27AABCU01 16F1ZU	UNIQUE AUTOMOBILES (I)	Maharashtra	Private Limited Company	Miss Kalyaneshwari Patil, Deputy Commissioner of State Tax, Mumbai	State	gstit.state@mahagst.gov.in

		PRIVATE LIMITED					
214	27AAQFK1170R1ZM	Kamdhenu Devkrupa Realtors LLP	Maharashtra	Limited Liability Partnership	Sanjay Mahendru, Commissioner, Central Govt., Navi Mumbai	Centre	Mahendra.Patil@icegate.gov.in
215	33AAACB5985C1ZW	BHARAT ELECTRONICS LTD	Tamil Nadu	Public Limited Company	K.M. Ravichandaran, Commissioner, CGST & Central Excise Commissionerate, Chennai South	Centre	comp.chennaiorth@gov.in
216	33AAIFK9199A1Z7	KESARIYA HOUSING DEVELOPERS	Tamil Nadu	Partnership	S. Ramasamy, Joint Commissioner State Govt., Tamilnadu	State	jccs@ctd.tn.gov.in
217	36AAACP8416G1ZG	Parle Agro Private Limited	Telangana	Private Limited Company	Shri. Raghu Kiran B, Joint Commissioner, CGST & Central Excise Commissionerate, Medchal, Hyderabad	Centre	cgst.mdclco mmtecomp@gov.in
218	36AAACR9626A1ZK	Ramky Enviro Engineers Limited	Telangana	Public Limited Company	Shri. Raghu Kiran B, Joint Commissioner, CGST & Central Excise Commissionerate, Hyderabad	Centre	cgst.mdclco mmtecomp@gov.in
219	19ALOPB6667K1ZG	NEELU MANISH BHANSALI	West Bengal	Proprietorship	Tarun Majumder, Assistant Commissioner of Central Tax, Kolkata	Centre	kolkatanorth.gst@gov.in
220	19AEDPB9825R1ZU	HIMANGSHU BISWAS	West Bengal	Proprietorship	Sima Sarkar, Senior Joint Commissioner, Commercial Taxes, West Bengal	State	sima.sarkar@wbcomtax.gov.in



**Category B4: Cases where TRAN-1 is filed but credit not received. In these cases the taxpayer has filed TRAN1 once but no credit has been posted. No technical issues has been observed in the logs.**

<b>S. No</b>	<b>GSTIN/ Provisional Id</b>	<b>Legal Name</b>	<b>State</b>	<b>Constitution of business</b>	<b>Nodal Officer / Jurisdiction Name</b>	<b>Center/State</b>	<b>E-Mail ID</b>
221	24AAAHG7851D1ZL	GUPTA ASHOK P	Gujarat	Hindu Undivided Family	S. M. Saxena, Joint Commissioner of State Tax, Ahemdabad	State	jcegov-ct@gujarat.gov.in
222	06AGIPJ1352Q1Z4	M/s Anuj Jain	Haryana	Proprietorship	Sh. Amreshwar Gautam, Assistant Commissioner, CGST & Central Excise Commissionerate, Panchkula	Center	cco.gstpk1@gov.in
223	29ABJPR1080P1ZY	PRIYA AGENCIES (KAMMALA DINNA SIVAGANGA REDDY)	Karnataka	Proprietorship	Gosu Ramesh, Assistant Commissioner, CGST & Central Excise Commissionerate, Belagavi	Center	commr-cexblgm@nic.in
224	27AALPP7653F1ZA	Poorvi Arvindbhai Parikh	Maharashtra	Proprietorship	Superintendent, Computer Center, Mumbai Central GST Commissionerate, Mumbai	Center	comp-gstmcentral@gov.in
225	27AAHPR3648G1ZF	VINAY MAHENDRA RUPAREL	Maharashtra	Proprietorship	Miss Kalyaneshwari Patil, Deputy Commissioner of State Tax, Mumbai	State	gstit.state@mahagst.gov.in
226	27AABFA2930J1ZP	M/s ANSONS ELECTRO MECHANICAL WORKS	Maharashtra	Partnership	C. P. S. Chauhan, Joint Commissioner, CGST & Central Excise Commissionerate, Mumbai	Center	mumbaisouth.dc.it@gov.in

227	27AACFR8495E1ZU	RAMGOPAL RAMKISHAN	Maharashtra	Partnership	Miss Kalyaneshwari Patil, Deputy Commissioner of State Tax, Mumbai	State	gstit.state@mahagst.gov.in
228	27ALEPA3113D1ZY	ASIF ISMAIL NIYA	Maharashtra	Proprietorship	Dr. Sunil Bodhgire, Deputy Commissioner of State Tax & Principle Nodal Officer, State Government, Maharashtra	State	gstit.state@mahagst.gov.in
229	33AAACH5598K1Z8	HLL LIFECARE LIMITED	Tamil Nadu	Public Sector Undertaking	S. Ramasamy, Joint Commissioner State Govt., Tamilnadu	State	jccs@ctd.tn.gov.in
230	36AACCS8670F1Z5	SALICYLATES & CHEMICALS PRIVATE LIMITED	Telangana	Private Limited Company	Radha Sindhiya Linga, Assistant Commissioner, State Government, Hyderabad	State	ac_gstn@tgct.gov.in
231	19AEDPG5603C1Z0	ANIKA TRADING COMPANY (NITESH GUPTA)	West Bengal	Proprietorship	Atanu Majumdar, Additional Commissioner of Commercial Taxes, West Bengal	State	majumder.ctax@wbcomtax.gov.in
232	19ADEPB3597L1Z6	N. N. ENTERPRISE (AMITAVA BISWAS)	West Bengal	Proprietorship	Atanu Majumdar, Additional Commissioner of Commercial Taxes, West Bengal	State	majumder.ctax@wbcomtax.gov.in
233	19AAPCS5837D1ZX	M/s SONI HYDRAULICS PVT. LTD.	West Bengal	Private Limited Company	Tarun Majumder, Assistant Commissioner of Central Tax, Kolkata	Centre	kolkatanorth.gst@gov.in

**Category B5: Cases where TRAN1 Filed twice but credit not received. In these cases, the taxpayer has filed TRAN1 twice but no credit has been posted. No technical issues has been observed in the logs.**

S. No.	GSTIN/ Provisional Id	Legal Name	State	Constitution of business	Nodal Officer / Jurisdiction Name	Center/State	E-Mail ID
234	29AABCU3078N1ZQ	Unic Alutech Pvt. Ltd	Karnataka	Private Limited Company	G. Narayanaswamy, Commissioner, CGST Commissionerate, Bengaluru South	Centre	commr-cexblr1@nic.in
235	19AAOFR0040D1ZG	RAY INDRA CHANDRA	West Bengal	Partnership	Atanu Majumdar, Additional Commissioner of Commercial Taxes, West Bengal	State	majumder.ctax@wbcomtax.gov.in

**Category B6: ISD Taxpayer : Taxpayer is registered as an ISD taxpayer on GST portal. Not entitled to claim transitional ITC.**

S. No.	GSTIN/ Provisional Id	Legal Name (Name reported by the Nodal Officer is in brackets)	State	Constitution of businesses	Nodal Officer / Jurisdiction Name	Nodal officer's Govt.	E-Mail ID
236	27AACCS6163P2ZQ	SUN PHARMA LABORTORIES LITD	Maharashtra	Public Limited Company	Dr. Sunil Bodhgire, Deputy Commissioner of State Tax & Principle Nodal Officer, State	State	gstit.state@mahagst.gov.in

					Government, Maharashtra		
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**ANNEXURE-2****Writ Petition cases**

Category No.	Category	Detailed Description	Count of Taxpayer
A. Category-1	Processed with error	Cases where the taxpayer received the error 'Processed with error.' As per GST system logs the taxpayer has attempted to submit first time/fresh or revise TRAN1 but could not file because of errors.	5
B. Category-1	As per GST system log, there are no evidences of error or submission/filing of TRAN1.	As per GST system log, there are no evidences of error or submission/filing of TRAN1.	6
B. Category-3	Successfully Filed as Per Logs	The taxpayer has successfully filed TRAN-1 and no technical errors has been found. Also no issue were found while posting of credit in the electronic credit ledger	2
	<b>Total</b>		<b>13</b>

**Category A1: Cases where the taxpayer received the error 'Processed with error.' As per GST system logs the taxpayer has attempted to submit first time/fresh or revise TRAN1 but could not file because of errors.**

**89. W.P. 5958/2019- Rudrani Electro Engraving Pvt. Ltd. v. UOI & Ors**

GSTIN/ Provisional id	State	Constitution of Business
08AAECR7065H1Z4	Rajasthan	Private Limited Company

Issue: - That the petitioner had made multiple attempts on and before 27.12.2017 to file GST TRAN-1 on the GSTN portal, in which the petitioner duly declared the unutilized CENVAT credit of Rs. 593481/- under table 5(a) of the said form. However, on account of technical glitches, the said form was being processed with error.

Status: - GSTN is a party in this matter. Comments in the matter have been sent on 23.4.2019. The court has directed that the Petitioner should be allowed to file TRAN-1 provisionally either manually or electronically.

**90. W.P. 7912 / 2019- M/s. Taiyo Nippon Sanso India v. UOI & Ors**

GSTIN/ Provisional id	State	Constitution of Business
36AADCK8374M1ZW	Telangana	Private Limited Company

Issue:- The Petitioner has stated that they had filed TRAN 1 on 30.10.2017 to carry forward the credit balance of Rs.67, 29,531/- however, due to system glitch the amount did not appeared in their credit ledger.

Status:- GSTN is a party in this matter. The matter has been disposed off vide order dated 23.04.2019 with the direction to GSTN to take action on the email dated 05.04.2019 to GSTN from Additional Commissioner, Medchal GST Commissionerate.

**91. W.P. 415/2019- M/s Hindon filters Pvt. Ltd. company v. UOI & Ors**

GSTIN/ Provisional id	State	Constitution of Business
09AAACH3485R2ZU	Uttar Pradesh	Private Limited Company

Issue:- Petitioner could not file TRAN-1 due to technical glitches.

Status:- The matter has been disposed off vide order dated 01.04.2019 directing Assistant Commissioner to consider the application dated 28.03.2019 of the Petitioner and pass order in accordance with law.

**92. W.P. 15043/2018- M/s Indtec Elektro Control v. UOI & Ors**

GSTIN/ Provisional id	State	Constitution of Business
03AAQPA8422L1ZO	Punjab	Proprietorship

Issue:- The Petitioner could not submit TRAN-1 due to technical glitches

Status:- The matter has been disposed off vide order dated 20.07.2018 with the direction to follow ITGRC mechanism.

**93. W.P. 411 / 2019- M/s Yamuna Poly Waxes v. UOI & Ors.**

GSTIN/ Provisional id	State	Constitution of Business
09AABCO9960F1Z4	Uttar Pradesh	Private Limited Company

Issue:- That the Petitioner tried to submit form GST TRAN-1 electronically in December 2017 for credit of Rs. 1091596/- but the same could not be done because of technical glitches on the portal and uncertainty regarding the details to be filed. Petitioner tried to file form GST TRAN-1 on 27.12.2017 also but was not able to do so.

Status:- The matter is pending. The matter is likely to be listed on 02.07.2019.

**B Category-1:- As per GST system log, there are no evidences of error or submission/filing of TRAN1.**

**94. 8877/2019-Arihant Marbles v. Assistant Commercial Tax Officer & Ors**

GSTIN/ Provisional id	State	Constitution of Business
34AENPR3858J1ZV	Tamil Nadu	Proprietorship

Issue:- The Petitioner has alleged that the Petitioner tried to file TRAN-1 on 27.12.2017 and while submitting the TRAN-1 the GST Portal displayed the message "Scheduled Downtime".

As per GST Portal records there was no downtime on 27.12.2017.

Status:- GSTN is a party in this matter. The matter is pending. Status of the case was sent on 08.04.2019.

Further investigation by GSTN:- An email dated 6.6.2019 was sent to the Petitioner requesting for the following information:-

- iv. Exact technical glitch faced by you while filing TRAN-1
- v. Nature of error noticed
- vi. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.

The Petitioner was requested to provide the details by 10.6.2019. The response from the Petitioner is awaited since the last date for providing response was 10.06.2019.

**95. 9606/2019 M/s silver Star Automobiles Pvt. Ltd.**

GSTIN/ Provisional id	State	Constitution of Business
33AAWCS0374C2ZB	Tamil Nadu	Private Limited Company

Issue:- The taxpayer tried to file Tran-1 before the due date of 27.12.2017. However GST Portal didn't allow the taxpayer to login. Therefore the relevant screenshots cannot be taken by the taxpayer. Due to this he has stated that log details may not be available in the GST Portal. He could not claim service tax cenvat credit of Rs. 6,35,434/-. therefore this case may be considered as technical glitches. He has raised online grievance on GST Portal on 25012018/GA330118002317L

Status:- GSTN is not party in this matter. The matter is pending. Status of the case was sent to the commissionerate on 23.04.2019.

Further investigation by GSTN:- An email dated 6.6.2019 was sent to the Petitioner requesting for the following information:-

- i. Exact technical glitch faced by you while filing TRAN-1
- ii. Nature of error noticed
- iii. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.

The Petitioner was requested to provide the details by 10.6.2019. The response from the Petitioner is awaited since the last date for providing response was 10.06.2019.

**96. 913/2018-Vardhaman Extrusions Pvt. Ltd. v. UOI & Ors**



GSTIN/ Provisional id	State	Constitution of Business
01AACCV6642G1ZL	J&K	Private Limited Company

Issue:- The Petitioner could not file TRAN-1 due to technical glitches.

Status:- Writ Petition has not been received by GSTN. Copy of the Writ Petition has been requested for vide email dated 10.4.2019. Court vide order dated 16.05.2018 directed the respondents to allow TRAN-1 filing. The abovementioned details have been received from Petitioner's nodal officer.

Further investigation by GSTN:- An email dated 9.6.2019 was sent to the Petitioner requesting for the following information:-

- i. Exact technical glitch faced by you while filing TRAN-1
- ii. Nature of error noticed
- iii. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.

The Petitioner was requested to provide the details by 11.6.2019. The response from the Petitioner is awaited since the last date for providing response was 11.06.2019.

#### **97. 5947/2019-Padmapat Engineers v. UOI & Ors**

GSTIN/ Provisional id	State	Constitution of Business
08AIDPP2548R1ZK	Rajasthan	Proprietorship

Issue:- The abovementioned details have been received from Petitioner's nodal officer. The Nodal Officer has also not provided the technical issue faced by the Petitioner. The Court vide order dated 26.3.2019 has directed that TRAN-1 of the Petitioner should be processed manually or online.

Status:- Writ Petition has not been received by GSTN. Copy of the Writ Petition has been requested for vide email dated 10.4.2019.

Further investigation by GSTN:- An email dated 9.6.2019 was sent to the Petitioner requesting for the following information:-

- i. Exact technical glitch faced by you while filing TRAN-1
- ii. Nature of error noticed
- iii. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.

The Petitioner was requested to provide the details by 11.6.2019. The response from the Petitioner is awaited since the last date for providing response was 11.06.2019.

#### **98. 4479/2019-Yaduvansh Marketing Bikaner v. UOI & Ors.**

GSTIN/ Provisional id	State	Constitution of Business
08CKQPS1819B1ZZ	Rajasthan	Proprietorship

Issue:- The details have been received from Petitioner's nodal officer. The Nodal Officer has also not provided the technical issue faced by the Petitioner. The Court vide order dated 25.3.2019 has directed that TRAN-1 of the Petitioner should be processed manually or online

Status:- Writ Petition has not been received by GSTN. Copy of the Writ Petition has been requested for vide email dated 10.4.2019.

Further investigation by GSTN:- An email dated 9.6.2019 was sent to the Petitioner requesting for the following information:-

- i. Exact technical glitch faced by you while filing TRAN-1
- ii. Nature of error noticed
- iii. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.

The Petitioner was requested to provide the details by 11.6.2019. The response from the Petitioner is awaited since the last date for providing response was 11.06.2019.

**99. 5952/2019-National Electronics v. UOI & Ors**

GSTIN/ Provisional id	State	Constitution of Business
08AAEFN9199D1ZV	Rajasthan	Partnership

Issue:-. The details have been received from Petitioner's nodal officer. The Nodal Officer has also not provided the technical issue faced by the Petitioner. The Court vide order dated 29.3.2019 has directed that TRAN-1 of the Petitioner should be processed manually or online

Status:- Writ Petition has not been received by GSTN. Copy of the Writ Petition has been requested for vide email dated 10.4.2019.

Further investigation by GSTN:- An email dated 9.6.2019 was sent to the Petitioner requesting for the following information:-

- i. Exact technical glitch faced by you while filing TRAN-1
- ii. Nature of error noticed
- iii. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.

The Petitioner was requested to provide the details by 11.6.2019. The response from the Petitioner is awaited since the last date for providing response was 11.06.2019.

**B Category 3:- Successfully Filed as Per Logs. The taxpayer has successfully filed TRAN-1 and no technical errors has been found. Also no issue were found while posting of credit in the electronic credit ledger**

**100. 8546/2019- Bhawarlal Gyanchand Shankla v. UOI & Ors**

GSTIN/ Provisional id	State	Constitution of Business
33AJNPS2263D1Z9	Tamil Nadu	Proprietorship

Issue:- The GST Portal rejected the invoices related to VAT credit due to technical glitches of GST portal. GST portal rejected the invoices related to VAT credit due to technical glitches. The taxpayer received Excise duty credit of Rs 45,11,478/- but not yet received the VAT credit of Rs. 13,34,379/- even though he had uploaded all the invoices of both. The abovementioned details have been received from Petitioner's nodal officer.

Status:- GSTN has not received the Writ Petition. Copy of the same has been requested vide email dated 9.4.2019.

Further investigation by GSTN:- Further investigation by GSTN:- An email dated 6.6.2019 was sent to the Petitioner requesting for the following information:-

- i. Exact technical glitch faced by you while filing TRAN-1
- ii. Nature of error noticed
- iii. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.

The Petitioner was requested to provide the details by 10.6.2019. The response from the Petitioner is awaited since the last date for providing response was 10.06.2019.

**101. 7007/2019-Flexituff International Ltd. v. UOI & Ors**

GSTIN/ Provisional id	State	Constitution of Business
23AAACN5986H1ZA	Madhya Pradesh	Public Limited Company

Issue:- The Petitioner could not revise TRAN-1. Column relating to "CENVAT credit admissible as ITC"

Status:- GSTN is a party in this matter. Status of the case has been informed to the commissioner vide email dated 09.04.2019. The matter is pending.

Further investigation by GSTN:- Further investigation by GSTN:- An email dated 6.6.2019 was sent to the Petitioner requesting for the following information:-

- i. Exact technical glitch faced by you while filing TRAN-1
- ii. Nature of error noticed
- iii. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.

The Petitioner was requested to provide the details by 10.6.2019. The Petitioner responded to the said email vide 07.06.2019. The Petitioner has provided that while filing Trans-1, they had filled Rs 1,37,62,565 in the column "Balance Cenvat Credit" as well as Rs 1,37,62,565 in the column "Cenvat

Credit Admissible as ITC” and submitted on GST portal. Subsequently they checked the Trans-1 submitted , and observed that amount of Rs 1,37,62,565 filled in the column “Cenvat Credit Admissible as ITC” was not saved on GST portal. They do not have screen shot of Trans-1 as prior to submission as they did not expect this type of system error.

All the entries while filing TRAN-1 were required to be saved by the taxpayer. This was expressly provided in the user manual available at [https://tutorial.gst.gov.in/userguide/returns/index.htm#t=GST\\_TRAN\\_-1\\_Manual.htm](https://tutorial.gst.gov.in/userguide/returns/index.htm#t=GST_TRAN_-1_Manual.htm)

**Members (Centre)**

- Sh. Sandeep M. Bhatnagar, Member (GST), CBIC
- Sh. Anil Kumar Jha, Additional Secretary, Dept. of Revenue

**Members (States) (through VC)**

- Dr. P.D. Vaghela, CCST, Gujarat
- Sh. Sanjeev Kaushal, ACS, Haryana
- Ms. Smaraki Mahapatra, CST, West Bengal
- Sh. K. Gnanasekaran, Additional Commissioner, State Tax, Tamil Nadu (On behalf of CST, Tamil Nadu)

**Special Invitees**

- Sh. Upender Gupta, Pr. Commissioner, GST Policy Wing, CBIC
- Ms V. Usha, Pr Commissioner, Ce.Ex, CBIC
- Sh. Dheeraj Rastogi, Joint Secretary, GST Council
- Sh Prakash Kumar, CEO, GSTN (through VC)
- Sh Vashistha Chaudhary, SVP (Services), GSTN

**Others**

- Sh. Gauri Shankar Sinha, Director, GST Council
- Ms. Ujjaini Dutta, Director, GST Council
- Sh. Amaresh Kumar, Joint Commissioner, GST Policy Wing, CBIC
- Sh. Arjun Kumar Meena, Under Secretary, GST Council
- Sh. Rakesh Agarwal, Under Secretary, GST Council
- Sh. Rahul Raja, Under Secretary, GST Council
- Sh. S Mahesh Kumar, Under Secretary, GST Council
- Sh. Krishna Koundinya, Under Secretary, GST Council



# **Agenda for 37<sup>th</sup> GST Council Meeting**

**20 September 2019**

**Volume – 3**





**File No: 434/37<sup>th</sup> GSTCM/GSTC/2019**  
**GST Council Secretariat**

Room No.275, North Block, New Delhi  
Dated: 26<sup>th</sup> August 2019

**Notice for the 37<sup>th</sup> Meeting of the GST Council scheduled on 20<sup>th</sup> September 2019**

The undersigned is directed to refer to the subject cited above and to say that the 37<sup>th</sup> Meeting of the GST Council will be held on 20<sup>th</sup> September 2019 at Double Tree by Hilton Goa, Panaji, Goa. The schedule of the meeting is as follows:

- Friday, 20 September 2019 : 11:00 hours onwards
2. In addition, an Officers' Meeting will be held on 19<sup>th</sup> September 2019 at the same venue as per following schedule:
- Thursday, 19 September 2019 : 11:00 hours onwards
3. The agenda items for the 37<sup>th</sup> Meeting of the GST Council will be communicated in due course of time.
4. Keeping in view the logistics constraints, 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.
5. Please convey the invitation to the Hon'ble Members of the GST Council to attend the 37<sup>th</sup> GST Council Meeting..

(-Sd-)  
**(Dr. Ajay Bhushan Pandey)**  
**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, 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.
4. Chairman, CBIC, North Block, New Delhi, as a permanent invitee to the proceedings of the Council.
5. Chairman, GST Network



### **Agenda Items for the 37<sup>th</sup> Meeting of the GST Council on 20<sup>th</sup> September 2019**

1. Address/Presentation by the Chairman, Finance Commission regarding need for a consultative mechanism between the GST Council and the XV Finance Commission
2. Confirmation of the Minutes of 36<sup>th</sup> GST Council Meeting held on 27<sup>th</sup> July 2019
3. Deemed ratification by the GST Council of Notifications, Circulars and Orders issued by the Central Government
4. Decisions of the GST Implementation Committee (GIC) for information of the Council
5. Decisions/Recommendations of the IT Grievance Redressal Committee for information of the Council
6. Review of Revenue position
7. Issues recommended by the Law Committee for the consideration of the GST Council
  - i. Proposal for extension of last date for filing of appeals against orders of Appellate Authority before the GST Appellate Tribunal due to non-constitution of benches of the Appellate Tribunal
  - ii. Exemption to small taxpayers from filing of Annual Return
  - iii. Issues pertaining to interpretation of Section 10 of the IGST Act, 2017
  - iv. Restrictions in availing input tax credit in respect of outward supplies not furnished under section 37 of the CGST Act, 2017
  - v. Proposed clarifications on refund related issues
  - vi. E-way bill for movement of Gold
  - vii. Proposed amendment to sub-rule (5) of rule 61 of the CGST Rules, 2017 relating to FORM GSTR-3B
  - viii. Specifying the due date for furnishing of return in FORM GSTR-3B and details of outward supplies in FORM GSTR-1 for the period October- December, 2019
  - ix. Proposal for amendments to CGST Rules, 2017
8. Issues recommended by the Fitment Committee for the consideration of the GST Council
9. Developments regarding implementation of GST EWB System – FASTag Integration
10. Presentation on fake invoice menace, fraudulent refund, etc.
11. Status of Implementation of New Return System
12. Status of integrated refund system with disbursal by single authority
13. Status and progress in generation of electronic Invoice
14. Linking GST registration with Aadhar and proposed changes in the GST Law and GSTN System
15. Update on change of share capital/ownership structure of Goods and Services Tax Network (GSTN) and transfer of shares of GSTN from Empowered Committee of State Finance Ministers (EC) & Non- Government Institution to Centre, State Governments & Union Territories
16. Minutes of 11<sup>th</sup> Meeting of Group of Ministers (GoM) on IT Challenges in GST Implementation for information of the Council and discussion on GSTN issues
17. Quarterly Report of the NAA for the quarter April to June 2019 for the information of the GST Council
18. Creation of the State and Area Benches of the Goods and Services Tax Appellate Tribunal (GSTAT)
19. Amendments in GST Laws in view of creation of UTs of Jammu & Kashmir and Ladakh
20. Special Composition Scheme for Brick kilns, Menthol, Sand Mining Activities and Stone crushers
21. Status of payment of Advance User Charges by the States and CBIC and interest on delayed payment
22. Any other agenda item with the permission of the Chairperson
23. Date of the next meeting of the GST Council

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9	Developments regarding implementation of GST EWB System – FASTag Integration	254
21	Status of payment of Advance User Charges by the States and CBIC and interest on delayed payment	258
22	Any other agenda item with the permission of the Chairperson <ul style="list-style-type: none"> <li>i. Resubmission of refund application after filing NIL refund in FORM GST RFD-01A</li> <li>ii. Circular No. 107/26/2019-GST dated 18.07.2019 on supply of Information Technology enabled Services (ITeS services) –further clarification</li> <li>iii. Single disbursement related amendments of rule 91 of the CGST Rules</li> <li>iv. Doubts raised on treatment of secondary or post-sales discounts under GST</li> </ul>	266 269 277 279

# Discussion on Agenda Items

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## **Agenda Item 8: Issues recommended by the Fitment Committee for the consideration of the GST Council**

This agenda note deals with changes in GST rate for supply of goods and services. The proposed changes in GST rates emanate from the recommendations made by the Fitment Committee as detailed below.

2. Briefly stated, representations/recommendations have been received from various stake holders including Ministries and other offices of Centre and States, seeking changes in GST rate and certain clarifications regarding applicability of GST on supply of certain goods/services.

3. The Fitment Committee met on 6<sup>th</sup> and 7<sup>th</sup> September, 2019 and had detailed discussions on recommendations received from various stakes holders seeking changes in GST/IGST rates or seeking clarification on supply of goods/services.

3.1 Further the Fitment Committee has recommended no change in respect of certain goods and services. On certain issues Fitment Committee was of the view that further examination would be required before making any recommendation to the GST Council (Points deferred).

3.2 In Services, the issues of whether a uniform rate of GST be levied on lottery and the request from State of Punjab to exempt long term lease of land for setting up industrial parks by private entities are referred by Fitment Committee to GST Council for a decision.

4. Further, GST rate on Solar Power plant and Wind Power plant consequent to the direction of Hon'ble Delhi High Court was also examined. In its direction, Hon'ble Court had directed the GST Council to re-examine the 70:30 ratio to determine the effective rate on Solar power plant and other renewable energy devices prescribed in 31<sup>st</sup> GST Council meeting. The above fact has already been placed in the GST Council meeting in its 34<sup>th</sup> meeting held on 19<sup>th</sup> June, 2019 where it was decided that matter may be examined by Fitment Committee first and then placed in the next GST Council meeting. The matter was placed in the Fitment Committee with detailed information. The issue was discussed in Fitment. It was felt that a small group consisting of Karnataka, Maharashtra, Gujarat and West Bengal may examine the issue thread bare along with TRU along with all relevant information and the views of the sub-group be then circulated to Fitment members for preparation of a final proposal for the Council. The issue has been proceeded accordingly, for preparation of proposal for consideration of the Council.

5. Accordingly, Fitment Agenda for consideration of the GST Council is summarised as below:

- a) Recommendations made by the Fitment Committee for making changes in GST rates or for issuance of clarification in relations to goods- **Annexure I**
- b) Issues deferred by the Fitment Committee for further examination in relation to goods- **Annexure II**
- c) Issues where no change has been proposed by the Fitment Committee in relation to goods - **Annexure III**
- d) Recommendations made by the Fitment Committee for making changes in GST rates or for issuance of clarification in relations to services- **Annexure IV**
- e) Issues deferred by the Fitment Committee for further examination in relation to services - **Annexure V**

- f) Issues where no change has been proposed by the Fitment Committee in relation to services - **Annexure VI**
- g) Issues referred by the Fitment Committee in relation to services for a suitable decision by GST Council - **Annexure VII**
- h) Review of GST rate on supplies of setting up of Solar Power Plants and Wind Turbine based Plants on the direction of the Hon'ble High Court of Delhi – **Annexure VIII** (Refer to serial No. 19 and 20 of Annexure I)
- i) Note on High Court judgement in the matter relating to lapsing of accumulated ITC on fabric for the period prior to 31.07.2018- **Annexure IX**

6.1 It is also being brought to the notice of the Council that the trade approached the Hon'ble High Court of Gujarat court vide SCA No. 16213 of 2018 filed by M/s. Shabnam Petrofils Pvt. Ltd for restoration of accumulated ITC that was made to lapse on account of the decision of the Council in its 28<sup>th</sup> meeting held on 21st July, 2018 wherein it was decided to allow refund of input tax credit on account of inverted duty structure in the textile sector prospectively from 1st August, 2018 and the earlier input tax credit lying in balance which was accumulated on account of inverted duty structure on the date of notification shall stand lapsed. The Hon'ble Gujarat High Court vide order dated 17.07.2019 observed that the provision for lapsing of accumulated ITC, is ex-facie invalid and liable to be struck down as being without any authority of law on the ground that there is no express provision in Section 54(3) of the CGST Act for the lapsing of the unutilized accumulated ITC accumulated. A SLP against the order of the Gujarat High Court is under process to be filed in the Hon'ble Supreme Court.

6.2 In this regard, vide Circular No.56/30/2018-GST dated 24.08.2018 issued to clarify the doubts regarding the lapsing of accumulated ITC, it was clarified that the amount of ITC to be lapsed shall, upon self-assessment, be furnished by such person in his GSTR 3B return for the month of August, 2018 and verification of accumulated ITC amount so lapsed may be done at the time of filing of first refund claim by such person. In view of the above judgement, it is proposed, to issue an instruction not to withhold the refund of textile traders for prospective period on account of such verification for the ITC to be lapsed, as mentioned in paragraph above.

7. The proposals, as contained in paras 5 and 6 above are placed before the GST Council for consideration.

**Recommendations made by the Fitment Committee for making changes in GST rates or for issuance of clarification in relations to goods**

S. No	Description	HSN	Present GST Rate (%)	Recommended GST Rate (%)	Comments
<b>A. Recommendation of Fitment Committee for change in GST rate on Goods</b>					
1.	All goods required for 7 <sup>th</sup> edition of FIFA Under-17 Women's World Cup	Any Chapter	Applicable rate	Nil	<ol style="list-style-type: none"> <li>1. Department of Sports has sought <b>Guarantee</b> to provide exemptions from IGST/GST on supply of goods and service to FIFA, FIFA subsidiaries, FIFA Confederations, Participating Member Associations (which are the participating teams), FIFA contractors, FIFA staff and others, FIFA Confederations and FIFA Member Associations staff and officials and FIFA listed individuals.</li> <li>2. This will enable Central Government to bid for organizing the Under-17 Women's Football World Cup in India.</li> <li>3. Fitment Committee has recommended to provide Guarantee that in case India wins the bid for organizing the said World Cup, the above exemptions would be granted.</li> </ol>
2.	Marine Fuel 0.5% (FO)	27	18%	5%	<ol style="list-style-type: none"> <li>1. The new regulations of International Maritime Organization (IMO) mandating use of only those marine fuels having Sulphur content of less than 0.5% would come into force from 1<sup>st</sup> January, 2020 onwards.</li> <li>2. In accordance with new regulations, the Indian Oil refineries are shifting to production of a new fuel globally known as "Marine Fuel 0.5% (FO)" which has a sulphur content of 0.5%.</li> <li>3. Currently, concessional GST rate of 5% is available to two bunker fuels namely IFO 180 CST and IFO 380 CST. However, these fuels have a sulphur content of about 3-4%. Marine fuel oil being bunker oil with lower sulphur content deserves the same treatment.</li> <li>4. Fitment Committee recommends reduction in GST rates on Marine Fuel 0.5% (FO) from 18% to 5%.</li> </ol>
3.	Parts of Slide Fasteners	9607	18%	12%	<ol style="list-style-type: none"> <li>1. Briefly stated, prior to 27.07.2018, slide fasteners and their parts attracted 18% GST. The GST Council in its 28<sup>th</sup> meeting held in New Delhi on 21.07.2018 had recommended for reduction in the GST rates on Slide fasteners from 18% to 12%. The same was notified <i>vide</i> notification no.18/2018-Central Tax (Rate) dated 26.07.2018.</li> <li>2. Domestic Zipper industry, mainly in MSME sector, has represented that parts of Zip Fasteners (e.g. Zip roll) are taxed</li> </ol>

					<p>at 18% due to which they are becoming uncompetitive and facing losses.</p> <p>3. Accordingly, Fitment Committee recommends reduction in GST rate from 18% to 12% on parts of Slide Fastener.</p>
4.	Silver/ Platinum	71	3%	Nil	<p>1. Gold, silver, platinum etc. attracts 3% GST w.e.f. 01.07.2017.</p> <p>2. Subsequently, based on the recommendation of GST Council, exemption was provided, -</p> <p style="padding-left: 40px;">a) from IGST on import of gold by specified nominated agency [ with effect from 13.10.2018]</p> <p style="padding-left: 40px;">b) from GST on gold supplied by specified nominated agency to exporters gold for exports of Jewellery. [with effect from 1.1.2019]</p> <p>3. The Export committee has recommended to extend above exemption from GST on silver and platinum for exports.</p> <p>4. Accordingly, Fitment committee has agreed with the recommendation of Export Committee.</p>
5.	Inclusion of Diamond India Limited (DIL) as Nominated agency	71	3%	Nil	<p>1. The IGST exemption is available on imports of gold by specified nominated agencies so as to supply at Nil GST to Jewellery exporters.</p> <p>2. Diamond India Limited (DIL) is not included in the specified list 34 of notification No 50/2017-Customs dated 30.6.2017 which contains name of nominated agency. List 34 has been also used for the purpose of GST exemption</p> <p>3. DIL has been made as a nominated agency by DGFT/ MoC to address the problems of gold supply to small exporters.</p> <p>4. The Export Committee has recommended for inclusion of DIL in list 34 of Notification No 50/2017-Customs dated 30.6.2017.</p> <p>5. Accordingly, Fitment committee recommends to accept the recommendation of Export Committee.</p>
6.	Cut and polished semi- precious stones	7103 or 7104	3%	0.25%	<p>1. 3% GST was provided on cut and polished diamonds and other goods falling under Chapter 71.</p> <p>2. Subsequently, 0.25% GST was prescribed on cut and polished diamonds and precious stones on the ground that majority of cut and polished diamonds are exported.</p> <p>3. Cut and polished semi-precious stones continue to attract 3% GST. The industry has demanded parity with cut and polished diamonds and precious stones stating that cut and polished semi-precious stones are also largely exported out of the country either as such or as studded with jewellery and a high rate of GST on such items only serves to result in capital blockage for the exporters who are mostly MSMEs.</p> <p>4. Fitment Committee examined the request and recommends reduction in GST rate to 0.25% on cut and polished semi-precious stones.</p>

7.	1. Fishmeal, 2. Meat cum Bone Meal	2301	5%	Nil [For period <b>1.07.17</b> to <b>31.12.18]</b>	<p>1. Vide circular No. 80/54/2018-GST dated 31.12.2018, it was clarified that animal feed is exempt while inputs to animal feed such as fish meal, Meat cum Bone Meal attract 5% GST.</p> <p>2. Several references have been received requesting that fishmeal be exempted from GST. Similar requests have been received for other inputs like meat cum bone meal, oil cakes etc.</p> <p>3. Trade has also represented that owing to lack of clarity in the matter they had not collected GST and would cause them lot of hardships if the same is now recovered for past period.</p> <p>4. Several Writ Petitions have also been filed against levy of GST on fishmeal and Meat cum Bone Meal, while challenging the said circular.</p> <p>5. Accordingly, Fitment Committee examined the matter and felt that there were doubts as regards taxability of these goods in view of the interpretational issues involved in the relevant notification. Accordingly, there is a genuine case that industry did not collect GST for the past. The issue was clarified by the said circular. Hence considering the hardship to the industry there is merit for exempting GST for the period prior to issuance of the circular. As regards prospective exemption the Fitment Committee felt that this is manufactured item attracting GST at the lowest rate. Other inputs also attract GST at applicable rate. Hence Fitment Committee recommends granting of exemption to supply of “Fish meal and ‘Meat cum Bone Meal’ during the period 1.7.2017 to 31.12.2018 only. However, suppliers who have collected tax on the above goods during the period 1.7.2017 to 31.12.2018, will have to pay tax collected by them, under the provisions of CGST Act.</p>
8.	Pulley, wheels and other parts (falling under 8483) and used as parts of agricultural machinery	8483	28%	12% [For period <b>1.07.17</b> to <b>31.12.18]</b>	<p>1. Agriculture machinery and their parts falling under headings 8432, 8433, and 8436 were prescribed GST rate of 12% with the commencement of GST.</p> <p>2. As per explanatory notes to HSN, only exclusive parts of agricultural machinery falling under heading 8432, 8433 and 8436 are classified under the same heading, while items like pulleys, pulley block themselves constitute an article and are classified under heading 8483.</p> <p>3. Prior to 1.1.2019, goods falling under heading 8483 attracted 28% GST. With effect from 1.1.2019, GST rate on this heading has been reduced to 18%.</p> <p>4. The domestic agricultural manufacturing industry had represented that 12% GST was recovered on Pulley, wheels and other parts which were used as parts of agricultural machinery during period 1.07.2017 to 31.12.2018, with the understanding that such parts were classified under 8432, 8433 and 8436. From 1.1.2019, GST is being collected at 18% and being paid accordingly. For parts, if GST is demanded, on such goods @ 28%, it would cause extreme hardship. It was</p>

					<p>genuine understanding of the trade that such goods attracted 12% GST as parts of agricultural machineries. This doubt was clarified when the GST rate on pulley, wheels etc. was reduced from 28% to 18% on request of industry who had been arguing to issue clarification stating that these goods also attracted 12% GST rate treating them as a part of agricultural machinery.</p> <p>5. Fitment Committee in the overall facts of the case recommends that relief may be provided to such manufacturers for the period 1.07.2017 to 31.12.2018 by providing 12% GST rate on pulley, wheels and other parts (falling under 8483) and used as parts of agricultural machinery for the period 1.07.2017 to 31.12.2018. This concession would be available in cases where GST at the rate of 12% was only recovered during the said period.</p>
9.	Supplies to Railways	86	5% on goods in chapter 86 without refund	12% on goods in chapter 86 without refund	<p>1. Railway products are classified under Chapter 86 and attract 5% GST with no refund of, unutilized input tax credit is allowed.</p> <p>2. The Industry has requested that the rate structure has led to inversion and industry is saddled with huge accumulation of ITC affecting their cash flow. Hence they have requested to increase the GST rate to 18% with no restriction on ITC.</p> <p>3. However, certain Metros have requested for duty rate to be 5% with refund, so that cost for Metros remains low.</p> <p>4. The issue had been examined earlier by the Fitment Committee and was also placed before the GST Council in its 31<sup>st</sup> GST Council dated 22.12.2018. The Council had directed re-examination of the matter by the Fitment Committee before the issue is brought to the Council for its recommendation.</p> <p>5. The Fitment Committee has examined the issue. During deliberation, it was pointed that there is substantial accumulation of credit and a possible solution is to raise GST on these goods so as to address the issue of accumulation of ITC.</p> <p>6. Fitment committee has recommended for increase in GST from 5% to 12% on goods of Chapter 86 for resolving this issue. Condition of no refunds for accumulated ITC would continue. The industry shall be able to utilize the ITC over a period of time.</p> <p>7. As regards the request of Metros, it is submitted that means for public transport like buses and goods transport like trucks attract 28% GST, while public transport is exempt and goods transport attract 5% GST without ITC. Therefore 12% GST would be reasonable to address the ITC inversion of wagon manufacturers.</p>
10.	Vehicles used by the	87	18%	18%	<p>1. A concessional rate of GST of 18% as against 28% on cars only for those orthopedically physically challenged persons</p>



	handicapped persons				<p>who themselves can drive the vehicle based on certification issued by Department of Heavy Industry in this regard.</p> <ol style="list-style-type: none"> <li>Many references have been received stating that even the benefit of 18% GST is being denied to handicapped persons [as retrofit motor cars are not being manufactured] who are forced to pay the entire 28% GST along with applicable compensation cess.</li> <li>Various issues faced by handicapped persons are: - <ol style="list-style-type: none"> <li>Whether the benefit is available to Left leg disability and not to Right leg disability?</li> <li>Whether the benefit is available to only “orthopaedically handicapped persons”, or to “all” handicapped persons?</li> <li>Whether the benefit is available to only vehicles with auto-transmission control mechanism, and not to normal automatic cars available in the market?</li> </ol> </li> <li>In this regard, correspondence have been made with the Department of Heavy Industry (DHI) who have recommended that: <ol style="list-style-type: none"> <li>All Persons with Disabilities who are Orthopaedically Handicapped would be eligible for this benefit, subject to certain procedure prescribed by DHI.</li> <li>This benefit can be availed only for small cars having length of not more than 4 meters; and Petrol, Liquefied petroleum gases (LPG) and compressed natural gases (CNG) driven vehicles, motor capacity not exceeding 1200cc; or diesel driven vehicles of engine capacity not exceeding 1500 cc.</li> <li>The existing conditions will be modified suitably</li> <li>DHI will issue suitable guidelines and put in place an institutional mechanism to ensure that exemption benefit is received.</li> </ol> </li> <li>Accordingly, Fitment Committee recommends to accept recommendation of DHI. Fitment Committee will vet the guidelines which will be issued by DHI. .</li> </ol>
11.	Specified defence goods	73, 84, 85, 87, 88, 89, and 93	18%/28%	Nil	<ol style="list-style-type: none"> <li>Certain defence goods not being manufactured indigenously are required to be imported.</li> <li>The Ministry of Defence has provided a list of such defence goods that are unlikely to be produced in India over the next 5 years (upto 2025).</li> <li>In Budget 2019-20, based on recommendations of Defence Ministry 23 categories of defence goods were exempted from BCD, <i>vide</i> notification No.19/2019-Customs dated 6.7.2019.</li> <li>Ministry of Defence has also requested for IGST exemption on these goods.</li> <li>Fitment Committee noted that such concession is necessary for securing the borders through modernisation of the forces</li> </ol>

					<p>and considered that these goods are not produced domestically and are unlikely to be produced in the next 5 years. Fitment Committee recommended IGST exemption for 5 years.</p> <p>6. Tamil Nadu agreed to the proposal with an observation that this exemption be reviewed when compensation to the States ends.</p>
12.	Safety Matches	3605	5%/18%	12%	<p>1. Currently there are different rate structures for handmade safety matches and other than handmade matches which is leading to lot of difficulties for the trade and large-scale evasion due to misclassification.</p> <p>2. The Fitment committee recommends a uniform GST rate of 12% on all matches to remove the rate differential between handmade and machine-made matches as the same is not identifiable by visual examination. Therefore, the committee suggested this rate as a rate rationalization and revenue mobilization measure.</p>
13.	Polypropylene /Polyethylene Woven and Non- Woven Bags and sacks, whether or not laminated, of a kind used for packing of goods	3923/6305	5%/12% /18%	12%	<p>1. The issue regarding classification of Polypropylene Non- Woven Bags has already been clarified vide Circular No.80/54/2018-GST dated 31.12.2018.</p> <p>2. There are disputes going on regarding the classification of these bags owing to different rate structures in various judicial forums.</p> <p>3. In the 31<sup>st</sup> GST Council meeting, the GST rate on Flexible Intermediate Bulk Containers (FIBC) under heading 6305 was changed from 5%/12% depending on the value to a uniform rate of at 12% irrespective of value as a measure of rationalization as there were requests from trade that differential rate is leading to classification disputes and confusion in trade.</p> <p>4. Therefore, on similar lines, to avoid the classification disputes due to the rate differential on Polypropylene (PP)/Polyethylene Woven and Non- Woven Bags and sacks, whether or not laminated on the basis of their classification, Fitment committee recommended that the GST rate on all woven and nonwoven bags and sacks of polypropylene and polyethylene, whether or not laminated, of a kind used for packing of goods, may be rationalized at a uniform rate of 12%</p>
14.	Flour mill/rice mill/ and other machinery used in	8437	5%	12%	<p>1. 5% GST has been provided on flour mill/rice mill and other machinery used in milling industry, falling under heading 8437 as per pre-GST tax incidence.</p> <p>2. Wet grinder falls under heading 8509 and attracted 28% GST with inception of GST [i.e. 1.07.2017]. This rate was fixed as pre-GST tax incidence.</p>

	milling industry				<ol style="list-style-type: none"> <li>3. Subsequently GST on wet grinder was reduced from 28% to 12% as per 23<sup>rd</sup> GST Council recommendation.</li> <li>4. Request has been received for reduction in GST rate from 12% to 5% on wet grinder on the ground that Atta chaki attracts 5% GST.</li> <li>5. Fitment committee has recommended for rationalisation of GST on items falling under heading 8437 and operated with power to 12%. The Committee felt that it would not be desirable to reduce GST on wet grinder, as it will deepen the inversion in GST rate. As such all equipment and machine for agriculture and food processing attract 12% GST. Machines falling under heading 8430 are only exceptions.</li> </ol>
15.	Plates and cups made up of all kinds of leaves/ flowers/bark	46	5%	Nil	<ol style="list-style-type: none"> <li>1. Presently the products made of sal leaves, siali leaves, sabia grass, khali dona, attract Nil GST.</li> <li>2. Cups and plates made of leaves of areca tree, palm tree, coconut tree, dates tree, mandarin tree, banyan tree and banana tree attract 5% GST.</li> <li>3. These products are made in unorganised cottage industry and mostly by women folk in rural areas like sal and Kali tree products.</li> <li>4. Fitment Committee recommends Nil GST on these goods also.</li> </ol>
16.	Specified goods for petroleum operations	Any chapter	5%	IGST be levied on transaction value on disposal of these goods in obsolete and non-reusable condition	<ol style="list-style-type: none"> <li>1. Specified goods for petroleum operations attract IGST at the rate of 5% in terms of notification No. 3/2017-IGST dated 30.6.2017, at the time of disposal of such goods, the IGST is to be paid at the depreciated value using the straight-line method (depreciation amount in excess of 70%)</li> <li>2. Industry has represented that the disposal of obsolete and non-serviceable goods is done as scrap and it would not be feasible to dispose off such goods if IGST is to be charged at the depreciated value. Request has been to allow payment of tax at 18% on transaction value. On the Customs side, during Budget 2019-20, this request has been accepted subject to certification by Directorate General of Hydrocarbons (DGH) that such goods are non-serviceable and have been mutilated before disposal.</li> <li>3. Fitment Committee agreed to the proposal and prescribed that an option may be given to pay GST at the rate of 18% at the time of disposal, on the transaction value on such imported goods, which are to be disposed of in non-serviceable form, after mutilation, subject to submission of a certificate from DGH to the effect that the said goods are non-serviceable and have been mutilated before disposal.</li> </ol>
17.	Specified goods for petroleum operations	Any chapter	Applicable rate	5%	<ol style="list-style-type: none"> <li>1. On the lines of concession granted to specified goods imported under NELP, pre-NELP, CBM policy concession has been sought for goods imported under Hydrocarbon Exploration Licensing Policy (HELP).</li> </ol>

	undertaken under Hydrocarbon exploration Licensing Policy (HELP)				<p>2. This is in line with the concessions granted under Customs and GST to supply of specified goods under New Exploration Licensing Policy (NELP), Coal Bed Methane (CBM) policy etc.</p> <p>3. The Fitment Committee agreed to the proposal and recommends 5% GST rate on specified goods mentioned in List to the notification No. 3/2017-Central Tax (Rate) dated 28<sup>th</sup> June, 2017, required in connection with petroleum operations undertaken under Hydrocarbon Exploration Licensing Policy (HELP).</p>
18.	<p>Food and Agriculture Organisation (FAO) and Government of India collaboration projects namely:</p> <p>(i) Strengthening capacities for Nutrition-sensitive agriculture and food systems</p> <p>(ii) Green Ag: Transforming Indian Agriculture for Global Environment Benefits and the conservation of Critical Biodiversity and Forest landscapes</p>	Any Chapter	Applicable rates	Nil	<p>1. The Government of India is to enter into the agreement with the Food and Agricultural Organization (F.A.O) for collaboration in the agricultural sector.</p> <p>2. F.A.O has sought exemption from Basic Customs Duty and GST for the goods and services imported or procured domestically for use in these projects.</p> <p>3. The importation of goods into India for execution of projects financed by the United Nations which has been approved by the Government of India have been exempted from the levy of Basic Customs Duty (BCD).</p> <p>4. Fitment Committee recommends exemption from GST for both these projects subject to appropriate certification.</p>
19.	Solar Power Plant	84,85 and 94	70:30 ratio for goods	Under examination	<p>1. Hon'ble Delhi high Court has directed for consideration of representation made by Solar Power Developers Association</p>

			and services		(SPDA) and Indian Wind Turbine Manufacturers Association (IWTMA).
20.	Wind based Power Plant	84,85 and 94	70:30 ratio for goods and services	Under examination	2. To examine the representations, the said associations were heard and were asked to furnish detailed information. This information along with other available information along with agenda was then placed before the Fitment Committee. After detailed examination the Fitment Committee recommends 70:30 ratio. Detailed recommendation of the Fitment Committee is at Annexure VIII to the Fitment Agenda.
<b>B. Compensation Cess changes</b>					
1.	Cess on the Vehicle [ for transport of 10 or more persons but less than 13 persons including the driver] of heading 8702 and having specification of small cars of 8703	8702	15%	1% [petrol] 3% [diesel]	<p>1. The motor vehicles falling under heading 8703 attract GST @ 28% in addition to applicable compensation cess</p> <p>2. Small cars not exceeding 4000 mm and having engine capacity not exceeding 1200 CC (for petrol/CNG/LPG cars) and 1500 CC (for diesel cars), falling under heading 8703 attract Compensation cess @ 1% and 3% respectively. Heading 8703 covers vehicles that can carry upto 9 persons.</p> <p>3. However, vehicles with same specification that are capable of carrying 10 or more persons fall under heading 8702. The vehicles capable of carrying 10 or more persons, but less than 13 persons attract compensation cess at the rate of 15% even if are of length 4000 mm and capacity 1200 CC for petrol and 1500 CC for diesel. A parity has been sought.</p> <p>4. The compensation cess on small cars of heading 8703 has been fixed as per pre-GST tax incidence. In erstwhile Central Excise regime, the vehicle (for transport of 10 or more persons but less than 13 persons) of heading 8702 and having length 4000 mm and capacity 1200 CC for petrol and 1500 CC for diesel attracted 12.5% Central excise duty.</p> <p>5. Thus, Fitment Committee felt that both type of vehicles should be treated at par under GST regime also.</p> <p>6. Accordingly, Fitment recommends:</p> <p>a) 1% cess [for petrol small vehicles having 4000mm length and 1200 CC engine]</p> <p>b) 3% cess [for diesel small vehicles having 4000 mm length and 1500 CC engine capacity].</p>
2.	Caffeinated Beverages	22029990	18%	28% + 12% compensation cess	<p>1. Caffeinated beverages classified under Tariff Item 22029990, although provide instant energy, are harmful as side-effects of caffeine are well documented. These are also in the nature of niche products and are gaining acceptability as substitutes of aerated beverages.</p> <p>2. Fitment Committee recommends increase in the GST rate, on Caffeinated Beverages classified under Tariff Item 22029990 from 18% to 28% + 12% compensation cess, to bring them at par with aerated waters.</p>

3.	Refund of compensation cess on tobacco products arising out of inverted duty structure in compensation cess rates.	Chapter 24	28% + applicable cess	-	<ol style="list-style-type: none"> <li>1. Refund of accumulated Input Tax Credit is allowed in terms of section 54 (3) of the Central Goods and Service Act, 2017.</li> <li>2. The provisions of CGST Act, 2017 have been made applicable to compensation cess also vide section 9(2) of the Goods and Service Tax (Compensation to States) Act, 2017. The section reads as follows: <i>For all purposes of furnishing of returns and claiming refunds, except for the form to be filed, the provisions of the Central Goods and Services Tax Act and the rules made thereunder, shall, as far as may be, apply in relation to the levy and collection of the cess leviable under section 8 on all taxable supplies of goods or services or both, as they apply in relation to the levy and collection of central tax on such supplies under the said Act or the rules made thereunder.</i></li> <li>3. It has been reported that certain manufacturers have filed refund claim on account of inverted duty structure relating to compensation cess on tobacco products.</li> <li>4. The traders have claimed that their input is chewing tobacco or other forms of tobacco attracting higher compensation cess rates and output is tobacco products such as “Hookah” or “flavoured tobacco compound” etc. having substantially lower compensation cess rate. Hence, the claim of refund of inverted duty structure has been filed.</li> <li>5. The process employed does not seem to be a normal process of manufacture and seems to be designed only to avail refund of inverted duty structure. This is not in accordance with the spirit of Section 54(3) of the CGST Act 2017 (refund of inverted duty structure).</li> <li>6. Fitment Committee recommends that refund of inverted duty of compensation cess may not be allowed under Section 54 (3) of the CGST, Act, 2017 for tobacco products, including on refund claims already filed.</li> <li>7. A view about the pending refund claims as discussed above may be taken.</li> </ol>
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### C. Clarification

1.	Parched Gram	0713/2106	Nil/5%	Nil/5%	<ol style="list-style-type: none"> <li>1. Doubts have been raised whether mild heat treatment of leguminous vegetables such as gram etc. would lead to change in classification.</li> <li>2. Dried leguminous vegetables are classified under HS code 0713. As per the explanatory memorandum to the HSN to HS code 0713, this heading covers leguminous vegetables of heading 07.08 which have been dried, and shelled, of a kind used for human or animal consumption (e.g., peas, chickpeas etc.). They may have undergone moderate heat treatment designed mainly to ensure better preservation by inactivating the enzymes (the peroxidases in particular) and eliminating</li> </ol>
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					<p>part of the moisture; however, such treatment should not affect the internal character of the cotyledon.</p> <p>3. The Fitment Committee recommends that a clarification may be issued that that such leguminous vegetables which are subjected to mere heat treatment for removing moisture, or to soften and puff it or removing the skin, and not subjecting to any other processing or addition of any other ingredients such as salt and oil, would be classified under HS code 0713 and if the above dried leguminous vegetable is mixed with other ingredients (eg. as namkeens) then the same would be classified under sub heading 210690 as namkeens, bhujia, chabena and similar edible preparations and attract applicable GST rate.</p>
2.	Mechanical sprayers	8424	12%	12%	<p>1. Briefly, on introduction of GST all goods of heading 8424 i.e. [Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines (other than fire extinguishers, whether or not charged)] was prescribed 18% GST rate [S.No.325 of Schedule III].</p> <p>2. Subsequently, keeping in view various requests/representations, the GST Council in its 25th council meeting recommended 12% GST on mechanical sprayers.</p> <p>3. Accordingly, vide notification No. 6/2018- Central Tax (Rate), dated 25<sup>th</sup> January, 2018, the entry No. '195B' [Schedule II] was inserted. Simultaneously, mechanical sprayers were excluded from the ambit of S. No. 325 of Schedule III and specifically included in the entry at S. No. 195B, without any condition or differentiation between hand or power operated.</p> <p>4. Accordingly, Fitment Committee recommends issuance of circular stating that that the S. No. 195B of the Schedule II to notification No. 1/2017- Central Tax (Rate), dated 28.06.2017 covers "mechanical sprayers" of all types whether or not hand operated.</p>
3.	Parts for manufacture of solar water heater and system.	8419	5%	5%	<p>1. As per entry No 232, solar water heater and system attracts 5% GST.</p> <p>2. Further, as per S. No. 234 of the notification No. 1/2017 solar power-based devices and parts for their manufacture falling under chapter 84, 85 and 94 attracts 5% concessional GST.</p> <p>3. Solar water heater and system would be also covered under S. No 234 under the category of Solar Power based devices. Thus, parts for manufacture of solar water heater and system would be eligible for 5% GST under S. No. 234.</p> <p>4. Accordingly, Fitment Committee recommends for issuance of clarification stating that parts falling under chapter 84, 85</p>

					and 94 for the manufacture solar water heater and system will attract 5% GST.
4.	Exclusive parts of medical devices.	9018/ 9019/ 9021/ 9022	12%	12%	<p>1. As per chapter note 2(b) of the Chapter 90, parts and accessories of the instruments used mainly and principally for the medical instrument of chapter 90 shall be classified with the machine only. For the ready reckoner, chapter note 2(b) is reproduced below: -</p> <p>“2 (b): other parts and accessories, if suitable for use solely or principally with a particular kind of machine, instruments or apparatus, or with a number of machines, instruments or apparatus of the same heading (including a machine, instrument or apparatus of heading 9010, 9013 or 9031) are to be classified with the machines, instruments or apparatus of that kind;”</p> <p>2. Accordingly, Customs was assessing imports of such parts @ 12% IGST. However, CAG office [in Chennai] has raised an objection that parts would attract GST at the rate of 18%.</p> <p>3. As per chapter note 2(b), parts suitable for use solely or principally with a particular kind of machines, instruments or apparatus should be classified with the machines only and shall attract 12%.</p> <p>4. The matter has been deliberated in the Fitment Committee and Committee recommends issuance of a clarification that 12% IGST would be applicable on the parts and accessories suitable for use solely or principally with a medical device falling under sub-heading 9018, 9019, 9021 or 9022 in terms of chapter note 2 (b).</p>
5.	Almond Milk	22029990	18%	18%	<p>1. Almond Milk is made by pulverizing almonds in a blender with water and is then strained.</p> <p>2. References have been received as to whether “almond milk” would be classified under tariff item 22029920 as “Fruit Pulp or fruit juice-based drinks” and attract 12% GST.</p> <p>3. The Fitment Committee notes that Almond milk is not produced from fruit pulp, nor the milk produced by pulverizing the almonds be considered as fruit juice. Thus, Almond milk will be classified under tariff item 22029990 and attract GST rate of 18%.</p> <p>4. Fitment Committee recommended issuance of a clarification on the above lines.</p>
6.	Supply of goods (Stores/Bonded Stores) to Naval Ships	Any chapter	-	Nil	<p>1. The supplies to Coast Guard is exempt from IGST. There is no specific exemption (like Coast Guard) for stores of Naval Ships. However, Navy has been getting exemption for a long time from BCD and earlier CVD on treatment of navy ships as foreign going vessels under the Customs Act, 1962.</p> <p>2. Navy has requested for issuance of specific clarification/ exemption from GST.</p>



					3. Fitment Committee has deliberated the matter and recommends to issue a clarification stating that imported stores for Navy would be exempted from import duty including IGST under GST regime also.
7.	Vessels and Ships etc.	Any chapter	-	Nil IGST [ on vessels/ ships etc. imported under lease if GST is payable on transaction covered by item 1(b) or 5(f) of Schedule II of the Central Goods and Service Tax Act, 2017]	<p>1. To avoid double taxation on imports of aircraft, engine of aircraft under an arrangement of transfer of right in goods without transfer of right, imports of such goods was exempted from payment of IGST subject to the condition that GST is paid on supply of service [with effect from 1.7.2017].</p> <p>2. Under GST, the transfer of right in goods has been provided in the Schedule II to the CGST Act, 2017 declaring to be services: -  <i>“any transfer of right in goods or of undivided share in goods without the transfer of title thereof” 1(b)</i>  <i>‘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’ 5(f)</i></p> <p>3. Subsequently, IGST on imports of rigs and all other goods was exempted when imported under lease.</p> <p>4. Presently, Notification No. 50/2017-Customs exempts IGST on imported goods, as per entries below  (a) Aircrafts, aircraft engines and other aircraft parts imported into India under a transaction covered by item 1(b) or 5(f) of Schedule II of the Central Goods and Service Tax Act, 2017 [S.No. 547A]  (b) Rigs and ancillary items imported for oil or gas exploration and production taken on lease by the importer for use after import [S.No. 557A] [ 22<sup>nd</sup> GST]  (c) All goods, vessels, ships (other than motor vehicles) imported under lease, by the importer for use after import [S.No. 557B] [ 23<sup>rd</sup> GST]</p> <p>5. The above entries are subject to same condition No 102 of the notification No 50/2017-Customs.</p> <p>6. The intention of S. No 557 A and 557 B is to exempt, from IGST, on imports of goods under an arrangement of transfer of right to use goods without transfer of title, subject to the condition that GST is paid on supply of service covered by item 1(b) or 5(f) of Schedule II of the Central Goods and Service Tax Act, 2017.</p> <p>7. Fitment Committee recommends aligning of the notification to remove any ambiguity in terms of Para 6 above and for issuance of appropriate clarification for removal of doubt to the effect that these entries cover such supplies as are included in item 1(b) or 5(f) of schedule II of the CGST Act, 2017.</p>
8.	Spare parts temporarily imported by	8407/ 8411/	5%	Nil	1. The aircraft stores are covered under section 87 of the Customs Tariff Act, 1962, by virtue of which stores on board the aircraft do not attract customs duty and GST.

	Foreign airlines for their aircraft repair, while the aircraft is temporarily in India	8803			<p>2. As regards spares, Article 24 (b) of the Chicago Convention on Civil Aviation, 1944 states that spare parts and equipment imported into the territory of a contracting State for incorporation in or use on an aircraft of another contracting State engaged in international air navigation shall be admitted free of customs duty, subject to compliance with the regulations of the State concerned, which may provide that the supplies shall be kept under customs supervision and control.</p> <p>3. In view of the above, Fitment Committee agreed in principle that the spare parts imported temporarily by Foreign airlines for repair of their aircraft, while in India in transit should be entitled to concession in terms of the said Convention. It was agreed that a detailed procedure be formulated for extending concession, in line with the Convention.</p>
9.	Temporary import of ships and vessels for laying or repairing of under-sea cables	89	5%	Nil	<p>1. The service of laying or repairing of undersea cables requires the temporary movement of rigs, ancillary equipment, other specialized ships, vessels etc into Indian waters. GST is paid @ 18% on this cable repairing service. But IGST @ 5% is also charged on the movement of such rigs, ancillary equipment, other specialized ships, vessels to Indian waters, which amounts to double taxation. Further, ITC is also not available as the recipient of supply of service is paying the supplier only the value corresponding to the supply of service and not the value of ships or vessels temporarily imported for providing such services.</p> <p>2. Fitment Committee in principle agreed that double taxation in this case be avoided.</p> <p>3. Fitment Committee has recommended for either inclusion of this case in the exemption stated in Sl. No. 3 (Part C) or issuance of suitable clarification, keeping in view the provisions related to Customs. As such, the movement of such ships for provision of services does not entail supply of such ships.</p>

## Issues deferred by the Fitment Committee for further examination in relation to goods

S. No.	Description	HSN	Present GST Rate	Requested Rate	Comments
1.	Aircraft engines and other aircraft parts	8407, 8411, 8803	5% IGST on repair value of goods sent abroad for MRO	ITC of IGST so paid on the value of repair be allowed to airlines	<p><b><u>IGST on repair value of aircraft, aircraft engines and other aircraft parts sent abroad for MRO</u></b></p> <ol style="list-style-type: none"> <li>1. <u>In Pre-GST regime</u>, Place of Provision of Service of repair of goods sent outside India was outside India and was thus, not liable to Service Tax. This situation continues in GST. However, re-import of goods exported for repairs abroad are subject to BCD and IGST. The transaction value of import is the fair cost of repairs carried out including cost of materials used in repairs (whether such costs are actually incurred for not), insurance and freight charges, both ways.</li> <li>2. <u>Thus, IGST is payable at 5%.</u> The 5% IGST is applicable on the value-added portion, after conducting such repairs abroad. Effectively, this implies that the applicable 5% IGST is only on maintenance and repair services, and <i>not on the value of parts (goods)</i>. Since the IGST applies on import of goods, no input credit would be taken on airlines.</li> <li>3. At the same time, if such parts are repaired within India, the domestic MRO service is subjected to 18% GST.</li> <li>4. Ministry of Civil Aviation has requested that ITC of IGST paid on repair of aircraft be allowed and simultaneously the GST on domestic MRO be reduced to 5%. This will put domestic MRO at a disadvantage.</li> <li>5. This issue was examined in Fitment in detail. It was felt that 5% on domestic MRO will deepen the inversion at the end. As regards ITC on IGST paid on reimport or exemption to the same, it was felt that this will put domestic MRO to disadvantage.</li> <li>6. Fitment Committee recommended that additional information is to be sought from Ministry of Civil Aviation as regards volume of domestic MRO and re-imports. The distinction in services is likely to cause inversion with domestic MRO if the GST rate is reduced to 5%.</li> </ol>

S. No.	Description	HSN	Present GST Rate	Requested Rate	Comments
2.	Parts, inputs, raw material etc for aircraft	32,34 38,39 40,49 70,73 74,76 81,82 83,84 85,90 and 94	Applicable rate	5%	<ol style="list-style-type: none"> <li>As recommended by the GST Council in its 23rd Meeting dated 10.11.2017, 5% IGST has been provided for exclusive parts of aircraft and aircraft engines, as under: - <ol style="list-style-type: none"> <li>aircraft engines [8407 1000, 8411]</li> <li>aircraft tyres [4011 3000]</li> <li>aircraft seats [9401 1000]</li> </ol> </li> <li>However, other parts which are not clearly identifiable, including consumable items attracts higher rate of IGST (12% - 28%). MoCA has now provided a list of such goods, which fall under different chapters namely 32, 34, 38,39, 40,49, 70, 73, 74, 76,81,82,83,84,85,90 and 94.</li> <li>List includes aircraft engines which fall under tariff line 8409 10 00 [specific entry] and retreaded tyre of aircraft is classified under 4012 13 00 [specific entry] and attracts 28% GST.</li> <li>Fitment Committee recommended that dual use items should not be considered for concessional rate/ exemption. To examine the issue, the Committee recommended that for single use items, more information is required like domestic capacity, revenue import volumes etc for further examination. Hence, deferred.</li> </ol>
3	Cargo vessels, tankers, containers, LPG carriers (under 8901) <u>[Ships &gt;6500 DWT (Dead Weight Tonnage) and Dredgers (under 8905 1000)]</u>	8901, 8905 10 00	5%	Nil	<ol style="list-style-type: none"> <li>The GST rate structure for ships and vessels and other floating structures was examined by the GST Council during its 14<sup>th</sup> meeting held on 18-19 May 2017, and a concessional 5% GST rate was approved, which would apply on imports of ships/ vessels/ dredger/ tankers (even though all inputs/ components used in manufacture of shipping vessels, in general attracted 18% GST).</li> <li>The Ministry of Shipping had stated that the shipping industry would not be in a position to utilize the ITC of IGST for a long period of time and that the new GST regime would put the Indian Shipping Industry at a disadvantageous position as foreign owners who brought ships to India were not burdened with the tax.</li> <li>The reference was examined and an Agenda Note was circulated for consideration of the GST Council in its 17<sup>th</sup> meeting held on 18.06.2017 which proposed two options: <ol style="list-style-type: none"> <li>Allow ITC of GST paid on ships which would provide level playing field to shipping lines which go for outright purchase of vessels/ ships/ tankers <b>or</b></li> <li>Exempt 5% CSGT and SGST/ IGST on ships/ vessels/ dredger/ tankers as recommended by the Ministry of Shipping.</li> </ol> </li> <li>The Council in its 17<sup>th</sup> meeting recommended to allow ITC of GST paid on ships which provided level playing field to shipping lines which go for outright purchase of vessels/ ships/ tankers.</li> <li>Subsequently, fresh request for exempting import of ships and vessels from 5% IGST has been received. Ministry of Shipping has also recommended exemption from GST on the ships.</li> </ol>

S. No.	Description	HSN	Present GST Rate	Requested Rate	Comments
					<p>6. This issue has been discussed in several meetings with the Ministry and DG Shipping. It was impressed upon in these meetings that exemption from GST to ships would adversely affect the domestic manufacturing of ships and thus would be against the Make in India initiative. Accordingly, Ministry of Shipping was requested to provide the details of ships which are not manufactured in India for placing the proposal, for exemption from GST on such ships, before the GST Council. Ministry of shipping recommended exemption to ships &gt;6500DWT, and dredgers as these are not manufactured in India.</p> <p>7. In this context, earlier a request for NIL GST on (i) <u>Ships &gt;6500 DWT</u> (Dead Weight Tonnage) [falling under HS 8901] and (ii) <u>Dredgers</u>, (falling under HS 89051000) was examined and placed before the 31<sup>st</sup> GST Council meeting. The GST Council did not recommend any change.</p> <p>8. The other vessels under HSN Code 8905 1000 i.e. <u>Tugs and pusher crafts</u>, as well as <u>Ships &lt; 6500 DWT</u> are built by Indian ship-builders.</p> <p>9. Shipping Ministry has again reiterated in its recommendations to exempt (i) <u>Ships &gt;6500 DWT</u> (Dead Weight Tonnage) [falling under HS 8901] and (ii) <u>Dredgers</u>, (falling under HS 89051000) from IGST.</p> <p>10. As stated, a 5% GST on ships is causing hardship to the Indian shipping companies on account of cash flow (as utilisation of ITC is short term is not feasible). This places Indian shipping at competitive disadvantage.</p> <p>11. Fitment Committee sought volumes of domestic production for last 3 years and likely import of the same in next 3 years, and recommended a detailed cost data analysis for further examination.</p>
4	Wind driven turbo-ventilator	8414 59 90	18%	Nil	<p>1. It is a wind driven exhaust fan which runs purely on wind energy.</p> <p>2. It uses renewable energy resources and saves energy.</p> <p>3. In the representation, domestic production data and import data is not provided.</p> <p>4. Further, as this product is being classified under 8414 59 90 which is “others” heading, data is not available with TRU.</p> <p>5. In absence of any data, it was decided to keep the existing rate till relevant data is received where after it shall be examined on merit.</p>
5	POS Machine	8470 90 10	18%	Nil	<p>1. POS machines classified under HS 8470 and attracts Nil BCD.</p> <p>2. Present GST rate on POS machines is 18%.</p> <p>3. As per MeITY, POS machines are being manufactured in India. Some of the major manufacturers are Mswipe, Evolute and Vardhaman Technologies.</p> <p>4. Prior to July, 2017, CVD was exempted on POS machines in order to promote the digital payment in India.</p>

S. No.	Description	HSN	Present GST Rate	Requested Rate	Comments
					<p>5. As BCD is already exempted on POS machines, reduction in GST will put domestic manufacturers of POS at a disadvantageous position on account of inversion of duty (as parts will continue to attract 18% GST).</p> <p>6. GoM has recommended to incentivise the digital payment by providing the cash back of 20% GST paid with a cap of Rs. 100 on digital transaction.</p> <p>7. The Fitment Committee recommended to maintain the present rate as the details about the domestic capacity and import volumes of PoS machines were not available. Tamil Nadu gave supported the proposal of reduction of GST rate on POS machine.</p>
6	Compressed Bio Gas (CBG)	27	5%	Clarification	<p>1. Waste / Bio-mass sources like agricultural residue, cattle dung, sugarcane press mud, municipal solid waste and sewage treatment plant waste, etc. produce bio-gas through the process of anaerobic decomposition. The bio-gas is purified to remove hydrogen sulphide (H<sub>2</sub>S), carbon dioxide (CO<sub>2</sub>), water vapor and compressed as Compressed Bio Gas (CBG), which has methane (CH<sub>4</sub>) content of more than 90%.</p> <p>2. CBG has calorific value and other properties similar to CNG and hence can be utilized as green renewable automotive fuel. Thus, it can replace CNG in automotive, industrial and commercial areas, given the abundance biomass availability within the country.</p> <p>3. CBG is purified compressed biogas, which is similar in composition to Compressed Natural Gas.</p> <p>4. However, Fitment deferred the issue, as it needs further examination.</p>
7	Cancer Drugs and Chemotherapy Medicines	30	12%	0%	<p>1. GST rate on medicines/ drugs is in line with pre -GST tax incidence. The total tax incidence was more than 13% including 6% excise duty, 5% weighted average VAT and 2.5% CST, entry tax Octroi Etc.</p> <p>2. Now the medicines/ drugs attract 12% GST in general and Drugs or medicines including their salts and esters, diagnostic test kits (about 230 in numbers) Medicaments (including veterinary medicaments) used in bio-chemic systems and not bearing a brand name and Diagnostic kits for detection of all types of hepatitis are attracting only 5% of GST.</p> <p>3. Fitment Committee deferred the issue till the specific list is recommended by the Department of Health and Family Welfare.</p>

S. No.	Description	HSN	Present GST Rate	Requested Rate	Comments
8	Keytruda (Pembrolizumab) (drug- used in cancer treatment)	30021500	12%	5%	<ol style="list-style-type: none"> <li>1. Concessional rate of 5% has been given to a number of medicines based on the pre-GST tax incidence. The pre-GST concessions were granted on the recommendations of the Ministry of Health and Family Welfare, from time to time.</li> <li>2. The request has been referred to Ministry of Health and Family Welfare for their comments.</li> <li>3. The matter was deferred by the Fitment Committee.</li> </ol>
9	Korai Mat	4601	5%	Nil	<ol style="list-style-type: none"> <li>1. It is made with long silky Korai grass which grow mainly in Tamil Nadu, especially in Karur district. It has been argued that 5% GST rate is causing hardship to small traders as the buyer seeks GST payment details even though this is manufactured by small traders.</li> <li>2. The Fitment Committee was of the view that reverse charge be applied. Tamil Nadu would like to discuss with the manufacturers of Korai mat. Accordingly, the matter was deferred by the Fitment Committee.</li> </ol>
10	Duty Credit scrips	4907	0%	Nominal tax	<ol style="list-style-type: none"> <li>1. Duty credit scrips fall under heading 4907. After the roll out of GST regime, duty scrips attracted concessional rate of 12% GST.]</li> <li>2. The GST rate on the same was examined during 22<sup>nd</sup> GST Council meeting. Accordingly, on recommendation of GST Council, duty credit scrips were exempted from GST w.e.f 13.10.2017.</li> <li>3. Consequently, the issue was clarified <i>vide</i> Circular No. 46/20/2018-GST dated 6<sup>th</sup> June, 2018, which inter-alia stated that “the duty credit scrips, however, attract Nil GST under S. No. 122A of notification No. 2/2017-Central Tax (Rate) dated 28.06.2017.</li> <li>4. The request is to levy nominal levy on duty scrips so as to avoid reversal of input credit.</li> <li>5. Fitment Committee recommended that the issue may be referred to the Law committee.</li> </ol>

### Annexure III

#### Issues where no change has been proposed by the Fitment Committee in relation to goods

S. No.	Description	HSN	Present GST Rate (%)	Requested GST rate (%)	Comments
1.	Live Horse	010121, 010129	12%	Nil	<ol style="list-style-type: none"> <li>1. Weighted average VAT rate on Live Horses was approx. 9%.</li> <li>2. VAT rates on lives horses in states like Tamil Nadu, Maharashtra, Karnataka had VAT rates above the current rate of 12%.</li> <li>3. A similar proposal was discussed in 23rd GST council meeting and Council did not recommend any change.</li> <li>4. Fitment Committee does not recommend any reduction in present GST rate.</li> </ol>
2.	UHT Milk	0401	5%	0%	<ol style="list-style-type: none"> <li>1. There is a substantial value addition in manufacturing UHT milk and is sold at a higher price.</li> <li>2. Only dairy products consumed by common man such as fresh milk, curd or lassi are kept at nil GST rates and all value-added products which are sold at a premium such as UHT milk, butter, condensed milk etc. attract higher GST rates.</li> <li>3. Exempting such products breaks ITC chain and leads to inversion.</li> <li>4. The request has been considered in the GST Council (16<sup>th</sup> and 31<sup>st</sup> Meeting) but not recommended.</li> <li>5. Fitment Committee does not recommend any reduction in present GST rate.</li> </ol>
3.	Ghee	04059020	12%	5%	<ol style="list-style-type: none"> <li>1. Ghee is @ 12% as per the pre-GST tax incidence and most of the processed food items also attract 12% GST rate [7.96% weighted average VAT rate and 2.5% CST, Octroi etc.]</li> <li>2. Desi ghee is sold in significant quantity by the organized sector such as Amul, Mother Dairy etc.</li> <li>3. Small manufacturer could avail threshold exemption and composition.</li> <li>4. The request to reduce rate on Ghee from 12% to 5% has been placed before the GST Council multiple times and has not been recommended. (25<sup>th</sup>, 28<sup>th</sup> and 31<sup>st</sup> Meeting).</li> <li>5. Fitment Committee does not recommend any reduction in present GST rate.</li> </ol>



4.	Cheese, Butter	04 05, 04 06	12%	5%	<p><b>1. Cheese</b></p> <ul style="list-style-type: none"> <li>a) Cheese is @ 12% as per the pre-GST tax incidence and most of the processed food items also attract 12% GST rate [7.96% weighted average VAT rate and 2.5% CST, Octroi etc.]</li> <li>b) Cheese is largely imported or sold by companies in the organised sector.</li> <li>c) Small manufacturer could avail threshold exemption and composition.</li> <li>d) The request to reduce rate on Cheese from 12% to 5% has been placed before the GST Council multiple times and has not been recommended. It was placed before the 16<sup>th</sup> and 23<sup>th</sup> Meeting.</li> <li>e) Fitment Committee does not recommend any reduction in present GST rate.</li> </ul> <p><b>2. Butter</b></p> <ul style="list-style-type: none"> <li>a) Butter is @ 12% as per the pre-GST tax incidence and most of the processed food items also attract 12% GST rate [7.96% weighted average VAT rate and 2.5% CST, Octroi etc.]</li> <li>b) Small manufacturer could avail threshold exemption and composition.</li> <li>c) The request to reduce rate on Butter from 12% to 5% has been placed before the GST Council multiple times and has not been recommended. (23<sup>rd</sup>, and 28<sup>th</sup> GST Council Meeting and 31<sup>st</sup>).</li> <li>d) Fitment Committee does not recommend any reduction in present GST rate.</li> </ul>
5.	Honey sold by Girijan Cooperative Cooperation Limited exempt from GST	0409	5%	0%	<ul style="list-style-type: none"> <li>1. Natural Honey (other than put up in a unit container and sold under a brand name) is already exempt from GST.</li> <li>2. Natural honey sold in a unit container and under a brand name is under the concessional GST rate of 5% as it is sold at a premium in the organised sector.</li> <li>3. Further, 5% GST enables such suppliers to avail the benefit of input tax credit on inputs such as preservatives etc. and input services used to manufacture, package, brand and transport honey and thus maintains the credit chain.</li> <li>4. This issue has been placed before the 25th GST Council meeting and was not recommended.</li> </ul>

					5. Fitment Committee does not recommend any organisation-based exemption in GST.
6.	Mahua Flowers, Gum, Honey, Medicinal Plants	4,6,14	5%	0%	<ol style="list-style-type: none"> <li>1. Fresh Mahua flower is exempt. Dried /Frozen flower is largely used for production of country spirit. Thus, exemption to dried Mahua flower is not desirable.</li> <li>2. Further, area-based exemption is not possible in GST as GST is a destination-based consumption tax.</li> <li>3. As ramification of rate changes affect the entire country, it is prudent that in order to effect area-based development, specific programs at local level may be initiated.</li> <li>4. This issue was taken up to GST Council in connection with the request from Odisha (28<sup>th</sup> Meeting) for GST exemption on minor forest produce. While recommending reduction on other forest produce, the Council did not recommend any change in GST rate of duty on Mahua flower.</li> <li>5. Fitment Committee does not recommend any reduction in present GST rate.</li> </ol>
7.	Preparations of vegetables, fruits, nuts or other parts of plants	7,8	12%	5%	<ol style="list-style-type: none"> <li>1. Placed before the GST Council in its 31<sup>st</sup> meeting and no change was recommended.</li> <li>2. The Fitment Committee's views were as follows: <ol style="list-style-type: none"> <li>a) The Central Excise duty on these products was 6% and the weighted average VAT was around 5% and hence these goods have been kept at 12% GST rates.</li> <li>b) Further, as fruits and vegetable pulp is taken as an input by food processing industry to prepare processed goods which are also sold by registered brands under unit containers at significantly higher prices; the GST rate of 12% on this tariff item can be utilized as credit by such industry.</li> <li>c) No change recommended.</li> </ol> </li> <li>3. As the products are value added, Fitment Committee does not recommend any reduction in present GST rate.</li> </ol>
8.	Branded Pulses and food grains (Rice etc)	0713, 10	5%	0%	<ol style="list-style-type: none"> <li>1. The GST Council discussed rate on food grains put up in unit container and bearing a brand name in great detail and recommended 5% GST rate on the same.</li> <li>2. Subsequently, to check tax avoidance certain changes were made in the provision, including</li> </ol>

					<p>that if a dealer foregoes an actionable claim against his brand name, no GST will apply.</p> <p>3. There is adequate protection in GST for small suppliers. Such small suppliers are covered under turnover threshold exemption from GST. Further, small suppliers can opt for the composition scheme and pay tax at the rate of 1% of the turnover. This limit for the composition scheme has been increased by GST Council to Rs 1.5 Crore.</p> <p>4. Presently, due to the rate differential between branded and unbranded food items, the small and medium enterprises get some advantage and thus are benefitted.</p> <p>5. Branded food is sold at a premium over the unbranded food items.</p> <p>6. Fitment Committee does not recommend any reduction in present GST rate.</p>
9.	Branded food products	-	5%	Nil	<p>1. A comparison of the prices of branded goods either with the retail prices as per Department of Consumer Affairs [DoCA], or with the lowest price of branded goods. It was found that branded goods are sold at much higher price compared to their non-branded retail price.</p> <p>2. Further, organised sector involved in manufacture of such branded food products cannot avail ITC if such goods are exempted.</p> <p>3. Thus, nominal GST rate of 5% was levied on such goods.</p> <p>4. Unbranded goods cannot be charged at 5% as they are consumed even by poorest or the poor sections of the society.</p> <p>5. Branded products cannot be exempted due to very significant revenue implications.</p> <p>6. Further, voluntary foregoing of IP Rights of Trademarks and Copyrights can be checked by awareness campaigns to make branded product realize inherent advantages of retaining their IPR over the cost of nominal GST.</p>
10.	All Dry Fruits	0801 to 0807	5%/12%	5%	<p>1. Dry fruits in general, including dates attract concessional GST rate of 12%.</p> <p>2. The GST rate of 5% on cashew nut and walnut is an exception and was recommended by the Council keeping in view their significance to local economy in certain states.</p>

					<p>3. 12% GST rate on dry fruits is same as the general GST rate on medicines and medical devices and processed foods.</p> <p>4. The request to reduce GST rate on dry fruits has been placed before the GST Council multiple times. (17<sup>th</sup>, 28<sup>th</sup> and the 31<sup>st</sup> (Almond Kernel)) No change was recommended.</p> <p>5. Fitment Committee does not recommend any reduction in present GST rate.</p>
11.	Dry Singhara (chestnut)	0802, 0813	5%	0%	<p>1. As per the recommendation of the GST Council, fresh singhada (chestnut) is at Nil rate of tax whereas dried singhada (chestnut) was initially taxed at the rate of 12%.</p> <p>2. The rate on dried Singhada was later reduced to concessional duty of 5% in the 18<sup>th</sup> GST Council Meeting.</p> <p>3. Small Singhara suppliers would in any case be entitled to threshold exemption/composition.</p> <p>4. Fitment Committee does not recommend any reduction in present GST rate.</p>
12.	Dried Tamarind	0813	5%	0%	<p>1. GST rate on fresh Tamarind is Nil.</p> <p>2. Dry Tamarind attracts 5% GST, at par with other spices and in line with pre-GST tax incidence on it.</p> <p>3. 5% GST is also at par with many ingredients, like spices, used in making of food.</p> <p>4. The item was at 12% earlier and was reduced to 5% during the 20<sup>th</sup> GST Council Meeting.</p> <p>5. Threshold exemption and composition scheme should help small dealers.</p> <p>6. This issue has been placed before the 22<sup>nd</sup>, 25<sup>th</sup> and 31<sup>st</sup> GST Council meeting and was not recommended by the Council.</p> <p>7. As reduction of rate of dried tamarind will lead to similar requests from other goods in HS 0813 such as dried apples, dried prunes, dried apricots etc.</p> <p>8. Fitment Committee does not recommend any reduction in present GST rate.</p>
13.	Turmeric when sold by Girijan Cooperative Cooperation Limited exempt from GST	0910 30	5%	0%	<p>1. GST rate on fresh turmeric is Nil.</p> <p>2. Turmeric other than in fresh form attracts 5% GST, at par with other items in heading 0910 like ginger and in line with pre-GST tax incidence on them</p> <p>3. Small supplier can claim benefits of threshold exemption/ GST composition scheme.</p>

					<p>4. The issue of rate reduction on turmeric has been placed before the 21<sup>st</sup> GST Council and was not recommended by the Council.</p> <p>5. This issue of GST exemption specific to The Girijan Cooperative Cooperation Limited was also placed before the GST Council in 25<sup>th</sup> GST Council Meeting and was not recommended by the Council.</p> <p>6. Fitment Committee does not recommend any organisation-based exemption in GST.</p>
14.	Coriander, Dry chillies, Anise, Chilli, Cumin, Mustard, Fenugreek, Dried Ginger, Turmeric and Pepper and their masala powders	0909	5%	Exemption	<p>1. GST rate on fresh Coriander, Tamarind, chilli, cumin, anise, Fenugreek and mustard is Nil.</p> <p>2. Dry Coriander, Tamarind, chilli, cumin, anise, Fenugreek and mustard attract 5% GST, at par with other spices and in line with pre-GST tax incidence on them</p> <p>3. Small supplier is entitled to threshold exemption/composition.</p> <p>4. These dried spices cannot be treated at par with fresh vegetables.</p> <p>5. The issue was placed before the GST Council (31<sup>st</sup> Meeting) but was not recommended.</p> <p>6. Fitment Committee does not recommend any organisation-based exemption in GST.</p>
15.	Spice, Roti, Wheat flour, Detergent [3402] made by Shri Mahila Griha Udyog	0910, 2106, 1101	Assorted	0%	<p>1. <b>Spices</b></p> <p>a) Spices are at 5% at par with pre-GST incidence on them.</p> <p>b) Exemption to any specific entity may not be granted due to possible revenue leakages.</p> <p>2. <b>Roti</b></p> <p>a) Prepared Roti is classifiable under heading 2106 (miscellaneous food item) It attracts 5% GST rate. Normally, these are packaged food commanding high price. Further, it is a value-added product. Therefore, exemption would lead to breakage of ITC chain.</p> <p>3. <b>Wheat flour</b></p> <p>a) The unbranded wheat flour is already exempt.</p> <p>b) Branded wheat flour is produced by multi nationals which can take input tax credit. Exempting the item will break the credit chain.</p> <p>c) Exemption to any specific entity may not be granted due to possible revenue leakages.</p> <p>4. <b>Detergent</b></p>

					<p>a) GST rate on detergent has been prescribed in line with Pre-GST tax incidence ie 12.5% Central Excise, 14.5% VAT and 2.5% CST etc.</p> <p>b) Further, ITC of inputs is available to the manufacturers.</p> <p>c) Further, small manufacturers may tax benefit of threshold exemption/composition scheme.</p> <p>d) Exemption to any specific entity may not be desirable.</p> <p>5. Grant of end used based exemptions to agencies such as KVIC would lead to similar demand from other such agencies which would be difficult to refuse.</p> <p>6. Fitment Committee does not recommend any reduction in present GST rate.</p>
16.	Fortified Staples, Staple Foods	10 & 11	5%	0%	<p>1. Branded goods including fortified staples are also supplied by companies in the organized sector.</p> <p>2. Exception would lead to inversion.</p> <p>3. Further, specific exemption to Fortified staples will be difficult to implement and may lead to leakages and misclassification.</p> <p>4. Fitment Committee does not recommend any reduction in present GST rate.</p>
17.	Sago	11081910	5%	0%	<p>1. All food items are at 5%/12%.</p> <p>2. GST rate is as per pre-GST tax incidence.</p> <p>3. Preparation of sago from Tapioca roots is done on industrial scale and requires substantial value addition. In this case, exempting the product will lead to breakage of input tax credit chain.</p> <p>4. Fitment Committee does not recommend any reduction in present GST rate.</p>
18.	Tapioca starch	11081400	12%	5%	<p>1. The matter of Tapioca starch was discussed in detail in the 25<sup>th</sup> GST Council meeting held on 18<sup>th</sup> January 2018 where the request was not accepted.</p> <p>2. Tapioca Starch is a value-added product made from cassava plant through a mechanized process. All starches under 1108 attract a uniform GST rate of 12%. Granting exemption to this product will lead to similar requests from other starches also.</p> <p>3. Fitment Committee does not recommend any reduction in present GST rate.</p>

19.	Oil Seeds	1201, 1202, 1204, 1205, 1206, 1207	5%	Nil	<p>1. Oilseeds of seed quality are exempt from GST. Oilseeds Seeds other than seed quality are used to produce vegetable oils (which is taxable at 5% in GST). Oil Cakes other than cotton oils seed cake are also taxable. Thus, oilseeds are a part of ITC chain and are intermediate.</p> <p>2. It is pertinent to note that in case of Rice Bran (HS 2302), GST rate was increased from NIL to 5% vide notification No. 6/2018-Central Tax (Rate) dated 25<sup>th</sup> January 2018 due to the fact that Rice Bran Oil producing industry was not able to bear the entire 5% tax and many such units were on verge of closure.</p> <p>3. In the 28<sup>th</sup> GST Council meeting dated 21<sup>st</sup> July 2018, the issue of rate reduction on Oil Seeds and Oil meals from 5% to Nil was rejected by the GST Council. In the 31<sup>st</sup> GST Council meeting on 22<sup>nd</sup> Dec 2018, the issue of rate reduction from 5% to Nil on Oil Seeds used in poultry sector was discussed and rejected by the GST Council.</p> <p>4. Fitment Committee does not recommend any reduction in present GST rate.</p>
20.	Guar Gum powder	13023230	18%	5%	<p>1. Guar gum powder mixed with Tamarind Kernel Powder as a binder is classified under CTH 13023230 as guar gum treated and pulverized. The GST rate on the same is the standard rate of 18% as per pre-GST tax incidence.</p> <p>2. The entire heading 1302 is at 18% and thus has uniform tax treatment. Only Tamarind Kernel Powder is at 5%.</p> <p>3. As stated, 99% of guar gum is exported. Therefore, 18% rate may not have any severe implication to domestic industry.</p> <p>4. The issue has been discussed earlier (28<sup>th</sup> GST Council meeting and 31<sup>st</sup> GST Council meeting). No Change was recommended.</p> <p>5. Fitment Committee does not recommend any reduction in present GST rate.</p>
21.	Agar Agar	13023100	18%	Nil	<p>1. Agar Agar is a jelly-like substance, obtained from red algae.</p> <p>2. Agar Agar is a substitute for Gelatin [HS 3523] which is also at 18% GST Rate. Hence, special treatment for Agar Agar may not be desirable.</p> <p>3. Agar Agar is under sub heading [1302 31 00]. In GST, the entire heading 1302 is at 18% GST rate. Special treatment of Agar may not be desirable.</p>

					4. Fitment Committee does not recommend any reduction in present GST rate.
22.	Kendu (Tendu) leaves	14049010	18%	5%	<ol style="list-style-type: none"> <li>1. Tendu leaves have been discussed in the 14<sup>th</sup> and 15<sup>th</sup> GST Council Meeting.</li> <li>2. Fitment Committee had proposed the GST rate of 28% on Bidi taking into account the fact that the total tax incidence on Bidi was 25.68% (Central Excise duty - 3.72%; Weighted average VAT rate - 19.46%; CST, Octroi, etc - 2.5%).</li> <li>3. Tendu leaves were decided by the GST council to be taxed at 18% in the 15th GST Council meeting.</li> <li>4. This was done due to the fact that the entire quantity of tendu leaves was sold by the Forest Produce Corporation, a Government Undertaking, and if tendu leaves was taxed higher rate, a large part of tax would be collected at the first point of sale; otherwise a lot of tendu leaves would go to the unorganised sector and no revenue would accrue from such supplies.</li> <li>5. As Tendu leaves are for Bidi, there may not be significant justification for reducing GST. As such it is part of ITC value chain.</li> <li>6. Fitment Committee does not recommend any reduction in present GST rate.</li> </ol>
23.	Sheekakai, Soapnuts	14049090	5%	0%	<ol style="list-style-type: none"> <li>1. Most goods under heading 1404 are under nominal GST rate of 5%.</li> <li>2. Small dealers can avail threshold/composition scheme.</li> <li>3. The request to reduce rate on soapnuts has been discussed in the Fitment Committee before 25<sup>th</sup> GST Council meeting and placed before the Council which did not recommend any change in rate.</li> <li>4. Fitment Committee does not recommend any reduction in present GST rate.</li> </ol>
24.	Katha for Paan Chewing	14049050	18%	Nil/ 5%	<ol style="list-style-type: none"> <li>1. Katha is a processed vegetable extract used as a food additive, astringent, tannin, and dye. It is extracted by boiling acacia tree wood in water and evaporating the extract.</li> <li>2. GST rate on Katha is at par with GST rate on Tendu leaves at standard rate of 18%. Thus, it is not considered a demerit good but is at standard GST rate.</li> <li>3. All items of heading [HS 1404 90] are at 5% except as under</li> </ol>



					<p>a) [1404 90 10] (Bidi leaves) and [1404 90 50] (Katha) are at 18%.</p> <p>b) [1404 90 40] (Betel leaves) and [1404 90 60] (Coconut Shell, unworked) which are exempted from GST.</p> <p>4. Hence, there is similar treatment of Katha and Tendu Leaves. Katha is mainly used with pan and has limited application in ayurvedic medicine.</p> <p>5. Fitment Committee does not recommend any reduction in present GST rate.</p>
25.	<p>1. Superior Kerosene Oil supplied through PDS</p> <p>2. Palmolein Oil supplied through PDS</p>	27, 1511	5%	Nil	<p>1. Palmolein Oil attracts a GST rate of 5%.</p> <p>2. Supreme Kerosene Oil for Public Distribution System attracts a GST rate of 5% otherwise the GST rate is 18%.</p> <p>3. End used based exemptions under GST are generally not granted and SKO has been granted a concessional rate of 5%.</p> <p>4. Liquified Petroleum Gas for domestic consumers is at 5%. Both of them are similarly placed items. LPG is a cleaner fuel then Kerosene and the Government under the Pradhan Mantri Ujwala Yojna is promoting LPG for poor households.</p> <p>5. Fitment Committee does not recommend any reduction in present GST rate as concessional rate is already prescribed.</p>
26.	Margarine	1517	18%	5%	<p>1. Margarine is a high fat food that is made by processing of edible oils</p> <p>2. Margarine is considered as an unhealthy fat.</p> <p>3. Drop in consumption level of Vanaspati and other allied products i.e. Bakery Shortening and Margarine may be due to the change in consumer preferences for healthier alternatives.</p> <p>4. Reduction in GST rate to boost consumption of a high fat product is not advisable.</p> <p>5. The request to reduce rate on margarine was put up to the Council (28<sup>th</sup> Meeting) but was not recommended.</p> <p>6. GST Payable for the 2018-19 for the heading 1517 was about ₹1500 Cr.</p> <p>7. Fitment Committee does not recommend any reduction in present GST rate.</p>
27.	Palmyrah Sugar	1702 or 1704	5%	Exemption	<p>1. Sugar in general attracts 5% GST. Exemption creates distortion.</p> <p>2. The issue was discussed in the GST Council (31<sup>st</sup> Meeting) but was not recommended.</p>

					3. Fitment Committee does not recommend any reduction in present GST rate.
28.	Fruit Based Confectionery containing fruit Pulp including candied papaya	19	18%	5%	<ol style="list-style-type: none"> <li>1. Confectionary had pre-GST tax incidence of 23.81%.</li> <li>2. This issue has earlier been taken by the GST Council in the 16<sup>th</sup> meeting and no change was recommended.</li> <li>3. Considering items like biscuits also attract 18%, similar rate on confectionary may be reasonable.</li> <li>4. Items like chakki, gajak etc. are already at 5%.</li> <li>5. Fitment Committee does not recommend any reduction in present GST rate.</li> </ol>
29.	Food items made from Khandsari like mishri, batasha, bura	1704	5%	0%	<ol style="list-style-type: none"> <li>1. Bura, Mishri and Batasha are kept at nominal 5% at concessional rate whereas other sugar products at 18%.</li> <li>2. These items are value added products made out of khandsari sugar which is exempt from GST. Their production is done in organised scale.</li> <li>3. Further, small manufacturers may tax benefit of threshold exemption/composition scheme.</li> <li>4. Fitment Committee does not recommend any reduction in present GST rate.</li> </ol>
30.	Vermicelli, Pasta and Macaroni	1902	12%	5%	<ol style="list-style-type: none"> <li>1. Pasta has been kept at 12% based on the pre-GST tax incidence of 6% Central Excise duty and 5% VAT (earlier Pasta was at 18%)</li> <li>2. Production of Pasta and Macaroni requires substantial value addition and thus, market price of 1 kg of Pasta/Macaroni is much higher than market price of 1 kg of constituent food grains.</li> <li>3. The request to reduce GST rate on pasta has been placed before the GST Council (31<sup>st</sup> Meeting). No recommendation to change GST rate was made.</li> <li>4. Fitment Committee does not recommend any reduction in present GST rate.</li> </ol>
31.	Breakfast cereals	1904	18%	12%	<ol style="list-style-type: none"> <li>1. The issue was discussed in the Fitment Committee meeting and the recommendations were placed before the GST Council in its 28<sup>th</sup> and 31<sup>st</sup> meeting.</li> <li>2. The Fitment at that time made the following recommendations: <ol style="list-style-type: none"> <li>a. Processed food items, in general, are kept at 18% based on their pre-GST tax incidence.</li> <li>b. Inputs for making breakfast cereal such as Wheat, Maize, and other cereals are generally at nil rate of duty.</li> </ol> </li> </ol>

					<ul style="list-style-type: none"> <li>c. There is a substantial value addition in value in making breakfast cereals.</li> <li>d. Hence, Fitment Committee did not recommend any reduction in present GST rate</li> </ul> <p>3. The above recommendations were accepted by the GST Council.</p> <p>4. Fitment Committee does not recommend any reduction in present GST rate.</p>
32.	Bakery products	1905	18%	5%	<p>1. Bread is already Nil rated.</p> <p>2. Rusk is at 5%.</p> <p>3. Biscuits like cakes are produced by organised industry are at par at 18%.</p> <p>4. The request to reduce GST on bakery products was discussed in the 17<sup>th</sup> GST Council meeting where Council did not agree to reduce the already approved rate of 18% for cakes as benefit of reducing rates would go to organised bakery industry which was not warranted.</p> <p>5. This issue has been deliberated extensively earlier. (25<sup>th</sup> and 28<sup>th</sup> Meeting of GST Council) But no change was agreed to.</p> <p>6. As per FSSAI guidance document regarding food safety and management systems with respect to Bakery and Bakery products, market size of bakery Industry in India was \$7.5 Billion (or Rs 48750 Cr at then exchange rate) in 2015.</p> <p>7. Any change in GST rate on bakery products would lead to request for rate reduction in biscuits industry too.</p> <p>8. Fitment Committee does not recommend any reduction in present GST rate.</p>
33.	Biscuit	1905	18%	12%	<p>1. The GST Council had discussed the issue of GST rates in detail and recommended 18% GST rates on them.</p> <p>2. Under the Central Excise regime, biscuits were taxed at two rates.</p> <ul style="list-style-type: none"> <li>a. The low-priced biscuits (per kg equivalent Retail Sale Price not exceeding Rs. 100 per kg.) were exempted. However, such biscuits had embedded excise duty and service tax. This attracted VAT at the rate of 14.5% and with CST, Entry Tax, Octroi; etc. The tax incidence was about 20.6% with Octroi etc. and 18.1 % without Octroi etc.</li> <li>b. Biscuits, for which retail sale price exceeded Rs.100 per Kg, the Central Excise</li> </ul>

					<p>duty was 6% provided no CENVAT credit is taken. Considering the tax incidence of Central Excise duty of 6%, VAT of 14.5% and adding embedded tax on account of post-clearance Service Tax (about 0.14%), tax on inputs (ITC not allowed) and CST, Entry Tax, Octroi, etc. (about 2.50%), the tax incidence came out to about 23.11 %.</p> <p>3. The GST council had discussed the issue of GST rates in detail and recommended 18% GST rates on them.</p> <p>4. Unlike Central Excise where the duty was collected at the place of removal usually factory gate, GST is a multistage tax and such price-based values would be difficult to administer.</p> <p>5. The issue of reducing the GST rates on these products was discussed in the GST Council (20<sup>th</sup>, 21<sup>st</sup>, 22<sup>nd</sup>, 25<sup>th</sup>, 28<sup>th</sup> and 31<sup>st</sup> Meeting but the change was rate was not recommended by the Council.</p> <p>6. Biscuits are manufactured in the organized sector as well as by bakeries etc. Having two different slabs for biscuits based on the selling price will be prone to evasion.</p> <p>7. Fitment Committee does not recommend any reduction in present GST rate.</p>
34.	Rusk	19054000	5%	Nil	<p>1. The matter of Rusk was discussed in detail in the 25<sup>th</sup> GST Council meeting held on 18<sup>th</sup> January 2018 and the Fitment Committee did not accept the requests on the following grounds: -</p> <p>a. In order to achieve the larger goal of a single rate GST, it may not be appropriate to tweak GST rates of goods which are already at 18% or below.</p> <p>b. Rusk is already at 5%.</p> <p>c. No change.</p> <p>2. Fitment Committee does not recommend any reduction in present GST rate as rusks unlike bread are not a staple dietary item.</p>
35.	Preserved Mushroom	2003	12%	0%	<p>1. Mushroom provisionally preserved under heading 0711 are exempt from GST.</p> <p>2. Only Mushroom in heading 2003, which refers to Mushroom and truffles, prepared or preserved otherwise than by vinegar or acetic acid, is at concessional GST rate of 12%.</p>

					<p>3. This is in line with tax on other processed food items in chapter 20 (2001 to 2009) all of which are at 12% concessional GST rate.</p> <p>4. Fitment Committee does not recommend any reduction in present GST rate.</p>
36.	Pickles, different Chatni powders, Vadagama and Vathal	20	12%/5 %	Nil	<p>1. <b>Pickles and Chatni powders</b></p> <p>a) In the 14<sup>th</sup> GST Council Meeting held on 18<sup>th</sup> – 19<sup>th</sup> May, 2017, it was decided to levy 18% GST rate on pickles.</p> <p>b) Thereafter the GST Council again discussed the matter of GST rates on pickles in 16<sup>th</sup> GST Council Meeting held on 11 June 2017 and recommended 12% GST on pickle along with other goods based on the pre-GST tax incidence.</p> <p>c) Pickle industry has significant organised players in urban areas.</p> <p>d) The issue of reduction of GST rate on pickle has also been discussed in the GST Council (31<sup>st</sup> Meeting) and was not accepted by the GST Council.</p> <p>e) The products like pickle was exempted under erstwhile KVAT Act and Chatni powders were liable to tax at 5.5% under VAT.</p> <p>f) Small manufacturers can make use of threshold exemption and composition scheme.</p> <p>g) Fitment Committee does not recommend any reduction in present GST rate.</p> <p>2. <b>Vadagam and Vathal</b></p> <p>a) Unbranded edible preparation, in general, attract 5% GST.</p> <p>b) Vadagam and Vathal already attract concessional GST rate of 5%</p> <p>c) The issue of GST exemption to Vadagam and Vathal was tabled before the 31<sup>st</sup> GST Council Meeting dated 22<sup>nd</sup> Dec 2019 and was not recommended by the GST Council.</p> <p>d) Fitment Committee does not recommend any reduction in present GST rate.</p>
37.	All Fruits and Vegetables based food products	20	12%	5%	<p>1. Processed foods under chapter 20 in general attract 12% GST rate. This rate has been decided based on the pre-GST tax incidence of such items.</p> <p>2. The Central Excise duty on these products was 6% and the weighted average VAT was around</p>

					<p>5% and hence these goods have been kept at 12% GST rates.</p> <p>3. As inputs like fruits and vegetables are out of GST, the cost of such inputs to the processing industries is less than what it would have been have they been under levy of GST. Further, the industries involved in manufacturing processed food products can still utilize credit of input services used to make such products.</p> <p>4. The issue of rate reduction of processed food items has already been deliberated by the fitment committee before the GST council (31<sup>st</sup> meeting). GST rate reduction was not recommended.</p> <p>5. Fitment Committee does not recommend any reduction in present GST rate.</p>
38.	Coffee when sold by Girijan Cooperative Cooperation Limited exempt from GST.	210111, 210112	18%	0%	<p>1. Coffee beans, not roasted is already exempt from GST.</p> <p>2. Coffee, roasted including husks, skins and substitutes under chapter 0901 is at minimum GST bracket of 5%.</p> <p>3. Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof are at concessional rate of 12%.</p> <p>4. GST on Extract, essence and concentrates of coffee has already been reduced from 28% to standard GST rate of 18% by the Council (21<sup>st</sup> Meeting).</p> <p>5. Reducing the GST rate any further, of Extract, essence and concentrates of coffee under chapter 21 may not be desirable as such coffee is primarily sold by multinational brands and the benefit of lower tax rate might not get passed on to the consumers. Also extract, essence and concentrates of tea are also taxed at 18%.</p> <p>6. Further, most goods in chapter 21 are taxed at 18% except a few specific items like diabetic foods, chicory coffee, namkeen, soya-bari etc which are at concessional rate of 12%. This is because such items are primarily produced by small scale industry.</p> <p>7. This issue has been placed before the GST Council (25<sup>th</sup> meeting) and was not recommended by the Council.</p> <p>8. Fitment Committee does not recommend any organisation based exemption in GST.</p>

39.	Pre-mixed coffee	21011110, 21011120	18%	5%	<ol style="list-style-type: none"> <li>1. GST on Extract, essence and concentrates of coffee has already been reduced from 28% to standard GST rate of 18% by the Council (21<sup>st</sup> Meeting).</li> <li>2. Reducing the GST rate any further, of Extract, essence and concentrates of coffee under chapter 21 may not be desirable as such coffee is primarily sold by multinational brands and the benefit of lower tax rate might not get passed on to the consumers. Also extract, essence and concentrates of tea are also taxed at 18%.</li> <li>3. Further, most goods in chapter 21 are taxed at 18% except a few specific items like diabetic foods, chicory coffee, namkeen, soya-bari etc which are at concessional rate of 12%. This is because such items are primarily produced by small scale industry.</li> <li>4. Fitment Committee does not recommend any reduction in present GST rate.</li> </ol>
40.	Baker's Yeast	21021020	12%	5%	<ol style="list-style-type: none"> <li>1. Baker's yeast is a commercial preparation consisting of dried cells of one or more strains of the fungus <i>Saccharomyces cerevisiae</i>, used as a leavening in baking. It is produced on industrial scale. It is already at concessional GST rate of 12%.</li> <li>2. The GST rate has been fixed on the pre-GST tax incidence on these goods.</li> <li>3. Further, all goods in [HS 2102] attract 12% GST.</li> <li>4. The request to reduce GST on baker's yeast has already been put before the GST Council (28<sup>th</sup> and 31<sup>st</sup> meeting) and has not been recommended.</li> <li>5. Fitment Committee does not recommend any reduction in present GST rate.</li> </ol>
41.	Fried Gram	2106	5%/12 %	0%	<ol style="list-style-type: none"> <li>1. Fried gram is a ready to consume value added product unlike pulses, which are used by common man as a staple food item.</li> <li>2. Fried gram is also being marketed as a namkin by major brands.</li> <li>3. There is a substantial value addition in making fried gram by way of mechanical processes, which change the physical character of the input.</li> <li>4. Similar products like Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form</li> </ol>

					<p>attract 12% GST when sold in a unit container bearing a registered brand name and 5% GST rate otherwise.</p> <ol style="list-style-type: none"> <li>Fried gram cannot be equated with puffed rice or parched rice.</li> <li>This issue of exemption for fried gram was placed before the GST Council (25<sup>th</sup> meeting), which decided that for sake of uniformity same rate may be considered on both fried and roasted grams and before proceeding further.</li> <li>Further, the request to reduce GST on fried gram was again placed before the GST Council in the GST Council (31<sup>st</sup> meeting), however the council did not recommend the change in rate.</li> <li>Fitment Committee does not recommend any reduction in present GST rate.</li> </ol>
42.	Roasted Groundnut	2008	12%	5%	<ol style="list-style-type: none"> <li>All processed food products in chapter 20 are at 12% rate.</li> <li>Present GST rate on Roasted groundnut is as per pre-GST tax incidence.</li> <li>There is adequate protection in GST for small suppliers. Such small suppliers are covered under turnover threshold exemption from GST. Further, small suppliers can opt for the composition scheme and pay tax at the rate of 1% of the turnover. This limit for the composition scheme has been increased by GST Council to Rs 1.5 Crore.</li> <li>Fitment Committee does not recommend any reduction in present GST rate.</li> </ol>
43.	Nannari Sarbath	21069011	18%	12%	<ol style="list-style-type: none"> <li>Nannari Sarbath is a drink made from Nannari, lemon juice, sugar and water. Nannari Syrups are also commercially available.</li> <li>Nannari also known as Hemidesmus indicus, Indian sarsaparilla, is a shrub that is found in different parts of India.</li> <li>The product is classified as a Sherbet and would be classifiable under 21069011. This tariff item is at 18% rate as per serial No 23 of schedule III of notification 1/2017-Central Taxes (rate) dated 28.06.2017 (except some specific items like khakra, roti, sweetmeats etc. which are at lower rate.</li> <li>Fitment Committee does not recommend any reduction in present GST rate.</li> </ol>
44.	Malabar Parantha	2106	18%	5%	<ol style="list-style-type: none"> <li>The Council in 22<sup>nd</sup> meeting recommended 5% GST on Khakra and Roti. This brought these</li> </ol>



					<p>products at par with rusk, pizza bread, Seviyan, sabudana.</p> <ol style="list-style-type: none"> <li>Khakra is a thin cracker, made from mat bean, wheat flour and oil' and ingredients are similar to Malabar parantha.</li> <li>However, unlike "Khakra, Chapathi or Roti", the Malabar Parantha is also sold by organized sector in frozen form.</li> <li>Fitment Committee does not recommend any reduction in present GST rate.</li> </ol>
45.	All Convenience Instant food mixes such as – Idli Mix, Vada Mix, Dosa Mix, Gulab Jamoon Mix, Thandai mix, Payasam Mix, Uma Mix, etc.	21 06	18%	5%	<ol style="list-style-type: none"> <li>The present rate structure for chapter 21 has evolved after several deliberations in the GST Council meetings. The processed food items in general attract 12%. Few processed items including instant food mixes attract 18% in view of nature of such items.</li> <li>These items are mainly consumed by better off section of the society who can afford the standard rate of GST.</li> <li>GST on Idli Dosa Batter has already been reduced from 18% to 12% in the 28<sup>th</sup> GST Council meeting.</li> <li>Further, instant food mix products are manufactured by large corporations and any reduction in rate may not be passed on to consumers but may lead to profiteering.</li> <li>The issue was discussed in the Fitment Committee meeting and the recommendations were placed before the GST Council in its 16<sup>th</sup>, 25<sup>th</sup> and 31<sup>st</sup> meeting.</li> <li>The Fitment made the following recommendations: <ol style="list-style-type: none"> <li>These have been kept at 12%/18% based on the pre-GST tax incidence.</li> <li>Hence, Fitment Committee does not recommend any reduction in present GST rate.</li> </ol> </li> <li>The above recommendations were accepted by the GST Council</li> <li>Fitment Committee does not recommend any reduction in present GST rate as these are value added products.</li> </ol>
46.	Texturized vegetable protein (Soya Bari)	2106	12%	Nil	<ol style="list-style-type: none"> <li>Processed foods in general attract 12% GST rate.</li> <li>All pulse baris like Soyabari and Mungodi are already at concessional 12% GST based on the fitment committee recommendation before 16<sup>th</sup></li> </ol>

					<p>GST Council Meeting which was accepted by the Council.</p> <ol style="list-style-type: none"> <li>Small supplier is entitled to threshold exemption/composition.</li> <li>With regards to malnutrition in poorer section is concerned, there is no GST on unbranded pulses and minimal GST rate of 5% on branded pulses which can be directly consumed by poorer section for protein deficiency.</li> <li>Other semi processed vegetable products which are made by small scale industry like namkeen, Sauces, Chicory Coffee are also at 12% rate. Reduction in rate of soyabadi will also lead to requests for reduction of other similar items at 12% rate as well.</li> <li>Fitment Committee does not recommend any reduction in present GST rate.</li> </ol>
47.	Chips, Mixture, Murukku (unbranded)	2106	12%	5%	<ol style="list-style-type: none"> <li>Mixture and murukku already at 5%</li> <li>Chips is high value commercial finished goods</li> <li>The issue was placed before the GST Council (31<sup>st</sup> meeting) but was not recommended.</li> <li>Hence Fitment Committee does not recommend any change in present GST.</li> </ol>
48.	Sweet Scented Supari	21069030	18%	5%	<ol style="list-style-type: none"> <li>Pre-GST supari attracted Central Excise duty at the rate of 12.5%. The weighted average VAT rate was around 5%. Therefore, based on the pre-GST tax incidence the rate for supari was kept at 18%.</li> <li>Reducing the GST rates on betel nuts (supari) would reduce protection to the domestic suppliers vis-à-vis the imports.</li> <li>The same request has not been considered by the GST Council (31<sup>st</sup> Meeting)</li> <li>Fitment Committee does not recommend any reduction in present GST rate.</li> </ol>
49.	Fruit based Sauces, Fruit Syrups	2103, 21069040	12%	5%	<ol style="list-style-type: none"> <li>Processed foods in general attract 12% GST rate.</li> <li>The rates were fixed based on the pre-GST tax incidence on these articles.</li> <li>Most similarly placed goods have been placed at a uniform rate of 12%. Further, reduction will result in request for other goods also.</li> <li>Fitment Committee does not recommend any reduction in present GST rate.</li> </ol>
50.	Purified Water	2201	12/ 18	Nil or 5%	<ol style="list-style-type: none"> <li>Mineral water caters only to affluent section of the society which can afford to pay tax on the product.</li> </ol>

					2. Fitment Committee does not recommend any reduction in present GST rate.
51.	Ice cubes for use in the fisheries industry	22019010	5%	Nil	<ol style="list-style-type: none"> <li>1. The GST rates have been fixed on the basis of pre-GST tax incidence. The commodity attracted nil Central excise duty and 5% VAT. Therefore, the GST rates have been fixed accordingly.</li> <li>2. Ice Cubes have other applications also and granting end used based exemption for the marine industry would be difficult to administer and may lead to evasion.</li> <li>3. 5% rate is beneficial for the industry as they can pass through the input taxes. Nil tax distorts tax structure.</li> <li>4. The issue was placed before the council (31<sup>st</sup> meeting) but was not recommended.</li> <li>5. Fitment Committee does not recommend any reduction in present GST rate.</li> </ol>
52.	Carbonated beverage with fruit juice	220210	28%+cess	12% as fruit juice	<ol style="list-style-type: none"> <li>1. Average pre-GST tax incidence on such goods was about 40%.</li> <li>2. Keeping in view the pre-GST tax rates, the Council has recommended 28% GST rate and 12% Compensation Cess on Aerated waters containing added sugar or other sweetening matter or flavoured (including lemonade).</li> <li>3. Earlier, the Committee of Secretaries (CoS) in a meeting held on 29.08.2016 did not agree to the proposal of MoFPI to provide concessional rate of excise duty @ 6% for aerated drinks having fruit juice content of not less than 5% procured from domestic manufacturers.</li> <li>4. The issue regarding separate classification was earlier examined during the 28<sup>th</sup> GST Council meeting but the Fitment Committee did not agree with the proposal keeping in mind the domestic fruit processing Industry.</li> <li>5. Fitment Committee does not recommend any reduction in present GST rate.</li> </ol>
53.	Unbranded aerated drinks	220210	28%+12%	12%	<ol style="list-style-type: none"> <li>1. These items fall under High Fat, Salt and Sugar (HFSS) category for which a reference has been received from the Ministry of Health for increase in GST rates.</li> <li>2. WHO has urged global action and to curtail consumption and health impacts of sugar drinks.</li> <li>3. Hence, the highest GST rate of 28% and cess on sugar sweetened drinks is in line with the global as well as national policy on such items. Items</li> </ol>

					<p>like mineral water are at 18% hence, as this is a value-added product, higher rate is justified.</p> <ol style="list-style-type: none"> <li>Small manufacturers can avail benefit of threshold exemption / Composition scheme.</li> <li>Fitment Committee does not recommend any reduction in present GST rate.</li> </ol>
54.	Other Flavoured Water	22021090	28% + 12% Cess	28%	<ol style="list-style-type: none"> <li>The issue has been discussed in the fitment committee to the 31<sup>st</sup> GST Council Meeting and was placed before the GST Council which did not recommend any change in rates of unbranded beverages.</li> <li>These items fall under High Fat, Salt and Sugar (HFSS) category for which a reference has been received from the Ministry of Health for increase in GST rates.</li> <li>This proposal has significant revenue implication.</li> <li>Fitment Committee does not recommend any reduction in present GST rate.</li> </ol>
55.	Fruit Pulp or Fruit Juice based drinks	22029920	12%	5%	<ol style="list-style-type: none"> <li>Fruit Pulp or fruit juice-based drinks are already at concessional rate of 12%.</li> <li>These products are produced by many multinational companies also, which are involved in manufacturing and marketing these products.</li> <li>These fall under High Fat, Salt and Sugar (HFSS) category for which a reference has been received from the Ministry of Health for increase in GST rates.</li> <li>Even coconut water (branded) which is at par with these products is at 12% GST rate.</li> <li>This proposal has significant revenue implication.</li> <li>Fitment Committee does not recommend any reduction in present GST rate.</li> </ol>
56.	Flavoured Milk	22029030	12%	5%	<ol style="list-style-type: none"> <li>The product is already at concessional GST rate of 12% at par with nutritional products such as soya milk drinks, fruit juice and branded coconut water.</li> <li>The request for GST rate reduction had been placed before the Council (31<sup>st</sup> Meeting) but was not agreed to.</li> <li>Fitment Committee does not recommend any reduction in present GST rate.</li> </ol>
57.	Coconut Water	2202 9090	12%	5%	<ol style="list-style-type: none"> <li>Coconut water not in Unit container at nil GST</li> <li>Otherwise it attracts a concessional GST rate of 12%</li> </ol>

					<ol style="list-style-type: none"> <li>3. Pre-GST tax incidence is 6% excise + 5% Vat + 2% CST = 13%</li> <li>4. Small manufacturers may take benefit of composition scheme/ GST Threshold limit.</li> <li>5. This has been placed before the GST Council (31<sup>st</sup> Meeting) but not agreed to.</li> <li>6. Fitment Committee does not recommend any reduction in present GST rate.</li> </ol>
58.	Extra Neutral Alcohol (ENA)	2207	18%	12% or 5%	<ol style="list-style-type: none"> <li>1. The state of UP requested that the issue of the applicability of GST on ENA be clarified.</li> <li>2. The issue is before the GST Council for a final decision.</li> <li>3. In the interim period, the states may go by the decision of the GST Council as recorded in the minutes.</li> </ol>
59.	Rice-bran	2302	5%	0%	<ol style="list-style-type: none"> <li>1. Rice bran is basic raw material for rice bran oil.</li> <li>2. Oil seeds and vegetable oils attract 5% GST.</li> <li>3. Differential rates on rice bran, depending on intended use, is prone to misuse.</li> <li>4. Fitment Committee before the 25th GST Council meeting recommended: <ol style="list-style-type: none"> <li>a. 5% GST on rice bran (as rice bran is an intermediate product for oil) and</li> <li>b. Nil GST on de-oiled rice bran</li> </ol> </li> <li>5. This recommendation was accepted by the GST Council in its 26<sup>th</sup> meeting.</li> <li>6. Further, in most states, rice bran was not exempt in pre-GST period.</li> <li>7. Nil GST will break the ITC chain and increase costs.</li> <li>8. Issue of rate reduction was discussed in GST Council (31<sup>st</sup> meeting) and was not recommended for duty reduction. Fitment Committee does not recommend any reduction in present GST rate.</li> </ol>
60.	Soya bean Oil cake and cake	2304	Oil Cake taxable at 5%  De-oiled cake exemption	Exempt	<ol style="list-style-type: none"> <li>1. Oil cakes are taxed at nominal GST rate of 5% whereas de-oiled cakes are exempted.</li> <li>2. Oilseeds are also taxed under the GST.</li> <li>3. Allowing exemption on Oilseeds and Oil Cakes, which are inputs on the Edible Oil Industries is not desirable and has significant revenue implication.</li> <li>4. The issue of exemption to oil cakes was placed before the GST Council (31<sup>st</sup> Meeting) but was not recommended.</li> <li>5. Fitment Committee does not recommend any reduction in present GST rate.</li> </ol>

61.	Aqua feed supplements- vitamins, vitamins and hormones	2936	18%	Nil	<ol style="list-style-type: none"> <li>1. The issue has been clarified by issuance of the circular No. 80/54/2018-GST dated 31.12.2018.</li> <li>2. HS code 2936 covers vitamins and provitamins which are medicinal in nature and have much higher concentration of active substance.</li> <li>3. These items have much higher volume of usage outside their use as supplements in animal feeds and thus cannot be exempt as such.</li> <li>4. Fitment Committee does not recommend any reduction in present GST rate.</li> </ol>
62.	Cotton seed oil cake	2306	Nil	5%	<ol style="list-style-type: none"> <li>1. Pre-GST, States levied 5% VAT on oil cakes in general, irrespective of its use, except in case of cotton seed oil cake which attracted Nil VAT.</li> <li>2. Cotton seed oil cake is generally used as cattle feed. Thus, in the 21<sup>st</sup> GST Council meeting, rate on cotton seed oil cake was reduced from 5% to Nil based on various representations from trade.</li> <li>3. Fitment Committee does not recommend any reduction in present GST rate.</li> </ol>
63.	Neem oil cake	23069018	5%	Nil	<ol style="list-style-type: none"> <li>1. Neem cake is used as a cattle feed and as an organic fertilizer (Manure).</li> <li>2. Currently all oil cakes under Chapter 23 attract a GST rate of 5%. Granting exemption to this particular oil cake will lead to similar requests for other oil cakes.</li> <li>3. Small scale suppliers can avail benefits of threshold exemption and composition scheme.</li> <li>4. Fitment Committee does not recommend any reduction in present GST rate.</li> </ol>
64.	Tobacco Stalk, bud, midrib and lamina	2401	5%	Clarification	<ol style="list-style-type: none"> <li>1. As per entry 13 of IV Schedule of notification No 1/2017-Central Tax (Rate) dated 28.06.19, Unmanufactured tobacco and tobacco refuse [other than tobacco leaves] is at 28% GST. The definition of tobacco leaves was clarified vide Sl. No. 42 of F.No.332/2/2017-TRU dated Dec 2017 wherein it was clarified as under  <i>“for GST rate of 5% tobacco leaves means, leaves of tobacco as such or broken tobacco leaves or tobacco leaves stems.”</i>  Thus, GST rate for tobacco refuse (except tobacco leaves) is 28%.</li> <li>2. Fitment Committee does not recommend further clarification on the issue.</li> </ol>
65.	Natu Tobacco Cheroot [2402]		28% GST +21% or Rs.	28% GST	<ol style="list-style-type: none"> <li>1. It is a tobacco product. GST rates has been prescribed on the basis of pre-GST incidence,</li> </ol>

			4170 per thousand, whichever is higher (Cess)		<p>where they attracted central excise duty on par with Cigarettes.</p> <ol style="list-style-type: none"> <li>This is product injurious to health and thus are demerit goods.</li> <li>The proposal to reduce rate on Cheroot was placed before the 23rd GST Council meeting while conducting a review of list of goods to be revise from 28% rate. However, the Council did not propose any reduction in rate.</li> <li>Further, the proposal was again placed before the GST Council in its 25th Meeting and 31st meeting on and the Council did not approve any reduction in duty.</li> <li>Fitment Committee does not recommend any reduction in present GST rate.</li> </ol>
66.	Bidi	24031921, 24031929	28%	18%	<ol style="list-style-type: none"> <li>Cess on bidi was deliberated in detail in the 15th GST council meeting. Hon'ble Ministers from Madhya Pradesh, West Bengal, Kerala, Telangana, Odhisa, Jharkhand had opposed cess on bidi. Hon'ble Minister from Karnataka said no difference should be made in the tax rate for cigarette and bidi.</li> <li>Chairperson suggested that tendu leaves could be taxed at the rate of 18% under reverse charge and bidi could be taxed at the rate of 28%. The Council agreed to this suggestion.</li> <li>Further, rate of GST on bidi has been deliberated in detail in the 15th GST council meeting and it is as per the pre-GST tax incidence of about 25.68%.</li> <li>28% with no cess is the lowest rate for any tobacco product.</li> <li>Considering the nature of the product there may not be much justification to reduce it below 28%.</li> <li>The request to reduce rate on Bidi from 28% to 18% has been examined by Fitment Committee before the GST Council (25<sup>th</sup> and 31<sup>st</sup> meeting) and rejected by the Fitment Committee. This recommendation was placed before the GST Council and was accepted.</li> <li>Any rate reduction will have significant revenue implication.</li> <li>Fitment Committee does not recommend any reduction in present GST rate.</li> </ol>
67.	LPG supplied by Madras Gas	2711	5%	Nil	<ol style="list-style-type: none"> <li>The GST rate on LPG cylinders is a concessional 5%. Exemption from GST has not</li> </ol>

	Agency to its customers				<p>been even granted to consumers below the Poverty line.</p> <p>2. LPG is already heavily subsidized and the revenue implication per family would be very little and can be afforded by the army personnel.</p> <p>3. Further end use-based exemptions such as this if given to the Madras Gas Agency would lead to similar requests from other such organizations.</p> <p>4. Fitment Committee does not recommend any reduction in present GST rate.</p>						
68.	Marble Rubbles	2515 11 00	5% w.e.f 1.1.19	5% [1.7.17 to 31.12.18]	<p>1. The request was placed before the GST council during its 31<sup>st</sup> meeting held on 22<sup>nd</sup> December, 2018. However, the Council granted prospective exemption only.</p> <p>2. Grant of such exemptions from a retrospective date may lead to similar requests for other goods.</p> <p>3. Fitment Committee does not recommend any reduction in present GST rate.</p>						
69.	Coal	2701	Compensation Cess at Rs. 400 PMT	Nil/ Levy on ad-valorem basis instead of specific basis	<p>1. Compensation Cess @ Rs. 400 PMT on coal was fixed on the basis of earlier Clean Energy Cess incidence at similar rate.</p> <p>2. This amount was fixed on the recommendation of the GST Council.</p> <p>3. The details of Compensation Cess payable for the last two financial years is as follows:</p> <table><tr><th>Item</th><th>2017-18</th><th>2018-19</th></tr><tr><td>Compensation Cess on Coal</td><td>30520</td><td>35523</td></tr></table> <p>4. There does not seem to any difference with regard to the cost of coal from the pre-GST period due to this Compensation Cess.</p> <p>5. Fitment Committee does not recommend any reduction in present GST rate.</p>	Item	2017-18	2018-19	Compensation Cess on Coal	30520	35523
Item	2017-18	2018-19									
Compensation Cess on Coal	30520	35523									
70.	Stone, Granite and Marble Blocks and Finished tiles	6802	12%/18 %	5%/12%	<p>1. The present GST rates on Marble and Granite blocks is at 12% while finished Marble and Granite slabs attract 18% rate. These rates were fixed, taking into consideration the pre-GST tax incidence.</p> <p>2. The BCD on marble blocks and slabs is presently at 40%, while granite blocks and slabs attract 40% and 20% BCD respectively.</p> <p>3. There is already substantial differential in favour of domestic producers.</p>						



					4. Fitment Committee does not recommend any reduction in present GST rate.
71.	Supply of LPG by refiners/fractionators to OMC for Domestic Use	2711	5%	Clarification	<ol style="list-style-type: none"> <li>1. The issue is sub judice vide SCA No. 2699 of 2019 in Gujarat High Court and therefore it is not proper to issue a further clarification at this stage against Show Cause Notice issued by Gujarat State Commercial Tax Department.</li> <li>2. Fitment Committee does not recommend issue of any clarification.</li> </ol>
72.	Solid biofuel pellets	Any Chapter	5%	0%	<ol style="list-style-type: none"> <li>1. Biofuel pellets already attract nominal GST rate of 5% vide notification No. 18/2018- Central Tax (Rate) dated 26.07.2018.</li> <li>2. They can be used as fuels for power generation, commercial or residential heating, and cooking. The user of these products can take input tax credit on these products.</li> <li>3. Fitment Committee does not recommend any reduction in present GST rate.</li> </ol>
73.	Transfer of intermediate streams like Vacuum Gas Oil (VGS) / Reformates	27	18%	0%	<ol style="list-style-type: none"> <li>1. The issue was discussed in 31<sup>st</sup> GST Council meeting and the request was not considered.</li> <li>2. This issue has arisen because the final product is not covered under the GST regime and therefore the ITC of input would become part of the cost of the final product.</li> <li>3. As the issue could be resolved only if concession for this particular item is given when supplied to distinct person and end-user-based exemption will be very difficult to administer.</li> <li>4. The revenue implication as far as OMCs are concerned is not significant. This distortion will be resolved when petroleum products would be brought under GST.</li> <li>5. Fitment Committee does not recommend any reduction in present GST rate.</li> </ol>
74.	Bunker Fuel	27	5%	Nil	<ol style="list-style-type: none"> <li>1. The GST rates on Bunker fuels IFO 180 and IFO 380 was reduced on the recommendations of the GST Council from 18% to 5%.</li> <li>2. The issue was discussed during the 31<sup>st</sup> meeting of the GST Council but it was not accepted as it was felt that the product already attracted a low GST rate of 5%.</li> <li>3. Data/ info received from IOCL, BPCL and HPCL does not indicate any change in pattern of sale. The total supply of Bunker Fuel to coastal vessels has increased from 202 Thousand MT</li> </ol>

					<p>(TMT) to 259 TMT in 2017-18 and 320 TMT in 2018-19 respectively. Similarly, the total supply of Bunker Fuel to Foreign run vessels has increased from 382 TMT in 2016-17 to 394 TMT in 2017-18 and to stabilised around 374 to 2019-20.</p> <p>4. Reduction of GST from 5% to Nil would entail reversal of ITC. Thus, additional cost to companies.</p> <p>5. Therefore, Fitment Committee does not recommend any reduction in present GST rate.</p>
75.	Liquid Nitrogen	28043000	18%	5%	<p>1. Liquid Nitrogen is used in industrial applications and in cryo preservation also. It is also utilized in food preparation such as making ultra-smooth ice cream.</p> <p>2. Thus, liquid Nitrogen is significantly used in a number of industries with very little usage for preserving semen. Therefore, granting end use base exemption will be difficult to administer.</p> <p>3. Further, exempting liquid nitrogen is not possible without exempting Nitrogen gas itself as HS [28043000] includes nitrogen gas in all states.</p> <p>4. This proposal was examined by Fitment Committee before 31<sup>st</sup> GST Council Meeting and was not accepted by the Fitment Committee.</p> <p>5. Therefore, Fitment Committee does not recommend any reduction in present GST rate.</p>
76.	Methanol	290511 00	18%	5%	<p>1. Methanol is used for various downstream industries such as Acetic acid, Formaldehyde, Dimethyl ether, Methyl Tertiary Butyl Ether, Gasoline.</p> <p>2. Methyl Alcohol (Methanol) is a basic feedstock finding applications in paints, resin, adhesives, pigments and dyes.</p> <p>3. Input Tax Credit (ITC) is available for the manufacturers using methanol as raw material.</p> <p>4. All Chemicals are at 18% GST rate and lowering GST rates for methanol will lead to similar requests for GST concession to other intermediary goods and this will lead to distort GST rate chain.</p> <p>5. Hence, Fitment Committee does not recommend any reduction in present GST rate.</p>

77.	Disinfectant Fluids (Phenyl)	29071190	18%	12%	<ol style="list-style-type: none"> <li>1. Disinfectant Fluid (Phenolic Type Schedule 'O') is classified under tariff item 2907 11 90 (other) and applicable rate of GST is 18%.</li> <li>2. GST rate for the product has been prescribed in the line of pre-GST tax incidence (Central excise 12.5%+ weighted average VAT-5%).</li> <li>3. All the organic chemicals are prescribed at GST rate of 18%. Reduction of rate may not be justified merely on the ground that the product is also used in hospitals. End used based exemptions for hospitals would be difficult to administer under GST.</li> <li>4. Hence, Fitment Committee does not recommend any reduction in present GST rate.</li> </ol>
78.	Pharmaceutical products	30	12%	5%	<ol style="list-style-type: none"> <li>1. GST rate on medicines/ drugs is in line with pre-GST tax incidence. The total tax incidence was more than 13% including 6% excise duty, 5% weighted average VAT and 2.5% CST, entry tax Octroi Etc.</li> <li>2. All essential drugs as recommended by the Ministry of Health and Family Welfare, attract 5% GST, other medicaments attract 12% GST which is a reasonable rate. Lowering of GST rate further would lead to deepening of inversion.</li> <li>3. Hence, Fitment Committee does not recommend any reduction in present GST rate.</li> </ol>
79.	Nicotine Replacement Therapy products [30]	30	18%	12%	<ol style="list-style-type: none"> <li>1. During the 28<sup>th</sup> GST Council, Gujarat had raised the issue of reduction of GST rates on NRT products. Further, the matter was discussed and not recommended in the 31<sup>st</sup> GST Council meeting.</li> <li>2. Pre-GST tax incidence was around 11-12%, with the Central Excise rate being 6% and VAT rates being around 5-6%. The product is classified under CTH 3004 90 99. Even lifesaving drugs are at 5% GST rate, therefore, granting exemption to this product would not be proper.</li> <li>3. Reducing the tax rates would tantamount to promoting the product and even though the product prevents the user from consuming tar it still makes him addicted to nicotine and when the similar products are recommended for prohibition alternative products doing the same thing cannot be promoted by virtue of tax reduction.</li> </ol>

					4. Hence, Fitment Committee does not recommend any reduction in present GST rate as the product contains nicotine.
80.	Bandage and Gauze	3005	Clarification		<ol style="list-style-type: none"> <li>1. Bandage and Gauze are medical dressing items and fall under HSN 3005 (specific entry) and attract 12% of GST rate.</li> <li>2. Hence, Fitment Committee does not recommend any clarification to be issued.</li> </ol>
81.	Chemical Fertilizers	31	5%	Request to consider collection of GST on Chemical Fertilizers at first point sale only.	<ol style="list-style-type: none"> <li>1. GST is a multistage tax system, wherein tax is collected at multi levels.</li> <li>2. End use of fertilizers cannot be monitored, if being used in industry then it will disturb ITC chain.</li> <li>3. Hence, Fitment Committee does not recommend the proposal made.</li> </ol>
82.	Organic agriculture inputs	3101	5%	Nil	<ol style="list-style-type: none"> <li>1. Organic manure other than put up in unit containers and bearing a registered brand name attracts Nil GST rate.</li> <li>2. Organic manure put up in unit containers and bearing a registered brand name attracts 5% GST rate.</li> <li>3. Branded organic manure is a value-added product wherein the GST incidence on various input supplies such as advertising, sales, promotions etc. will be available as input tax credit (ITC) for set off against GST payable on output supplies. Even food grains [put up in unit container and bearing a brand name attract 5% of GST.</li> <li>4. Hence, Fitment Committee does not recommend any reduction in present GST rate.</li> </ol>
83.	Perfume ( <i>Itra</i> )	3303	18%	5%	<ol style="list-style-type: none"> <li>1. Cottage industries are entitled to threshold bound exemption if their turnover is less than Rs. 40 lakhs in a financial year. Further, units having turnover up to 1.5crore are entitled to composition scheme wherein tax is prescribed at the rate of 1% of the turnover.</li> <li>2. Further, the GST rate on perfume has been reduced with effect from 14.11.2017 on the recommendation of the GST Council from 28% to 18%.</li> <li>3. Segregation between <i>Itra</i> and other perfumes is difficult and grant of concession to <i>itra</i> may result in similar demands from other perfumes.</li> </ol>

					4. Hence, Fitment Committee does not recommend any reduction in present GST rate.
84.	Henna-based hair colour and Simple Mehndi	3305	18%	5%	<ol style="list-style-type: none"> <li>1. Henna leaves (14049090) and Henna powder (12119029) are at 5%. The previous tax incidence was about 13%.</li> <li>2. Henna paste in cones attract 5% GST but henna-based powder for hair colour is at 18%, as cosmetics (3305 90 40), All the cosmetic items are attracting 18% of GST.</li> <li>3. Small manufactures are entitled to threshold exemption or composition as the case may be.</li> <li>4. Hence, Fitment Committee does not recommend any reduction in present GST rate.</li> </ol>
85.	Handmade soaps/Soap for washing clothes	3401/3402	18%	5%	<ol style="list-style-type: none"> <li>1. Soaps and shampoos in general attract 18% GST. Having different rate for same product, based who manufactured it or some specific ingredients, will be difficult to administer in a multi stage tax.</li> <li>2. Hence, Fitment Committee does not recommend any reduction in present GST rate.</li> </ol>
86.	Candles [3406]	3406	12%	0%	<ol style="list-style-type: none"> <li>1. Mostly raw materials namely wax is at 18% GST rate so any reduction will lead to duty inversion.</li> <li>2. Candles are already at 12%. Small manufacturers are entitled to threshold exemption or composition as the case may be.</li> <li>3. Further reducing the GST rates would make the imports of these items cheaper and resulting in loss to domestic manufacturers [as inputs for candle making are all at 18%].</li> <li>4. Hence, Fitment Committee does not recommend any reduction in present GST rate.</li> </ol>
87.	Fireworks	3606	18%	5%	<ol style="list-style-type: none"> <li>1. The GST rate on fireworks is in line with pre-GST tax incidence. The pre-GST tax incidence on fireworks included central excise duty of 12.5%, VAT of 14.5% in general and tax incidence on account of CST, Octroi, entry tax, etc.</li> <li>2. Thus, the pre-GST tax incidence on fireworks was more than 28%. However, the GST rates on Fireworks was reduced to 18% from 28% in 23<sup>rd</sup> GST council meeting</li> <li>3. MSMEs can avail Composition scheme, up to Rs. 1.5 crore turnover.</li> <li>4. Fireworks are demerit goods.</li> <li>5. Hence, Fitment Committee does not recommend any reduction in present GST rate.</li> </ol>

88.	Agricultural Defence Chemicals [Pesticides/ Insecticides etc.]	3808	18%	12%	<ol style="list-style-type: none"> <li>1. Pesticides in general attract 18% GST, which is as per pre-GST tax incidence [12.5% Central Excise duty + 5% VAT + other taxes].</li> <li>2. Specified bio-pesticides attract concessional 12% GST.</li> <li>3. Micronutrient and plant growth regulators attract 18% GST in line with pre-GST tax incidence.</li> <li>4. Organic fertilizers (other than put up in unit container and bearing a brand name) attracts Nil GST, organic fertilizers (put up in unit container and bearing a brand name) attracts 5% GST and chemical fertilizers also attract 5% GST rate.</li> <li>5. There is a significant production of chemical as well as bio-pesticides and insecticides in the country. Imports are also significant. The raw materials used for making insecticides and pesticides would in general attract 18% GST rates. Reducing the GST rates on pesticides and insecticides would place the domestic manufacturers at a disadvantage.</li> <li>6. Similar requests had been received earlier and were placed before the fitment committee but were rejected.</li> <li>7. Lower rate lead to inversion (beside revenue loss) inviting request to reduce rates on inputs which are difficult to resist.</li> <li>8. Hence, Fitment Committee does not recommend any reduction in present GST rate.</li> </ol>
89.	Biodiesel	3826	12%	5%	<ol style="list-style-type: none"> <li>1. 12% is a reasonable rate. Reducing the rate to 5% would bring in the issue of inversion. All manufactured items at 5% are facing the same issue. Such rate structure benefits the importer more than the domestic manufacturer.</li> <li>2. The entire tax burden of GST on biodiesel gets passed on to the customer. In fact, as the average price of diesel is fixed state wise by the Oil PSUs, the biodiesel which is cheaper than diesel gets priced higher. Therefore, reducing the GST rates on biodiesel would not benefit blending of biodiesel with diesel.</li> <li>3. Hence, Fitment Committee does not recommend any reduction in present GST rate.</li> </ol>
90.	Waste plastic	39	5%	0%	<ol style="list-style-type: none"> <li>1. All type of plastics items is at 18%. Their raw materials, bulk plastics are also at 18%.</li> </ol>

					<ol style="list-style-type: none"> <li>On plastic scrap, GST rate has already been reduced from 18% to 5% to promote re-cycling.</li> <li>Further reduction in the GST rate may not be desirable considering that plastic waste attracts GST at the rate of 5%.</li> <li>Hence, Fitment Committee does not recommend any reduction in present GST rate.</li> </ol>
91.	<ol style="list-style-type: none"> <li>Products manufactured out of Re-processed plastic [3915].</li> <li>Plastic Pipe made out of plastic waste [3917]</li> </ol>	39	18%	5%	<ol style="list-style-type: none"> <li>All type of plastics items is at 18%. Their raw materials, bulk plastics are also at 18%.</li> <li>On plastic scrap, GST rate has already been reduced from 18% to 5% to promote re-cycling.</li> <li>It is not desirable to have differential tax rates on virgin plastic and recycled plastic products as it would be prone to misuse and lead to litigation.</li> <li>Further, these items are intermediate goods and industry can claim ITC.</li> <li>End use-based exemptions are difficult to monitor and prone to evasion.</li> </ol> <p>Hence, Fitment Committee does not recommend any reduction in present GST rate.</p>
92.	Goods and services supplied by Board of Radiation and Isotope Technology (BRIT) under Department of Atomic Energy	As applicable	As applicable	Nil	<ol style="list-style-type: none"> <li>Board of Radiation and Isotope Technology (BRIT) supplies goods and services mainly in relation to three sectors namely Food, Health care and Industrial Sector.</li> <li>These may be supported through Budgetary grants.</li> <li>Hence, Fitment Committee does not recommend any reduction in present GST rate.</li> </ol>
93.	Silk yarn and silk fabric	5004 to 5007	5%	Nil	<ol style="list-style-type: none"> <li>5% rate applies to fabrics in general including cotton fabrics.</li> <li>Nil rate will break ITC chain, increase cost of domestic goods and put them to disadvantage vis-a-vis imports.</li> <li>Fitment committee did not recommend any change in GST rate.</li> </ol>
94.	Raw cotton	5201	5% [RCM]	Withdraw RCM	<ol style="list-style-type: none"> <li>The GST Council after detailed examination in its 23rd meeting held on 10th November, 2017 recommended to include raw cotton in the specified category of goods the supply of which will be taxed based on reverse charge by way of notification under section 9(3) of the GST act to reduce the differential tax burden between composite units and standalone units.</li> </ol>

					2. Fitment committee recommended that status quo may be maintained.
95.	Handloom Sector	Ch.50-55 and 60	Applicable rates	Nil	<ol style="list-style-type: none"> <li>1. Handloom fabrics already attract lowest GST rate of 5% or nil rate, which was recommended by the GST council keeping in view the sensitivity of the handloom sector.</li> <li>2. However, some representations have been received in the Ministry of Finance for exempting handloom textiles.</li> <li>3. Exempting Handloom would require exempting Hank yarn. However, as previous stages are taxed, this would lead to distortion.</li> <li>4. The threshold exemption for small taxpayers has been increased to Rs. 40 lacs per annum and the limit for availing composition scheme has also been increased to Rs. 1.5 crores per annum to provide relief to small taxpayers like the weavers in handloom sector.</li> <li>5. Fitment committee recommended no change in GST rate.</li> </ol>
96.	Entire Textile sector	Ch. 50-63	Applicable rate	0%	<ol style="list-style-type: none"> <li>1. The GST rate structure for the textile sector was discussed in detail in the GST Council meeting held on 3rd June, 2017, wherein the Council recommended the detailed rate structure for the textile sector.</li> <li>2. Nil GST on any manufactured goods puts domestically manufactured goods at a disadvantage vis-à-vis imported goods, as it: - <ol style="list-style-type: none"> <li>(a) Breaks the input tax credit chain, and</li> <li>(b) Results in zero rating of imported goods, while domestic goods continue to bear the burden of input taxes.</li> </ol> </li> <li>3. Also, the threshold exemption for small taxpayers has been increased to Rs. 40 lacs per annum and the limit for availing composition scheme has also been increased to Rs. 1.5 crores per annum to provide relief to small taxpayers like the weavers in handloom sector.</li> <li>4. Fitment committee recommended no change in GST rate.</li> </ol>
97.	Manmade Fibre and MMF raw materials such as Purified Terephthalic Acid (PTA), Monoethylene	5501 to 5509 29053100 29173600	18%	5%	<ol style="list-style-type: none"> <li>1. In the pre-GST regime Man-Made fibres were already suffering a combined tax incidence of around 18.82% and therefore the GST council decided to fix the rate of GST on Man-made fibre at 18%.</li> <li>2. To make the textile chain competitive by reducing the input tax accumulation, the GST</li> </ol>



	Glycol (MEG) etc.				<p>rate on MMF yarns was reduced from 18% to 12% in October, 2017. Further, in a major step to promote textiles, the restriction on refund of ITC at fabric stage was removed from 1<sup>st</sup> August, 2018.</p> <p>3. The GST rate on chemicals like PTA, MEG etc. used in manufacturing of polyester fibres was suffering a pre-GST incidence of more than 18%. Therefore, the current rate of GST of 18% on these chemicals is at par with all other chemicals.</p> <p>4. Fitment committee had a view that the GST rates on MMF sector may be reviewed when the rate structure of entire textile sector is reviewed and no change was recommended by the committee in the present GST rate structure of textiles on MMF and its inputs.</p>
98.	Polyester Staple Fibre and Fibre filled Finished Goods	5503 2000 9404	18%	5%	<p>1. The pre-GST tax incidence on polyester staple fibres was more than 18%. Accordingly, the GST Council recommended a GST rate of 18% on polyester staple fibres.</p> <p>2. These fibres are mostly produced by large scale units and there are no small-scale units in this commodity.</p> <p>3. These fibres are not end-use items and are used as inputs by other industries and the GST rate on most intermediate goods is 18%.</p> <p>4. The user industry can seek refund of accumulated ITC if their final products attract lower GST rate.</p> <p>5. Fitment committee recommended no change in GST rate.</p>
99.	Fishnets, fishnet fabrics	5608	5%	Nil	<p>1. The GST rate on fishing nets under tariff heading 5608 was initially recommended at 12% by the GST Council on the basis of pre-GST incidence of taxes. However, to support the fishing industry, the GST Council in its meeting held on 10th November, 2017 recommended reduction of GST rate to 5%.</p> <p>2. Exempting fishing nets would distort the tax structure and place domestic manufacturers at a disadvantage.</p> <p>3. Fitment committee recommended no change in GST rate.</p>
100.	Twine of jute, other jute bags and containers	5607, 6305	5%	0%	<p>1. Exemption to twine of jute, other jute bags and containers would result in zero rating of imports while the domestic manufacturers will</p>

					<p>continue to suffer input taxes which will increase their cost and make their products uncompetitive. Therefore, exempting Twine of jute, other jute bags and containers would not be desirable.</p> <ol style="list-style-type: none"> <li>For the benefit of the farmers, raw jute fibre is exempted from GST. However, jute bags and jute twine are value added products and hence were not exempted.</li> <li>Fitment committee recommended no change in GST rate.</li> </ol>
101.	Bhavani carpet and Bhavani mat	57	12%	Nil	<ol style="list-style-type: none"> <li>The GST rate on made-up articles like carpets were recommended by the GST Council on the basis of pre-GST tax incidence on these goods.</li> <li>The GST rate on certain handicraft items were reduced by the GST Council as per the report of handicraft committee. The committee on handicrafts submitted its report for the consideration of the GST Council in its 25th meeting held on 18th January, 2018 wherein the classification of handicrafts has been proposed by the committee. After detailed deliberations the GST Council in its 27th meeting held on 21st July, 2018 recommended reduction of GST on handicraft items. In these recommendations the GST rate on handmade carpets and durries was reduced from 12% to 5%.</li> <li>The Fitment Committee recommended that no change may be made in the GST rate on these carpets.</li> </ol>
102.	Inter-lining fabrics/Coated fabrics	5903	12%	5%	<ol style="list-style-type: none"> <li>The GST rate structure for the textile sector was discussed in detail in the GST Council meeting held on 3rd June, 2017, wherein the Council recommended the detailed rate structure for the textile sector.</li> <li>In the meeting it was discussed that since apparel fabrics didn't attract taxes in the pre-GST regime but suffered embedded taxes, therefore the lowest GST rate of 5% shall be levied on fabrics to enable suppliers to claim ITC and to maintain the ITC chain.</li> <li>However, in the same meeting it was also decided that the GST rate on technical textiles and specialised fabrics of chapters 56 to 59 shall attract GST at the rate of 12% as these fabrics attracted more than 13% tax incidence</li> </ol>

					<p>in pre-GST regime. Accordingly, the GST rate on all specialised fabrics including coated fabrics</p> <p>4. Fitment committee recommended no change in GST rate.</p>
103.	Clothes	61, 62	12%	5%	<p>1. The GST rate structure for the textile sector was discussed in detail in the GST Council meeting held on 3rd June, 2017, wherein the Council recommended the detailed rate structure for the textile sector.</p> <p>2. The rate structure on garments was recommended by the GST Council on the basis of pre-GST tax incidence.</p> <p>3. Fitment committee deliberated in this issue, including as regards request for reduction of GST rate on lehnga Choli having value of more than Rs 1000, and recommended no change in GST rate.</p>
104.	Palmyra Fibre and Palmyra stalks	4601	5%	Nil	<p>1. Already lower GST rate of 5% is prescribed.</p> <p>2. Small suppliers may avail benefit of threshold exemption/composition scheme</p> <p>3. Hence, Fitment Committee does not recommend any reduction in present GST rate</p>
105.	Tyre for Power Trillers, Combine Harvesters and Animal Driven Vehicle	4011	28%	Reduction of GST rate.	<p>1. Auto-parts in general attract 28% GST.</p> <p>2. Many different rates for tyre would lead to classification disputes.</p> <p>3. Prima facie there is no distinguishing feature of such tyres.</p> <p>4. Hence, Fitment Committee does not recommend any reduction in present GST rate.</p>
106.	Rubber products like Plates, sheets, threads, cords, tubes, pipes etc.	4005-4009, 4014, 4016, 4017	18%	5%	<p>1. Plates, sheets, threads, cords, tubes, pipes etc. are finished goods and attract standard GST rate of 18%, as per pre-GST tax incidence.</p> <p>2. Hence, Fitment Committee does not recommend any reduction in present GST rate</p>
107.	Timber	4403, 4404 & 4407	18%	5%	<p>1. Most of the furniture items are currently at 18% GST.</p> <p>2. Small domestic traders may avail benefit of threshold exemption/composition scheme.</p> <p>3. Reduction in GST based on nature of wood will be prone to misuse and duty evasion</p> <p>4. The reduction in GST rate on timber was not found feasible in 28<sup>th</sup> GST Council meeting.</p> <p>5. Pre-GST even VAT was 15%.</p> <p>6. Hence, Fitment Committee does not recommend any reduction in present GST rate.</p>

108.	1. Bamboo Mat Board 2. Bamboo Corrugated Sheets 3. Bamboo Mat Ridge Caps 4. Resin bonded bamboo mat bond	44	18%	12%	<ol style="list-style-type: none"> <li>1. Mats, Mattings, basketwork of bamboo falling under heading 4601 and 4602 attracts 5% GST rate.</li> <li>2. Further, bamboo flooring, bamboo wood building joinery, bamboo furniture attracts 12% GST rate.</li> <li>3. Bamboo mat board, with or without veneer in between is distinct from items mentioned above and are classifiable under Chapter 44 and has been consciously kept in 18% GST rate slab. Separate dispensation for such goods made of bamboo, may lead to classification disputes.</li> <li>4. The issue was considered by 31<sup>st</sup> GST Council meeting and no change was recommended.</li> <li>5. Hence, Fitment Committee does not recommend any reduction in present GST rate</li> </ol>
109.	Paper and Paperboard	48	5%/12%/18%	12%	<ol style="list-style-type: none"> <li>1. All types of Paper in general are kept at a uniform rate of 12%.</li> <li>2. Paper products in general attract 18% GST.</li> <li>3. The GST duty structure on Paper and paperboard has been discussed in 25th, 28th, 31st GST Council meetings and recommended no change</li> <li>4. Hence, Fitment Committee does not recommend any reduction in present GST rate</li> </ol>
110.	Egg Trays	4823	12%	0%	<ol style="list-style-type: none"> <li>1. Egg trays falling under Chapter heading 4823 attract concessional GST rate of 12%.</li> <li>2. It attracts same rate as other packing material</li> <li>3. Lowering of GST on one item will lead to similar request on other items. Further, multiple rates on similar items will lead to distortion.</li> <li>4. Hence, Fitment Committee does not recommend any reduction in present GST rate</li> </ol>
111.	Envelops, letter pads, etc. and other Printed goods	4817, 4820, 4821	18%	12%	<ol style="list-style-type: none"> <li>1. Lower GST rate has been provided on goods normally used in education</li> <li>2. Printed books including Braille books, Children's picture, drawing or colouring books, etc. attract NIL GST rate</li> <li>3. Exercise book, graph book, &amp; laboratory note book etc. attract 12% GST rate</li> <li>4. Items like Envelopes, Diaries etc. attract standard rate of 18%</li> <li>5. 31st GST Council meeting had examined this proposal and was not agreed to.</li> <li>6. Hence, Fitment Committee does not recommend any reduction in present GST rate</li> </ol>

112.	Renewable energy certificates	4907	12%	0%	<ol style="list-style-type: none"> <li>1. Renewable Energy Certificate (REC) fall under heading 4907 and attract 12% GST.</li> <li>2. The GST Council re-examined GST rates on items falling under heading 4907 in its 23<sup>rd</sup> GST Council meeting.</li> <li>3. On recommendation of Council, duty scrips were exempted from GST on the grounds to encourage exports and incentivise entitlements through scrips.</li> <li>4. Hence, Fitment Committee does not recommend any reduction in present GST rate</li> </ol>
113.	Footwear	64	18%	12%	<ol style="list-style-type: none"> <li>1. The GST Council in its 28<sup>th</sup> meeting discussed rate structure of footwear in detail.</li> <li>2. The matter was once again discussed in 31<sup>st</sup> GST Council meeting and the Council recommended that rate of 5%/18% be applied based on transaction value as is the case for garments and hotels, the two other cases where differential rate exists based on the value of supply.</li> <li>3. The present GST rates on footwear which has evolved after several discussions in GST Council is as under: <ol style="list-style-type: none"> <li>(a) 5% GST on footwear with sale value upto Rs. 1000.</li> <li>(b) 18% on other footwear and parts of footwear</li> </ol> </li> <li>4. Hence, Fitment Committee does not recommend any reduction in present GST rate.</li> </ol>
114.	Stone products	68	18%	12%	<ol style="list-style-type: none"> <li>1. The stone products are covered under Chapter 68.</li> <li>2. The GST Council has examined certain sensitive items of stone recommend concessional rate of 12% and 5%.</li> <li>3. Other stone products are goods of final consumption goods and GST rates have been prescribed, as per pre – tax incidence.</li> <li>4. GST rate on these items was reduced to 18% in the 23<sup>rd</sup> GST council meeting. Hence, Fitment Committee does not recommend any reduction in present GST rate</li> </ol>
115.	Ceramic Tiles	6907	18%	12%	<ol style="list-style-type: none"> <li>1. At the time of GST roll out, Ceramic tiles attracted 28% GST.</li> <li>2. The GST rates on said goods have already been reduced to 18% in 23<sup>rd</sup> GST Council meeting</li> <li>3. Similar articles used in construction also attract 18% GST rate.</li> </ol>

					Hence, Fitment Committee does not recommend any reduction in present GST rate
116.	Glass Beads/Chatons	7018 10 20	5%	3%	<ol style="list-style-type: none"> <li>1. Glass beads fall under heading 7018.</li> <li>2. It already attracts lowest GST rate slab of 5%.</li> <li>3. The 3% GST rate is exclusively for gems and jewellery sector.</li> </ol> <p>Hence, Fitment Committee does not recommend any reduction in present GST rate</p>
117.	Tableware/Kitchen-ware of Glass	7013	18%	12%	<ol style="list-style-type: none"> <li>1. Tableware/Kitchen-ware of glass falls under heading 7013 and attracts 18% GST.</li> <li>2. GST rates on ceramic tableware kitchenware was reduced from 28%/18% to 12% as they are handicraft items and produced by poor artisans.</li> <li>3. However, glass Tableware/Kitchen-ware are industrial produced item.</li> <li>4. Glass products are high value items of conspicuous consumption and have consciously kept at standard GST rate of 18%.</li> <li>5. The Fitment Committee does not recommend reduction in GST.</li> </ol>
118.	Glass products like float glass, safety glass, bottles, flasks etc.	7003-7007,7010 and 7013.	18%	12%	<ol style="list-style-type: none"> <li>1. During the roll out of GST, the glass articles attracted 18%/28% GST. The GST rates were rationalised in 23<sup>rd</sup> GST Council meeting.</li> <li>2. Consequently, the glass articles in general attract 18% GST.</li> <li>3. All such goods are goods of conspicuous consumption.</li> </ol> <p>Hence, Fitment Committee does not recommend any reduction in present GST rate</p>
119.	Gold/Silver/Platinum imported by RBL Bank Ltd. And Industrial & Commercial Bank of China Ltd	71	3%	0%	<ol style="list-style-type: none"> <li>1. ICBC and RBL Bank Ltd are not included in list 34 to notification No. 50/2017-Cus which has been referred to provide GST exemption in relevant Customs and GST notifications.</li> <li>2. The issue of inclusion of the aforesaid two banks in said list 34 has not been examined by the export committee.</li> </ol> <p>Fitment Committee did not recommend inclusion of. ICBC and RBL Bank Ltd.</p>
120.	Silver anklet, silver toe ring and silver waist cord, Mangalsutra and similar items of wedlock	71	3%	0%	<ol style="list-style-type: none"> <li>1. GST does not envisage end use based exemption which are difficult to administer.</li> <li>2. 3% rate is the one of the lowest rates.</li> <li>3. GST Council in its 31<sup>st</sup> meeting examined the proposal and did not recommend any change.</li> </ol> <p>Hence, Fitment Committee does not recommend any change.</p>

121.	Handicrafts, Seashell handicraft, Articles used for temples like vahaganam, temple car, tiruvatchi (decorative arch),	-	Varied	0%	<ol style="list-style-type: none"> <li>1. The Handicraft Committee's report was in 28<sup>th</sup> GST Council meeting.</li> <li>2. Accordingly, a rate revision was recommended for handicraft.</li> <li>3. Hence GST Council examined the issue again in 31<sup>st</sup> meeting and did not recommend any change.</li> <li>4. Hence, Fitment Committee does not recommend any change.</li> </ol>
122.	Artworks – Paintings, Sculptures, Drawings	97	12%	0%	<ol style="list-style-type: none"> <li>1. Artworks – Paintings, Sculptures, Drawings fall under Chapter 97 and attract 12% GS.</li> <li>2. Art material does not attract 28% GST.</li> <li>3. Artists are liable to pay GST if his aggregate turnover in a financial year exceeds Rs. Forty lakhs.</li> <li>4. Hence, Fitment Committee does not recommend any reduction in present GST rate</li> </ol>
123.	Cranial Prosthesis wigs	6704	18%	0%/5%	<ol style="list-style-type: none"> <li>1. At the time of GST roll out, wigs were kept at 28% GST.</li> <li>2. On recommendation of 23rd GST Council meeting, the GST rate was reduced to 18%.</li> <li>3. Further, creating differential rates on wigs based on end-use will lead to disputes and revenue leakage.</li> <li>4. Hence, Fitment Committee does not recommend any reduction in present GST rate</li> </ol>
124.	Brass & Copper utensils	7418	12%	5%	<ol style="list-style-type: none"> <li>1. GST rate on utensils made of iron and steel, copper, brass and aluminum are all at 12%. GST rate on cutlery has also been reduced to 12%. Inputs are all at 18%</li> <li>2. 5% GST on manufactured goods results in negative protection for the domestic goods, and thus goes against 'Make in India' policy.</li> <li>3. The 12% rate of GST is on the basis of pre-GST tax incidence of 12.99%.</li> <li>4. Fitment committee recommended no change in GST rate.</li> </ol>
125.	Aluminium Scrap	7602	18%	5%/12%	<ol style="list-style-type: none"> <li>1. The GST Council in its 22nd Meeting held on 6.10.2017 had recommended to reduce the GST rate to 5% on Plastic scrap, Paper scrap (Waste paper), Rubber scrap and Glass scrap.</li> <li>2. However, metal scrap continues to attract 18% GST. Metal scrap stands on a different footing than plastic or paper scrap.</li> <li>3. Metal scrap is fully recyclable and easily available in national/international market. It is</li> </ol>

					<p>preferred input in the metal industry, particularly Aluminium and Iron and Steel.</p> <p>4. Hence, Fitment Committee does not recommend any reduction in present GST rate.</p>
126.	Hand Sprayers, Battery operated sprayers & Mechanical sprayers	8424	12%	Nil	<p>1. There is already duty inversion as the raw material i.e. brass, steel and aluminium attracting 18% GST. Further, exemption from GST rate will lead to cascading of input taxes.</p> <p>2. Exemption from GST on manufactured goods will result in negative protection to domestic manufacturers vis-a-vis imports.</p> <p>3. Fitment committee does not recommend any change in GST.</p>
127.	Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines.	8424	18%	5%	<p>1. Reduction in GST will leads to duty inversion as the raw material i.e. brass, Steel and Aluminium attracting 18% GST. Further, lowering rate from GST rate will lead to cascading of input taxes and lower GST rate will result in refund of accumulated ITC with associated carrying cost.</p> <p>2. Lowering rate from GST on manufactured goods will result in negative protection to domestic manufacturers vis-a-vis imports.</p> <p>3. Fitment committee does not recommend any change in GST.</p>
128.	Electric motor; cable, used in Submersible pump set, for agriculture.	8413	18%	12%	<p>1. Submersible pumps are classified under heading 8413 and attracts 12% GST rate.</p> <p>2. GST rate on parts suitable for submersible pumps was reduced from 28% to 18% in the 22nd GST Council Meeting held on 6th October, 2017.</p> <p>3. Cables and the electric motor may be used for some other purposes also. However, if we reduce GST rate on electric motors and cables from 18% to 12% (for use in submersible pumps only) it will be very difficult to monitor and prone to misuse. There will be duty inversion also.</p> <p>4. Lowering rate from GST rate will lead to cascading of input taxes and lower GST rate will result in refund of accumulated ITC with associated carrying cost.</p>



					<p>5. Lowering rate from GST on manufactured goods will result in negative protection to domestic manufacturers vis-a-vis imports.</p> <p>6. Fitment committee does not recommend any change in GST.</p>
129.	Power Driven Pumps Primarily Designed for handing water, namely, centrifugal pumps (Horizontal and Vertical), Deep Tube-well Turbine pumps, submersible pumps, axial flow and mixed flow vertical pumps.	8413	12%	5%	<p>1. Power driven pumps are classified under heading 8413 and attracts concessional GST rate of 12% with effect from 1.07.2017 [with inception of GST].</p> <p>2. In the 22nd GST Council Meeting held on 6th October, 2017, GST rate on parts suitable for these pumps was reduced from 28% to 18%.</p> <p>3. Raw materials for these machineries like iron steel, plastic, and other metals, in general, attract 18% GST and further reduction in GST from existing 12% to 5% will deepen the duty inversion.</p> <p>4. Lowering rate from GST rate will lead to cascading of input taxes and lower GST rate will result in refund of accumulated ITC with associated carrying cost.</p> <p>5. Lowering rate from GST on manufactured goods will result in negative protection to domestic manufacturers vis-a-vis imports.</p> <p>6. Fitment committee does not recommend any change in GST.</p>
130.	Hoofs of Horses and Ox type animals	7326	18%	Nil	<p>1. Hoofs of horses and Ox type animals are generally made of iron and steel and classified under heading 7326 and will attract 18% GST.</p> <p>2. Full exemption from GST will break the input tax credit chain and the tax on inputs will be embedded in selling price of the goods.</p> <p>3. A small supplier of such goods having turnover of less than Rs. 40 lakhs in a year is not required to pay GST. A supplier of goods having turnover up to Rs. 1.5 crore is entitled to composition scheme and is required to pay only 1% of the taxable value of supplies.</p> <p>4. Fitment committee does not recommend any change in GST.</p>
131.	(a) Agricultural, Horticultural or forestry machinery for soil preparation or cultivation; lawn or sports	8432 / 8433 / 8436	12%	5%	<p>1. All these goods related to agriculture and horticulture are falling under Chapter headings/ tariff item 8432, 8433, 8436 attract concessional GST rate of 12%. Parts of such goods also attract the same concessional rate as the goods.</p> <p>2. Considering the need for farm mechanization, the agricultural machinery attracts lower tax rate.</p>

	– ground rollers, (b) Harvesting or Threshing machinery, Machines for cleaning, sorting or grading Eggs (c) Other Agricultural, Horticultural, Forestry, Poultry-Keeping Or Bee-Keeping Machinery, poultry Incubators and Brooders.				<p>However, raw materials for these machineries like iron steel, plastic, and other metals, in general, attract 18% GST and further reduction in GST from existing 12% to 5% will deepen the duty inversion.</p> <ol style="list-style-type: none"> <li>Lowering rate from GST rate will lead to cascading of input taxes and lower GST rate will result in refund of accumulated ITC with associated carrying cost.</li> <li>Lowering rate from GST on manufactured goods will result in negative protection to domestic manufacturers vis-a-vis imports.</li> <li>Fitment committee does not recommend any change in GST.</li> </ol>
132.	Self-loading or self-unloading trailers for agricultural purposes and its spare parts and accessories	8716 20 00	12%	5%	<ol style="list-style-type: none"> <li>Raw materials for these machineries like iron steel, plastic, and other metals, in general, attract 18% GST and further reduction in GST from existing 12% to 5% will deepen the duty inversion.</li> <li>Lowering rate from GST rate will lead to cascading of input taxes and lower GST rate will result in refund of accumulated ITC with associated carrying cost.</li> <li>Lowering rate from GST on manufactured goods will result in negative protection to domestic manufacturers vis-a-vis imports.</li> <li>Fitment committee does not recommend any change in GST.</li> </ol>
133.	Composting machines	8479	12%	5%	<ol style="list-style-type: none"> <li>Raw materials for these machineries like iron steel, plastic, and other metals, in general, attract 18% GST and further reduction in GST from existing 12% to 5% will deepen the duty inversion.</li> <li>Lowering rate from GST rate will lead to cascading of input taxes and lower GST rate will result in refund of accumulated ITC with associated carrying cost.</li> <li>Lowering rate from GST on manufactured goods will result in negative protection to domestic manufacturers vis-a-vis imports.</li> <li>Fitment committee does not recommend any change in GST.</li> </ol>

134.	All machinery	84	18%	5%	<ol style="list-style-type: none"> <li>1. If duty on all machineries i.e. Capital goods (of chapter 84) will reduce from 18% to 5%, there will be duty inversion as the raw material i.e., iron and steel, brass and aluminium attracting 18% GST.</li> <li>2. Lowering rate from GST rate will lead to cascading of input taxes and lower GST rate will result in refund of accumulated ITC with associated carrying cost.</li> <li>3. Lowering rate from GST on manufactured goods will result in negative protection to domestic manufacturers vis-a-vis imports.</li> <li>4. Fitment committee did not recommend any change in GST.</li> </ol>
135.	Micro Irrigation Component	8424	18/12 %	Nil	<ol style="list-style-type: none"> <li>1. Sprinklers; drip irrigation system including laterals; mechanical sprayers are classifiable under 8424, and already attract GST rate of 12%.</li> <li>2. Further, Nozzles for drip irrigation equipment or nozzles for sprinklers also attract 12% GST.</li> <li>3. Other components like PVC pipes of these devices may have multiple uses, and the suggested concession would thus require an end based concession, which in a multi stage tax like GST are extremely difficult to administer and prone to misuse.</li> <li>4. Exemption from GST on manufactured goods will result in negative protection to domestic manufacturers vis-a-vis imports. Exemption from GST will lead to cascading of input taxes.</li> <li>5. Hence, Fitment Committee does not recommend any change in GST rate.</li> </ol>
136.	Textile Machinery Parts	8444-8452	18%	5%	<ol style="list-style-type: none"> <li>1. Reduction from 18% to 5%, there will be duty inversion as the raw material i.e., iron and steel, brass and aluminium attracting 18% GST.</li> <li>2. Lowering rate from GST on manufactured goods will result in negative protection to domestic manufacturers vis-a-vis imports.</li> <li>3. Further, lowering rate from GST rate will lead to cascading of input taxes and lower GST rate will result in refund of accumulated ITC with associated carrying cost.</li> <li>4. Fitment committee did not recommend any change in GST.</li> </ol>
137.	Handmade Locks and Iron safe	8301, 8303	18%	5% or Nil	<ol style="list-style-type: none"> <li>1. Reduction in GST will lead to duty inversion as the raw material i.e iron, steel brass and aluminium attracting 18% GST and will result in refund of accumulated ITC with associated carrying cost.</li> </ol>

					<ol style="list-style-type: none"> <li>2. Exemption from GST on manufactured goods will result in negative protection to domestic manufacturers vis-a-vis imports.</li> <li>3. Hence Fitment Committee does not recommend any change in present GST.</li> </ol>
138.	Electronics calculator	8470	18%	5%	<ol style="list-style-type: none"> <li>1. GST rate on calculators was fixed keeping in view the pre GST tax incidence.</li> <li>2. 5% GST rate may lead to duty inversion and adversely impact the domestic manufacturers.</li> <li>3. Further, Import of Calculators attracts only IGST as BCD on calculators are Nil.</li> <li>4. The GST Council in its 31<sup>st</sup> meeting did not recommend any change.</li> <li>5. Accordingly, Fitment Committee did not recommend any change in the rate.</li> </ol>
139.	WTE plants (Compressed bio-gas) [84 and 85]	Any Chapter	28%/18 %/12%	5%	<ol style="list-style-type: none"> <li>1. Water to energy plants (BioCNG) attracts concessional BCD rate of 5% as per notification No. 81/2005-Cus.</li> <li>2. The equipment used in such plants for GST purpose attracts their applicable rate as end use based concessional rate is not provided for these plants.</li> <li>3. In GST regime, as a policy decision, end use-based exemption/concessional rate is being discouraged as it creates distortions in credit chain. Further, cases of mis-use have also been reported.</li> <li>4. Therefore, request to create a separate line for these items and provide a concessional rate to items used in WTE (Bio CNG) is not recommended.</li> <li>5. The matter has already been discussed in 31<sup>st</sup> GST Council meeting and it was decided to clarify the issue as to what all machines are eligible for concessional GST of 5% and the same was clarified vide Circular No. 80/54/2018-GST dated 31<sup>st</sup> December, 2018.</li> <li>6. Accordingly, Fitment Committee did not recommend reduction in rate stating that the end use based exemption is not desirable in GST.</li> </ol>
140.	Mobile Handset Accessories	Any Chapter	12%	Modification in description of goods in the notfn.	<ol style="list-style-type: none"> <li>1. Mobile Handset attracts GST at 12%.</li> <li>2. All the parts used for the manufacture of Cellular Mobile Phones also attracts GST at 12%.</li> <li>3. Therefore, there is no inverted duty structure.</li> <li>4. The GST rate on these accessories was kept at 18% keeping in view the pre-GST tax incidence.</li> </ol>

					<p>5. In any case refund is allowed in case of inverted duty structure.</p> <p>Accordingly, Fitment Committee did not recommend reduction in rate stating that the refund is available in case of inverted duty structure.</p>
141.	All Electric Products	85	18%	5%	<p>1. Electrical products attract mainly 18% GST which is lower than the pre-GST tax incidence.</p> <p>2. GST rate on parts of electrical products is also 12% or 18% and hence, reducing GST rate on electrical product from 18% to 5% will result into inversion.</p> <p>Accordingly, Fitment Committee did not recommend rate change.</p>
142.	UPS along with batteries	8504	18%/28%	Issue clarification that the supply of UPS along with batteries not in built is naturally bundled and will constitute a composite supply.	<p>1. UPS are classifiable under HS 8504 as static convertors which convert the direct current into alternating current.</p> <p>2. UPS can be broadly classified into two categories (a) UPS with inbuilt battery and (b) UPS with external batteries.</p> <p>3. There is no dispute regarding GST rate on UPS with inbuilt battery. However, due to ruling of West Bengal authority of advanced rulings (AAR) in which it was ruled that the supply of UPS and Battery is mixed supply as they are supplied under a single contract at a combined single price.</p> <p>4. In view of the above, Fitment Committee felt that it is not required to intervene in the matter.</p>
143.	Lead Acid Batteries	8507	28%	18%	<p>1. Rechargeable Batteries are classified under HS 8507 and attract 28% GST (except Lithium ion batteries).</p> <p>2. GST rates on batteries have been fixed based on the pre-GST tax incidence except for the concessional rates.</p> <p>3. Rechargeable batteries (other than Lithium ion batteries) may continue at 28%, and their rate be reviewed at the time of comprehensive review of 28% rate.</p> <p>4. Accordingly, Fitment Committee did not recommend rate change.</p>
144.	Monitors	8528	28%	18%	<p>1. The GST rate has already been reduced on computer monitor having screen up to 68 cm to</p>

					<p>18% GST to bring the GST rate on Monitors in parity with TV in 31<sup>st</sup> GST Council meeting held on 22.12.2018. The monitor and TVs above these sizes attract GST @28%.</p> <p>2. Trade has represented that computer monitors are important parts of personal computers and keeping the rate as high as 28% on such products is not only hampering the industry but also the aim of the Government of digital India.</p> <p>3. This matter has already been discussed in the GST council and GST rate on Monitors used by small and medium assemblers and traders (upto 68 cms) has already been reduced to 18%. Accordingly, Fitment Committee did not recommend rate change.</p>
145.	TV (screen size more than 32 inches)	8528	28%	18%	<p>1. 28% GST on television was prescribed based on pre-GST tax incidence.</p> <p>2. The list of goods attracting 28% GST was reviewed by 23rd GST Council meeting and decided that white goods will continue to attract 28% GST.</p> <p>3. 28<sup>th</sup> GST Council recommended reduction in GST from 28% to 18% on television of size screen up to 68 cms</p> <p>4. Any reduction shall have significant revenue implication. Accordingly, Fitment Committee did not recommend rate change.</p>
146.	Optical fibre/ optical fibre cable	8544/9001	18%	12%/5%	<p>1. Optical Fibre Cable falls under either HS 8544 or 9001 based on whether fibres are individually sheathed or not.</p> <p>2. Present GST rate on OFC is 18%.</p> <p>3. The rate on OFC was determined based on pre-GST tax incidence which was 12.5% Excise duty + 5% VAT.</p> <p>4. These products are intermediary products used in Broadband services and GST paid on cables is available to service providers as ITC.</p> <p>5. Therefore, GST rate on OFC doesn't impact the cost of broadband or telecommunication services. Accordingly, Fitment Committee did not recommend rate change.</p>
147.	Surgical and Medical items	9018/9019/9021/9022	18%	5%	<p>1. Medical equipments fall under HS 9018, 9019, 9021 and 9022 and attracts 12% GST.</p>

					<p>2. The rate of 12% is revenue neutral rate considering 6% Excise Duty and 5-12% VAT in pre-GST era.</p> <p>3. Goods which attracts 18% GST are of general use like Hot water bottles and similar products. Providing concessional rate of 12% on these items based on end use goes against the philosophy of GST and will be prone to misuse and evasion.</p> <p>4. Apparatus based on X-Rays for medical, surgical and similar uses attracts 12% GST.</p> <p>5. Reduction of GST to 5% will deepen the inversion of duty and will be detrimental to domestic manufacturers.</p> <p>Accordingly, Fitment Committee did not recommend rate change.</p>
148.	Transcatheter Aortic Valve Replacement System (TAVRS)	9018	12%	5%	<p>1. Present GST rate on the surgical and medical goods falling under 9018, 9019, 9021 and 9022 are at 12%.</p> <p>2. The rate of 12% is revenue neutral rate considering 6% Excise Duty and 5-12% VAT in pre-GST era.</p> <p>3. 12% GST rate is concessional GST rate provided that the maximum number of goods falls under 18% bracket.</p> <p>4. 5% GST would put domestic industry at disadvantage on account of deepening of inversion.</p> <p>Accordingly, Fitment Committee did not recommend rate change.</p>
149.	Support items for the handicapped persons i.e knee pads, ankle pads, lumbar support etc.	90	5%	0%	<p>1. All the assistive and rehabilitation devices attract concessional rate of 5% GST.</p> <p>2. If the assistive devices will be exempted from GST, the manufacturers will not be able to get Input Tax Credit and cost of these devices will increase as these accumulated credits will become cost of production.</p> <p>3. Presently, all the raw materials used in manufacturing of these devices attracts 12%/18% GST and hence on account of inversion of duty, manufacturers of assistive devices are eligible to get refund of accumulated credit and thus cost of these items gets reduced.</p> <p>4. Accordingly, Fitment Committee did not recommend rate change.</p>
150.	Radiation machine	9022	12%	Nil	<p>1. Radiation Machines are classified under HS 9022 and attracts concessional GST of 12%.</p>

					<p>2. GST rate on these machines is less than the pre-GST tax incidence on these machines.</p> <p>3. GST rate on all kind of surgical and medical instruments/machines are kept at concessional rate of 12% to make healthcare affordable.</p> <p>4. Further, reducing GST rate from 12% to Nil will result into inversion.</p> <p>Accordingly, Fitment Committee did not recommend rate change.</p>
151.	Gadgets and Teaching Aids	9023	18%	Not specified	<p>1. GST rate on Science Gadgets and Teaching aids was reduced from 28% to 18% in 23rd GST Council meeting.</p> <p>2. Accordingly, Fitment Committee did not recommend rate change.</p>
152.	LED Lamps & products.	9405	12%	5%	<p>1. LED lights or fixtures including LED lamps and LED (light emitting diode) driver &amp; MCPCB (Metal Core Printed Circuit Board) attract 12% IGST (S. No. 226 and 227 of Schedule-II respectively).</p> <p>2. LED parts [other than LED driver &amp; MCPCB] would attract 18% IGST / GST. A manufacturer using these parts for manufacture of LED lights or fixtures including LED lamps will be eligible for input tax credit of IGST / GST paid on such parts.</p> <p>3. Reduction in GST from 12% to 5% will deepen the inversion in duty.</p> <p>4. Accordingly, Fitment Committee did not recommend rate change.</p>
153.	Motor vehicles	8701 to 8705	28%+ compensation cess	18% 12% [hybrid vehicles]	<p><b>GST rate on Motor Vehicles</b></p> <p>1. Motor cars attract 28% GST, in addition to compensation cess at varying rates (depending on engine capacity, fuel, length and ground clearance).</p> <p>2. The compensation cess rates on motor vehicles have been fixed keeping in view the pre-GST tax incidence. In general, the compensation cess rates effective from 01.07.2017 along with 28% GST was lower than the total pre-GST tax incidence. However, the Council reviewed and recommended: -</p> <p>a) to increase the rate of Compensation cess on specified segment of cars</p> <p>b) not to make any change in rate of Compensation cess in small motor vehicles and hybrid cars.</p>



					<p>3. Furthermore, concessional GST and C. cess rate has been provided on Buses for public transport running exclusively on bio-fuels (18%), Cars for physically handicapped persons (18%), All Electrically operated vehicles (5%), Agricultural tractors (&lt; 1800 CC) -12%.</p> <p>4. Overall, the present tax incidence on motor vehicles in GST is lower than pre-GST tax incidence.</p> <p><b>GST rate on Hybrid Vehicles:</b></p> <p>1. In the pre-GST era, Hybrid vehicles (irrespective of size and capacity of engine) attracted 12.5% central excise duty and 1% NCCD and VAT at standard rate, i.e. 14.5% or 15% or 20%. As against this, similar internal combustion engine (ICE) cars attracted central excise duty of 24%/27%/30% (depending on length of vehicle and/or engine capacity), 1% NCCD and 2.5% or 4% Infrastructure Cess, and VAT at standard rate of 14.5% or 15% or 20%. In addition, in some States these vehicles attracted Octroi/entry tax upto 4.5%.</p> <p>2. The issue of GST Rates on hybrid cars has been deliberated by the GST Council on several occasions, wherein no change was recommended:</p> <p>3. In general, hybrid cars are made in the large segment, and they have a tax advantage of 5% over similar normal ICE cars.</p> <p>5. Further, any reduction in GST on motor vehicles will necessarily entail a reduction in the GST rates on the auto-parts and components as well.</p> <p>6. Fitment Committee does not recommend any reduction in present GST rate, on account of huge revenue implications, besides the fact that several other factors also have impact on the demand like liquidity crunch, crisis affecting NBFC, axle load increase, abolition of checkposts after introduction of GST, cyclic nature of the industry, structural changes like BS-IV to BS-VI. Moreover, reduction in the GST rate would enhance the compensation requirement for the Centre.</p>
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154.	Automobile Spare Parts/ Motor Vehicle	4011, 4012, 8407, 8408, 8409, 8421, 8483, 8507, 8511, 8512, 8539, 8706, 8707, 8708, 8709, 8714, 8716	28%	12%/18%	<ol style="list-style-type: none"> <li>1. Generally, auto-parts and components for use in the manufacture of automobiles also attract 28%/18% GST. The auto-parts which are classified under chapter-40, 84, 85, 87 attract 28% GST.</li> <li>2. Auto-parts/ components which are classified under other chapters in general attract 18% GST.</li> <li>3. The issue of GST reduction on motor vehicles and auto-parts has been deliberated during the 23<sup>rd</sup> GST Council dated 10.11.2017, and thereafter on many occasions. It has been decided that the rationalization of 28% GST rate slab will be taken up once the GST revenues stabilize, and there is no pressure from the revenue front.</li> <li>4. A reduction in the GST rates on the auto-parts and components will involve substantial revenue implications.</li> <li>5. Fitment Committee does not recommend any reduction in present GST rate, on account of huge revenue implications. Moreover, non-OEM supply of auto-parts is significant, and reduction in the GST rate would enhance the compensation requirement for the Centre</li> </ol>
155.	Parts and Accessories of the tractors	8708, 4011, 4012, 8407, 8408, 8409, 8421, 8483, 8706, 8707, 8708	18%	12%	<ol style="list-style-type: none"> <li>1. The rate of GST on many tractor parts was reduced from 28% to 18% based on the decisions taken in the 20<sup>th</sup> meeting of the GST Council on 05.08.2017.</li> <li>2. Further, parts like rubber hoses (HSN code 4008 / 4009) and screws and nuts &amp; bolts (HSN code 7318) also attract a concessional rate of GST @18%.</li> <li>3. Reduction in GST from 18% to 12% would create inversion in duty as raw material attracts 18% GST.</li> <li>4. Fitment Committee does not recommend any reduction in present GST rate, on account of huge revenue implications. Moreover, reduction in the GST rate would create inversion in duty, and would enhance the compensation requirement for the Centre.</li> </ol>
156.	BMW High Security Vehicle, for use of the Hon'ble	8703	28% + cess	Nil	<ol style="list-style-type: none"> <li>1. The exemption on import of the said vehicle is only in respect of the Basic Customs Duty which was granted in terms of Clause 9 of the</li> </ol>

	Governor of Gujrat				<p>G.O.I. (Governor's Allowances and Privileges) Order, 1950 dated 1.1.1950.</p> <p>2. However, no such exemption has been granted from IGST by the GST Council. Accordingly, it was clarified to the Gujarat Government that exemption from IGST was not available in this case. The vehicle was cleared on payment of IGST.</p> <p>3. Fitment Committee does not recommend granting of any retrospective exemption from GST for BMW High Security Vehicle, for use of the Hon'ble Governor of Gujrat as such carving out of specific exceptions will create distortion.</p>
157.	Fishermen boats	8902	5%	0%	<p>1. The fishermen boats fall under Heading 8902, and attract GST @ 5%.</p> <p>2. The GST rates on fishermen boats have been prescribed on the recommendations of the GST Council based on the pre-GST tax incidence, which <i>inter-alia</i> included VAT and other taxes.</p> <p>3. There is no recommendation from the GST Council to lower the GST rates on these products.</p> <p>4. Other items related to the fishing industry like fishing hooks, fishing rods, fishing ropes, fishing twines, fishing tackles etc attract GST @ 5%-12% which is based on the pre-GST tax incidence.</p> <p>5. Fitment Committee does not recommend any reduction in GST rate.</p>
158.	Revolver and Pistols	9302	28%	18%	<p>1. Military weapons other than revolvers and pistols, falling under heading 9301 attract merit rate of 18% GST, for strategic considerations.</p> <p>2. On the other hand, revolvers and pistols, other than those of heading 9303 or 9304 and classified under Tariff item 9302 00 00, attract 28% GST.</p> <p>3. In the 23<sup>rd</sup> GST Council, certain goods were recommended to be retained at 28% GST rate which included <i>inter-alia</i> Revolvers, TVs etc.</p> <p>4. In view of the above, Fitment Committee does not recommend any reduction in GST rate.</p>
159.	Coir mattresses (rubberized)	9404 2920	18%	5%	<p>1. The GST rate on mattresses is 18%. Rubber also attracts 18% GST.</p> <p>2. GST rate based on constituent material will be difficult to monitor and prone to misuse.</p>

					Accordingly, Fitment Committee does not recommend any reduction in GST rate.
160.	Pen and stationery products.	9608, 9609	12% / 18%	5%	<ol style="list-style-type: none"> <li>1. Pens (other than stylograph and fountain pens) falling under heading 9608; Pencils (including propelling or sliding pencils), crayons, pastels, drawing charcoals and tailor's chalk falling under heading 9609 attract 12% GST, whereas Fountain pens and stylograph pens falling under heading 9608 attract 18% GST.</li> <li>2. Further, Slate pencils and chalk sticks falling under heading 9609 attract Nil GST.</li> <li>3. 5% GST will create inversion in duty and it will result in refund.</li> <li>4. Fitment Committee does not recommend any reduction in GST rate.</li> </ol>
161.	Helmets	6506	18%	12%/ 5%	<ol style="list-style-type: none"> <li>1. Helmets fall under HSN 6506 under safety headgear and attract 18% GST at present.</li> <li>2. In the 15<sup>th</sup> GST Council meeting held on 03.06.2017, it was discussed that as per the combined incidence of tax, Helmet should be in the 28% rate slab, but as the inputs for the product would be taxed at the rate of 18%, the rate of tax on helmet was kept at 18% GST.</li> <li>3. The issue was discussed by the Fitment Committee for the 16<sup>th</sup> meeting of the GST Council, wherein no change was recommended.</li> <li>4. The issue was again discussed by the Fitment Committee for the 20<sup>th</sup> meeting of the GST Council. It was argued that even 18% GST rate is lower than pre-GST tax incidence of about 28%. GST rate on helmets was discussed specifically in the Council, and taking into consideration that users of helmet can bear the tax, the rate of 18% was decided.</li> <li>5. All inputs of helmets are at 18% GST, and reduction to 12% may result in their manufacturers seeking refund of unutilised ITC, with associated financial and administrative costs.</li> <li>6. Fitment Committee does not recommend any reduction in GST rate.</li> </ol>
162.	Goods consumed onboard Cruise ships while they are on coastal run.		As applicable	Nil	<ol style="list-style-type: none"> <li>1. Main goods of revenue implication under GST which are consumed on board a ship are cigarettes. In case of supply of goods on board as per section 10(1)(e) of IGST Act, the place of supply shall be where the goods are taken on</li> </ol>

					<p>board. In case of services provided on board by international cruise operator are as per section 13(11) of IGST Act, provided in India, i.e. shall be the first scheduled point of departure of that conveyance for the journey. This provision has been made with the recommendation of GST Council. Therefore, GST paid on supply of goods to cruise lines shall become the ITC available with the cruise line which can be used to discharge GST liability on taxable supplies of passenger transport and those arising out of consequent supplies made on board the cruise.</p> <ol style="list-style-type: none"> <li>2. As regards exemption to goods consumed on board the cruise while they are on coastal run, it has been felt that such exemptions would lead to similar request on onshore travel, say by Railways (which at present attract GST).</li> <li>3. However, Cruise ships has tremendous potential to grow in India.</li> <li>4. Fitment Committee does not recommend any reduction in GST rate as it is high end, conspicuous consumption and therefore does not deserve lesser rate. This supply is also comparable to Palace on Wheels, Ist AC Express etc. therefore, also on the ground of likely domino effect on, should not be considered.</li> </ol>
163.	All goods imported under Project imports	9801	18%	5%	<ol style="list-style-type: none"> <li>1. Various projects in the infrastructure sector require goods falling under different chapters, which need to be imported or domestically procured. Since different chapters attract different GST rates, clearance of such items leads to problems in assessment and litigations.</li> <li>2. Hence, the Project Imports regulations have been borrowed from Customs to provide for uniform assessment in GST for imports of goods used in infrastructure projects under 9801, where all goods being imported (which fall under different chapters) are cleared at a uniform rate of 18%.</li> <li>3. Reducing the rate from 18% to 5% under Project Imports for Metro projects will prompt such requests from other projects in the Infrastructure sector.</li> <li>4. Fitment Committee does not recommend any reduction in GST rate.</li> </ol>

164.	Parts of Cycle	8714	5% / 12%/ 18%	5%	<ol style="list-style-type: none"> <li>1. Bicycles fall under heading 8712 and attract 12% GST.</li> <li>2. Most of the parts of bicycles fall under heading 8714, which attracts 12% GST.</li> <li>3. Only a few raw materials (eg. screws, nuts, bolts, hooks, rivets etc) falling under chapters 73 and 84 and used in the manufacture of parts of cycles, attract 18% GST.</li> <li>4. On the other hand, tyres and tubes of bicycles, cycle rickshaws, falling under heading 4011 and 4013 attract a concessional GST of 5%.</li> <li>5. In view of the above, Fitment Committee does not recommend any reduction in GST rate.</li> </ol>
165.	Button	9606	18%	5% / 12%	<ol style="list-style-type: none"> <li>1. It is stated that all inputs of the garment industry, such as Fabrics (HSN 53 54 @ 5%), Knits (HSN 60 @ 5%), Velcro / Tape (HSN 5806 @ 5%), Zippers (HSN 9607 @ 12%), Embroidery (SAC 998821 @5%) are currently being taxed @ 5% / 12% GST, while only Buttons (HSN 9606) have been left out of the entire harmonized supply chain.</li> <li>2. Fitment Committee does not recommend any reduction in GST rate.</li> </ol>
166.	Goods imported or domestically procured by the Dedicated Freight Corridor Corporation of India Limited (DFCCIL) or its contractors or sub-contractors	As applicable	As applicable	Nil	<ol style="list-style-type: none"> <li>1. Project specific exemptions are in the nature of end use exemptions and in a multi stage tax like GST would distort the entire ITC chain and would be difficult to monitor.</li> <li>2. DFCCIL and its contractors/sub-contractors can take input tax credit of these inputs.</li> <li>3. This gives rise to the kind of issues that are being faced in case of wagons and other railway wagons.</li> </ol>
167.	Central Police Canteen	As applicable	As applicable	Grant of 50% exemption from GST to Central Police Canteen (CPC) on the same line of CSD to Defence Forces.	<ol style="list-style-type: none"> <li>1. The GST Council in its 15<sup>th</sup> Meeting held on 3.6.2017 where after discussion, the Council agreed to limit the benefit to CSD canteens only.</li> <li>2. Thereafter the request for GST exemption to Central Police Canteens were discussed during the 25<sup>th</sup> and 28<sup>th</sup> meeting of the GST Council.</li> <li>3. Fitment Committee did not agree to the request on the grounds if such concession are granted to Central Armed Police Forces then similarly placed organisations at the State level may also need the same treatment. This would have large revenue implications.</li> </ol>

**Recommendations made by the Fitment Committee for making changes in GST rates or for issuance of clarification in relations to services**

Sl. No.	Proposal	Justification	Fitment Committee Recommendation
1	<p>To reduce GST on job work on diamonds from-</p> <p>(a) 5 % to 1%-2% (Gujarat; Surat Diamond Association);</p> <p>(b) from 5% to 0.25% (GJEPC).</p> <p>Reference:</p> <ol style="list-style-type: none"> <li>1. Gujarat</li> <li>2. Surat Diamond Association</li> <li>3. The Gems and Jewellery Export Promotion Council &amp; Surat Diamond Brokers' Association</li> <li>4. Laghu Udyog Bharti</li> <li>5. Sh. Parshottam Rupala, MoS (Agriculture &amp; Farmers Welfare)</li> <li>6. Sh. Mansukh</li> </ol>	<p>Due to 5% GST on job work, there is a huge blockage of ITC due to inverted duty structure. While job work of cutting and polishing attracts GST @ 5%, finished diamonds attract GST @ 0.25%. The value addition by job work process is not sufficient to absorb the tax differential between 5% and 0.25%.</p>	<p><b>Recommendation:</b></p> <p><b>The rate of GST on job work services on diamonds may be reduced from 5% to 1.5%.</b></p> <p><b>Analysis:</b></p> <p>The rate of 5% on job work on all products falling under Chapter 71 in the First Schedule to the Customs Tariff Act, 1975 [Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin] was recommended by Fitment Committee, as the GST rate on supply of finished diamonds was 3%. At this rate, value addition in the industry would have led to ITC getting utilized and no ITC getting accumulated on account of differential GST rate applicable on finished diamonds (3%) and on job work (5%).</p> <p>However, subsequently, the GST rate on finished diamonds was reduced to 0.25% on grounds of cash flow problem, which has led to accumulation of ITC on account of 5% rate on Job Work services by way of processing of diamonds.</p> <p>Therefore, there is a case for reduction of GST on job work on diamonds from 5% to 1.5%.</p> <p>However, reduction of GST rates on job work services may result in inversion of duty structure for the job worker on account of GST payable at 18% on inputs (for e.g. grinding wheel, tools etc.) and input services (for e.g. renting of premise, man power supply etc.) used for job work. This will result in shifting of inversion from supplier of diamonds to the job worker.</p> <p>Revenue Implication: Rs. 400 crore approximately per year. This amount shall shift as liability from job-worker to the principal and is therefore not a loss of revenue.</p>

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	Mandaviya , MoS (Shipping)		
2	<p>i. Reduce GST rate for engineering job work from 18% to 5%.</p> <p>Reference: Vellore District Small &amp; Tiny Industries Association.</p> <p>ii. All kind of job work may be charged at uniform rate of 5%.</p> <p>Reference: Laghu Udyog Bharti</p>	<p>i. To being engineering job work at par with leather &amp; textile job work.</p> <p>ii. Most job workers belong to small and medium scale sector and varying rates create problem in compliance and managing challans. Further, in job work credit flows from principal and job workers. It is revenue neutral exercise.</p>	<p><b>Recommendation:</b></p> <p><b>The rate of GST on all job work services, which are not currently eligible for the 5% rate may be reduced to 12%.</b></p> <p><b>Analysis:</b></p> <p>The rate of job work services has been reduced to 5% mainly where the final product attracts GST @ 5% or lower, such as textile sector, processing of hides, skin, leather and footwear, printing of books and newspapers, diamond cutting and polishing, manufacture of handicraft goods, tailoring services etc.</p> <p>The GST applicable on job work services in other major sectors such as manufacturing of industrial goods, automobiles, chemicals, pharmaceuticals, heavy engineering goods, machines and instruments, steel and other metals is 18%.</p> <p>Job workers in the engineering and automobile sector have substantial ITC. The inputs and input services used by job workers in these sectors attract GST @ 18%. Out of the total tax payable on job work services, 71% was paid through ITC. Reducing the rate on job work services in this sector from 18% to 5% will result in inversion at the level of Job worker.</p> <p>Placing the job work services under RCM will also result in blocking of ITC of the job worker and increasing of the costs of the job worker and the principal.</p> <p>The rate reduction to 5% would lead to demand of refund at the hand of job-worker. Therefore, instead of reducing the rate on job work services in the engineering and automobile sector from 18% to 5%, the same may be reduced to 12%.</p>



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			<p>The rate of GST on all job work services, which are not currently eligible for the 5% rate may be reduced to 12%. However, the rate of GST applicable on Bus Body Building shall remain at 18% as inputs used for bus body building are at higher rate of 28%/18%.</p> <p>Revenue Implication of the proposal is Rs. 1100 Crores approximately. This amount shall shift as liability from job-worker to the principal and is therefore not a loss of revenue.</p>
3	<p>Request to reduce GST rate on outdoor catering services to 5% without ITC.</p> <p>Reference: Cabinet Secretariat, Shri Prahlad Joshi, Minister of Parliamentary Affairs</p>	<p>As an integral part of Indian Culture, all events under Outdoor Catering from birth to death, be it baby shower, marriage or prayer meeting, all are of necessity and not for luxury for 99% people. For rest 1%, the luxurious events are held at mostly five star hotels. GST on food and beverages is currently at 5% for hotels and restaurants where as it is 18% for outdoor catering / banquet halls. As outdoor catering is the same food industry, rate should be reduced to 5%.</p> <p>Customers are not paying high GST of 18% for food served at marriages and other family functions. This is resulting into revenue loss to govt and also making catering business unviable.</p> <p>It provides employment on large scale to uneducated and unskilled sector which includes mostly lower income group. It also provides large scale employment to women.</p>	<p><b>Recommendation:</b></p> <p><b>GST on outdoor catering services other than in premises having daily tariff of unit of accommodation of Rs. 7500 and above may be reduced to 5% without ITC.</b></p> <p><b>The rate shall be made mandatory for all kinds of catering.</b></p> <p><b>Catering in premises with daily tariff of unit of accommodation is Rs. 7500/- and above shall remain at 18%.</b></p> <p><b>Analysis:</b></p> <p>The GST Council in its 28<sup>th</sup> meeting held at New Delhi on 21.07.2018 has fixed GST rate on supply of food and drinks in Conferences, Marriage Halls etc. at 18%. This essentially prescribed GST rate for outdoor catering services. Large number of outdoor service caterers are small service providers and sector is prone to evasion.</p> <p>2. In order to avoid payment of tax on such outdoor catering supplies covering functions which are event based and occasional in nature, the suppliers are resorting to reflecting such supplies as sale of prepared food article and charging 5% GST or not reporting the transactions.</p>

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			<p>This is leading to revenue loss and distortion in trade practice.</p> <p>3. Food and drinks in premises other than having declared tariff of Rs 7500/- per unit per day are charged to GST of 5%. Further, GST on supply of food to institutions and passenger in trains, which is also treated as an outdoor catering, has been reduced to 5% without ITC. Even occasional fine dining at many upmarket places, localities and malls is charged to GST at 5% without ITC whereas food supply in many mandatory socio-religious functions country over such as child naming ceremony, mundan, betrothal, ring, marriage, funeral, uthala ceremonies etc. is treated as outdoor catering and is charged to GST at 18%. The payment of GST@18% is being evaded by outdoor caterers by opening a small restaurant in the corner of banquet hall. Catering is being billed as restaurant service on which GST is being paid@5% instead of 18% legally payable.</p> <p>4. Thus, in order to address this differential tax treatment for same nature of supply and to provide uniform rate of tax on catering at all other places except in premises having declared tariff of Rs.7500/- or more per unit per day, we may prescribe GST rate of 5% without ITC for outdoor catering services. As a consequence, all kind of catering would get taxed at 5% without input tax credit, except in star hotels having tariff of Rs.7500/- and above.</p> <p>5. The rate of taxation for composite supply of renting of a premise and catering therein may also be reduced to 5% without ITC from 18%</p> <p>6. Though proposal is expected to lead to revenue loss of appx. Rs.397 crores but will result in gain in future due to better tax compliance. Revenue in pre-GST era was Rs. 567 Crores when rate of tax was 15%. In GST era, revenue from services has fallen 25% to 19% of the total collection and therefore, rate reduction may improve compliance leading to minimal loss of revenue.</p>

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			7. Therefore, GST on outdoor catering services other than in premises having daily tariff of unit of accommodation of Rs. 7500 and above may be reduced to 5% without ITC. Catering in premises with daily tariff of unit of accommodation is Rs. 7500 and above shall remain at 18%.								
4	<p>Request to reduce GST from 28% to 18% on hotel accommodation service where daily tariff per unit of accommodation is Rs 7500 and above</p> <p>Ref: PMO, CM of Goa, HAI</p>	<p>Tourism industry is getting affected due to high rate of 28% GST on hotel accommodation where daily tariff is Rs 7500 and above.</p> <p>During the current tourist season, there is a drop in arrival of domestic and international tourists in Goa by a whopping 30%. This trends also exists in other tourist destinations in the country.</p> <p>In the pre-GST era, tax burden on accommodation service was 21% [Luxury tax of 15% and Service Tax of 6%]. Hence, as per the fitment principle of nearest rate, it should have been fixed at 18% in GST.</p> <p>GST on hotels is 5% in China, 0% in Hongkong, 7% in Singapore and Thailand. High rate of 28% in GST is making Indian hospitality industry not competitive for both domestic and international tourists.</p>	<p><b>Recommendation:</b></p> <p><b>Fitment directed that pre-GST tax incidence be clearly brought out and presented before GST Council for taking appropriate decision. (Pre- GST rate was higher than 28%).</b></p> <p><b>As an alternative option, feasibility of increasing threshold of Rs 7500/- for 28% rate to Rs 10,000/ may be examined.</b></p> <p><b>Analysis:</b></p> <p>India ranks 133 out of 136 nations in the number of hotel rooms available per 100 population. Between July 2017 to March 2018, Rs 4898 Crores GST is payable by Indian hospitality sector by sales of lodging/accommodation of rooms as per Hotelivate estimates. Rs 6,530 Crores is the approx. GST payable in a financial year by the hotel accommodation sector.</p> <p>The existing GST rate on hotel accommodation are as under: -</p> <table><tr><th>Daily Tariff (Rs)</th><th>GST Rate</th></tr><tr><td>1000 and less</td><td>Nil</td></tr><tr><td>1001 to 2500</td><td>12%</td></tr><tr><td>2501 to 7499</td><td>18%</td></tr></table>	Daily Tariff (Rs)	GST Rate	1000 and less	Nil	1001 to 2500	12%	2501 to 7499	18%
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			7500 and above	28%						
		<p>As per the data received from trade, Rs 1,100 Crores is the GST paid both in cash and credit for hotel accommodation service where tariff is Rs 7500/- and more attracting GST@28%. If GST rate is reduced to 18%, revenue will be Rs. 707 Crores. This implies GST revenue loss of Rs 392 Crores. Data shows nearly 60% of the GST payment in this segment is in cash. <b>Therefore, effective GST loss in cash is Rs 235 Crores.</b></p> <p>Pre-GST tax incidence on renting of rooms in hotels was more than 28% [ST @9% with ITC of input services only + embedded VAT on inputs and capital goods=10.8% (27%*40%) + Luxury tax@9% (all India weighted average incidence)].</p> <p>The Prime Minister during Independence speech on 15th August 2019 observed “<i>As a Tourist Destination, India can become a wonder in the world. All Indians should promote tourism, because tourism sector provides more jobs with less investments and also strengthens economy</i>” and also tweeted “<i>India has much to offer. I know people travel abroad for holidays but can we think of visiting at least 15 tourist destinations across India before 2022, when we mark 75 years of freedom</i>”.</p> <p>There has been a trend to visit neighboring countries like Thailand, Maldives, Singapore etc. for holidays as tour packages are attractive from these countries. One of the reasons for cost effectiveness of tourism is low rates of GST on accommodation in foreign countries. The rates of GST on hotel accommodation in foreign countries is as below: -</p> <table><tr><th>Country</th><th>GST Rate</th></tr><tr><td>China</td><td>9%</td></tr><tr><td>Thailand</td><td>7%</td></tr><tr><td>Singapore</td><td>7%</td></tr></table>	Country	GST Rate	China	9%	Thailand	7%	Singapore	7%
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			Mauritius	15%
5	<p>Request for clarification on GST related to 'export of services' in pharmaceutical sector</p> <p>Ref: Association of Biotechnology Led Enterprises (ABLE)</p>	<p>Pharma sector in India is made to pay GST of 18% on services given to foreign clients due to lack of clarify on place of supply of pharma R&amp;D Services.</p> <p>Indian pharma companies are losing competitiveness as pharma R&amp;D services given to foreign clients are not treated as exports. This has led to loss in export contracts as other countries service providers are cost effective.</p> <p>Govt is also losing export revenue of Rs 170 Crores per year.</p>	<p><b>Recommendation:</b></p> <p><b>A notification may be issued under Section 13(13) of IGST Act, to notify that the place of supply of specific R&amp;D services as listed in para 2 when provided by Indian pharma companies to foreign service recipients, shall be the place of effective use and enjoyment of a service i.e location of the service recipient.</b></p> <p><b>Analysis:</b></p> <p>Indian pharmaceutical industry supplies various kinds of R&amp;D services to recipients located outside India against consideration received in foreign exchange. Some of the example of such services are integrated discovery and development services (involving research, development, prototype and manufacturing arrangements), Integrated Development (involving in-house development of molecule/ substance and subsequent process including testing), processing and testing, in vivo and assay evaluation services, drug metabolism and pharmacokinetics research, safety assessment/ toxicology, analytical testing, bio equivalence and bio availability studies, clinical trials etc. However, these services are performed in India and the reference materials for the above services are made available by foreign recipient in India. The specific R&amp;D Services rendered by Indian Pharma sector to foreign clients are not treated as 'export of service' as place of supply is</p>	

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			<p>place of performance of service i.e India as per Section 13(3)(a) of IGST Act.</p> <p>2. Following are R&amp;D services provided by Pharma companies to foreign clients: -</p> <table><tr><th>Sl. No</th><th>Type of R&amp;D Services</th><th>Description</th></tr><tr><td>1</td><td>Integrated discovery and development</td><td rowspan="2">This process involves discovery and development of molecules. Steps include Designing of compound, evaluation of the drug metabolism, biological activity, manufacture of target compounds, stability study and long-term toxicology impact</td></tr><tr><td>2</td><td>Integrated development</td></tr><tr><td>3</td><td>Evaluation of the efficacy of new chemical/ biological entities in animal models of disease</td><td>This is in vivo research (i.e. within the animal) and involves develop of customized animal model diseases and administer of novel chemical in doses to animals to evaluate the gene and protein expression in response to disease. In nutshell this process tries to discover if a novel chemical entity that can reduce or modify the severity of diseases. The novel chemical is supplied by the client.</td></tr><tr><td>4</td><td>Evaluation of biological activity of novel chemical/ biological entities in in-vitro assays</td><td>This is in vitro research (i.e. outside the animal). An assay is first developed and then the novel chemical is supplied by the client and is evaluated in the assay under optimized conditions.</td></tr></table>	Sl. No	Type of R&D Services	Description	1	Integrated discovery and development	This process involves discovery and development of molecules. Steps include Designing of compound, evaluation of the drug metabolism, biological activity, manufacture of target compounds, stability study and long-term toxicology impact	2	Integrated development	3	Evaluation of the efficacy of new chemical/ biological entities in animal models of disease	This is in vivo research (i.e. within the animal) and involves develop of customized animal model diseases and administer of novel chemical in doses to animals to evaluate the gene and protein expression in response to disease. In nutshell this process tries to discover if a novel chemical entity that can reduce or modify the severity of diseases. The novel chemical is supplied by the client.	4	Evaluation of biological activity of novel chemical/ biological entities in in-vitro assays	This is in vitro research (i.e. outside the animal). An assay is first developed and then the novel chemical is supplied by the client and is evaluated in the assay under optimized conditions.
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			5	Drug metabolism and pharmacokinetics of new chemical entities	This process is involved to investigate whether a new compound synthesized by supplier can be developed as new drug to treat human diseases in respect of solubility, stability in body fluids, stability in liver tissue and its toxic effect to body tissues. Promising compounds are further evaluated in animal experiments using rat and mice.
			6	Safety Assessment/ Toxicology	Safety assessment involves evaluation of new chemical entities in laboratory research animal models to support filing of investigational new drug and new drug application. Toxicology team analyses the potential toxicity of a drug to enable fast and effective drug development.
			7	Stability Studies	Stability studies are conducted to support formulation development and safety and efficacy of a new drug. It is also done to ascertain the quality, shelf life of the drug in their intended packaging configuration.
			8	Bio Equivalence and Bio Availability Studies	<b>Bioequivalence</b> is a term in pharmacokinetics used to assess the expected in vivo biological equivalence of two proprietary preparations of a drug. If two products are said to be bioequivalent it means that they would be expected to be, for all intents and purposes, the same. <b>Bioavailability</b> is a measurement of the rate and

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					extent to which a therapeutically active chemical is absorbed from a drug product into the systemic circulation and becomes available at the site of action.
			9	Clinical trials	Every drug that is developed for human consumption would undergo human testing to confirm its utility and safety before being registered for marketing. The trials help in collection of information related to drugs profile in human body such as absorption, distribution, metabolism, excretion and interaction. It allows choice of safe dosage.
			10	Bio analytical studies	Bio analysis is a sub-discipline of analytical chemistry covering the quantitative measurement of drugs and their metabolites, and biological molecules in unnatural locations or concentrations and macromolecules, proteins, DNA, large molecule drugs, metabolites in biological systems.
			<p>3. Clarification is needed whether pharma R&amp;D services provided to foreign clients falls within Section 13(3)(a) of the IGST Act, 2017, the place of supply where the location of the recipient is outside India, shall be the location where the services are actually performed.</p> <p>Section 13(3)(a) of IGST Act is as below :-</p>		



Sl. No.	Proposal	Justification	Fitment Committee Recommendation
			<p><i>The place of supply of the following services shall be the location where the services are actually performed, namely:—</i></p> <p><i>(a) services supplied <b>in respect of goods</b> which are required to be made physically available by the recipient of services to the supplier of services, or to a person acting on behalf of the supplier of services in order to provide the services:</i></p> <p><i>Provided that when such services are provided from a remote location by way of electronic means, the place of supply shall be the location where goods are situated at the time of supply of services:</i></p> <p><i>Provided further that nothing contained in this clause shall apply in the case of services supplied in respect of goods which are temporarily imported into India for repairs or <b>for any other treatment or process</b> and are exported after such repairs or treatment or process without being put to any use in India, <b>other than that which is required for such repairs or treatment or process;</b></i></p> <p>4. In pharma R&amp;D services, client provides reference materials, sample drugs, reagent etc. All these R&amp;D services are administered on the materials supplied at the laboratory of the pharmaceutical industry. Further it is to say that, such materials supplied by the client gets consumed in the process.</p> <p>5. It is important to determine whether service provided fall within the meaning of “<b>goods that are made physically available, by the receiver to the service provider</b>”, under section 13(3)(a) of IGST Act, 2017. Education Guide of Service Tax released by CBEC answers the questions as below: -</p>

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			<p><i>Services that are related to goods, and which require such goods to be made available to the service provider or a person acting on behalf of the service provider so that the service can be rendered, are covered here. The essential characteristic of a service to be covered under this rule is that the <b>goods temporarily come into the physical possession or control of the service provider</b>, and without this happening, the service cannot be rendered. Thus, <b>the service involves movable objects or things that can be touched, felt or possessed</b>. Examples of such services are repair, reconditioning, or any other work on goods (not amounting to manufacture), storage and warehousing, courier service, cargo handling service (loading, unloading, packing or unpacking of cargo), technical testing/inspection/certification/ analysis of goods, dry cleaning etc. It will not cover services where the supply of goods by the receiver is not material to the rendering of the service e.g. where a consultancy report commissioned by a person is given on a pen drive belonging to the customer. Similarly, <b>provision of a market research service to a manufacturing firm for a consumer product (say, a new detergent) will not fall in this category, even if the market research firm is given say, 1000 nos. of 1 kilogram packets of the product by the manufacturer, to carry for door-to-door surveys.</b></i></p> <p>6. The above clarification implies that samples given by foreign clients to Indian pharma companies should be goods and such goods should temporarily come into the physical possession or control of the service provider, and without this happening, the service cannot be rendered.</p> <p>7. As is evident from judicial precedents [Vikas Sales Corporation Vs. Commissioner of Commercial Taxes], in order to be considered “goods”, the article under consideration shall be a “marketable commodity”, i.e. having the following features – (i) It should have an intrinsic value; (ii) It should be freely transferable. As samples provided by oversea clients are in the nature of chemical or biological molecules which are not marketable commodities. Such samples are consumed in order to develop final product by the foreign clients. Even if we consider such sample molecules as goods, as per the</p>

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			<p>Education Guide of Service Tax, provision of a market research service to a manufacturing firm for a consumer product (say, a new detergent) will not fall in the category of Section 13(3)(a) of IGST Act, even if the market research firm is given say, 1000 nos. of 1 kilogram packets of the product by the manufacturer, to carry for door-to-door surveys.</p> <p>8. Prima facie, few samples given by foreign clients to Indian pharma do not make place of supply of specific R&amp;D services as location of service provider as per Section 13(3)(a) of IGST Act and hence such specific services rendered by Indian pharma qualify as ‘export of services’</p> <p>9. On 27.04.2018, the Finance Secretary observed in the file F.No. 345/58/2018-TRU that <i>“We must follow the best international practice in this. We must change IGST law for this if need be. India has a great potential for service export and we must not let it lose competitive edge. Please find a way out.”</i> An OM dated 14.05.2018 was sent from TRU to GST Policy Wing accordingly. But no reply has been received on the matter.</p> <p>10. Section 13(3)(a) was amended vide IGST(Amendment) Act, 2018 to exclude goods ‘for any other treatment or process’ without being put to use in India other than required for such treatment or process. Sample molecules used in pharma R&amp;D are sent by foreign clients but used in the process of R&amp;D activities undertaken by Indian pharma companies. Such sample molecules are not used in India for any other purpose.</p> <p>11. Instead of tweaking IGST Act which may have implication for place of supply of other intermediary services too, as there is a provision under Section 13(13) of IGST Act which empowers the Central Government to notify any service or circumstances in which the place of supply shall be the place of supply of effective use or enjoyment of service in order to prevent double taxation or non-taxation of the supply of service, we may issue a</p>

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			notification under Section 13(13) of IGST Act, to notify the place of supply of specific R&D services as listed in para 2 when provided by Indian pharma companies to foreign service recipients, to be the place of effective use and enjoyment of a service i.e. location of the service recipient.
6	<p>Request to clarify place of supply of Service under GST &amp; Service Tax related to R&amp;D design services of semiconductor chips to foreign clients.</p> <p>Ref: Joint Secretary, Meity,</p> <p>India Electronics &amp; Semiconductor Association (IESA)</p>	<p>A number of companies that are part of the growing Electronics Semi-conductor and Design Manufacturing (ESDM) industry in India are engaged in the process of developing software and designing integrated circuits electronically for customers located overseas - an activity that may be regarded as exporting of IT software development services.</p> <p>The broad steps normally involved are as follows –</p> <ul style="list-style-type: none"> <li>The client/customer electronically provides Indian development and design companies with design requirements and Intellectual Property blocks (“IP blocks”, reusable units of software logic and design layouts that can be combined to form newer designs). Based on these, the Indian company digitally integrates the various IP blocks to develop the software and the silicon or hardware design.</li> <li>These designs are communicated abroad (in industry standard electronic formats) either to the customer or (on behest of the customer) a manufacturing</li> </ul>	<p><b>Recommendation:</b></p> <p><b>It may be clarified by way of a circular that the place of supply of chip design software R&amp;D services provided by Indian companies to foreign clients by using sample test kits in India is the location of the service recipient and section 13(3)(a) of IGST Act, 2017 is not applicable for determining the place of supply in such cases.</b></p> <p><b>Analysis:</b></p> <p>Indian companies provide chip design services to foreign clients where chip design software is transmitted electronically to clients. In the process of such export of software design services, chip design is tested in a hardware lab by using few sample hardware kits provided by the clients in order to ensure quality of the chip design software. Diagram depicting the provision of services between different entities in different tax jurisdictions is as below:</p>

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		<p>facility for the manufacture of hardware based on such designs. In addition, the software developed is also integrated upon or customized to this hardware.</p> <ul style="list-style-type: none"> <li>On some occasions, samples of such prototype hardware are then provided back to the Indian development and design companies to test and validate the software and design that has been developed to ensure that it is error free. The purpose of this step is to test the software and electronic design developed in India, and not the hardware that is received. The design is embedded upon the hardware (eg. physical microchip or graphics card), however this hardware is simply the medium on which the design or software is integrated. The primary contention of the Service Tax department in such cases has been that the provision of hardware prototypes and samples lends these services the character of performance-based services in respect of “goods required to be made physically available by the recipient to the provider”. However, the essential character of these services is one of export of IT Software Services involving development and design.</li> </ul> <p>Information technology software services can thus include such designs and</p>	<pre> graph TD     IC[Indian Company 1] -- "Software / Design" --&gt; UC[US Customer 2]     UC -- "Software / Design" --&gt; MFF[Manufacturing/Fabrication Facility 3]     MFF -- "Hardware" --&gt; UC     UC -- "Sample Hardware for Testing Design and Software" --&gt; IC </pre> <p>Clarification is sought whether provision of hardware prototypes and samples lends software R&amp;D services the character of performance-based services in respect of “goods required to be made physically available by the recipient to the provider” under GST and Service Tax. This is essential to determine place of supply of such services under GST and Service Tax.</p> <p>Section 13(3)(a) of IGST Act is as below :-<i>The place of supply of the following services shall be the location where the services are actually performed, namely:—</i></p> <p><i>(a) services supplied in respect of goods which are required to be made physically available by the recipient of services to the supplier of services, or to a person acting on behalf of the supplier of services in order to provide the services:</i></p> <p><i>Provided that when such services are provided from a remote location by way of electronic means, the place of supply shall be the location where goods are situated at the time of supply of services:</i></p> <p><i>Provided further that nothing contained in this clause shall apply in the case of services supplied in respect of goods which are temporarily imported into India for repairs or for any other treatment or process and are</i></p>

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		software for the development of hardware, with such design and software being installed, incorporated or integrated into the hardware via a separate manufacturing process.	<p><i>exported after such repairs or treatment or process without being put to any use in India, other than that which is required for such repairs or treatment or process;</i></p> <p>It is important to determine whether chip design service provided fall within the meaning of “goods that are made physically available, by the receiver to the service provider”, under section 13(3)(a) of IGST Act, 2017. Education Guide of Service Tax released by CBEC answers the questions as below: -</p> <p><i>Services that are related to goods, and which require such goods to be made available to the service provider or a person acting on behalf of the service provider so that the service can be rendered, are covered here. The essential characteristic of a service to be covered under this rule is that the goods temporarily come into the physical possession or control of the service provider, and without this happening, the service cannot be rendered. Thus, the service involves movable objects or things that can be touched, felt or possessed. Examples of such services are repair, reconditioning, or any other work on goods (not amounting to manufacture), storage and warehousing, courier service, cargo handling service (loading, unloading, packing or unpacking of cargo), technical testing/inspection/certification/ analysis of goods, dry cleaning etc. It will not cover services where the supply of goods by the receiver is not material to the rendering of the service e.g. where a consultancy report commissioned by a person is given on a pen drive belonging to the customer. Similarly, provision of a market research service to a manufacturing firm for a consumer product (say, a new detergent) will not fall in this category, even if the market research firm is given say, 1000 nos. of 1 kilogram packets of the product by the manufacturer, to carry for door-to-door surveys.</i></p> <p>The main activity of Indian service providers is software development. Few prototype hardware is provided by foreign clients to the Indian development and design companies to test and validate the software and design</p>

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			<p>that has been developed to ensure that it is error free in the process of delivery of chip design.</p> <p>The chip design is the principal supply of the service provider whereas testing of the developed software using the sample hardware forms the ancillary service as service provider is not involved in software testing full time. The testing of design software is only to improve the quality of software developed.</p> <p>Section 13(3)(a) was amended vide IGST(Amendment) Act, 2018 to exclude goods ‘for any other treatment or process’ without being put to use in India other than required for such treatment or process as below:</p> <p><i>Provided further that nothing contained in this clause shall apply in the case of services supplied in respect of goods which are temporarily imported into India for repairs or for any other treatment or process and are exported after such repairs or treatment or process without being put to any use in India, other than that which is required for such repairs or treatment or process</i></p> <p>Therefore, place of supply of chip design software services provided by Indian companies to foreign clients by using sample test kits in India becomes location of the service recipient and section 13(3)(a) of IGST Act, 2017 is not applicable for determining the place of supply in such cases. Place of supply will be location of the recipient of service as the principal supply is “export of service”.</p>
7	Request to exempt intermediary services when both supplier and recipient of goods are	Intermediary service providers are affected as their services to clients abroad are not treated as export of services. This is affecting the competitiveness of exports and affecting the intermediary service.	<p><b>Recommendation:</b></p> <p><b>IGST exemption may be provided for GST on the supply of intermediary services when location of supplier of goods and location of recipient of goods is outside the taxable territory subject to conditions and safeguards prescribed in this regard.</b></p>



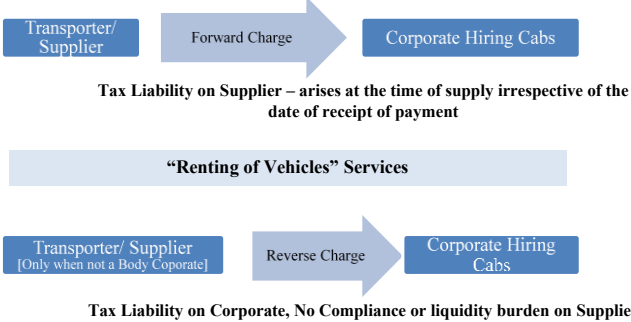
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	<p>outside the taxable territory</p> <p>Ref: Fitment Committee on 14.12.2018</p>		<p><b>Analysis:</b></p> <p>Supply of goods/ from a place in non-taxable territory to another place in the non-taxable territory without such goods entering into India is neither a supply of goods nor a supply of services [Entry No. 7 of Schedule III of CGST Act w.e.f. 01.02.2019 refers]. However, intermediary services provided in such supply are still taxable in India as place of supply is in India as per Section 13(8)(b) of IGST Act.</p> <p>The request from IGST exemption on such intermediary services was taken to Fitment Committee meeting held on 14.12.2018. Fitcom deferred the matter for want of safeguards to ensure exemption is not misused by the trade. As directed by FITCOM, discussions were held with the trade and suggestions on safeguards/conditions required for granting exemption (when both the supplier and receiver of goods are outside India) and measures to avoid any potential misuse were deliberated and the suggestions on same are as below:</p> <p>Indian based intermediary should maintain following documents as proof that both the supplier and receiver of goods are outside India. These documents are not required to be submitted or produced before any authority for claiming exemption. However, they must be kept in record for a minimum duration of 5 years for statutory audit by the GST/Custom authorities. The documents are:</p> <ol style="list-style-type: none"> <li>1) Copy of Bill of Lading (that shows details of Load Port, Discharge Port, Shipper/Supplier and Receiver/Consignee/Notify Party)</li> <li>2) Copy of executed Contract between Supplier/Seller and Receiver/Buyer</li> <li>3) Copy of Commission Debit Note raised by Indian Intermediary on foreign Principals that clearly states</li> </ol>



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			<p>Name of Foreign Supplier, Name of Foreign Receiver, Contract Number</p> <p>4) Copy of Certificate of Origin issued by Foreign Supplier</p> <p>5) Declaration Letter from Indian Intermediary on company letter head confirming that Commission Debit Note raised relates to Contract when both supplier and receiver of goods are outside India</p> <p>This exemption may be considered on two grounds: -</p> <p>(i) The suggested safeguards are adequate</p> <p>(ii) Taxing of such services lead to business shifting out of India to any other location where it is not taxed</p>
8	<p>A detailed list of products may be given which shall not fall under the definition of ‘agricultural produce’.</p> <p>Reference: Laghu Udyog Bharti</p> <p>Clarify that processes done outside agricultural farm, which do not alter the essential characteristics of agricultural produce but make it only marketable for primary market also should be exempted.</p>	<p>In 2002, agricultural produce for storage and warehousing service was defined as <i>any produce resulting from cultivation or plantation, on which either no further processing is done or such processing is done as is usually done by a cultivator like tending, pruning, cutting, harvesting, drying which does not alter its essential characteristics but make it only marketable and includes all cereals, pulses, fruits, nuts and vegetables, spices, copra, sugarcane, jaggery, raw vegetable fibres such as cotton, flax, jute etc., indigo, unmanufactured tobacco, betel leaves, tendu leaves, rice, coffee and tea but does not include manufactured products such as sugar, edible oils, processed food, processed tobacco.</i></p>	<p><b>Recommendation:</b></p> <p><b>Services by way of storage or warehousing of cereals, pulses, fruits, nuts and vegetables, spices, copra, sugarcane, jaggery, raw vegetable fibres such as cotton, flax, jute etc., indigo, unmanufactured tobacco, betel leaves, tendu leaves, rice, coffee and tea may be exempted.</b></p> <p><b>Analysis:</b></p> <p>Loading, unloading packing, storage or warehousing of agricultural produce is exempt from GST. Similarly, services by any Agricultural Produce Marketing Committee or Board or services provided by a commission agent for sale or purchase of agricultural produce are also exempt. [Notification No. 11/2017-Central Tax (Rate), Sl. No. 24 and notification No. 12/2017-Central Tax (Rate), Sl. No. 54, dated 28<sup>th</sup> June 2017]. Further, agricultural produce has been defined under GST as under:</p> <p><i>“any produce out of 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, on which either no further processing is done or such processing is done as is usually done by a cultivator or producer which does</i></p>

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	Reference: Tamil Nadu Chamber of Commerce & Industry	<p>However, in GST regime, 'agricultural produce' has been narrowly defined as <i>any produce out of 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, on which either no further processing is done or such processing is done as is usually done by a cultivator or producer which does not alter its essential characteristics but makes it marketable for primary market.</i></p> <p>Further, a Circular No. 16/16/2017-GST dated 15.11.2017 has been issued clarifying that <i>processed products such as tea (i.e. black tea, white tea etc.), processed coffee beans or powder, pulses (de-husked or split), jaggery, processed spices, processed dry fruits, processed cashew nuts etc. fall outside the definition of agricultural produce</i> and therefore the exemption from GST is not available to their loading, packing, warehousing etc. and that any clarification issued in the past to the contrary in the context of Service Tax or VAT/ Sales Tax is no more relevant.</p>	<p><i>not alter its essential characteristics but makes it marketable for primary market".</i></p> <p>To remove any confusion, a Circular No. 16/16/2017-GST dated 15.11.2015 has been issued, wherein, it has been clarified that processed products such as tea (i.e. black tea, white tea etc.), processed coffee beans or powder, pulses (de-husked or split), jaggery, processed spices, processed dry fruits, processed cashew nuts etc. fall outside the definition of agricultural produce given in notification No. 11/2017-CT(Rate) and 12/2017-CT(Rate) and corresponding notifications issued under IGST and UGST Acts and therefore the exemption from GST is not available to their loading, packing, warehousing etc. and that any clarification issued in the past to the contrary in the context of Service Tax or VAT/ Sales Tax is no more relevant.</p> <p>Request of Laghu Udyog Bharati is essentially to extend these exemptions to processed agricultural products such as Jaggery, Tea, processed spices etc.</p> <p>Further, it is also relevant to mention here that in the positive list regime of Service Tax prior to 2012, the storage and warehousing of agricultural produce was not taxable, where the definition of 'agricultural produce' was as under:</p> <p><i>Agricultural produce means any produce resulting from cultivation or plantation, on which either no further processing is done or such processing is done as is usually done by a cultivator like tending, pruning, cutting, harvesting, drying which does not alter its essential characteristics but make it only marketable and includes all cereals, pulses, fruits, nuts and vegetables, spices, copra, sugarcane, jaggery, raw vegetable fibres such as cotton, flax, jute etc., indigo, unmanufactured tobacco, betel leaves, tendu leaves, rice, coffee and tea but does not include manufactured products such as sugar, edible oils, processed food, processed tobacco.</i></p>

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		<p>This is causing genuine hardship to the cold storage industry.</p> <p>Para 4.6 of Education Guide on service tax stated that activities like the processes carried out in agricultural farm would also be covered if the same are performed outside the agricultural farm provided such processes do not alter the essential characteristics of agricultural produce but only make it marketable in the primary market. Therefore, cleaning of wheat would be covered in the negative list entry even if the same is done outside the farm.</p> <p>Hence it is requested the same clarification be continued in GST regime too.</p>	<p>In the interest of the SME sector, it is proposed that services by way of storage or warehousing of cereals, pulses, fruits, nuts and vegetables, spices, copra, sugarcane, jaggery, raw vegetable fibres such as cotton, flax, jute etc., indigo, unmanufactured tobacco, betel leaves, tendu leaves, rice, coffee and tea may be exempted.</p> <p>In the negative list regime post 2012, 'Agricultural produce' means any produce of agriculture on which either no further processing is done or such processing is done as is usually done by the cultivator or producer which does not alter its essential characteristics but make it marketable for primary market. 'Agriculture' was defined as the 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.</p> <p>For this period, Service Tax wing has been requested to examine issuing a notification under section 11 C of central Excise act in view of the definition of 'agricultural produce' in 2002 RoD.</p>
9	<p>GST should be paid by the corporate business entities under reverse charge mechanism in case of renting of vehicle service provided</p> <p>Reference: Dr. Kirit Somaiya, Ex-MP forwarding</p>	<p>During the pre-GST regime the service tax was payable on the rent-a-cab services under RCM by the corporate entities where the said service was provided by non-corporate entities. The said mechanism was adopted for two-fold purposes. The small service providers were required to make simple tax compliance with improved liquidity on account of delayed payments by service recipients. It becomes very difficult for the small operators to pay the tax amount upfront on the</p>	<p><b>Recommendation:</b></p> <p><b>RCM to suppliers paying GST @ 5% on renting of vehicles, with ITC only of input services in the same line of business, when providing services to corporate entities may be considered.</b></p> <p><b>Analysis:</b></p> <p>In GST regime, the tax rate for renting of vehicles is 5% with ITC of input services in the same line of business or 12% with full ITC.</p> <p>In Service Tax (ST) regime, the effective tax rate was 6% with ITC of input services in the same line of business or 15% with full ITC. Further, 100% RCM was applicable on renting of vehicles on abated value to any person who is</p>

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	<p>the representation of Bus and Car Operators Confederation of India</p> <p>Gujarat, forwarding representation of Akhil Gujarat Tourist Vehicle Operators Federation</p>	<p>services provided and the payment for the same is received by them after 6 months or even more in same of cases. On the other hand, it has created positive impact for revenue on tax collection, compliance and admiration. During the GST regime, some of services have been already brought under the RCM. For e.g. Goods Transport Agency services, Security services. Also, there are cases where the payment of the renting of motor vehicle is made by the corporates after 6 months to 1 year. It becomes very difficult for the small operators to pay the GST amount upfront on the services provided and the payment for the same is received by them after 6 months to 1 year. Majority of service providers in this category are small and scattered service providers. The RCM will reduce the GST compliance and will improve the liquidity for them. At the same time, the Government will get more revenue with lesser tax collection cost.</p>	<p>not engaged in the similar line of business. However, in GST regime RCM option for the service of renting a vehicle had been discontinued.</p> <p>We may allow RCM facility to operators (<b>not body corporates</b>) paying GST at 5% with ITC of input services in the same line of business <b>only when the services are provided to corporate entities.</b></p>  <p>The diagram illustrates two scenarios for 'Renting of Vehicles' Services. In the first scenario, a 'Forward Charge' is applied where the 'Transporter/Supplier' provides services to 'Corporate Hiring Cabs'. The tax liability on the supplier arises at the time of supply, regardless of the date of receipt of payment. In the second scenario, a 'Reverse Charge' is applied where the 'Transporter/Supplier' (only when not a Body Corporate) provides services to 'Corporate Hiring Cabs'. In this case, the tax liability is on the corporate, and there is no compliance or liquidity burden on the supplier.</p> <p>This would provide relief to the suppliers which are small businesses and are transport service providers.</p>
10	Clarification on Scope of Services of Exploration, Mining or Drilling of Petroleum Crude or Natural Gas or both.	As per amendment to Sl. No. 24 of Notification No. 8/2017-IGST (Rate) dated 28.06.2017, the Services of Exploration, Mining or Drilling of Petroleum Crude or Natural Gas or both attracts 12% GST Rate. However, GST rate on Support service to mining other than above is 18%.	<p><b>Recommendation:</b></p> <p><b>Circular may be issued to clarify that scope of the entry “services of exploration, mining or drilling of petroleum crude or natural gas or both” shall be governed by the explanatory notes to heading 9986 and 9983 in the scheme of classification of services and necessary changes may be made in the notification entries.</b></p> <p><b>Analysis:</b></p>

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	Reference: FIPI	<p>Since the scope of term Exploration, Mining or Drilling has not been defined under GST Law, it is apprehended that field formations may raise demand @18% on various petroleum operations carried out by E&amp;P Sector treating such activities as Support Services to Mining. As for example, exploration starts from survey, data acquisition, data interpretation etc. Similarly, Mud Services, Cementing Services, Logging Services are the integral part of drilling activities. In order to avoid litigation, the scope of Exploration, Mining and Drilling activities should be defined.</p>	<p>Technically there are 3 distinct stages of operations associated with economic exploitation of hydrocarbons such as petroleum crude and natural gas, namely, <b>Exploration, Appraisal, Development and production.</b></p> <p>Model Production Sharing Contract under NELP IX Round, defines exploration, appraisal, development and production operations in oil and gas sector in Article 1 as under:</p> <p>“Exploration Operations” means operations conducted in the Contract Area pursuant to this Contract in searching for Petroleum and in the course of an Appraisal Programme and shall include but not be limited to aerial, geological, geophysical, geochemical, paleontological, palynological, topographical and seismic surveys, analysis, studies and their interpretation, investigations relating to the subsurface geology including structural test drilling, stratigraphic test drilling, drilling of Exploration Wells and Appraisal Wells and other related activities such as surveying, drill site preparation and all work necessarily connected therewith that is conducted in connection with Petroleum exploration.</p> <p>“Appraisal Programme” means a programme, carried out following a Discovery in the Contract Area for the purpose of appraising Discovery and delineating the Petroleum Reservoirs to which the Discovery relates in terms of thickness and lateral extent and determining the characteristics thereof and the quantity of recoverable Petroleum therein.</p> <p>“Development Operations” means operations conducted in accordance with the Development Plan and shall include, but not be limited, to the purchase, shipment or storage of equipment and materials used in developing Petroleum accumulations, the drilling, completion and testing of Development Wells, the drilling and completion of Wells for Gas or water injection, the laying of gathering lines, the installation of offshore platforms and installations, the installation of separators, tankages, pumps, artificial lift and other producing and injection facilities required to produce, process and transport Petroleum into main Oil storage or Gas processing</p>

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			<p>facilities, either onshore or offshore, including the laying of pipelines within or outside the Contract Area, storage at Delivery Point(s), the installation of said storage or Gas processing facilities, the installation of export and loading facilities and other facilities required for the development and production of the said Petroleum accumulations and for the delivery of Crude Oil and/ or Gas at the Delivery Point and also including incidental operations not specifically referred to herein but required for the most efficient and economic development and production of the said Petroleum accumulations in accordance with modern oilfield and petroleum industry practices.</p> <p>“Production Operations” means all operations conducted for the purpose of producing Petroleum from the Development Area after the commencement of production from the Development Area including the operation and maintenance of all necessary facilities therefore.</p> <p>However, during the discussion in fitment Committee meeting held on 9<sup>th</sup> – 10<sup>th</sup> July, 2018 it was observed that the definitions of exploration, appraisal, development and production operations in the NELP IX model production sharing contract are very open ended and would include all activities. Therefore, the matter was deferred for further examination with following observation by the fitment Committee.</p> <p><i>Needs further study. More information and details may be collected from ONGC, AOGO regarding individual activities and the rates which in their interpretation apply to those individual activities in relation to contract signed under NELP IX. The present definitions under NELP IX contract are very open ended.</i></p> <p>Inputs from ONGC, AOGO and Reliance Industries limited have been received. All the three have submitted different lists with different descriptions of services. The lists run into several pages, are too technical and granular and cannot be accepted as a general guide.</p> <p>Explanatory Notes to the Scheme of Classification of Services adopted for the purposes of GST, which is based on the United Nations Central Product Classification</p>



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			<p>describe succinctly the activities associated with exploration, mining or drilling of petroleum crude or natural gas under heading 9983 and 9986. While most of the activities associated with <i>exploration, mining or drilling of petroleum crude or natural gas fall under heading 9986, a few particularly technical and consulting services relating to exploration also fall under heading 9983.</i></p> <p>The relevant Explanatory Notes are as follows:</p> <p><b>998341 Geological and geophysical consulting services</b></p> <p><i>This service code includes provision of advice, guidance and operational assistance concerning the location of mineral deposits, oil and gas fields and groundwater by studying the properties of the earth and rock formations and structures; provision of advice with regard to exploration and development of mineral, oil and natural gas properties, including pre-feasibility and feasibility studies; project evaluation services; evaluation of geological, geophysical and geochemical anomalies; surface geological mapping or surveying; providing information on subsurface earth formations by different methods such as seismographic, gravimetric, magnetometric methods &amp; other subsurface surveying methods</i></p> <p><i>This service code does not include test drilling and boring work, cf. 995432</i></p> <p><b>998343 Mineral exploration and evaluation</b></p> <p><i>This service code includes mineral exploration and evaluation information, obtained on own account basis</i></p> <p><i>Note: This intellectual property product may be produced with the intent to sell or license the information to others.</i></p> <p><b>998621 Support services to oil and gas extraction</b></p> <p><i>This service code includes derrick erection, repair and dismantling services; well casing, cementing, pumping, plugging and abandoning of wells; test drilling and exploration services in connection with petroleum and gas extraction; specialized fire extinguishing services; operation of oil or gas extraction unit on a fee or contract basis</i></p>

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			<p><i>This service code does not include:</i></p> <ul style="list-style-type: none"> <li>- geological, geophysical and related prospecting and consulting services, cf. 998341</li> </ul> <p><b>998622 Support services to other mining n.e.c.</b></p> <p><i>This service code includes draining and pumping of mines; overburden removal and other development and preparation services of mineral properties and sites, including tunneling, except for oil and gas extraction; test drilling services in connection with mining operations, except for oil and gas extraction; operation of other mining units on a fee or contract basis</i></p> <p><i>This service code does not include:</i></p> <ul style="list-style-type: none"> <li>- mineral exploration and evaluation services, cf. 998343</li> <li>- geophysical services, cf. 998341</li> </ul> <p>Therefore, it is proposed that:</p> <ol style="list-style-type: none"> <li>An entry corresponding to the entry “<i>services of exploration, mining or drilling of petroleum crude or natural gas or both</i>” which appears under 9986 with GST rate of 12%, may be inserted under heading 9983 with the following description at the same rate of GST of 12%;- “(ia) <i>Other professional, technical and business services relating to exploration, mining or drilling of petroleum crude or natural gas or both</i>”</li> <li>Further, since the description of the overall heading at the 4-digit level 9986 is “Support services to agriculture, ...mining”, the description of the entry at Sl. No. 24 of Notification No. 11/2017-CGST (Rate) dated 28.06.2017, may be corrected from “<i>services of exploration, mining or drilling of petroleum crude or natural gas or both</i>” to “<b>Support services of exploration, mining or drilling of petroleum crude or natural gas or both</b>”</li> <li>Circular may be issued that the scope of the said entry at 9986 (ii) and proposed entry (ia) under 9983 shall be governed by the explanatory notes to 998341, 998343, 998621 and 998622 to the scheme of classification. The services which do</li> </ol>



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			not fall under heading 9983 and 9986 of the scheme of classification of services shall be classified in their respective headings and taxed accordingly.
11	<p>Request to amend the effective date of notification No. 17/2018-CTR dated 26.07.2018 whereby explanation was inserted in notification No. 11/2017- CTR dated 28.06.2017 that the activities or transactions under taken by Government and Local Authority are excluded from the term 'business'</p> <p>Reference: CCT west Bengal</p>	<p>With effect from 21.09.2017, a new entry was inserted in notification No. 11/2017-CT (Rate) dt. 28.06.2017 prescribing concessional rate of GST of 12% for works contract service provided to Government, Local Authority and Government Authority. The said entry at Sl. No. 3(vi)(a) of the notification reads as under-  <i>“Composite supply of works contract services provided to the Central Government, State Government, Union Territory, a local authority, a governmental authority or a government entity by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of a civil structure or any other original works meant predominantly <b>for use other than</b> for commerce, industry, or any other <b>business</b> or profession”.</i></p> <p>Since the definition of the term “business” as given in Section 2(17) of the CGST Act, 2017 includes <i>any activity or transaction undertaken by the Government in which they are engaged as public authorities</i>, the intended benefit of the concessional rate did not accrue to the Central and State</p>	<p><b>Recommendation:</b></p> <p><b>A clarification may be issued in form of a circular that the explanation has been issued under section 11(3) of the CGST Act and is thus effective from the inception of the entry at Sl. No. 3(vi)(a) of the notification No. 11/2017- CTR dated 28.06.2017, that is 21.09. 2017.</b></p> <p><b>Analysis:</b></p> <p>Section 11(3) of CGST Act provides that the Government may insert an explanation in any notification issued under section 11, for the purpose of clarifying its scope or applicability, at any time within one year of issue of the notification and every such explanation shall have effect as if it had always been the part of the first such notification.</p> <p>As recommended by GST Council, the explanation in question was inserted vide notification No. 17/2018-CTR dated 26.07.2018 in exercise of powers under section 11(3) within one year of the insertion of the original entry prescribing concessional rate, so that it would have effect from the date of inception of the entry i.e. 21.09.2017. However, like other notifications issued on 26.07.2018 to give effect to other recommendations of the GST Council, the said notification also contained a line in the last paragraph that the notification shall come into effect from 27.07.2018.</p> <p>Since explanation was inserted in exercise of powers under section 11(3)), the same shall have effect from the inception of the original entry, that is 21.09.2017, and the line in notification No. 17/2018-CTR dated 26.07.2018 which states that the notification shall come into effect from 27.07.2017 is redundant.</p> <p>However, to remove any doubts in this regard, we may issue a circular clarifying that the explanation having been issued under section 11(3) of the CGST Act, is effective from the inception of the entry at Sl. No. 3(vi)(a) of the</p>

Sl. No.	Proposal	Justification	Fitment Committee Recommendation
		<p>Governments and local authorities. Therefore, an explanation was inserted in the said entry vide notification No. 17/2018- CTR dated 26.07.2018:</p> <p><i>“Explanation. - For the purpose of this item the term “business” shall not include any activity or transaction undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities.”</i></p> <p>However, the said notification specifies the date of coming into effect of the notification as 27.07.2018.</p> <p>The sole purpose of exemption was to reduce GST rate on the WCS supplied to Central Government, State Governments and local authorities for construction of non-commercial buildings like hospitals, schools etc. However, giving effect to the said explanation from a later date (i.e. 27.07.2018) has hit the basic objective of inserting the explanation.</p>	notification No. 11/2017- CTR dated 28.06.2017, that is 21.09. 2017.
12	<p>Valuation mechanism in case TDR is supplied by an unregistered person may be prescribed</p> <p>Reference: TRU and various states</p>	<p>Para 2A of Notification No. 11/2017-CTR as inserted by Notification No. 3/2019-CTR deals with a situation where a “registered person” transfers development right or FSI to a promoter against consideration in form of constructed area and provides that the value shall be equal to the total amount charged for</p>	<p><b>Recommendation:</b></p> <p><b>Para 2A of Notification No. 11/2017-Central Tax (Rate) dated 28-06-2017 may be amended to delete the word “registered” so as to provide for valuation mechanism where Transfer of Development Rights (TDR) is supplied by an unregistered land owner to builder.</b></p> <p><b>Analysis:</b></p>

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		similar apartments in the Project from independent buyers nearest to the date on which rights transferred. Due to the language employed, Para 2A shall not be applicable in case transferor is not a “registered person”. It may be clarified as to what shall be the method of valuation in such cases.	Presently, para 2A of Notification No. 11/2017-CTR provides for valuation of TDR when it is transferred by a registered person. However, TDR may be transferred by an unregistered landowner. The proposed amendment will address the valuation of TDR in such case.
13	Applicability of both the notifications i.e. notification no. 6/2019- CTR dated 29.03.2019 and notification No. 4/2018- CTR dated 25.01.2018 apply where development rights are transferred on or after 01.04.2019. Therefore, applicability of these two notifications may clearly be clarified.  Reference: TRU and various states	The liability to pay tax on development rights or FSI received by a promoter on or after 01.04.2019 and the construction service provided in lieu of such development rights or FSI, has been shifted to the date of issuance of completion certificate for the project or its first occupation, whichever is earlier, vide notification no. 6/2019- CTR dated 29.03.2019. However, the earlier notification No. 4/2018- CTR dated 25.01.2018 which shifted the liability on the transfer of development rights and construction in lieu thereof to the date when the builder transfers the constructed property to the transferor of development rights (land owner), has not been superseded. As a result both the said notifications apply where development rights are transferred on or after 01.04.2019	<b>Recommendation:</b>  <b>We may insert an explanation in the notification No. 4/2018- CTR dated 25.01.2018 that “nothing contained in this notification shall apply where development rights are supplied on or after 01.04.2019”.</b>  As a result notification No. 4/2018- CTR dated 25.01.2018 shall govern the time of payment of GST on TDR transferred prior to 01.04.2019 and notification no. 6/2019- CTR dated 29.03.2019 shall govern the same in case of TDR transferred on or after 01.04.2019.
14	Inconsistency in respect of notification no. 3/2019- CTR dated	There is a contradiction in applicability of RCM on purchase of cement from unregistered supplier. Notification No. 7/2019-CTR	<b>Recommendation:</b>  <b>Notification no 7/2019- CTR dated 29.03.2019 may be amended so as to provide that GST on purchase of</b>

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	<p>29.03.2019 and notification No. 7/2019-CTR dated 29.03.2019 in respect of purchase of cement from unregistered supplier may be cleared.</p> <p>Reference: TRU and various states</p>	<p>dated 29.03.2019 provides that on purchase of cement falling below the minimum limit of 80% required to be purchased from unregistered person, GST shall be paid by the promoter under RCM at the applicable rates, i.e., @ 28%.</p> <p>However, notification no. 3/2019- CTR dated 29.03.2019 provides that promoter has to pay GST on cement purchased from unregistered supplier under RCM. Which implies that GST on cement purchased from unregistered supplier has to be paid by the promoter under RCM, irrespective of whether there is a shortfall from the minimum purchase of 80% or not. Therefore, there is inconsistency in notification no. 3/2019- CTR dated 29.03.2019 and notification No. 7/2019-CTR dated 29.03.2019.</p>	<p><b>cement from an unregistered supplier is paid by the builder under RCM, as decided by GST Council.</b></p> <p><b>Analysis:</b></p> <p>Notification no 7/2019- CTR dated 29.03.2019 may be amended to bring it at par with notification no 3/2019- CTR dated 29.03.2019. The following portion from entry at Sl. No. 2 of the notification may be deleted:-</p> <p><i>“which constitute the shortfall from the minimum value of goods or services or both required to be purchased by a promoter for construction of project, in a financial year (or part of the financial year till the date of issuance of completion certificate or first occupation, whichever is earlier) as prescribed in notification No. 11/ 2017- Central Tax (Rate), dated 28th June, 2017, at items (i), (ia), (ib), (ic) and (id) against serial number 3 in the Table, published in Gazette of India vide G.S.R. No. 690, dated 28th June, 2017, as amended.”</i></p> <p>As a result, a promoter shall liable to pay GST on all cement purchased by him from an unregistered supplier.</p>
15	<p>Clarification on issue of GST on Airport levies</p> <p>Reference: Federation of Indian Airlines</p>	<p>It has been requested to clarify that airport levies do not form part of the value of services provided by the airlines and consequently no GST should be charged by airlines on airport levies.</p>	<p><b>Recommendation:</b></p> <p><b>A circular may be issued clarifying that Passenger Service Fee (PSF) and User Development Fee (UDF) are charges levied by airport operator for services provided to passengers and the airline is not responsible for payment of ST/GST on UDF or PSF provided the airline satisfies the conditions prescribed for a pure agent.</b></p> <p><b>Analysis:</b></p> <p>It is proposed to clarify that PSF and UDF being charges levied by airport operator for services provided to passengers, are collected by the airlines as an agent of the airport operator and is not a consideration for any service provided by the airlines. Thus, airline is not responsible</p>

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			for payment of ST/GST on UDF or PSF provided the airline satisfies the conditions prescribed for a pure agent under rule 33 of the CGST Rules. It is the licensee, that is the airport operator (AAI, DIAL, MIAL etc.) which is liable to pay ST/GST on UDF and PSF. The collection charges paid by airport operator to airlines are a consideration for the services provided by the airlines to the airport operator (AAI, DAIL, MAIL etc) and airlines shall be liable to pay GST on the same under forward charge. Draft Circular is enclosed [ <b>Enclosure 1 to Annexure IV</b> ].
16	The validity of conditional exemption of export freight from GST needs to be extended [entry 19 A and 19 B of nf No. 12/2017-CT(R)]  Reference: TRU	Services by way of transportation of goods by an aircraft or a vessel from customs station of clearance in India to a place outside India are exempt from GST till 30 <sup>th</sup> Sep 2019 on account of refund of accumulated ITC being delayed. This time limit needs to be extended	<b>Recommendation:</b>  <b>The IT systems for GST are yet to stabilize fully. The exemption validity may be increased by another year, i.e. till 30.09.2020.</b>  The services of export freight by air or sea were not originally exempted from GST as exporter, being entitled to benefit of zero rating, was expected to take refund of the same. However, in view of the delay in making refunds of IGST/ITC to exporters, and the resultant cash flow problem, the service of transport of export goods by air or sea was exempted till 30.09.2019.
17	Exemption entries may be corrected to reflect the increased threshold of registration.  Reference: TRU	Certain entries in notification No. 12/2017-CT (R) provide exemption to services provided to businesses with turnover < 20 Lakhs on account of these businesses having been exempted from registration by GST Act. Services by government to businesses are chargeable under RCM. In absence of this exemption the small businesses would be required to take registration to pay tax under RCM defeating the objective of threshold exemption.	<b>Recommendation:</b>  <b>Agreed to change Rs. 20 to 40 lakhs to reflect decision of threshold already taken.</b>  <b>Exemption entries may be corrected suitably.</b>  <b>Analysis:</b>  Since the exemption threshold has been increased from Rs 20 lakh to Rs. 40 lakh per annum, the exemptions entries under S. Nos. 7, 45(a)(ii), 45(b)(iii), 45(c)(ii) of the notification No. 12/2017-CT(R) may be amended to increase the amount specified therein from Rs 20 lakh to Rs 40 lakh per annum.
18	To issue notification for exempting GST on license fee	1. The GST Council in its 26th meeting held on 10 March, 2018 approved that GST was not leviable on	<b>Recommendation:</b>  <b>GST Council may approve any of the following three suggestions:-</b>

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	<p>charged for liquor license w.e.f. 01.07.2017; Alternatively, a notification under Section 7 (2) of CGST Act may be issued to notify that issue of licence by State Governments to liquor venders/manufacturers shall be neither a supply or goods nor a supply of services.</p> <p>Reference: 1. CCT, Odisha 2. GST Council Secretariat 3. DGCEI 4. Telangana 5. Sab-Miller</p>	<p>license fee and application fee by whatever name it is called, for alcoholic liquor for human consumption and that this would also apply mutatis mutandis to the demand raised by Service Tax/ Excise authorities on license fee for alcoholic liquor for human consumption in pre-GST era.</p> <p>2. The decision of the 26th GST Council meeting held on 10.03.2018 did not envisage issuance of any exemption notification or circular and none was issued under GST.</p> <p>3. All services provided by Govt, governmental authority or local authority to business entities (subject to specific exemptions so provided) became leviable to Service Tax w.e.f. 1.4.16. They are taxable under GST and therefore exemption needs to be issued.</p> <p>4. It was felt that in order to clear the doubts on the issue and to safeguard Government revenue on other Government services, a clear-cut exemption notification needs to be issued. A proposal was taken to 31<sup>st</sup> GST Council meeting accordingly. However, this proposal, though approved by Fitment Committee, was stiffly opposed by Punjab and other States in the officers meeting and also the GST Council meeting, stating that liquor</p>	<p>(i) <b>Issuance of notification under section 7(2)(b) of CGST Act, 2017 to notify grant of liquor license against payment of license fee as a “no supply”. The notification shall apply from 01.07.2017.</b></p> <p>(ii) <b>Notification may be issued exempting the same.</b></p> <p>(iii) <b>A circular may be issued to clarify that service by way of grant of liquor licence against consideration in the form of licence fee or application fee or by whatever name it is called, is not taxable under GST, where the concerned State government certifies that such fee or amount charged by the State Government for grant of liquor licence has character of tax under the State Excise Law or any other law of that State.</b></p> <p><b>Analysis:</b></p> <p>1. It is seen that Telangana has issued an ordinance (ordinance No. 5/2017 dated 28.06.2017 to amend the Telangana Excise Act, 1968) which provided that liquor license fee or charges, by whatsoever name called, collected for granting any lease, license or exclusive privilege for different purposes shall be deemed to be and always deemed to have been State Excise duty or Countervailing duty on excisable articles. Service Tax or GST cannot be levied on liquor license fee in the State of Telangana, as long as the said law is in force.</p> <p>2. Andhra Pradesh, on the other hand, has restructured the licence fee such that a part of it is now collected as registration fee chargeable under Andhra Pradesh Act. Registration fee chargeable under any law for the time being in force is exempt from GST.</p> <p>3. Other States such as Haryana and Punjab have claimed that liquor license fee is part of their excise revenue and have cited Supreme Court judgments given in context of their State specific laws such as the Supreme Court judgement in the case of Har Shankar and others which was cited by Punjab at the 31<sup>st</sup> GST Council meeting. [The Supreme Court held in this case that <i>licence</i></p>



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		<p>licence fee is in the nature of tax and thus no exemption is required and a clarification should be issued. At the GST Council meeting, JS (TRU II) stated that wording of the law was different in different states and that if liquor license fee collected by state was certified as tax revenue of State by all States, then it would be easy to issue the required circular.</p> <p>5. CCT, Odisha has requested vide letter dated 19.06.2019 that a notification may be issued for exempting GST on license fee charged for liquor license w.e.f. 01.07.2017. Alternatively, the same may be declared as a no supply.</p> <p>6. Similar request has been received from Andhra Pradesh vide letter dated 01.08.2018.</p> <p>7. As regards levy of service tax on liquor licence fee for the period from 01.04.2016 (the date from which Government services became taxable) to 30.06.2017, the same has been exempted retrospectively through Union Budget-2019.</p>	<p><i>fee charged for grant of liquor licence by the State Government is neither a fee in the technical sense nor a tax but is in the nature of the price of a privilege.</i> The judgment also stated that liquor licence fee is part of “Excise Revenue”. “Excise Revenue” has been defined in the Haryana and Punjab State Excise Act to include any payment, duty, fee, tax, fine etc.]</p> <p>4. Andhra Pradesh and Orissa have requested to issue an exemption notification to implement the decision of GST Council.</p> <p>5. Airtel has filed a Writ Petition in Delhi High Court challenging the levy of GST on licence fee paid to Government for allocation of spectrum mainly on the ground that GST Council has decided that GST is not leviable on licence fee paid to State Government for obtaining liquor licence.</p> <p>6. A circular clarifying that service by way of grant of liquor licence against consideration in the form of licence fee or application fee or by whatever name it is called, is not taxable under GST shall definitely jeopardize revenue on other government services such grant of spectrum or mining rights. Revenue on government services is expected to be not less than Rs. 10,000/- Crores per year. Such a circular would also be inconsistent with retrospective exemption granted from service tax through Finance Act, 2019.</p> <p>7. Therefore, ideally the service in question should be exempted through an exemption notification.</p> <p>8. Alternatively, we may consider the following course of action. Wording of State Excise laws is different in different states. The question whether liquor license fee is a tax or a fee is a question of fact which has to be determined in context of the State Excise Law of each State and the Supreme Court and High Court orders passed in context of those acts. In view of the stand of the States that liquor license fee is in the nature of a tax and not a fee or consideration for a service, it is proposed that in order to implement the decision of the 26<sup>th</sup> GST Council meeting, we may issue a circular that service by way of grant of liquor licence against consideration in the</p>

Sl. No.	Proposal	Justification	Fitment Committee Recommendation						
			<p>form of licence fee or application fee or by whatever name it is called, is not taxable under GST, where the concerned State government certifies that such fee or amount charged by the State Government for grant of liquor licence has character of tax under the State Excise Law or any other law of that State.</p> <p>9. It may also be clarified by the GST Council that this special arrangement applies with respect to liquor license fee as an agreement between Centre and State and shall not have any precedence value in relation to grant of licenses and privileges for a fee in other situations where GST is payable.</p>						
19	<p>Exempt GST on registration of vehicle in RTO.</p> <p>Reference: Indore Truck operators and Transport Association</p>	<p>Price of commercial vehicle includes GST and when it is registered in RTO tax is re-applied on purchase price of the vehicle. This leads to double taxation and should be stopped.</p>	<p><b>Recommendation:</b></p> <p><b>Association may be informed that exemption already exists.</b></p> <p>Compulsory registration under any act is exempt under entry 47 of notification No. 12/2017-CT(R) dated 28.6.17. We may inform the association accordingly.</p>						
20	<p>To issue clarification regarding scope of multiple entries at 9966, 9971,9973 for similar services.</p> <p>Reference: Dr. KiritSomaiya, Ex-MP forwarding the representation of Bus and Car Operators Confederation of India</p> <p>Gujarat, forwarding representation</p>	<p>There are multiple classification entries under notification No. 11/2017-CT(R) dated 29.6.17 as well as multiple exemption entries prescribed under notification No. 12/2017-CT (R) dated 29.6.17 on activities relating to bus operations/ passenger transportation.</p> <ul style="list-style-type: none"><li>• Passenger Transportation service - 9964</li><li>• Renting of motor vehicle - 9966</li><li>• Transfer of the right to use any goods for any purpose - 9971</li><li>• Leasing or rental services, with or without operator - 9973</li></ul> <p>In the above situation, the classification under 'renting of motor vehicle - 9966' is more</p>	<p><b>Recommendation:</b></p> <p><b>Classification entries may be corrected to remove mismatch between Scheme of classification of Services under GST and United Nation’s Central Product Classification (UNCPC) on which it is based.</b></p> <p><b>Analysis:</b></p> <p>There is a mismatch between the descriptions of headings 9966 and 9973 in the GST scheme of classification of services and the UNCPC/ MOSPI classification on which it is based, as shown below –</p> <table><tr><th>Heading</th><th>Description under UNCPC/MOSPI</th><th>Description in the scheme of classification for GST</th></tr><tr><td>9966</td><td>Rental services of transport vehicles <u>with</u> operators</td><td>Rental services of transport vehicles <u>with</u></td></tr></table>	Heading	Description under UNCPC/MOSPI	Description in the scheme of classification for GST	9966	Rental services of transport vehicles <u>with</u> operators	Rental services of transport vehicles <u>with</u>
Heading	Description under UNCPC/MOSPI	Description in the scheme of classification for GST							
9966	Rental services of transport vehicles <u>with</u> operators	Rental services of transport vehicles <u>with</u>							



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	of Akhil Gujarat Tourist Vehicle Operators Federation	specific than other entries which are general in nature. Therefore, the concessional GST rates and exemptions available for the said classification entry should be available. In order to avoid litigations at field level, it is requested to issue clarifications in respect of above classification entries.			or without operators		
			9973	Leasing or rental services <u>without</u> operator	Leasing or rental services <u>with or without</u> operator		
			In the current scheme of classification of services under GST, headings 9966 and 9973, both cover rental services with or without operators. Further, some entries of 9973 also find place under heading 9971 (Financial and related services) with identical rates.				
			<u>The impact of these changes would be as under:</u>				
			<b>Heading</b>	<b>Includes</b>			
			9964	Passenger transport: scheduled operations by air in economy or business class, charter of airplanes for non-scheduled passenger transport			
			9965	Goods transport: voyage charter for goods transport			
			9966	Rental Services of transport vehicles <b>with</b> operator: time charter for goods transport			
			9971	Financial leasing			
			9973	Leasing or rental services <b>without</b> operators: leasing of aircrafts, bare-boat charter			
A table summarizing the existing and recommended changes in the headings is placed below:							
<b>Existing</b>				<b>Proposed</b>			
<b>S. No.</b>	<b>Ch/ Sec/ Head</b>	<b>Description</b>	<b>Rate &amp; Condition</b>	<b>S. No.</b>	<b>Ch/ Sec/ Head</b>	<b>Description</b>	<b>Rate &amp; Condition</b>
8	9964  (Passenger Transpo	(i) To (vii) ...	(i) To (vii) ...	8	9964  (Passenger Transport Services)	(i) To (vii) ...	No change

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	rt Services )		
9	9965 (Goods Transport Services )	(i) To (vii) ...	(i) To (vii) ...
10	9966 (Rental services of transport vehicles )	(i) --- (ii) Time charter of vessels for transport of goods (iii) Rental services of transport vehicles with or without operators, other than (i) and (ii) above.	(i) --- (ii) 5% with ITC of capital goods & Input Services (iii) ---
11	9967 (Supporting services in Transport)	(i) ... (ii) ....	(i) ... (ii) ....
15	9971 (Financial and related services )	(i) --- (ii) 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) --- (ii) Same rate as on supply of like goods involving transfer of title in goods (iii) Any transfer of right in goods or of undivided share in goods without the transfer of title thereof. (iv) Leasing of aircrafts by an operator for operating
9	9965 (Goods Transport Services)		No change
10	9966 (Rental services of transport vehicles <b>with operators</b> )	(i) --- (ii) 5% with ITC of capital goods & Input Services (iii) ---	(i) --- (ii) Time charter of vessels for transport of goods (iii) Rental services of transport vehicles with <del>or</del> <b>without</b> operators, other than (i) and (ii) above.
11	9967 (Supporting services in Transport)	(i) ... (ii) ....	No change
15	9971 (Financial and related services)	(i) --- (ii) 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) --- (ii) Same rate as on supply of like goods involving transfer of title in goods (iii) Any transfer of right in goods or of undivided share in goods without the transfer of title thereof. (iv) Leasing of aircrafts by an operator for operating

Sl. No.	Proposal	Justification	Fitment Committee Recommendation
	<p>(iii) Any transfer of right in goods or of undivided share in goods without the transfer of title thereof.</p> <p>(iv) Leasing of aircrafts by an operator for operating scheduled air transport service or scheduled air cargo service by way of transaction covered by clause (f) paragraph 5 of Schedule II of the Central Goods and Services Act, 2017.</p> <p>Explanation.</p> <p>- ....</p> <p>(v) ---</p> <p>(vi) ---</p> <p>(vii) ---</p>	<p>(iii) Same rate as on supply of like goods involving transfer of title in goods</p> <p>(iv) 5% without ITC of inputs</p>	<p><del>scheduled air transport service or scheduled air cargo service by way of transaction covered by clause (f) paragraph 5 of Schedule II of the Central Goods and Services Act, 2017.</del></p> <p>Explanation:</p> <p>(v) ---</p> <p>(vi) ---</p> <p>(vii) ---</p> <p>(iii) Same rate as on supply of like goods involving transfer of title in goods</p> <p>(iv) 5% without ITC of inputs [This would now be covered under 9973 (iii) or 9973 (iv) as the case may be]</p>

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			(v) --- (vi) --- (vii)--
17	9973 (Leasing or rental services, with or without operator)	(i) --- (ii) --- (iii) 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.  (iv) Any transfer of right in goods or of undivided share in goods without the transfer of title thereof. (v) Leasing of aircrafts by an operator for operating scheduled air transport service or scheduled air cargo service by way of transaction covered by clause (f)	(i) --- (ii) --- (iii) Same rate as on supply of like goods involving transfer of title in goods  (iv) Same rate as on supply of like goods involving transfer of title in goods  (v) 5% without ITC of inputs  (vi) ---

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	<p>paragraph 5 of Schedule II of the Central Goods and Services Act, 2017.</p> <p>Explanation. -</p> <p>....</p> <p>(vi) ---</p> <p>(vii) Time charter of vessels for transport of goods.</p> <p>(viii) Leasing or rental services, with or without operator, other than (i), (ii), (iii), (iv), (v), (vi), (vii) and (viii) above.</p>	<p>(vi) ---</p> <p>(vii) 5% with ITC only of capital goods and input services</p> <p>(viii) ---</p>	<p>(vii) <del>Time charter of vessels for transport of goods.</del></p> <p>(viii) Leasing or rental services, <del>with or</del> without operator, other than (i), (ii), (iii), (iv), (v), (vi), (vii) and (viii) above.</p> <p>(v) 5% with ITC of inputs [This would now be covered under 9973 (iii) or 9973 (iv) as the case may be]</p> <p>(vi) ---</p> <p>(vii) <del>5%</del> with ITC only of capital goods and input services</p> <p>(viii) ---</p>

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			<div>(viii) ---</div> <p>Note: There is no change in any tax rate as a consequence of these changes and it would only clean up the classification and reduce disputes</p> <p>*Consequential changes to scheme of classification annexed to notification No. 11/2017- CTR dated 28.06.2017 and the explanatory notes are annexed. [Enclosure 2 and 3 to Annexure IV].</p>
21	<p>Request for issuance of clarification for ST/ GST exemption to the DG Shipping approved maritime courses conducted by Maritime Training Institutes of India</p> <p>Ref: DG shipping</p>	<p>DG Shipping approves the Maritime Training Institutes (MTIs) under the Merchant Shipping Act, 1958 read with Merchant Shipping (Standards of Training, Certification and watch-keeping for seafarers) Rules, 2014.</p> <p>MTIs are authorized to grant training certificates to the students/ prospective seafarers for making them eligible to appear in the competency examination to get Certificate of Competency.</p>	<p><b>Recommendation:</b></p> <p><b>A clarification may be issued that GST exemption is applicable to the DG Shipping approved maritime courses conducted by Maritime Training Institutes of India as such courses are approved and recognized by the Merchant Shipping Act, 1958.</b></p> <p><b>Analysis:</b></p> <p>Under GST regime, services provided by educational institutions to its students, faculty and staff are exempt from GST. “Educational institution” has been defined to mean an institution providing services by way of, (i) pre-school education and education up to higher secondary school or equivalent, (ii) <b>education as a part of a curriculum for obtaining a qualification recognised by any law for the time being in force</b>, (iii) education as a part of an approved vocational education course; education as a part of a curriculum for obtaining a qualification recognised by any law for the time being in force.</p> <p>Exemption to an educational institution would be available, if it fulfills the following criteria:</p> <ul style="list-style-type: none"> <li>the education is provided as part of a curriculum</li> <li>the education leads to a qualification recognized by any law</li> </ul>

Sl. No.	Proposal	Justification	Fitment Committee Recommendation
			<p>Section 76 of the Merchant Shipping Act, 1958 provides for the certificates of competency to be held by officers of ships. It says that every Indian ship, when going to sea from any port or place, shall be provided with officers duly certificated under this Act in accordance with such manning scales as may be prescribed. Section 78 of the Act provides for several Grades of certificates of competency. Section 79 provides that Central Government or a person duly authorised by it shall appoint persons for the purpose of examining the qualifications of persons desirous of obtaining certificate of competency under section 78.</p> <p>To streamline the trainings by maritime institutes, to administer the assessment agencies, the Merchant Shipping (standards of training, certification and watch-keeping for Seafarers) rules, 2014 has been notified. Vide Rule 9, the Director General of Shipping is empowered to designate approved training course, approved training, examination and assessment programme, approved training institute and assessment centres, etc. as under.</p> <p><i>Definitions under Rule 4 of the the Merchant Shipping (standards of training, certification and watch-keeping for Seafarers) rules, 2014:</i></p> <p>(6) “Approved training course” means a course approved by the Director General of Shipping conducted in a training institute for the purpose of issuance of certificate of competency, certificate of proficiency, endorsement, upgradation and revalidation;</p> <p>(7) “Approved training, examination and assessment programme” means the programme of training and assessment of seafarers as approved by the Director General of Shipping specifying the complete scheme of training and standards including examination and assessments for the purpose of issuance of certificates or endorsements under these rules;</p>

Sl. No.	Proposal	Justification	Fitment Committee Recommendation
			<p>(8) “Approved training institute” means a training institute approved by the Director General of Shipping;</p> <p>(9) “Assessment Centre” means a centre designated by the Director General of Shipping responsible for assessment of candidates and maintaining records for the purposes of assessment;</p> <p>Since, Maritime Training Institutes <i>and their training courses are approved by the Director General of Shipping</i> under the provisions of the Merchant Shipping Act, 1958 read with the Merchant Shipping (standards of training, certification and watch-keeping for Seafarers) rules, 2014, such courses are exempt from GST. <b>We may issue a clarification that GST exemption is applicable to the DG Shipping approved maritime courses conducted by Maritime Training Institutes of India.</b></p> <p>The Delhi High Court in WP(C) No. 3513 of 2012 as reported in 2013 (30) S.T.R. 689 (Del.)(Indian Institute of Aircraft Engineering v. Union of India) had held that exclusion clause of Section 65(27) of Finance Act, 1994 had used expression “recognition by law” and not conferred by law/statute, thus even if certificate/degree/diploma/ qualification was not product of statute, but had approval of some kind in law, it was exempt. The Aircraft Act, 1934, Aircraft Rules, 1937 and Civil Aviation Requirements issued by DGCA having provided for grant of approval to Indian Institute of Engineering, recognized the certificate and qualification offered by such Institutes, and conferred some value in eyes of law; it distinguished approved Institute from an unapproved one, leading to inference that Course Completion Certificate/training offered by such Institutes was recognized by law. Service Tax is not leviable on them.</p> <p>By keeping in view of the above judgment and the existing provisions of exemption, we may clarify that GST exemption is applicable to the DG Shipping approved maritime courses conducted by Maritime</p>



Sl. No.	Proposal	Justification	Fitment Committee Recommendation
			Training Institutes of India as such courses are approved and recognized by the Merchant Shipping Act, 1958.
22	<p>Request to exempt services by way of placing name plates or similar plates and other symbols, of any material in lieu of donation for advancement of religion, spirituality or yoga from 18% GST.</p> <p>Ref: CCT Gujarat forwarding representation of Vishwa Shanti Nirmal Dhyan Kendra, Junagadh</p> <p>Shree Digambar Jain Samaj Sangathan, Ahmedabad</p>	<p>Generally, name plates of donors are placed at the premises of temple or religious institutions. These plates are made of different materials. In addition, when any donor donates any amount, generally a name plate is placed on the premises to express the gratitude. As these plates are placed in lieu of donation given by donors, it is requested to exempt the same from GST.</p>	<p><b>Recommendation:</b></p> <p><b>May be clarified by issuing a circular to explain suitably the situations in which there will be no service.</b></p> <p><b>Analysis:</b></p> <p>In the instant case, individual donors are providing financial help or other supports in the form of donation or gift to the Vishwa Shanti Nirmal Dhyan Kendra, Junagadh and a name plate is placed on the premises to express the gratitude. The intention of the Vishwa Shanti Nirmal Dhyan Kendra, Junagadh is <b>not to bring the name</b> of the donor in public image or for public attention for getting publicity benefit and goodwill of the general public. Thus there appears to be no quid pro quo for the consideration received by it from individual donors. Therefore, the amount paid to Vishwa Shanti Nirmal Dhyan Kendra does not obligate the recipient of the money to do anything in return and hence there would be no GST liability.</p>
23	<p>Request to exempt the services rendered by Yoga Certification Board for yoga education and training.</p> <p>Shri Sripad Naik, MoS (IC),</p>	<p>YCB provides mainly services of yoga education and training through its accredited Certification Bodies. Accredited bodies are responsible for the conduct of assessment of Yoga Professionals for level-1, level-2 and level-3 under Yoga Education and Training category.</p>	<p><b>Recommendation:</b></p> <p><b>It may be advised to Ministry of Ayush to register YCB as a 12AA entity. Thereafter the services of YCB would be automatically exempt as primary activities of YCB are charitable relating to advancement of religion, spirituality or yoga.</b></p> <p><b>Analysis:</b></p>

Sl. No.	Proposal	Justification	Fitment Committee Recommendation															
	Ministry of Ayush and MoS, Defence	<p>GST collected from the candidates on examination fee is a heavy burden on these candidates and restricting the momentum of generating number of quality yoga professionals.</p> <p>Alternative therapies like Ayurveda, Homeopathy, Unani, Siddha etc are exempted from GST. However, yoga related education/ training/ certification provided by YCB accredited bodies is not exempt from GST.</p>	<p>Ministry of Ayush had established a Yoga Certification Board (YCB) under the aegis of Morarji Desai National Institute of Yoga (MDNIY) in March, 2018. MDNIY is an Autonomous organization registered under the Societies Registration Act, 1860 and functioning under the Ministry of AYUSH, Govt. of India.</p> <p>YCB renders various services such as education, training, examination and certification of yoga students/ professionals through Personnel Certification Bodies (PrCB). It also provides services of assessment and accreditation of Yoga Institutes and PrCBs. Approved Personnel Certification Bodies (PrCB) are accredited by NABCB or any other Accreditation bodies recognised by YCB. These Certification Bodies are eligible to conduct assessment of Yoga Professionals for level-1, level-2 and level-3 under Yoga Education and Training category.</p> <p>As per the guidelines of YCB, The certification bodies should be a government organization or an autonomous organization under the government (registered under relevant Act) or a trust (registered under Indian Trusts Act, 1882 ) or a society (registered under Societies Act, 1860) or a corporate firm (registered under Companies Act, 2013).</p> <p>YCB existence is mainly dependent on grant-in-aid received from Government and the accreditation, enrollment and renewal fees received from the certification bodies. YCB and accredited Certification Bodies charges examination fees from students and professionals appearing for the yoga exams. The fees fixed by YCB is as under,</p> <table><tr><th></th><th>PrCBs in India</th><th>PrCBs outside India</th></tr><tr><td>Enrolment fee</td><td>Rs 25,000</td><td>\$1,500</td></tr><tr><td>Assessment fee</td><td>Rs. 50,000+ Visit charges (Actual Boarding and Lodging)</td><td>\$3000+ Visit charges (Actual Boarding and Lodging)</td></tr><tr><td><b>Total</b></td><td><b>Rs. 75,000+ Visit charges</b></td><td><b>\$ 4500 + Visit charges</b></td></tr><tr><td>Annual Renewal fee</td><td>Rs. 25,000</td><td>\$1,500</td></tr></table> <p>Services provided by an entity registered under section 12AA of the Income-tax Act, 1961 (43 of 1961) by way of charitable activities is exempt from GST vide Sl. No. 1 of notification No. 12/20107- CTR dated 28.06.2019.</p>		PrCBs in India	PrCBs outside India	Enrolment fee	Rs 25,000	\$1,500	Assessment fee	Rs. 50,000+ Visit charges (Actual Boarding and Lodging)	\$3000+ Visit charges (Actual Boarding and Lodging)	<b>Total</b>	<b>Rs. 75,000+ Visit charges</b>	<b>\$ 4500 + Visit charges</b>	Annual Renewal fee	Rs. 25,000	\$1,500
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			<p>“Charitable activities” has been defined to mean activities relating to advancement of religion, spirituality or yoga.</p> <p>Further it has been clarified vide circular No. 66/40/2018-GST dated 26.09.2018 that the services provided by entity registered under Section 12AA of the Income Tax Act, 1961 by way of advancement of religion, spirituality or yoga are exempt. Fee or consideration charged in any other form from the participants for participating in a religious, Yoga or meditation programme or camp meant for advancement of religion, spirituality or yoga shall be exempt. Residential programmes or camps where the fee charged includes cost of lodging and boarding shall also be exempt as long as the primary and predominant activity, objective and purpose of such residential programmes or camps is advancement of religion, spirituality or yoga.</p> <p>Therefore, yoga related services such as education, training, examination and certification of yoga students/ professionals by Personnel Certification Bodies (PrCB) would be exempt from GST, if such certification bodies are registered under section 12AA of the Income-tax Act, 1961. Services of Yoga Certification Board would also be exempt if it gets registered under section 12AA of the Income-tax Act, 1961.</p> <p>Instead of providing a specific exemption to YCB, we may advise Ministry of Ayush to register YCB as a 12AA entity. Thereafter the services of YCB would be automatically exempt as primary activities of YCB are charitable relating to advancement of religion, spirituality or yoga.</p>
24	Request to clarify applicability of GST on upfront lease rent towards 30 years of lease of industrial plot	The Numaligarh Refinery Limited (NRL) is in the process of setting up of a crude oil terminal at Paradip. Paradip Port Trust (PPT) is in principle agreed to provide 200 acres of land to NRL on lease, for a period of 30 years	<p><b>Recommendation:</b></p> <p><b>It may be clarified to NRL that the upfront amount payable towards long term lease of industrial plot by PPT to NRL for setting up crude terminal, fulfills all the condition of notification No. 12/2017- CTR and is thus eligible for exemption provided therein.</b></p>

Sl. No.	Proposal	Justification	Fitment Committee Recommendation
	<p>for setting up of crude oil terminal at Paradip Port by Numaligarh Refinery Limited.</p> <p>Ref: Managing Director, Numaligarh Refinery Limited</p>	<p>upon payment of “upfront amount of lease rent for 30 years”. For this transaction PPT has issued a provisional invoice to NRL amounting to Rs. 49.51 cr along with 18% of GST amounting to Rs. 8.91 cr. NRL is of the view that the payment of upfront lease rent towards 30 years of lease of industrial plot for setting up their terminal do not attract GST as the service in question is exempt from GST vide sl. No. 41 of the notification No. 12/2017- CTR.</p>	<p><b>Analysis:</b></p> <p>Present provision of GST exemption to upfront amount payable in respect of service by way of granting of long term lease is provided vide sl. No. 41 of notification No. 12/2017- Central Tax (Rate) as under-</p> <p><i>“Upfront amount (called as premium, salami, cost, price, development charges or by any other name) payable in respect of service by way of granting of long term lease of thirty years or more of industrial plot or plot for development of infrastructure for financial business, provided by the State Government Industrial Development Corporation or undertaking or by any other entity having 50% or more ownership of Central Government, State Government, Union Territory to the industrial unit or the developer in any industrial or financial business area.”</i></p> <p>There are four limbs in the above expression to be fulfilled in order to get the GST exemption benefits.</p> <ul style="list-style-type: none"> <li>• Consideration – in form of <u>upfront amount</u></li> <li>• Provision of service- grant of <u>long term lease of thirty years</u> or more of <u>industrial plot</u> or plot for development of infrastructure for financial business</li> <li>• Service provider- service to be provided by State Government Industrial Development Corporation or <u>undertaking or by any other entity having 50% or more ownership of Central Government</u>, State Government, Union Territory</li> <li>• Service recipient- the industrial unit or <u>the developer in any industrial</u> or financial business area.</li> </ul> <p>The matter has already been examined by TRU. This office sought information from Ministry of Shipping as to whether Paradip Port Trust is an entity in which Central Government is having 50% or more ownership? We also sought information from Paradip Port Trust and CCT Odisha as to whether the proposed plot is an industrial plot in an industrial area?</p>

Sl. No.	Proposal	Justification	Fitment Committee Recommendation
			<p>Ministry of Shipping vide its OM No. PD-26025/8/2019-PD-II dated 06.06.2019, <i>inter- alia</i>, informed that <u>Paradip Port is an entity which is 100% owned by Central Government</u>. Similarly, Paradip Port Trust vide its letter No. AD-EST-LAND-I-15/2018(vol.I)/ 2339 dated 12.06.2019, informed that the proposed plot for allotment in favour of NRL has been earmarked for industrial use, in accordance with clause-8 of the policy guidelines for land management 2014, for all major port trusts issued by Govt. of India as per the Major Port Trusts Act, 1963.</p> <p>Ministry of Shipping vide its OM No. PD-26025/8/2019-PD-II dated 06.06.2019 (<i>copy enclosed</i>), <i>inter- alia</i>, informed that Paradip Port is an entity which is 100% owned by Central Government. Similarly, Paradip Port Trust vide its letter No. AD-EST-LAND-I-15/2018(vol.I)/ 2339 dated 12.06.2019 (<i>copy enclosed</i>), informed that the proposed plot for allotment in favour of NRL has been earmarked for industrial use in accordance with clause-8 of the policy guidelines for land management 2014 for all major port trusts issued by Govt. of India as per the Major Port Trusts Act, 1963.</p> <p>This matter was earlier discussed by Fitment Committee through circulation by mail. However few State members expressed their reservation that Fitcom should not take up such issues which can be clarified by Advance ruling. In this regard it may be noted that Government in past has taken positive approach for handholding of Government departments and PSUs including Central PSUs. In past, Fitment Committee has also analysed the matters referred by individual stake holders.</p> <p>Since all the conditions of exemption are fulfilled, it may be clarified to NRL that the payment of upfront lease rent towards long term lease (30 years) of an industrial plot for setting up crude oil terminal from Paradip Port Trust is exempt from levy of GST. State of Karnataka has not opposed the clarification on merit but are of the views that these applicants should take the route of advance ruling. CBIC suggests that either the Fitment Committee approve the clarification considering that the applicant is CPSU or a clarification be issued by CBIC with a caveat that it would not be binding in any quasi-judicial proceedings in future.</p>

Sl. No.	Proposal	Justification	Fitment Committee Recommendation
25	<p>Request to RBI to develop an IT System to share information on buyer and seller banks post PSLC transaction</p> <p>Ref: 28<sup>th</sup> GST Council held on 21.07.2018</p>	<p>The intention of request to RBI for developing an IT system is to enable exchange of seller and buyer bank information such as GSTIN, location of the buyer bank etc. post transaction of PSLC, so that, liability to discharge GST is shifted back to seller bank under forward charge mechanism when this IT facility is ready.</p> <p>The present RCM payment mechanism was implemented to accommodate the request of RBI.</p>	<p><b>Recommendation:</b></p> <p><b>RBI may not be requested to develop IT system to bring PSLC into forward charge mechanism as the issue is settled now and another round of tinkering may not be desirable at such a short interval.</b></p> <p><b>Analysis:</b></p> <p>The 28th GST Council Meeting held on 21.07.2018 recommended that RBI may be requested to examine if the information of the buyer and seller may be disclosed post PSLC transaction. 25th GIC meeting held on 05.03.2019 decided that RBI may be requested to develop the required system for identifying the place of supply in such cases by 31st March, 2019. Therefore, RBI was requested vide letter dated 27.03.2019 to develop requisite IT system to identify buyer and seller banks post completion of PSLC transaction. Now, RBI vide email dated 07.08.2019 has requested to confirm the understanding of RBI that disclosure of location of seller bank may not be required to discharge GST liability as buyer bank needs to pay GST under reverse charge mechanism.</p> <p>The intention of request to RBI for developing an IT system is to enable exchange of seller and buyer bank information such as GSTIN, location of the buyer bank etc post transaction of PSLC, so that, liability to discharge GST is shifted back to seller bank under forward charge mechanism when this IT facility is ready. The present RCM payment mechanism was implemented to accommodate the request of RBI.</p> <p>However, the current provisions under reverse charge mechanism has settled the issue of discharging GST on PSLC transactions. Therefore, the request to RBI to develop an IT system may be reviewed by the Fitment Committee and RCM regime may continue.</p>

Sl. No.	Proposal	Justification	Fitment Committee Recommendation
26	Request for GST exemption for FIFA Under-17 Women's World Cup 2020	India is going to host 7 <sup>th</sup> edition of FIFA under-17 Women's World Cup in 2020. Govt of India has given guarantees to FIFA including Guarantee No 8 relating to Tax exemptions.	<p><b>Recommendation:</b></p> <p><b>Exemption may be granted for GST on services related to FIFA Under-17 Women's World Cup 2020 similar to existing exemption given to FIFA U17 World Cup 2017 at Sl. Nos. 9A and 82 of Notification No. 12/2017-CT(R)</b></p> <p><b>Analysis:</b></p> <p>The 20<sup>th</sup> and 21<sup>st</sup> GST Council had recommended GST exemptions on goods and services related to FIFA U-17 World Cup 2017. Accordingly, following exemption related to services were given: -</p> <p>(1) GST exemption was given to services provided by and to Fédération Internationale de Football Association (FIFA) and its subsidiaries directly or indirectly related to any of the events under FIFA U-17 World Cup 2017 to be hosted in India provided that Director (Sports), Ministry of Youth Affairs and Sports certifies that the services are directly or indirectly related to any of the events under FIFA U17 World Cup 2017 [ Vide Sl. No. 9A of Notification No. 12/2017-CT(R)]</p> <p>(2) GST exemption was granted to services by way of right to admission to the events organised under FIFA U-17 World Cup 2017 vide Sl. No. 82 of Notification No. 12/2017-CT(R)</p> <p>Now, the request for similar exemption has come from Department of Sports for hosting FIFA Under-17 Women's World Cup 2020. We may give same exemptions for FIFA Under-17 Women's World Cup 2020</p>
27	Request for GST exemption on Services of general	"Bangla Shasya Bima" (BSB) Scheme is a crop insurance social welfare scheme wholly funded by the Govt. of West	<b>Recommendation:</b>



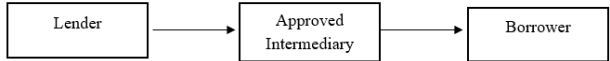
Sl. No.	Proposal	Justification	Fitment Committee Recommendation
	<p>insurance business provided under “BANGLA SHASYA BIMA” (BSB) Scheme</p> <p>Ref: CCT, West Bengal</p>	<p>Bengal operational from the current kharif season of 2019. The proposal is to exempt the service provided under the said scheme from GST akin to the exemption that is there for Pradhan Mantri Fasal Bima Yojana(PMFBY) scheme.</p> <p>2. This scheme has replaced the Pradhan Mantri Fasal Bima Yojana (PMFBY)/ Bangla Fasal Bima Yojana (BFBY) Scheme in West Bengal.</p> <p>3. Now, for a similar Scheme run by the Govt. of India, i.e. Pradhan Mantri Fasal Bima Yojana (PMFBY), the Services of general insurance business provided are already exempted from GST [vide entry in Sl. No. 35(j) of CGST Notification No. 12/2017-CT (Rate) dated 28.06.2017 inserted vide CGST Notification No. 21/2017-CT (Rate) dated 22.08.2017]</p> <p>4. The BSB Scheme is also a social welfare crop insurance scheme of similar nature with PMFBY and thus may be exempted.</p>	<p><b>“BANGLA SHASYA BIMA” (BSB) Scheme may be added in the list of exempted insurance scheme under entry 35 of Notification No. 12/2017-CTR.</b></p> <p><b>Analysis:</b></p> <p>West Bengal government has announced a crop insurance scheme in collaboration with the insurance companies for the 2019 kharif season. The crop insurance scheme would be free of cost for the farmers since the West Bengal government will pay the full premium to Implementation Agencies i.e Agriculture Insurance Company of India Ltd and Oriental Insurance Company Ltd.</p> <p>2. Services provided to the Central Government, State Government, Union territory under any insurance scheme for which total premium is paid by the Central Government, State Government, Union Territory are exempt from the payment of GST [Sl. No 40 of Notification No 12/2017-CT(R) dated 28.06.2017].</p> <p>3. Since the cost of premium of Bangla Shasya Bima (BSB) Scheme is a crop insurance social welfare scheme wholly funded by the Govt. of West Bengal, BSB may avail the exemption on levy of GST under the said notification. Therefore, services provided by implementation agencies to West Bengal government under the crop insurance scheme, "Bangla Shasya Bima" (BSB) is exempt from GST as per Sl. No 40 of Notification No 12/2017-CT(R) dated 28.06.2017</p>
28	Request to exempt GST on services of life insurance business provided or	Similar exemption from both Service Tax and GST is already been given to personnel of Armed forces and Coast Guards.	<p><b>Recommendation:</b></p> <p><b>Exemption may be granted for GST on services of life insurance business provided or agreed to be provided by the Central Armed Paramilitary Forces (under</b></p>



Sl. No.	Proposal	Justification	Fitment Committee Recommendation
	<p>agreed to be provided by the Central Armed Paramilitary Forces (under Ministry of Home Affairs) Group Insurance Funds to their members under the Group Insurance Schemes of the Central Government.</p> <p>Ref: Fitment Committee on 14.12.2018</p>	<p>Fitment Committee on 14.12.2018 deferred the matter for want of information from MHA and also directed to collect information in relation to similar organisations of State Government.</p>	<p><b>Ministry of Home Affairs) Group Insurance Funds to their members under the Group Insurance Schemes of the Central Government.</b></p> <p><b>Analysis:</b></p> <p>GST exemption was granted to services of life insurance business provided or agreed to be provided by the Army, Naval and Air Force Group Insurance Funds to members of the Army, Navy and Air Force, respectively, under the Group Insurance Schemes of the Central Government [Sl. No. 29 of Notification No. 12/2017-Central Tax (Rate)]. Similar exemption has also been provided to services of life insurance provided or agreed to be provided by the Naval Group Insurance Fund to the personnel of Coast Guard under the Group Insurance Schemes of the Central Government [Sl. No. 29A of Notification No 12/2017-Central Tax (Rate)].</p> <p>2. The request to exempt GST on the group insurance services provided by the Central Armed Paramilitary Forces (CAPFs) under Ministry of Home Affairs was taken to Fitment Committee Meeting held on 14.12.2018. FITCOM deferred the matter for want of information and directed to collect information in relation to similar organisations of State Governments also.</p> <p>3. F.No. 354/39/2018-TRU dated 22.05.2019 was sent to GST Council Secretariat to request States for sending information regarding similar organisations in State government. However, no information is received from States till date. OM F.No. 354.39.2018 dated 12.11.2018 was sent to MHA seeking the GST liability on part of group insurance services provided to members of CAPFs. GST@18% on the taxable value for 12 months on the premium paid for Assam Rifles Group Insurance Scheme (ARGIS) is Rs 11.27 Crores.</p> <p>4. CISF vide letter dated 03.01.2019 and CRPF vide letter dated 29.11.2018 have informed that there is no group insurance scheme on the lines of Assam Rifles Group Insurance Scheme (ARGIS) and only CGEGIS (Central</p>

Sl. No.	Proposal	Justification	Fitment Committee Recommendation
			<p>Govt Employees Group Insurance Scheme) is being implemented by CISF and CRPF. Therefore, GST revenue loss is minimal for granting such exemption to CAPFs.</p> <p>5. Therefore, services of life insurance business provided or agreed to be provided by the Central Armed Paramilitary Forces (under Ministry of Home Affairs) Group Insurance Funds to their members under the Group Insurance Schemes of the Central Government may be exempt from GST.</p>
29	<p>Request to levy security lending service under reverse charge mechanism (RCM).</p> <p>Ref: Tata Investment Corp Ltd</p>	<p>GST is applicable on the lending fees collected from the borrowers of the securities. Since transactions happen on the electronic trading platform of BSE.NSE through registered stock brokers, the identity of the lender and borrower is not known. This has resulted in lenders bearing the burden of GST as the identity of borrower is not known. Therefore, borrower should be made liable to pay GST like PSLC transactions between banks.</p>	<p><b>Recommendation:</b></p> <ul style="list-style-type: none"> <li>(i) <b>The proposal to levy GST on securities lending service under reverse charge mechanism (RCM) prospectively may be accepted.</b></li> <li>(ii) <b>For past period, the tax may be paid on forward charge basis and in order to facilitate early payment of GST, request may be made to SEBI to disclose the information about the lender and borrower of securities.</b></li> <li>(iii) <b>IGST shall be payable on supply of these services and in cases where CGST/SGST/UTGST have been paid, such taxpayers will not be asked to pay again.</b></li> <li>(iv) <b>In order to remove ambiguity / doubt, the taxability, classification and rate on supply of securities lending service may also be clarified.</b></li> </ul> <p><b>Analysis:</b></p> <p>For the purpose of GST Act, “securities” shall have the same meaning as assigned to it in clause (h) of section 2 of the Securities Contracts (Regulation) Act, 1956 [Section 2(101) of CGST Act]; The definition of services as per Section 2(102) of the CGST Act, is extracted as below: -</p> <p><i>“services” means anything <b>other than goods, money and securities</b> but includes activities relating to the use of</i></p>

Sl. No.	Proposal	Justification	Fitment Committee Recommendation
			<p><i>money or its conversion by cash or by any other mode, from one form, currency or denomination, to another form, currency or denomination for which a separate consideration is charged;</i></p> <p>The activity of lending of securities is not a transaction in securities which is neither a supply of goods or service in GST. For facilitating or arranging lending of securities, amount is charged and the consideration which is in the nature of commission / fee is taxable in GST since 01.07.2017. We may therefore, clarify through a circular that: -</p> <p><i>(i) Facilitating or arranging the lending of securities is a taxable supply under GST w.e.f 01.07.2017. The explanation added to the definition of services w.e.f. 01.02.2019 i.e.” includes facilitating or arranging transactions in securities” was only clarificatory in nature and does not have any bearing on the taxability of this service in past.</i></p> <p>(ii) This supply is classifiable under heading 997119 of the scheme of classification of services appended to notification No. 11/2017-CT(Rate) and is leviable to GST of 18% under Sl. No. 15(vii) of Notification ibid.</p> <p>2. SEBI has prescribed the Securities Lending and Borrowing Scheme, 1997 (SLB Scheme) for the purpose of facilitating lending and borrowing of securities. Under the SLB Scheme, lender of securities lends to a borrower through an approved intermediary. The transaction takes place through an electronic screen-based order matching mechanism provided by the recognised stock exchange in India. There is anonymity between the lender and borrower since there is no direct agreement between them.</p>

Sl. No.	Proposal	Justification	Fitment Committee Recommendation
			<p>2.1 The lenders earn lending fee for lending their securities to the borrowers. The security lending mechanism depicted in the diagram below: -</p>  <pre> graph LR     Lender --&gt; ApprovedIntermediary[Approved Intermediary]     ApprovedIntermediary --&gt; Borrower </pre> <p>3. The lenders earn lending fee for lending their securities to the borrowers. Lender is a person who deposits the securities registered in his name or in the name of any other person duly authorised on his behalf with an approved intermediary for the purpose of lending under the scheme; Borrower is a person who borrows the securities under the scheme through an approved intermediary; Approved intermediary is a person duly registered by the SEBI under the guidelines/scheme through whom the lender will deposit the securities for lending and the borrower will borrow the securities; Lender is the service provider who gets consideration in the form of lending fee from borrowers who receive the service.</p> <p>4. Since lending of securities is done anonymously on BSE / NSE portals and in terms of operation, are similar to the trading of PSLC on e-Kuber platform of RBI, we may levy GST on securities lending service under reverse charge mechanism (RCM) prospectively.</p> <p>5. For past period, GST may be paid under forward charge basis by the lender. As in case of PSLC, the supply may also be treated as interstate supply on which IGST shall be payable. In case CGST/SGST has already been paid such service providers will not be asked to pay IGST in lieu. In order to facilitate immediate payment of GST, request may be made to SEBI to disclose the identity and place of supply or any other information about the lender and borrower of securities for the past period.</p>
30	Request to provide an option to authors to pay	Royalty paid by publishers to authors for original literary works now attracts GST @ 12% under reverse charge	<b>Recommendation:</b>

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	tax on author's royalty under forward mechanism with input tax credit facility.	mechanism. Owing to RCM, authors are not able to claim input credit for their regular day to day operations such as agent services, translation services, editing services, advertisement services, social media consultants, PR services etc.	<p><b>The authors may be allowed option to pay GST on royalty charged from publishers under forward charge and do regular compliance.</b></p> <p><b>Analysis:</b></p> <p>There are authors who have fairly well-established office and who are in a position to comply with GST procedures including filing of monthly return. Therefore, these authors may be given an option to pay GST on forward charge on royalty payment received from Publishers.</p> <p>No change in tax rate is requested.</p> <p>It is proposed to amend entry at serial No 9 of RCM notification No. 13/2017-CTR as under:</p>

**Existing:**

Sl.	Category of Supply of Services	Supplier of service	Recipient of Service
9	Supply of services by an author, music composer, photographer, artist or the like by way of 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 to a publisher, music company, producer or the like.	Author or music composer, photographer, artist, or the like	Publisher, music company, producer or the like, located in the taxable territory.

**Proposed:**

Sl.	Category of Supply of Services	Supplier of service	Recipient of Service
9	Supply of services by <del>an author</del> , a music composer, photographer, artist or the like by way of 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 <del>literary</del> , dramatic, musical or artistic works to a <del>publisher</del> , music company, producer or the like.	<del>Author</del> — <del>or</del> music composer, photographer, artist, or the like	<del>Publisher</del> , music company, producer or the like, located in the taxable territory.
9A	Supply of services by an author by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13 of the	Author	Publisher located in the taxable

Sl. No.	Proposal	Justification	Fitment Committee Recommendation
	Copyright Act, 1957 relating to original literary works to a publisher.		<p>Territory:</p> <p>Provided that nothing contained in this entry shall apply where,-</p> <p>(i) the author has filed a declaration with the jurisdictional CGST or SGST commissioner, as the case may be, that he exercises the option to pay tax on the service specified in column (2) under forward charge and shall not withdraw the said option within a period of 1 year from the date of exercising such option:</p> <p>(ii) the author makes a declaration to the above effect on the invoice issued by him to the publisher.</p>
* Notification wording shall be drafted in consultation with the Ministry of Law and States.			

**Enclosure 1**

F. No. 354/304/2018-TRU  
Government of India  
Ministry of Finance  
Department of Revenue  
(Tax research Unit)

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Room No. 146G, North Block,  
New Delhi, <sup>th</sup> September 2019

To,

The Principal Chief Commissioners/ Chief Commissioners/ Principal Commissioners/  
Commissioner of Central Tax (All) /  
The Principal Director Generals/ Director Generals (All)

Madam/Sir,

**Subject: Clarification on issue of GST on Airport levies – reg.**

Various representations have been received seeking clarification on issues relating to GST on airport levies and to clarify that airport levies do not form part of the value of services provided by the airlines and consequently no GST should be charged by airlines on airport levies. In order to ensure uniformity in the implementation of the provisions of law across the field formations, the Board, in exercise of its powers conferred by section 168 (1) of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as “CGST Act”), hereby clarifies the issues in the succeeding paras.

2. Passenger Service Fee (PSF) is charged under rule 88 of Aircraft Rules, 1937 according to which the airport licensee may collect PSF from embarking passengers at such rates as specified by the Central Government. According to the rule the airport license shall utilize the said fee for infrastructure and facilitation of the passengers. User Development Fee (UDF) is levied under rule 89 of the Aircraft rules 1937 which provides that the licensee may levy and collect, at a major airport, the User Development Fee at such rate as may be determined under clause (b) of sub-section (1) of section 13 of the Airports Economic Regulatory Authority of India Act, 2008.

2.1 Though the rule does not prescribe the specific purpose of levy and whether it is to be charged from the airlines or the passengers. However, it is seen from section 2(n) of Airports Economic Regulatory Authority of India Act, 2008, that the authority which manages the airport is eligible to levy and charge UDF from the embarking passengers at any airport.

2.2 Further, Director General of Civil Aviation has clarified vide order No. AIC Sl. No. 5 /2010 dated 13.09.2010 that in order to avoid inconvenience to passengers and for smooth and orderly air transport/airport operations, the User Development Fees (UDF) shall be collected from the passengers by the airlines at the time of issue of air ticket and the same shall be remitted to Airports Authority of India in the line system/procedure in vogue. For this, collection charges of Rs. 5/- shall be receivable by the airlines from AAI, which shall not to be passed on to the passengers in any manner.

2.3 The above facts clearly indicate that PSF and UDF are charged by airport operators for providing the services to passengers.

2.4 Further Supreme Court vide order dated 26.04.2011, inter-alia, has held that airport development fee is not a tax levied by the government, but a charge by a lessee, and cannot be excluded from the value for charging the service tax. As per Supreme Court, UDF and PSF are charges levied by airport authority at rates approved by Government of India, for services provided to passengers. Thus PSF/UDF is not a tax levied by the government, but a charge by a lessee.

2.5 Thus, services provided by an airport operator to passengers against consideration in the form of UDF and PSF are liable to GST. UDF was also liable to service tax. It is also clear from notification of Director General of Civil Aviation AIC Sl. No. 5 /2010 dated 13.09.2010, which states that UDF approved by MoCA, GoI is inclusive of service tax. It is also seen from the Air India website that the UDF is inclusive of service tax. Further in order No. AIC S. Nos. 3/2018 and 4/2018, both dated 27.2.2018, it has been laid down that GST is applicable on the charges of UDF and PSF.

2.6 PSF and UDF being charges levied by airport operator for services provided to passengers, are collected by the airlines as an agent and is not a consideration for any service provided by the airlines. Thus airline is not responsible for payment of ST/GST on UDF or PSF provided the airline satisfies the conditions prescribed for a pure agent under Rule 33 of the CGST Rules. It is the licensee, that is the airport operator (AAI, DIAL, MIAL etc) which is liable to pay ST/GST on UDF and PSF.

2.7 Airlines may act as a pure agent for the supply of airport services in accordance with rule 33 of the CGST rules. Rule 33 of the CGST rules provides that 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 the payment to the third party on authorisation 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.*

“Pure agent” has been defined to mean 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.*

2.8 Accordingly, the airline should separately indicate actual amount of PSF and UDF and GST payable on such PSF and UDF by the airport licensee, in the invoice issued by airlines to its passengers. The airline acting as pure agent shall not take ITC of GST payable or paid on PSF and UDF. The airline would only recover the actual PSF and UDF and GST payable on such PSF and UDF by the airline operator. The amount so recovered will be excluded from the value of supplies made by the airline to its passengers. In other words, the airline shall not be liable to pay GST on the PSF and UDF (for airport services provided by airport licensee), and separately shown by it in the invoice issued to its passengers. The registered passengers, who are the ultimate recipient of the airport services, may take ITC of GST paid on PSF and UDF on the basis of pure agent’s invoice issued by the airline to them.



2.9 The airport operators shall pay GST on the PSF and UDF collected by them from the passengers through the airlines. Since, the airport operators are collecting PSF and UDF inclusive of ST/GST, there is no question of their not paying ST/GST collected by them to the Government.

2.10 The collection charges paid by airport operator to airlines are a consideration for the services provided by the airlines to the airport operator (AAI, DAIL, MAIL etc) and airlines shall be liable to pay GST on the same under forward charge. ITC of the same will be available with the airport operator.

3. Difficulty if any, in the implementation of this circular may be brought to the notice of the Board.

Yours Faithfully,

XXXX  
OSD (TRU)

Changes in the Scheme of Classification Annexed to Rate Notification No. 11/2017-CT(R) Dated 28.6.17							
EXISTING				PROPOSED			
S.No.	Chapter, Section, Heading or Group	Service Code (Tariff)	Service Description	S.No.	Chapter, Section, Heading or Group	Service Code (Tariff)	Service Description
119	Heading 9966		Rental services of transport vehicles with or without operators	119	Heading 9966		Rental services of transport vehicles with <del>or without</del> operators
120	Group 99660		Rental services of transport vehicles with or without operators	120	Group 99660		Rental services of transport vehicles with <del>or without</del> operators
121		996601	Rental services of road vehicles including buses, coaches, cars, trucks and other motor vehicles, with or without operator	121		996601	Rental services of road vehicles including buses, coaches, cars, trucks and other motor vehicles, with <del>or without</del> operator
122		996602	Rental services of water vessels including passenger vessels, freight vessels and the like with or without operator	122		996602	Rental services of water vessels including passenger vessels, freight vessels and the like with <del>or without</del> operator
123		996603	Rental services of aircraft including passenger aircrafts, freight aircrafts and the like with or without operator	123		996603	Rental services of aircraft including passenger aircrafts, freight aircrafts and the like with <del>or without</del> operator
124		996609	Rental services of other transport vehicles nowhere else classified with or without operator	124		996609	Rental services of other transport vehicles nowhere else classified with <del>or without</del> operator
232	Heading 9973		Leasing or rental services with or without operator	232	Heading 9973		Leasing or rental services <del>with or</del> without operator

233	<b>Group 99731</b>		<b>Leasing or rental services concerning machinery and equipment with or without operator</b>	233	<b>Group 99731</b>		<b>Leasing or rental services concerning machinery and equipment <del>with or</del> without operator</b>
234		997311	Leasing or rental services concerning transport equipments including containers, with or without operator	234		997311	Leasing or rental services concerning transport equipments including containers, <del>with or</del> without operator
235		997312	Leasing or rental services concerning agricultural machinery and equipment with or without operator	235		997312	Leasing or rental services concerning agricultural machinery and equipment <del>with or</del> without operator
236		997313	Leasing or rental services concerning construction machinery and equipment with or without operator	236		997313	Leasing or rental services concerning construction machinery and equipment <del>with or</del> without operator
237		997314	Leasing or rental services concerning office machinery and equipment (except computers) with or without operator	237		997314	Leasing or rental services concerning office machinery and equipment (except computers) <del>with or</del> without operator
238		997315	Leasing or rental services concerning computers with or without operators	238		997315	Leasing or rental services concerning computers <del>with or</del> without operators
239		997316	Leasing or rental services concerning telecommunications equipment with or without operator	239		997316	Leasing or rental services concerning telecommunications equipment <del>with or</del> without operator
240		997319	Leasing or rental services concerning other machinery and equipments with or without operator	240		997319	Leasing or rental services concerning other machinery and equipments <del>with or</del> without operator

Changes in the Explanatory Notes to the Scheme of Classification of Services	
EXISTING	PROPOSED
<p><b>9966 Rental services of transport vehicles with <del>or without</del> operators</b></p> <p><b>99660 Rental services of transport vehicles with <del>or without</del> operators</b></p> <p><b>996601 Rental services of road vehicles including buses, coaches, cars, trucks and other motor vehicles, with <del>or without</del> operator.</b></p> <p>This service code includes rental of buses or coaches, trucks and other motorized freight vehicles, with/<del>without</del> operators for a period of time, not generally dependent on distance. The renter defines how and when the vehicles will be operated, determining schedules, routes, and other operational considerations.</p> <p>This service code does not include:</p> <ul style="list-style-type: none"> <li>- local, urban and suburban bus or coach charter services, cf. 996413</li> <li>- long-distance bus or coach charter services, cf. 996422</li> </ul> <p><b>996602 Rental services of water vessels including passenger vessels, freight vessels etc., with <del>or without</del> operator</b></p> <p>This service code includes rental services of all types of self-propelled passenger/freight vessels including tankers, bulk dry cargo vessels, cargo and freight vessels, tugboats and fishing vessels for coastal, inland and transoceanic water transport with/<del>without</del> crew</p> <p><b>996603 Rental services of aircraft including passenger aircrafts, freight aircrafts etc. with <del>or without</del> operator</b></p> <p>This service code includes rental services of passenger aircraft or aircraft suitable for passenger and/or freight (including helicopters) with <del>or without</del> crew</p>	<p><b>9973 Leasing or rental services <del>with or</del> without operator</b></p> <p>This heading includes:</p> <ul style="list-style-type: none"> <li>- rental or operational leasing of machinery and equipment and personal and household goods, <del>with or</del> without operator</li> </ul> <p>Note: The duration of the rental service is irrelevant for its classification.</p> <p>This heading does not include:</p> <ul style="list-style-type: none"> <li>- leasing services of machinery and equipment of personal and household goods on a purely financial service basis (i.e. financial leasing), cf. 997114</li> </ul> <p><b>99731 Leasing or rental services concerning machinery and equipment <del>with or</del> without operator</b></p> <p><b>997311 Leasing or rental services concerning transport equipments including containers <del>with or</del> without operator</b></p> <p>This service code includes:</p> <ul style="list-style-type: none"> <li>- leasing and rental services of intermodal containers</li> <li>- leasing, rental or hiring services concerning other land transport equipment <del>with or</del> without operator</li> </ul> <p>This service code does not include:</p> <ul style="list-style-type: none"> <li>- financial leasing of container, cf. 997114</li> <li>- leasing and rental of accommodation and office containers, cf. 997319</li> </ul> <p><b>997313 Leasing or rental services concerning agricultural machinery and equipment <del>with or</del> without operator</b></p> <p>This service code includes:</p> <ul style="list-style-type: none"> <li>- leasing, rental or hiring services concerning agricultural tractors and implements, seed and</li> </ul>

	<p>seedling planters, harvesting, cropping and sorting machinery, etc.</p> <p>This service code does not include:</p> <ul style="list-style-type: none"> <li>- financial leasing of agricultural machinery, cf. 997114</li> <li>- leasing, rental or hiring services concerning lawnmowers, cf. 997327</li> </ul> <p><b>997314 Leasing or rental services concerning construction machinery and equipment <del>with</del> or without operator</b></p> <p>This service code includes:</p> <ul style="list-style-type: none"> <li>- leasing, rental or hiring services concerning tractors for construction and earth moving purposes, road graders, steamrollers, bulldozers, excavating machinery, front-end loaders, scaffolding <del>with</del> or without operators.</li> </ul> <p>This service code does not include:</p> <ul style="list-style-type: none"> <li>- financial leasing of construction machinery, cf. 997114</li> </ul> <p><b>997315 Leasing or rental services concerning office machinery and equipment (except computers) <del>with</del> or without operator</b></p> <p>This service code includes:</p> <ul style="list-style-type: none"> <li>- leasing, rental or hiring services concerning all kinds of office machinery and equipment, such as photocopiers, typewriters and word processors, accounting machinery and equipment such as electronic calculators, cash registers and other machines incorporating a calculating device</li> <li>- leasing, rental or hiring services concerning office furniture, safes and the like</li> </ul> <p>This service code does not include:</p> <ul style="list-style-type: none"> <li>- financial leasing of office machinery and equipment, cf. 997114</li> <li>- leasing or rental services of computers <del>with</del> or without operator, cf. 997316</li> <li>- leasing, rental or hiring services concerning telecommunications equipment, cf. 997317</li> </ul>
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	<p><b>997316 Leasing or rental services concerning computers <del>with or</del> without operators</b></p> <p>This service code includes:</p> <ul style="list-style-type: none"> <li>- leasing, rental or hiring services concerning computing machinery and equipment, such as electronic data processors, central processing units, peripheral units and magnetic or optical readers, <del>with or</del> without operator.</li> </ul> <p>This service code does not include:</p> <ul style="list-style-type: none"> <li>- financial leasing of computers, cf. 997114</li> </ul> <p><b>997317 Leasing or rental services concerning telecommunications equipment <del>with or</del> without operator</b></p> <p>This service code includes:</p> <ul style="list-style-type: none"> <li>- leasing, rental or hiring services concerning commercial radio, television and telecommunications equipment</li> <li>- leasing, rental or hiring services concerning telephones, fax machines, pagers and cellular telephones</li> </ul> <p>This service code does not include:</p> <ul style="list-style-type: none"> <li>- financial leasing of telecommunications equipment, cf.997114</li> </ul> <p><b>997319 Leasing or rental services concerning other machinery and equipment <del>with or</del> without operator</b></p> <p>This service code includes:</p> <ul style="list-style-type: none"> <li>- leasing, renting or hiring services concerning all kinds of machinery, whether or not electrical, except personal or household goods, generally used as capital goods by industry, such as engines and turbines, machine tools, mining and oil field equipment, lifting and handling equipment, coin/card operated gambling machines, exhibition material, professional, scientific measuring and control apparatus, accommodation and office containers, other commercial and industrial machinery etc.</li> </ul>
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## Issues deferred by the Fitment Committee for further examination in relation to services

Sl. No.	Proposal	Justification	Fitment Committee Recommendation
1	<p>Proposal to exempt the supply of construction services provided by the Co-operative Housing Society to its members.</p> <p>Reference: CCT, West Bengal</p>	<p>1. The Co-operative Housing Societies just reimburse the expenses incurred for procuring goods and services for construction purpose. In some cases the Co-operative Housing Societies collect advance payment from members as per agreed term and conditions to meet the expenses to be incurred for construction of residential real estate property for the members.</p> <p>2. So, ideally there is no value addition when a Co-operative Housing Society is subsequently supplying of goods and services to the members after procurement of such goods and services from different suppliers for construction of the residential real estate property for the members.</p> <p>3. Thus, there will be no net output tax</p>	<p><b>Recommendation: Deferred.</b></p> <p><b>This issue may be referred to GoM on real estate as there exists a GoM on real estate and issues like re-development and GST thereon is being examined by them.</b></p> <p>In case of a construction project in Co-operative Housing Societies, the existing members have right over an undivided share of land in the existing building. The moment members of the co-operative society transfers the right for construction of houses, directly or through their cooperative societies, to the developer to convert the existing building into a new building that right gets extinguished or modified. They get along with the apartment allotted to them in the converted building, a new right over the land or undivided share of land on which the apartment allotted to them is built.</p> <p>Therefore, it would not be appropriate to say that in case of the Co-operative Housing Society, no rights relatable to the land or undivided share of land over which the apartments are built are transferred to the existing inhabitants.</p>

Sl. No.	Proposal	Justification	Fitment Committee Recommendation
		<p>payable by the Co-operative Housing Society since, there is no value addition against procurement from different suppliers.</p> <p>4. But, the Co-operative Housing Society is liable to take registration since; it is providing taxable supplies to members in relation to construction of residential real estate property for the members.</p>	
2	<p>(1) Request to reduce GST from 28% to 18% on wagering in horse racing</p> <p>(2) Request to exclude prize money from the taxable value of horse racing.</p> <p>Ref: CCT, Gujarat; Turf Authorities of India; 35<sup>th</sup> GST Council.</p>	<p>Horse racing is a game of skill as per Hon'ble SC [KR Lakshmanan Vs TN]. Pre-GST tax incidence was only 7.7% whereas GST is 28%. Turnover in horse racing was Rs 3954 Cr in 2016-17 but now it is Rs 1917Cr.</p> <p>Government is losing GST of Rs 500 crores per year due to existing GST law has led to increase in illegal wagering by bookies near race clubs across India.</p>	<p><b>Recommendation: Deferred.</b></p> <p><b>Matter may be referred to GoM on lottery. However, TN, Karnataka, WB observed that taxation at face value is driving the legitimate business to grey market.</b></p> <p><b>There are two options here: -</b></p> <p><b>(1) The value of supply may be total bet value minus prize payout which is internationally prevalent. Tax rate to be suitably decided.</b></p> <p><b>(2) (i) The value of supply of betting in horse racing in a race club may deemed to be 30 per cent of the face value of the bet or the amount paid by the bettor(wager) into the totalisator. Rule 31A of CGST Rules may accordingly be amended.</b></p> <p><b>(ii) GST@28% with Compensation Cess of 115% may be levied on the betting in horse</b></p>



Sl. No.	Proposal	Justification	Fitment Committee Recommendation
			<p><b>racing which would make effective rate of taxation on face value at 18%</b></p> <p>As per the decision of 35th GST Council the issue of rate and valuation in case of betting in horse racing has been referred to Fitment Committee and Law Committee. In horse racing, bet value (or wager) is the consideration paid by a bettor (punter) for participating in horse racing. Hon'ble SC in case of K.R. Lakshmanan Vs TN has held horse racing to be game of skill.</p> <p><b>A. VALUATION ISSUE</b></p> <p>The issue of taxable value as determined by Rule 31A of CGST Rules as below: -</p> <p><i>The value of supply of actionable claim in the form of chance to win in betting, gambling or horse racing in a race club shall be 100% of the face value of the bet or the amount paid into the totalisator.</i></p> <p>The taxable value at present includes the prize money given to winners. Trade has requested to exclude prize money from the taxable value. This requires amendment in Rule 31A of CGST. Therefore, following three options are proposed to resolve the issue: -</p> <p>(i) GST Policy Wing suggested amendments to Rule 31A for abatement by taxing 30% of the total taxable value in case of online gaming and also, proposed to tax betting and gambling supply in casinos on the commission of casino operator by excluding the prize money. This proposal excluded valuation of wagering in horse racing and lottery.</p> <p>(ii) TRU suggested to provide abatement of 70% towards prize payout thereby taxing 30% of the total taxable value in case of online gaming, horse racing and betting and gambling in casinos.</p>

Sl. No.	Proposal	Justification	Fitment Committee Recommendation																				
			<p>Also, GST rate may be retained or increased to 28% with compensation cess of 115% to maintain revenue at GST rate of 18% on the total taxable value. Rule 31A may accordingly be amended as below [Draft Rule 31A is enclosed as Annexure 1].</p> <table border="1"> <thead> <tr> <th>Supply</th><th>Taxable Value</th><th>GST Rate</th><th>Compensation Cess</th></tr> </thead> <tbody> <tr> <td>Online Gaming</td><td>30% of entry fee or user's deposit</td><td>28%</td><td>115%</td></tr> <tr> <td>Horse Racing</td><td>30% of bet value into totalisator</td><td>28%</td><td>115%</td></tr> <tr> <td>Betting and gambling in Casinos</td><td>30% of total bet value</td><td>28%</td><td>115%</td></tr> <tr> <td>Lottery</td><td colspan="3">No changes proposed now.</td></tr> </tbody> </table> <p>(iii) Existing valuation methods as per Rule 31A of CGST Rules may be continued with insertion of following two new explanations: -  <i>Explanation:– 1. In a casino, prize or winnings of a person when used further for betting and gambling activities within a casino shall not be considered as taxable value.</i>  <i>2. For the purpose of this sub-rule, any part of actionable claim separately deposited temporarily in any account like escrow account for distribution of prize money shall continue to be part of taxable value</i></p> <p><b>B. RATE ISSUE</b></p> <p>Supply being actionable claims qualify as goods and leviable to GST of 28% as per the Entry No 229 of Notification No 1/2017-CTR. However,</p>	Supply	Taxable Value	GST Rate	Compensation Cess	Online Gaming	30% of entry fee or user's deposit	28%	115%	Horse Racing	30% of bet value into totalisator	28%	115%	Betting and gambling in Casinos	30% of total bet value	28%	115%	Lottery	No changes proposed now.		
Supply	Taxable Value	GST Rate	Compensation Cess																				
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Lottery	No changes proposed now.																						

Sl. No.	Proposal	Justification	Fitment Committee Recommendation
			<p>supply also falls under service code (tariff) 999692 i.e gambling and betting services of scheme of classification of services mentioned in Annexure to Notification No. 11/2017-CT(Rate). Other possible entries for GST rates on betting in case of horse racing are: -</p> <ol style="list-style-type: none"> <li>1. 28% - w.e.f. 26.1.2018, Under Sr.No. 229 of Schedule IV of notification No. 1/2017- CTR</li> <li>2. 18% - Prior to 26.1.2018, Under residual entry 453 of Schedule III of notification No. 1/2017- CTR</li> <li>3. 28% - On services involving gambling - Under Sr.No. 34 (v) of notification No. 11/2017- CTR</li> <li>4. 18% on services involving betting under Sr. No. 34 (vi) of notification No. 11/2017- CTR</li> </ol> <p>Since, there are multiple rate entries applicable, there is confusion regarding both its classification and rates, it is important to clarify classification and rate of GST applicable on supply of betting in horse racing. As chance to win in a supply of lottery, which is akin to betting, has been held to be an actionable claim by the Apex court in case of Sunrise Associates, supply will be a supply of goods. However, the entries also exist in scheme of classification of services and in Service Tax era such services were not taxed as goods, it is therefore appropriate to classify them as services. This will however require change in law. As long as entries are aligned at same rate, both in goods and service rate notifications, there will be no material implication of classifying actionable claims as goods or services. We may therefore maintain status quo at this stage.</p> <p>As regards rate, since the supply of betting in horse racing in a race club on the bet or wager placed by wager or punter into the totalisator is a supply of sin/demerit good, a highest rate of 28% may be levied on such supply.</p>

Sl. No.	Proposal	Justification	Fitment Committee Recommendation
3	<p>Request for clarification of taxability and valuation of supply in Casinos.</p> <p>Ref: CM of Goa</p>	<p>Goa state issues license for operating casinos in the State. In Casinos, there are two parts, first part is customer buys a package to enter the casino. Second part is gaming zone, where customer buys casino chips by exchanging legal currency.</p> <p>The valuation method prescribed in the Circular No. 27/01/2018-GST dated 04.01.2018 is practically difficult to implement as the customer plays many games at each table. Calculating GST on each bet in the gaming zone is not possible.</p> <p>In pre-GST regime, tax was paid on the net income of the Casino under the Entertainment Tax.</p>	<p><b>Recommendation: Deferred.</b> <b>Matter is before the GoM on lottery.</b></p> <p><b><u>(1) Option 1</u></b></p> <p><b>The value of supply of gambling and betting services by a casino operator shall be determined in the manner as provided below:</b></p> <p><b>(i) in cases where the casino operator charges a commission or participation fee, by whatever name called, from the players, the said commission or participation fee shall be the value of the supply; or</b></p> <p><b>(ii) in all other cases, the value of the supply shall be the revenue of the casino operator and shall be calculated in the following manner, namely,-</b></p> <p><b>Value of supply = (Value of the total stakes/bets placed by players) - (the winnings and other amounts paid out to such players in connection with the said stakes/bets)</b></p> <p><b>Explanation:- For the purposes of this sub-rule, the value of supply shall be determined at the end of the day by reference to the aggregate taxable value of transactions during that day.</b></p> <p><b><u>(2) Option 2</u></b></p> <p><b>(i) Rule 31A of CGST Rules may be amended as below:</b></p> <p><b>Value of supply in case of Casino:-</b></p> <p><b>(a) For entry into casino, the value of supply shall be 100 percent of the transaction value charged for the entry to the casino and</b></p> <p><b>(b) For gambling and betting services provided by a casino operator, the value of</b></p>

Sl. No.	Proposal	Justification	Fitment Committee Recommendation
			<p>supply shall deemed to be 30% of the transaction value of betting.</p> <p><b>Explanation: – 1. Winnings in a casino in the form of casino chips or any other name called won by a person inside a casino used further for betting and gambling activities provided by a casino operator shall not be considered as an entry fee or value of supply.</b></p> <p><b>2. Any part of casino chips or entry fee separately deposited temporarily in any account like escrow account for distribution of prize money shall continue to be part of taxable value.</b></p> <p><b>(ii) GST@28% with Compensation Cess of 115% may be levied on the betting or gambling in casinos.</b></p> <p>As per the decision of 35th GST Council the issue of rate and valuation in case of betting and gambling in casinos has been referred to Fitment Committee and Law Committee. Casinos supply bouquet of goods and services such as gambling in form of games of pure chance such as roulette, black jack, poker, bingo etc., including online games involving betting or gambling and also on / off line games of skill such as simulation, battle field or sport video games on PC/terminal/ Console. They may also provide services of supply of food and drinks.</p> <p>Taxability of these shall be governed by whether same constitute supply within the meaning of GST Law. Games/activities involving element of chance will be gambling and will be taxed accordingly. Games/activities involving element of skill will not be gambling and shall be taxed on merit rate applicable. Thus, as far as classification and rate of tax applicable on the supply is concerned, same shall be governed by the presence of element of skill or chance and whether a mixed or composite supply.</p> <p><b>A. RATE ISSUE</b></p>

Sl. No.	Proposal	Justification	Fitment Committee Recommendation
			<p>Entry No. 34(iiiia) in Notification No 11/2017-CT(R) dated 28.06.2017 levies 28% on the services of admission to entertainment events and access to amusement facilities including casino. On betting and gambling services, under entry 34(v) of notification ibid, 28% GST is payable. CBIC has issued Circular No. 27/01/2018-GST dated 04.01.2018 clarifying the tax rate and valuation of casinos as below: -</p> <p><i>“As is evident from the notification, “entry to casinos” and “gambling” are two different services, and GST is leviable at 28% on both these services (14% CGST and 14% SGST) on the value determined as per section 15 of the CGST Act. Thus, GST @ 28% would apply on entry to casinos as well as on betting/ gambling services being provided by casinos on the transaction value of betting, i.e. the total bet value, in addition to GST levy on any other services being provided by the casinos (such as services by way of supply of food/ drinks etc. at the casinos). Betting, in pre-GST regime, was subjected to betting tax on full bet value.”</i></p> <p>Therefore, GST@28% is applicable on (i) Service of entry into Casino (ii) Supply of betting or gambling in a casino. Decision regarding classification and rate as in case of proposal relating to horse racing may also be adopted for classification and rate applicable in case of betting and gambling in casinos.</p> <p><b>B. VALUATION ISSUE</b></p> <p>The proposal for changes in valuation of betting and gambling and supplies in casinos are discussed on the issue of horse racing. In brief Rule 31A of CGST Rules may be amended as below:</p> <p>Value of supply in case of Casino:-</p>

Sl. No.	Proposal	Justification	Fitment Committee Recommendation
			<p>(a) For entry into casino, the value of supply shall be 100 percent of the transaction value charged for the entry to the casino and</p> <p>(b) For gambling and betting services provided by a casino operator, the value of supply shall deemed to be 30% of the transaction value of betting.</p> <p><i>Explanation: – 1. Winnings in a casino in the form of casino chips or any other name called won by a person inside a casino used further for betting and gambling activities provided by a casino operator shall not be considered as an entry fee or value of supply.</i></p> <p><i>2. Any part of casino chips or entry fee separately deposited temporarily in any account like escrow account for distribution of prize money shall continue to be part of taxable value.</i></p>
4	<p>Clarification on the valuation and rates of GST on Online Gaming</p> <p>Reference: CCT, Maharashtra State; Indian Federation of Sports Gaming;. 35<sup>th</sup> GST Council</p>	<p>Online gaming service providers are paying GST @ 18% on “Platform Fee” which they recover from each player/participant. The platform fee so received from the participants is the gross consideration charged by the owners of the Technology Platform for the services supplied by them.</p> <p>Apart from the platform fee that is recovered from the participants, the participants also contribute a separate amount towards prize pool which goes into the common kitty for</p>	<p><b>Recommendation: Deferred</b></p> <p><b>The value of supply may be fixed as Gross Gaming Revenue (GGR) which is internationally prevalent. Tax rate to be suitably decided or the rate applicable be clarified.</b></p> <p><b>Gross Gaming Revenue (GGR) is the amount wagered minus the winnings returned to players (Stakes minus winnings).</b></p> <p><b>Option as above (Sl. No. 3) for other activities involving price pay out may also be examined.</b></p> <p>As per the decision of 35th GST Council the issue of rate and valuation in case of online gaming has been referred to Fitment Committee and Law Committee. Fitment Committee on 14.12.2018 deferred the matter on the issue of clarification of tax rate and valuation of supply online gaming. It was decided to seek suggestions from State of Maharashtra and Goa on the appropriate value and rate of taxation for the industry. Suggestions from Maharashtra have been received by the Fitment Committee. The Law Committee has taken up the issue of</p>

Sl. No.	Proposal	Justification	Fitment Committee Recommendation
		<p>ultimate distribution to the winners of the game. This prize pool contribution is usually held by the 3rd party or an Independent Custodian. The owner of the Technology Platform has no right or title over this amount.</p> <p>The 3rd Party/Independent Custodian who receives the contribution is mandated to distribute the entire amount on a pre-decided basis. No GST is being paid by the Technology Platform on such prize pool contribution, as it is not a consideration for any service nor doing it have any right over this amount.</p> <p>World over such prize pool contribution never enters into the value of the taxable supply. The issue whether the online fantasy sports gaming being lottery, betting and gambling would have been relevant if the members of the Association were resisting GST on consideration received for providing the service.</p>	<p>valuation of online gaming. Committee of Officers was constituted to recommend appropriate value for taxing the online gaming industry.</p> <p>Online gaming is essentially an activity of playing a video game primarily through the internet or any other electronic network. These games are played on modern gaming platforms, including PCs, consoles and mobile devices. There are various modes and genres of online games including massively multiplayer online role-playing games (MMORPG), simulations, Adventure, Real-Time Strategy (RTS), Puzzle, Action, Stealth Shooter, Combat, First Person Shooters (FPS), Sports, Role-Playing (RPG) or Educational. These games may be played on different platforms for free or on payment of money with bonus, prize pay-out etc.</p> <p>The services providers of online fantasy sports gaming are discharging GST on commission/platform fee alone instead of total transaction value, which is not as per the law. Recently, Hon'ble HC of Bombay in case of Gurdeep Singh SacharVsUoIVsOrs on 30.04.2019 held that the services rendered by Dream11 Fantasy Pvt Ltd attract GST of 18% and actionable claim i.e prize money is not taxable as the online fantasy sports gaming is not betting or gambling. CBIC and State of Maharashtra are in the process of filing SLP in Hon'ble Supreme Court against the order of Bombay HC. As per the letter received from Commissioner, Mumbai Central dated 15th July 2019, the revenue implications of the decision of Hon'ble HC of Bombay is nearly Rs 1697 Crores for Dream11 alone.</p> <p><b>A. RATE ISSUE</b></p> <p>Possible rates for Online gaming involving betting or gambling are:</p> <ol style="list-style-type: none"> <li>1. 28% - under entry 34(v) of notification No. 11/2017-CT(Rate) [Online games involving betting or gambling].</li> </ol>



Sl. No.	Proposal	Justification	Fitment Committee Recommendation
			<p>2. 28% - Online games involving betting - w.e.f. 26.01.2018 under Sr.No. 229 of Schedule-IV of notification No. 1/2017-CT(Rate)</p> <p>3. 18% - Prior to 26.01.2018, under residual entry No. 453 of schedule III to notification No. 1/2017-CT(Rate).</p> <p>4. 18%- Online games involving betting, are also covered under residual entry under Sr.No.34(vi) of notification No. 11/2017-CT(Rate) with GST of 18%.</p> <p>Possible rates for Online gaming not involving betting or gambling are:</p> <ol style="list-style-type: none"> <li>1. 18% - Entry 34(vi) of notification No. 11/2017-CT(Rate)</li> <li>2. 18% - Entry No. 22(ii) of notification No. 11/2017-CT(Rate). Classified under service code 998433 for on-line video content.</li> </ol> <p>Since multiple rate entries exist both for online games involving betting and gambling and not involving betting and gambling, it may be appropriate to clarify/specify the rate applicable. For the purpose of clarity, the expression 'online gaming' may also be defined as playing a game of skill or chance with or without prize in which persons participate by the use of the internet, telephone, television, radio, any other kind of electronic or other technology for facilitating communication. A new entry under notification no 11/2017-CTR may be inserted with GST rate of 28% applicable on the entry fee paid by a user to service providers in online gaming.</p> <p>The issue may be examined and decided in the GoM on lottery.</p>
5	Request to remove exemption limits of renting of premises as provided at Sl. no. 13 for entities registered under 12(AA) of the Income-tax Act, 1961, or a trust	BAPS is a religious cum charitable trust established in 1907 by Shastri Yagnapurushd as on the principles revealed by Bhagwan Swaminaray	<p><b>Recommendation: Deferred</b></p> <p><b>i. There is no merit to reduce the existing limit of exemption towards renting of precincts of a religious place or completely exempt the renting activity.</b></p>

Sl. No.	Proposal	Justification	Fitment Committee Recommendation
	<p>or an institution registered under sub-clause (v) of clause (23C) of section 10 of the Income-tax Act.</p> <p>OR</p> <p>Request to exempt renting by one 12(AA) entity to another 12(AA) entity registered under the Income Tax Act, 1961, who are engaged in activities of relief to poor, education, healthcare, environment protection, spread of religion, spirituality, yoga-related activities etc.</p> <p><b>CCT Gujarat forwarding representation of BAPS Swaminarayan Sanstha</b></p>	<p>an in the late 18<sup>th</sup> century.—It performs humanitarian services and wholeheartedly supports the government's various policies in nation building, such as the recent SwachchataAbhiyan, including disaster management, such as the Kutchchh earthquake and the Tamil Nadu Tsunami. These activities are made possible by the generous donation of time, money and effort by volunteers, with the support of the government and its policies.</p> <p>BAPS also provides following services:  <u>Renting of Immoveable Properties by individual trusts</u>, whose focus is on social service, like education, health care, and publications related to religion and spirituality and herbal medicines etc. BAPS is the nodal source of all donations. Usually all immovable properties are held by the main trust i.e. BAPS Swaminarayan Sanstha.</p>	<p><b>ii.Internal transaction between individual 12AA entities are taxable if such transaction value exceeds the exemption limit provided under Sl. No. 13 of the notification No. 12/2017- Central Tax (Rate). Exemption to such internal transactions may not be granted</b></p> <p>Vide Sl. No. 13 of the notification No. 12/2017-CT (R), certain services religious in nature and renting of religious place has been exempted. These are services by a person by way of-</p> <p>(a) conduct of any religious ceremony;</p> <p>(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 under section 12AA of the Income-tax Act, 1961 (hereinafter referred to as the Income-tax Act), or a trust or an institution registered under sub clause (v) of clause (23C) of section 10 of the Income-tax Act or a body or an authority covered under clause (23BBA) of section 10 of the Income-tax Act:</p> <p>Provided that nothing contained in (b) of this exemption shall apply to, -</p> <p>(i) renting of rooms where charges are Rs 1000/- or more per day;</p> <p>(ii) renting of premises, community halls, kalyanmandapam or open area, etc where charges are Rs 10,000/- or more per day;</p> <p>(iii) renting of shops or other spaces for business or commerce where charges are Rs. 10,000/- or more per month.</p> <p>The exemption limits provided for renting of rooms, kalyanmandapam or shops at precincts of religious places is judiciously decided by GST council. Renting of rooms and kalaynmandapam are per day basis and if the same is translated to a month then the limit of exemption is still very high. Therefore, there is no merit to reduce this limit or completely exempt the renting activity.</p>

Sl. No.	Proposal	Justification	Fitment Committee Recommendation
		<p>The other independent trusts carry out various social welfare activities from the premises leased / rented out by BAPS; viz Educational activities are conducted by SwaminarayanVidyapith and GnanyagnaVidyapith, Health Care activities are conducted by BAP Public Charitable Trust, Publication by SwaminarayanAkshar pith. Such renting / leasing to such independent Trusts are resorted because each such Trust cannot garner the substantial funds needed to create such immovable property.</p> <p>As a matter of accounting prudence and as per requirement of Income Tax Act, the Sanstha on a regular basis charges rent from the service specific trust for the usage of property at reasonable rates.</p> <p>Till introduction of GST, the renting service by a religious trust on its precincts was exempt from Service Tax, but</p>	<p><u>Taxability of internal transactions between 12AA entities of BAPS and its subordinate units:</u></p> <p>Section 25(4) of CGST Act provides that a person who has obtained or is required to obtain more than one registration, whether in one State or Union territory or more than one State or Union territory shall, in respect of each such registration, be treated as distinct persons for the purposes of CGST Act. Schedule I of the CGST Act, para 2 provides that supply of goods or services or both between related persons or between distinct persons as specified in section 25, when made in the course or furtherance of business shall be treated as supply even if made without consideration. Therefore, transaction between two entities having distinct GSTIN numbers is subject to GST.</p> <p>However in the instant case, it is not known, whether the individual units of BAPS are having distinct GSTIN Nos or not. Transaction between individual entities are taxable if such transaction value exceeds the exemption limit provided under Sl. No. 13 of the notification No. 12/2017-Central Tax (Rate).</p> <p>Information is sought from Gujarat CCT office. Because the officers are attending Law Committee meeting at North Block, only after 30.08.2019, they would be able to provide the necessary information. They may brief the FitCom on this issue.</p> <p>However, end use based exemption are generally not granted in GST. Similar reference from Auroville Foundation has not been accepted by GST Council in its 28<sup>th</sup> Meeting held on 21<sup>st</sup> July, 2018.</p>

Sl. No.	Proposal	Justification	Fitment Committee Recommendation
		<p>under GST, this exemption has been curtailed by insertion of proviso to entry no. 13 of list of Service Tax exemption as decided by GST Council. The same is reproduced for your ready reference.</p> <p>[Services by a person by way of-</p> <p>(a) conduct of any religious ceremony;</p> <p>(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 under section 12AA of the Income-tax Act, 1961 (hereinafter referred to as the Income-tax Act), or a trust or an institution registered under sub clause (v) of clause (23C) of section 10 of the Income-tax Act or a body or an authority covered under clause (23BBA) of section 10 of the Income-tax Act:</p> <p><i>Provided that nothing</i></p>	

Sl. No.	Proposal	Justification	Fitment Committee Recommendation
		<p><i>contained in (b) of this exemption shall apply to,-</i></p> <p>(i) <i>renting of rooms where charges are Rs 1000/- or more per day;</i></p> <p>(ii) <i>renting of premises, community halls, kalyanmandapam or open area, etc where charges are Rs 10,000/- or more per day;</i></p> <p>(iii) <i>renting of shops or other spaces for business or commerce where charges are Rs. 10,000/- or more per month.]</i></p> <p>2) Education and health care are exempt from GST but the activity of renting by / to educational institution or hospitals is not specifically exempt, thus indirectly increasing the cost of both these services for the end consumer.</p> <p><b>Impact :</b> If the rental exceeds the aforesaid amount, GST is attracted @ 18%. BAPS being religious charitable Trust does not have</p>	

Sl. No.	Proposal	Justification	Fitment Committee Recommendation
		<p>any taxable service to avail set-off of Input Credits, hence this Input Credit will remain unadjusted and a loss to the Sanstha. Similarly the Educational and Health Care entities being exempt from tax, will have to absorb additional cost of 18% GST which in turn will increase the cost of services as such GST will not be allowed to be set-off.</p> <p><b>Prayers:</b></p> <ol style="list-style-type: none"> <li>1. To remove the said proviso to entry no. 13 of list of Services Tax exemption and to continue status quo as far as renting is concerned i.e. eligibility with 12(AA) certificate of the Income-tax Act, 1961, or a trust or an institution registered under sub-clause (v) of clause (23C) of section 10 of the Income-tax Act.</li> </ol> <p>OR</p> <p>Renting done by one entity registered u/s 12(AA) of the Income Tax Act, 1961 to another entity registered u/s 12(AA)</p>	

Sl. No.	Proposal	Justification	Fitment Committee Recommendation
		of the Income Tax Act, 1961, and engaged in the activities of relief to poor, education, healthcare, environment protection, spread of religion, spirituality, yoga-related activities be exempt from GST.	
6	<p>Requested to exempt Entry tickets, viewing gallery tickets, bus services and other services provided by Sardar Vallabhbhai Patel Rashtriya Ekta Trust (SVPRET) from GST.</p> <p>Ref: CCT, Gujarat</p>	<p>Sardar Vallabhbhai Patel Rashtriya Ekta Trust (SVPRET) sponsored by the Govt. of Gujarat is managing the national project of “Statue of Unity”. The statue of unity is a memorial to the great Indian patriot and freedom fighter – Sardar Patel in the form of 182mtr high statue- the tallest in the world.</p> <p>This project will help to promote tourism in Gujarat as it is one of the major tourism destination. On an average 15000 tourist are expected to visit this memorial daily. Since it is double the height of New York’s world famous Statue of Liberty, decent number of foreign tourists are also likely to visit.</p>	<p><b>Recommendation: Deferred</b></p> <p><b>List of iconic monuments be obtained from the Ministry of Tourism.</b></p> <p>May not be accepted to give GST exemption to services of Sardar Vallabhbhai Patel Rashtriya Ekta Trust (SVPRET). State of Gujarat may be advised to reimburse the GST liability to the Trust.</p> <p>In past FITCOM has decided not to exempt GST on entry to a specific monument. For example, Mysore Palace is a private property and GST on its entry was not exempted.</p>
7	Request to exempt GST on services related to water harvest scheme	No justification provided.	<b>Deferred and to be examined in the next Fitment Committee as the issue was received</b>



Sl. No.	Proposal	Justification	Fitment Committee Recommendation
	Reference: Gujarat		<b>late and due examination and deliberation was not possible.</b>
8	GST exemption on mental health  Reference: Karnataka	No justification provided.	<b>Deferred and to be examined in the next Fitment Committee as the issue was received late and due examination and deliberation was not possible.</b>
9	Request to clarify regarding taxability on grant in aids provided by Government to Coaching institutions and NGO under the central sector scheme of 'Scholarships for students with Disabilities'  Joint Secretary, Ministry of Social justice and Employment	Department of Empowerment of Persons with Disabilities has merged the six scholarship schemes into an umbrella scholarship scheme titled "Scholarships for Students with Disabilities" w.e.f. 15 April, 2018: <ul style="list-style-type: none"> <li>• Pre-matric Scholarship for Students with Disabilities</li> <li>• Post-matric Scholarship for Students with Disabilities</li> <li>• Top Class Education for Students with Disabilities</li> <li>• National Overseas Scholarship for Students with Disabilities</li> <li>• National Fellowship for Persons with Disabilities</li> <li>• <u>Free Coaching for Students with Disabilities</u></li> </ul> Free Coaching for Students with Disabilities is a	<b>Recommendation: Deferred</b>  <b>To be examined if it is covered under existing entry under skill development i.e Entry no 69 of Not. No 12/2017 or can be covered by making appropriate changes in the scheme.</b>  <b>If it does not work out as above, the matter be referred back to Fitment Committee after collecting details of nature of coaching or skill development</b>  Under the scheme of "Scholarships for Students with Disabilities", Department of Empowerment of Persons with Disabilities, Ministry of Social Justice & Empowerment provides the fund for the entire expenditure incurred on coaching of selected Students with Disabilities as per the terms and conditions of the Scheme and agreement entered into with the concerned coaching institute. Fee component of the coaching is released directly to the coaching institutes/ centers concerned in the form of grant-in-aid. Grant-in-aid is released to the institutes concerned in two equal installments every year.  Students receive coaching services without paying any consideration to the coaching centers. The consideration for the free coaching services is received from the Government in the form of grant-in-aid. Therefore, the linkage (reciprocity) of the provision of service and payment of consideration between the supplier and recipient doesn't exist.  The grant-in-aid received by the coaching institutes from Government is purely for implementation of a welfare scheme and Government do not receives any service from the



Sl. No.	Proposal	Justification	Fitment Committee Recommendation
		<p>scheme which aims to provide coaching for economically disadvantaged students with disabilities, having minimum 40% or more disability to enable them to appear in competitive examinations and to succeed in obtaining an appropriate job in Government/ Public/ Private sector.</p> <p>Under this scheme, Government releases funds to coaching Institutions/ NGOS which have been empanelled under the scheme. The entire expenditure of the coaching is funded by Government of India in the form of grant-in-aid.</p>	<p>coaching institutes. Therefore, grant-in-aid provided by the government does not attract GST.</p> <p>An exemption from GST has been provided vide Sl. No. 9C of notification No. 12/2017-CTR dated 28.06.2017, when supply of service by a government entity to Central Government, State Government, Union territory, local authority or any person specified by Central Government, State Government, Union territory or local authority and where the consideration received in grants. <b>In this case the service is exempt when the service is provided by Govt. Entity to Government or to any person specified by Government.</b></p> <p>In the case of the scholarship scheme, Government has specified the recipients, i.e. the physically handicapped students. Since the service providers are individual coaching institutions, who do not qualify as Government entity, this exemption is not applicable to them. Since no exemption exists in GST to such services, they are taxable.</p> <p>Since the intention of the Government is to help physically handicapped students for getting better coaching facility and to help them get employment opportunity and as full cost of the coaching is reimbursed through grant-in-aid, if such services are taxed in GST, the ultimate burden of GST would fall on Government.</p> <p>Therefore, in order to help physically handicapped students who are in dire need of Government's help and also to ease burden of tax on government aided and financed welfare schemes, exemption may be provided in a purely restrictive sense exclusively to such services that are financed through grant-in-aid by the Government as under.</p>

Sl. No.	Proposal	Justification	Fitment Committee Recommendation	
			Restrictive scope  (New entry may be created)	Services by coaching centres or institutions etc. by way of coaching or skill enhancement training to <b>persons with disability</b> for which the consideration is received in the form of grant in aid from Central Government, State Government or Union territory.
10	<p>Review the differential taxation rate for transport of containers by rail and other modes of transport, and bring them at par to ensure a level playing field.</p> <p><b>Reference:</b> Railway Board</p>	<p>Goods Transport Agency (GTA) for transportation of goods by road are taxed uniformly at 5% with no Input Tax Credit (ITC). On the other hand, transport of goods in container by rail by any person other than Indian Railway is taxed at 12% with full ITC. This kind of tax differential on transport of containers by rail viz-a-viz road proves to be highly uncompetitive for rail. Full ITC is not sufficient to bridge high rate gap of 7%. The high rate gap of 7% tax is driving away the customers from rail to road.</p>	<p><b>Recommendation: Deferred</b></p> <p>In order to examine the matter, information has been requested from Indian railways which has not been received so far. Reminder is being sent. The issues may be deferred as of now.</p>	
11	<p>To recognise “Mission Support Services” provided to international customers as Export of Service.</p> <p><b>Reference:</b> Chairman, Space Commission on behalf of ANTRIX Corporation</p>	<p>Mission Support Services are provided by ANTRIX to foreign satellite operators, not having any permanent establishment in India. All payments are received in convertible foreign</p>	<p><b>Recommendation: Deferred</b></p> <p><b>May be referred to Law Committee to examine if in a tightly defined set of conditions, a clarification can be given regarding the nature of service being provided [whether export or domestic supply].</b></p> <p>At the Fitment Committee held on 14.12.2018 and 15.12.2018, it was proposed to clarify to</p>	

Sl. No.	Proposal	Justification	Fitment Committee Recommendation
		<p>exchange. The services are provided in respect of satellites orbiting in outer space, which is outside the taxable territory of India. Therefore, TTC support services/Mission Support Services provided by ANTRIX to foreign customers may be treated as export of services by suitable explanation/notification under GST Act.</p>	<p>Chairman, Space Commission that the place of supply of the service of Telemetry, Tracking and Command (TTC)/ Mission Support Services provided by ANTRIX to a foreign customer not having establishment in India, is the location of the recipient of service i.e. outside India and the same shall constitute export of service subject to fulfilment of conditions prescribed in section 2(6) of the IGST Act, 2017.</p> <p>However, at the said Fitment Committee meeting, Karnataka raised a query on the nature of contract entered into by ANTRIX with foreign entities. It was stated by Karnataka that ANTRIX enters into an agreement with the foreign customer for providing Mission Support Services through the Department of Space and in such a case the place of supply would not be outside India. Further inputs on the issue are awaited from Karnataka.</p> <p>The agreement submitted by ANTRIX to TRU is a contract between ANTRIX and foreign entity under which ANTRIX would directly supply TTC/MSS services to foreign entities. Department of Space or any other Indian entity is not a party of the contract.</p> <p>It is proposed that the clarification as proposed at paragraph 1 above may be issued. It may be made clear that the same would hold good only if the services are directly provided by ANTRIX to the foreign entity and not through DOS, in which case the supply of services by DOS to foreign entity would be zero rated and that by ANTRIX to DOS taxable.</p>

Sl. No.	Proposal	Justification	Fitment Committee Recommendation
			 <p>Fig.1. Nature of Contract 1</p>  <p>Fig.2. Nature of Contract 2</p>
12	<p>Proposal for issuing a corrigendum to the Circular No. 34/8/2018-GST dt. 01.03.2018 by TRU clearly stating that considerations in respect of</p> <p>(i) rental charges against electricity meter,  (ii) application fees for providing electricity connection,  (iii) testing fees for meters/transformers/capacitors,  (iv) labour charges from customers for shifting of meters/service lines &amp;  (v) charges for duplicate bills</p> <p>provided by Electricity distribution companies being essentially &amp; directly related to services of “Transmission or distribution of electricity by an electricity transmission or distribution utility”, are also exempted from levy of GST.</p>	<p>Viewpoint 1:</p> <ol style="list-style-type: none"> <li>Rental of electric meters does not involve any transfer of property in goods but only a right to use given to the customer by the distribution company. Thus, such rental is also a service as per Sl. No. 5(f) of Schedule II of the CGST/SGST Acts, 2017.</li> <li>Notification No. 32/2010 - ST dated 22.06.2010 exempted “the taxable service provided to any person, by a distribution licensee, a distribution franchisee, or any other person by whatever name called, authorized to distribute power under the Electricity Act,</li> </ol>	<p><b>Recommendation:</b></p> <p><b>To clearly identify the list of ancillary supplies (Option 2). A draft circular to be circulated and placed before the Law Committee (on 17 or 18<sup>th</sup> of Sept 2019)</b></p> <p><b>Option 1:</b>  <b>May be deferred as CBIC is under the process of filing SLP in Hon’ble SC against the judgement of Hon’ble HC of Gujarat in case of Torrent Power Ltd VsUoI.</b></p> <p><b>Option 2:</b>  <b>May issue corrigendum to Circular No. 34/8/2018-GST dated 1st March, 2018 as shown below However, the issue is complex and may need joint meeting with the Law Committee.</b></p> <p>In Sr. No. 4 of Circular No. 34/-/2018 dated 01.03.2018, for the clarification mentioned in Col.No.3, under (1) which presently reads as under:</p> <p>“(1) Service by way of transmission or distribution of electricity by an electricity transmission or distribution utility is exempt from GST under notification No. 12/2017-C.T. (R), Sl. No. 25. The other services such as, -</p> <ol style="list-style-type: none"> <li>Application fee for releasing connection of electricity;</li> <li>Rental Charges against metering equipment;</li> </ol>

Sl. No.	Proposal	Justification	Fitment Committee Recommendation
	Ref: CCT, West Bengal.	<p>2003(36 of 2003), for distribution of electricity, from the whole of service tax leviable thereon under section 66 of the said Finance Act.”</p> <p>3. Notification No. 11/2010-ST dated 27.02.2010 exempted “the taxable service provided to any person, by any other person for transmission of electricity, from the whole of service tax leviable thereon under section 66 of the said Finance Act.”</p> <p>4. It may also be stated in this context that a similar view was taken by the same TRU in a Service Tax Circular No. 131/13/2010-ST dt.07.12.2010.</p> <p>Viewpoint: 2</p> <p>5. These services are all intrinsic parts &amp; parcel of the electricity distribution service itself and cannot be treated in isolation of such distribution service.</p>	<p>iii. <i>Testing fee for meters/transformers, capacitors etc.;</i></p> <p>iv. <i>Labour charges from customers for shifting of meters or shifting of service lines;</i></p> <p>v. <i>charges for duplicate bill;</i></p> <p><i>provided by DISCOMS to consumer are taxable”</i></p> <p>may be read as under:</p> <p>“(1) Service by way of transmission or distribution of electricity by an electricity transmission or distribution utility is exempt from GST under notification No. 12/2017-C.T. (R), Sl. No. 25. Supply of services such as registration for new electric connection, deposit for new meter, rent for meter, meter shifting charges, reconnection fee, illegal reconnection fee, installation and inspection fee, testing of consumers installation etc which are incidental, ancillary or integral to the supply of transmission and distribution of electricity by transmission and distribution utilities will be considered as included in the exempt composite supply subject to the satisfaction of conditions below:</p> <p>(a) expenses for provision of these services are recovered in the electricity bill along with supply of electricity and transmission and distribution of electricity is the principal supply. Only those services which otherwise qualify as composite supply as per the guidelines explained in GST Flyer No. 4 on Composite and Mixed supply or other instructions issued in this regard from time to time, will be exempt under Sr.No. 25 of notification No. 12/2017-CT(Rate).</p> <p>(b) Any component which is provided separately for which individual bill of supply is raised by DISCOM or the transmission and distribution licensee, same will not form part of the exempt composite supply.</p> <p>(c) Further, if any services are provided on behalf of licensee by any agent or third party for which money is paid by the consumer to such</p>

Sl. No.	Proposal	Justification	Fitment Committee Recommendation
		<p>6. So, as per the definitions above, such services as stated in Paras 1 &amp; 2 above, form a part of a composite supply as per S. 2(30) where the predominant supply is electricity distribution service.</p> <p>7. Electricity distribution service being exempted from GST, as discussed in Para 10, the tax on such composite supply will also thus be exempted, based on the principle of GST levy on composite supplies based on principal supply.</p> <p>8. The same principles have been upheld by the Hon'ble High Court of Gujarat in the order dated 19.12.2018 in the case of TORRENT POWER LTD. versus UNION OF INDIA [R/SPECIAL CIVIL APPLICATION NO. 5343 of 2018].</p>	<p>service provider, the same will also not form part of the exempt composite supply of transmission and distribution of electricity.</p> <p>(d) Apart from above, all services which are in the nature of input services for providing the exempt service of transmission and distribution of electricity will not form part of the composite supply of transmission and distribution of electricity.</p> <p>(ii) In so far as recovery of cost for setting up infrastructure such as electric plant, line or sub-station for distribution of electricity as part of transmission and distribution network and forming part of tariff or non-tariff charges recovered from the customer, same will not form part of the exempt service of transmission and distribution of electricity. These costs are incurred for creation of infrastructure required for supply of transmission and distribution of electricity and are therefore in the nature of inputs for providing the service. Such infrastructure is on the identical footing as construction of school building for providing exempt service of education and hospital building for providing exempt health service by clinical establishments. Creation of such infrastructure is a taxable supply. Such costs are recovered by the service providers from the customers as part of cost of supply of the exempt service and to this extent such services and the associated costs will not be exempt.”</p>

## Issues where no change has been proposed by the Fitment Committee in relation to services

Sl. No.	Proposal	Justification	Fitment Committee Recommendation
1.	Request to exempt coaching institutions from GST.  Ref: Shri Digvijay Singh, MP, Rajya Sabha	Coaching for professional college admissions and for PSC and UPSC examination, unemployed youths are taking coaching services. Earlier the coaching institutions were charged 5% Service Tax but now they have to pay 18% GST which has made the coaching more expensive for unemployed youths.	<b>Recommendation:</b>  <b>This is a request for new exemption and may not be acceded to.</b>  Training provided by private coaching institutes is not covered by exemption as such training does not lead to grant of any recognized qualification. Under Service Tax regime, coaching services attracted standard rate of GST of 15% and under GST regime also such services attract standard rate of GST of 18%. Coaching is otherwise too availed by middle class and upper middle class of the society.
2.	Request for ST/GST exemption on affiliation fees of university  Ref: Vice Chancellor, Dr. Babasaheb Ambedkar Marathawada University  Vice Chancellor, Rastrasant Tukadoji Maharaj Nagpur University	The Maharashtra Public University Act, 2016 empowers the University to grant affiliation to colleges. This is a statutory obligation on part of University to grant affiliation and unless this obligation is complied, services of colleges to students, such as, 'education as part of curriculum for obtaining a qualification recognized by law' cannot be provided and will not come into the ambit of	<b>Recommendation:</b>  <ul style="list-style-type: none"> <li>• <b>GST exemption on affiliation fee may not be acceded to.</b></li> <li>• <b>Exemption related to Service Tax would have retrospective effect and would be separately examined by the Central Government.</b></li> </ul> <p>Affiliation is defined under University Grants Commission Act, 1956 as under:</p> <p><i>“affiliation” together with its grammatical variations, includes, in relation to a college, recognition of such college by, association of such college with, and admission of such college to the privileges of, a university.</i></p> <p>A University affiliates a college or educational institution to the university and provides affiliation service. In doing so, universities collect affiliation fee in lieu of services provided to colleges. Affiliation fee is collected from the</p>

Sl. No.	Proposal	Justification	Fitment Committee Recommendation											
		exemption/ negative list.	<p>affiliated colleges just to ensure that the academic interest of the student is preserved and for mitigating overheads relating to the maintenance of the records of the students and other related processes.</p> <p>Under negative list of service tax regime, the affiliation service was taxable. Under mega exemption Notification No. 25/2012-Service Tax following services were exempted.</p> <p>“9. 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; (iv) services relating to admission to, or conduct of examination by, such institution;</p> <p>Therefore, affiliation fee was always taxable in the Service Tax regime. The status quo has also been maintained in GST regime. Under GST, there is no exemption to the services provided by a university to its affiliated colleges/ educational institutions.</p> <p>Further DGGI have issued SCNs for demanding Service Tax on affiliation fee as the fee received by university for providing affiliation service do not fall in the ambit of negative list of services.</p> <table><tr><th>S l. No.</th><th>SCN No/ Date</th><th>Per iods for which SCN has</th><th>Dema nd amount</th><th>Servi ce for which dema nd is issued</th><th>Status of the SCNs (whet her SCN is adjud</th></tr></table>						S l. No.	SCN No/ Date	Per iods for which SCN has	Dema nd amount	Servi ce for which dema nd is issued	Status of the SCNs (whet her SCN is adjud
S l. No.	SCN No/ Date	Per iods for which SCN has	Dema nd amount	Servi ce for which dema nd is issued	Status of the SCNs (whet her SCN is adjud									



Sl. No.	Proposal	Justification	Fitment Committee Recommendation					
					been issued (FY from-to)			icated / paid or in appeal)
			1	SCN dated 22.10.2018 issued to RTM Nagpur Univ.	April-2013 to June-2017	Rs. 1,19,28,053/-	Service Tax demand on affiliation fee, Continuation of affiliation, New College and New Course affiliation service	Not adjudicated
			2	SCN dated 18.10.2018 issued to Maharashtra Univ. of Health	April-2013 to June-2017	Rs. 10,08,50,556 /-	Service Tax demand on Continuation of affiliation fee, affiliation,	Not adjudicated

Sl. No.	Proposal	Justification	Fitment Committee Recommendation					
				h Scien ce.			New Colle ge openi ng fee, revali dation and restor ation of servic es etc.	
			3	SCN dated 22.10. 2018 issued to KVC N Maha rashtr a Univ., Jalga on	Apr il- 201 3 to Jun e- 201 7	Rs. 3,20,5 4,610/-	Servic e Tax dema nd on Affili ation, Centr al assess ment of progra m, eligibi lity servic es.	Not adjudi cated
			<p>The demands are in the Service Tax regime. Total revenue involved in Nagpur Zone is approximately, Rs. 14.50 Crores (excluding interest and penalty). As discussed with DGGI-Nagpur Zonal Unit, the practice of non-payment of GST on affiliation fee is still continuing by these universities.</p> <p>Since request for exemption on affiliation fee is a new request, same may not be acceded to.</p>					

Sl. No.	Proposal	Justification	Fitment Committee Recommendation
3.	<p>Request to issue suitable clarification on applicability of GST on sanitation conservancy work provided by Sulabh International at Government Hospitals, and educational institutions.</p> <p>Ref: GST Council Secretariat forwarding representation of Sulabh International Social Service Organization</p>	<p>Sulabh International Social Service Organization (SISSO) is a charitable society registered under section 12AA of the IT Act, 1961. It is providing services of public health, sanitation conservancy and cleaning services to various Government Departments, Governmental Authorities, Local Authorities and Educational Institutions.</p> <p>SISSO is constructing toilets in the houses of weaker sections of the society from the funds received from the Government, Municipalities and CSR funds of PSUs.</p> <p>SISCO is also providing cleaning services to Tirumala Tirupati Devasthanam.</p> <p>Service Tax demand notice has been issued to SISSO for payment of ST on the above</p>	<p><b>Recommendation:</b></p> <ul style="list-style-type: none"> <li><b>In the GST regime, similar issue has been clarified vide circular No. 51/25/2018- GST, dated 31<sup>st</sup> July 2018.</b></li> <li><b>Clarification related to Service Tax may be examined separately by the Central Government.</b></li> </ul> <p>GST Council in its 28<sup>th</sup> meeting held on 21<sup>st</sup> July, 2018 has examined this issue and circular No. 51/25/2018- GST, dated 31<sup>st</sup> July 2018 has been issued in this regard. Said circular, <i>inter alia</i>, compares the service tax exemption at serial No. 25(a) of notification No. 25/2012 dated 20.06.2012 vis- a- vis the exemption under GST vide Sl. No. 3 and 3A of the notification No. 12/2017- CT (R) dated 28.06.2017.</p> <p>Under Service Tax regime, services provided to Government, a local authority or a governmental authority by way of water supply, public health, sanitation conservancy was exempted. But, under GST regime, the scope of the exemption has been substantially expanded. Pure services (excluding works contract service or other composite supplies involving supply of any goods) and composite supply of goods and services in which the value of supply of goods constitutes not more than 25 per cent. of the value of the said composite supply provided to the Central Government, State Government or Union territory or local authority or a Governmental authority or a Government Entity by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution or in relation to any function entrusted to a Municipality under article 243W of the Constitution is exempt from levy of GST.</p> <p>Therefore, service provided by Sulabh International Social Service Organization (SISSO) to Central Government, State Government or Union territory or local authority or a Governmental authority or a Government</p>

Sl. No.	Proposal	Justification	Fitment Committee Recommendation
		<p>mentioned services. However, SISCO is of the view that their services are exempt from ST under Service Tax exemption notification No. 25/2012- ST dated 20.06.2012 under multiple entries, such as, Sl. Nos. 4,9,12,25,38. SISCO is also of the view that since similar provisions exists under GST exemption notification; a clarification under GST regime is requested.</p>	<p>Entity by way of services of public health, sanitation conservancy and cleaning services on behalf of Government against consideration would be exempt under-</p> <ol style="list-style-type: none"> <li>Sl. No. 3 of notification No. 12/2017- Central Tax (Rate) dated 28.06.2017, if it is a pure service and not a composite supply involving supply of any goods, and</li> <li>Sl. No. 3A of notification No. 12/2017- Central Tax (Rate) dated 28.06.2017, if it is a composite supply of goods and services in which the value of supply of goods constitutes not more than 25 per cent of the value of the said composite supply.</li> </ol> <p>In view of the above, we may reply to say that the Sl. No. 3 and 3A of the notification No. 12/2017- Central Tax (Rate) dated 28.06.2017 read with circular No. 51/25/2018- GST, dated 31<sup>st</sup> July 2018 may be referred and appropriate view may be taken by SISCO as GST is a self-assessment tax.</p>
4.	<p>Request for continuation of benefits of exemption for dedicated Freight Corridor project after implementation of GST.</p> <p>Ref: Director (Infrastructure), Railway Board, Ministry of Railway</p>	<p>Dedicated Freight Corridor Corporation of India Ltd. (DFCCIL) is a special purpose vehicle under administrative control of Ministry of railway (MoR). It is responsible for planning, development, mobilization of financial resources, construction, maintenance and operation of freight train rolling stocks.</p>	<p><b>Recommendation:</b></p> <p><b>The request is for a new exemption and may not be acceded to.</b></p> <p>It may be recalled that prior to 1st July, 2017, in the service tax era only the service component of services of construction, erection, commissioning, or installation of original works pertaining to railways, excluding monorail and metro was exempted from service tax. There was no exemption of VAT. However, there were embedded taxes on inputs, input services and capital goods (such as service tax, excise duty and VAT). Further, most of the states levied VAT under composition scheme ranging from 1 to 5%. As the works contracts were in composition scheme, credit of VAT paid on goods was not allowed. Keeping the overall pre-</p>

Sl. No.	Proposal	Justification	Fitment Committee Recommendation								
		<p>Services by way of construction, erection, commissioning, or installation of original works pertaining to railways, was exempt from Service Tax vide mega exemption notification. With the introduction of GST, exemption benefit on works contract service has been withdrawn leading to financial burden on DFCCIL and in turn MoR. The contractors and subcontractors providing works contract services to DFCCIL are charging GST leading to the increase in the cost of construction.</p>	<p>GST tax incidence in mind, composite supply of works contract service, supplied by way of construction, erection, commissioning, or installation of original works pertaining to railways, is presently taxed at concessional rate of GST of 12% with ITC.</p> <p>Exempting the WCS for dedicated freight corridor, would break the ITC chain. GST paid on inputs, input services and capital goods used for the construction of freight railway lines cannot be utilized towards payment of output GST by the contractors engaged in the construction of these lines. Unutilized ITC would be recovered by the contractors from Indian Railways as cost and thereby increase the project cost for Indian Railways. Therefore, it is not advisable to exempt dedicated freight corridors from levy of GST.</p> <p>Blockage of ITC and consequent increase in project cost is illustrated below:</p> <div> <p><b>Case 1</b> No exemption on supply of WCS to railways</p> <table border="1"> <tr> <td> <b>GPS survey and mapping</b>  Service: Rs. 100/-  (+ GST @ 18% = Rs. 18/-)  Invoice Total Rs. 118/-    GST payment by Subcontractor 2 in cash is Rs. 18/- </td> <td> <b>Construction of electric and communication infrastructure</b>  Service: Rs. 300/-  (+ GST @ 18% = Rs. 54/-)  Invoice Total Rs. 354/-    GST payment to Govt. Rs. 54/- minus (ITC) Rs. 18/-  GST paid by Subcontractor 1 in cash is Rs. 36/- </td> <td> <b>WCS for DFC project</b>  Service: 500  (+ GST @ 12% = Rs. 60/-)  Invoice Total to railway Rs. 560/-    GST payment to Govt. Rs. 60/- minus (ITC) Rs. 54/-  GST paid by XYZ infra in cash is Rs. 6/- </td> <td> For Indian Railways, overall cost of the project is Rs. 500/-, as Indian Railways can utilize GST of Rs. 60/- paid to XYZ infra as ITC for its output service of transportation of passenger and freight </td> </tr> </table> <p>Subcontractor 2 → Subcontractor 1 → XYZ infra → Indian Railway</p> </div> <div> <p><b>Case 2</b> If exemption on supply of WCS to railways for DFC project is granted</p> <table border="1"> <tr> <td> <b>GPS survey and mapping</b>  Service: Rs. 100/-  (+ GST @ 18% = Rs. 18/-)  Invoice Total Rs. 118/-    GST payment by Subcontractor 2 in cash is Rs. 18/- </td> <td> <b>Electricity and communication</b>  Service: 200 and Goods: 100  (+ GST @ 18% = Rs. 54/-)  Invoice Total Rs. 354/-    GST payment to Govt. Rs. 54/- minus (ITC) Rs. 18/-  GST paid by Subcontractor 1 in cash is Rs. 36/- </td> <td> <b>WCS for DFC project (exempt)</b>  XYZ infra will raise invoice to railways by adding the GST it has suffered on procurement of goods and services on setting electricity and communication work, (blocked credit)  Invoice to Railways: Rs. 554/-  GST paid by XYZ infra in cash is Rs. 54/- </td> <td> For Indian Railways, overall cost of the project is Rs. 554/-, because Rs. 54/- blocked credit is charged to Indian Railways as part of costs. </td> </tr> </table> <p>Subcontractor 2 → Subcontractor 1 → XYZ infra → Indian Railway</p> <p>ITC break</p> </div>	<b>GPS survey and mapping</b> Service: Rs. 100/- (+ GST @ 18% = Rs. 18/-) Invoice Total Rs. 118/-  GST payment by Subcontractor 2 in cash is Rs. 18/-	<b>Construction of electric and communication infrastructure</b> Service: Rs. 300/- (+ GST @ 18% = Rs. 54/-) Invoice Total Rs. 354/-  GST payment to Govt. Rs. 54/- minus (ITC) Rs. 18/- GST paid by Subcontractor 1 in cash is Rs. 36/-	<b>WCS for DFC project</b> Service: 500 (+ GST @ 12% = Rs. 60/-) Invoice Total to railway Rs. 560/-  GST payment to Govt. Rs. 60/- minus (ITC) Rs. 54/- GST paid by XYZ infra in cash is Rs. 6/-	For Indian Railways, overall cost of the project is Rs. 500/-, as Indian Railways can utilize GST of Rs. 60/- paid to XYZ infra as ITC for its output service of transportation of passenger and freight	<b>GPS survey and mapping</b> Service: Rs. 100/- (+ GST @ 18% = Rs. 18/-) Invoice Total Rs. 118/-  GST payment by Subcontractor 2 in cash is Rs. 18/-	<b>Electricity and communication</b> Service: 200 and Goods: 100 (+ GST @ 18% = Rs. 54/-) Invoice Total Rs. 354/-  GST payment to Govt. Rs. 54/- minus (ITC) Rs. 18/- GST paid by Subcontractor 1 in cash is Rs. 36/-	<b>WCS for DFC project (exempt)</b> XYZ infra will raise invoice to railways by adding the GST it has suffered on procurement of goods and services on setting electricity and communication work, (blocked credit) Invoice to Railways: Rs. 554/- GST paid by XYZ infra in cash is Rs. 54/-	For Indian Railways, overall cost of the project is Rs. 554/-, because Rs. 54/- blocked credit is charged to Indian Railways as part of costs.
<b>GPS survey and mapping</b> Service: Rs. 100/- (+ GST @ 18% = Rs. 18/-) Invoice Total Rs. 118/-  GST payment by Subcontractor 2 in cash is Rs. 18/-	<b>Construction of electric and communication infrastructure</b> Service: Rs. 300/- (+ GST @ 18% = Rs. 54/-) Invoice Total Rs. 354/-  GST payment to Govt. Rs. 54/- minus (ITC) Rs. 18/- GST paid by Subcontractor 1 in cash is Rs. 36/-	<b>WCS for DFC project</b> Service: 500 (+ GST @ 12% = Rs. 60/-) Invoice Total to railway Rs. 560/-  GST payment to Govt. Rs. 60/- minus (ITC) Rs. 54/- GST paid by XYZ infra in cash is Rs. 6/-	For Indian Railways, overall cost of the project is Rs. 500/-, as Indian Railways can utilize GST of Rs. 60/- paid to XYZ infra as ITC for its output service of transportation of passenger and freight								
<b>GPS survey and mapping</b> Service: Rs. 100/- (+ GST @ 18% = Rs. 18/-) Invoice Total Rs. 118/-  GST payment by Subcontractor 2 in cash is Rs. 18/-	<b>Electricity and communication</b> Service: 200 and Goods: 100 (+ GST @ 18% = Rs. 54/-) Invoice Total Rs. 354/-  GST payment to Govt. Rs. 54/- minus (ITC) Rs. 18/- GST paid by Subcontractor 1 in cash is Rs. 36/-	<b>WCS for DFC project (exempt)</b> XYZ infra will raise invoice to railways by adding the GST it has suffered on procurement of goods and services on setting electricity and communication work, (blocked credit) Invoice to Railways: Rs. 554/- GST paid by XYZ infra in cash is Rs. 54/-	For Indian Railways, overall cost of the project is Rs. 554/-, because Rs. 54/- blocked credit is charged to Indian Railways as part of costs.								

Sl. No.	Proposal	Justification	Fitment Committee Recommendation
5.	<p>Request to reduce GST rate on Sports and Recreational education Services.</p> <p>Ref:</p> <p>i. Association of unaided CBSE Schools</p> <p>ii. DGGST forwarding representation of M/S Surana Cricket Academy</p>	<p>Government at one hand is promoting sports and sport personalities to perform at national/ international level by providing several awards. Other hand, GST @ 18% is levied on Sports and recreational service provided by Coaching and Sports academy. 18% GST on the above service is an additional burden on talented youngsters, who are willing to make their career in sports.</p>	<p><b>Recommendation:</b></p> <p><b>May not be considered.</b></p> <p>Services by way of training or coaching in recreational activities relating to sports by charitable entities registered under section 12AA of the Income-tax Act is exempt from GST vide Sl. No. 80 of the notification No. 12/2017- CTR dated 28.06.2019. Similarly, services provided by an educational institution to its students, faculty and staff are exempt from GST. This services of educational institutions also includes services of sports coaching, training and recreational education service.</p> <p>If the coaching service is provided by an individual sports professional having annual turnover less than Rs. 20 lakhs, then also it would be exempt from GST. Similarly, a professional coaching organisation who is not a charitable entities registered under section 12AA of the Income-tax Act and whose annual turnover in the preceding financial year is upto Rs. 50 lakhs, they may avail composition scheme and pay GST @ 6%.</p> <p>There is no rationale to completely exempt or reduce GST rate on sports and recreational education services. Once revenue position improves, there might be a case to revisit the issue and reduce the GST rate, if felt appropriate.</p>
6.	<p>Request to exempt first aid training and allied subjects imparted by St. John Ambulance and Indian Red</p>	<p>Indian Red Cross Society (IRCS) and St. John Ambulance (India), both are registered under section 12 AA of the IT Act, 1961.</p>	<p><b>Recommendation:</b></p> <p><b>Granting exemption to first aid trainings of IRCS/ St. John Ambulance would invite similar requests from many other</b></p>

Sl. No.	Proposal	Justification	Fitment Committee Recommendation
	<p>Cross Society from GST.</p> <p>Ref: Secretary General, Indian Red Cross Society</p>	<p>President of India is the President of these two organisations. IRCS is the largest humanitarian organization and works as an auxiliary to the Government and Armed forces Medical Services. The St. John Ambulance is engaged for relief of distress, suffering, sick and injured people.</p>	<p><b>organizations. Request may not be acceded to.</b></p> <p>Services by way of health care services by a clinical establishment, an authorized medical practitioner or paramedics are exempt from GST. Similarly, services provided by rehabilitation professionals recognised under the Rehabilitation Council of India Act, 1992 by way of rehabilitation, therapy or counseling and such other activity at medical establishments, educational institutions, and rehabilitation centers established by Government is also exempt from GST. The above exemption related to health service is available to clinical establishment, medical practitioner, paramedics or rehabilitation professionals.</p> <p>IRCS has stated that they are an entity registered under section 12 AA of the IT Act, 1961. The services “charitable activities” by a 12 AA entity would be exempt, if such activities are relating to public health by way of, -</p> <p>(A) care or counselling of (I) terminally ill persons or persons with severe physical or mental disability; (II) persons afflicted with HIV or AIDS; (III) persons addicted to a dependence-forming substance such as narcotics drugs or alcohol; or</p> <p>(B) public awareness of preventive health, family planning or prevention of HIV infection.</p> <p>There are two operational wings of St. John Ambulance- India, the Association Wing (which delivers first aid training) and the Brigade Wing (which operates the Ambulance service and delivers First Aid at public events). Services provided by way of transportation of a patient in an ambulance is exempt from GST vide Sl. No. 74 (b) of the notification No. 12/2017- CTR, dated 28.06.2019. Therefore, the ambulance</p>

Sl. No.	Proposal	Justification	Fitment Committee Recommendation
			<p>service provided by St. John Ambulance- India is exempt from GST.</p> <p>However, first aid training and allied subjects trainings imparted by St. John Ambulance and Indian Red Cross Society are not vocational training approved by National Skill Development Corporation/ Sectoral Skill Council, Directorate General of Training, Ministry of Skill Development etc. Therefore, such training is taxable under GST. We may advise the St. John Ambulance and the Indian Red Cross Society to take up the matter with Directorate General of Training and get the training be included in National Skill Development Corporation/ Sectoral Skill Council approved programme.</p>
7.	<p>Request for zero rating of healthcare services.</p> <p>Ref: Managing director, Apollo Hospitals</p>	<p>Healthcare service providers are not eligible to avail credit on the input taxes paid by it, which becomes a cost for the service provider. Therefore, zero rating of healthcare service will ensure that credit chain is intact and the input taxes are not loaded into the cost of healthcare services. As a result, input tax credit will be available as refund for the healthcare service providers.</p>	<p><b>Recommendation:</b></p> <p><b>May not be considered as domestic supplies are not zero-rated in India.</b></p> <p>Services by way of health care services by a clinical establishment, an authorized medical practitioner or paramedics are exempt from GST. Transportation of patient in an ambulance is also exempt from GST [Sl. No. 74 of notification No. 12/2017- CT (R) refers]. Similarly, supply of Human Blood and its components are exempt from GST vide Notification No. 2/2017-Central Tax (Rate), [Sl. No. 106 refers].</p> <p>The exemption as existed in Service Tax regime has been carried forward to GST.</p> <p>The request with regard to refund of input tax credit GST would mean zero rating of healthcare services. Under GST regime, zero rating has been done for only physical exports and supply of goods or services or both to a Special Economic Zone developer or a Special Economic Zone unit.</p> <p>The proposal also has huge revenue implication in terms of refund of duties. Similar demand</p>



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			would also arise from other sectors such as agriculture, education and trainings etc. Therefore, request for 'Zero GST rating' of healthcare services under GST may not be considered.
8.	<p>Request for complete exemption on maintenance charges collected by RWA above the threshold of RS. 7500/-</p> <p>Ref:</p> <p>i. Shri DV Sadananda Gowda, Minister of Chemicals and Fertilizers, Govt. of India forwarding representation of Bangalore Apartments Federation.</p> <p>ii. Tejasvi Surya LS, MP, Lok Sabha</p>	<p>An apartment association exists for the purpose of managing day to day running of the apartment complex on behalf of the owner/ resident members. The association collects maintenance charges from the members for the purpose of meeting the expenses incurred in managing the apartment. Based on the principle of mutuality, GST should not be levied on the maintenance charges, as there is no profit motive or service being rendered by the association. Maintenance charges charged by the association on its members is just pooling of money by itself for itself to manage the day to day affairs and neither is it done with a profit motive not it is in the nature of provisioning of</p>	<p><b>Recommendation:</b></p> <p><b>The request for blanket exemption on the maintenance fee charged by RWAs from its members is a request for new exemption and may not be acceded to.</b></p> <p>Provision by a club, association, society, or any such body (for a subscription or any other consideration) of the facilities or benefits to its members is defined as “business” under clause (e) of Section 2(17) of CGST Act, 2017. Therefore, the services of the housing society to its members would attract GST.</p> <p>GST exemption limit granted towards monthly maintenance fee of Rs. 7500/- per month per member is sufficiently high. Complete exemption to maintenance fee would be a new exemption under GST and has no merit. It would also amount to huge revenue loss.</p> <p>Keeping in mind the inflation, GST Council in its 25<sup>th</sup> meeting held on 18<sup>th</sup> January, 2018, has enhanced the exemption limit from Rs. 5000/- as provided initially in exemption notification No. 12/2017-CTR to Rs. 7500/- per month.</p>

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		service. Hence GST applicability on maintenance charges should be completely removed, irrespective of the thresholds.	
9.	Request to provide concessional rate of GST of 5% on works contract services supplied by builders to Ramakrishna Mission Student's Home for creating infrastructure facilities such as construction of schools, colleges etc.  Ref:  GST Council forwarding representations of Tamil Nadu Government	Ramakrishna Mission Student's Home serves around 700 Orphan/ destitute/ poor students for the last 111 years by maintaining them in their residential High School and polytechnic college. It provides free food, education and shelter to hundreds of deserving young poor students. Reduction of GST would reduce the infrastructure cost and help to divert the funds for education and development of poor students.	<b>Recommendation:</b>  <b>May not be considered.</b>  This representation was earlier being discussed by GST Council in its 28 <sup>th</sup> Meeting held on 21 <sup>st</sup> July, 2018 (sl. No. 16 of Annex. VI, Agenda item 7 refers) and the request was not acceded to based on the reason that such end use based exemptions would be prone to misuse. Further, they may also result in overflow of ITC. No new material facts have come to light and therefore same decision as in past may continue.
10.	Request to charge GST only on agency charges/ commission received for supply of security service and not on whole amount of consideration which includes wages and statutory	When the security personels are employed directly by the principal employer there is no GST, but if the same work force is supplied through agency/ contractor, then 18% GST is charged on the gross	<b>Recommendation:</b>  <b>Not agreed</b>  Security service is a service wherein a person/ organization supplies security personnel to another organization for a consideration. Against the service, the recipient receives the consideration and on this consideration GST @ 18% is levied.

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	<p>charges paid to security personel.</p> <p>Ref:</p> <p>i. Security Association of India</p> <p>ii. LokjanshaktiSurakshadayakMathadi-wa-KamgarSanghthana, Maharashtra</p>	<p>value of billing, i.e. wages and statutory benefits paid to security personnel.</p>	<p>The Government vide Notification No. 29/2018 – Central Tax (Rate) dated 31<sup>st</sup>December, 2018 has specified that w.e.f. 01.01.2019, security services provided by a person other than body corporate to a registered person is to be taxed under RCM as per provisions of Section 9(3) of CGST Act, 2017.</p> <p>As per section 15 of the CGST Act, 2017, the value of a supply of goods or services or both shall be the transaction value, which is the price actually paid or payable for the said supply of goods or services or both where the supplier and the recipient of the supply are not related and the price is the sole consideration for the supply. This principle cannot be violated.</p> <p>In the instant case, the agency/ contractor or organization who is supplying security service should charge GST on the full consideration from the recipient. This full consideration includes wages, statutory deposits, profit margin/ agency commission. So, when the agency/ contractor would pay the wages to its security personel, he should not deduct the GST from the wages. GST as collected from the recipient of the service, the same needs to be paid to government.</p> <p>With effect from 01.04.2019, composition scheme for service providers has been introduced. The scheme can be availed by a registered person having annual turnover upto 50 lakhs, which is considerably high. The service providers opting for new composition scheme can now pay GST @ 6% and would not be eligible to avail any input tax credit. The service providers covered under the Composition Scheme shall be required to file 1 annual return and make quarterly payment of</p>

Sl. No.	Proposal	Justification	Fitment Committee Recommendation
			GST after completion of provision of service. This quarterly payment of GST would not adversely affect the cash flow as it would provide a time buffer for the small service providers. This would also help small organizations who provide security services.
11.	<p>Request to levy GST of 5% on the services of Investment Manager to an Alternative Investment Fund (AIF) to the extent of foreign investment in the AIF</p> <p>Ref:</p> <ol style="list-style-type: none"> <li>1. SEBI</li> <li>2. IVCA</li> <li>3. PMO</li> </ol>	<p>AIFs are managed by India-domiciled Investment Managers who are currently liable to pay GST@18%. This will deter foreign investment to the AIF as they need to pay high GST for their investment. The services to the extent of foreign investors in an AIF are consumed outside India with payments in forex.</p> <p>Currently, only 15% of AIFs funds comes from foreign investors. A lower GST would help to bring more foreign investment upto 60% in the coming years. Internationally, VAT exemption or rebates have been granted by the countries to attract global capital.</p>	<p><b>Recommendation:</b></p> <p><b>May not be accepted to reduce GST from 18% to 5% on the services of Investment Manager to an Alternative Investment Fund (AIF) to the extent of foreign investment in the AIF</b></p> <p>Dept of Financial Services vide OM No. F. No. 10/41/2017-PM dated 13.06.2019 with the approval of Finance Secretary has not recommended the proposal to reduce GST on foreign funds received in an AIF.</p> <p>The service by investment manager is provided to a distinct entity-AIF, which is registered in India and not to investors per se. Fund management service provider and AIF are both registered in India. AIFs are growing rapidly in India. Reducing GST from 18% to 5% on the services of investment manager may result into GST revenue loss.</p> <p>Otherwise also, these are high end services and should be taxed at the standard rate.</p>
12.	(1) Request for exemption from GST on hotel	(1) GST exemption on air transportation services to hill areas	<b>Recommendation:</b>

Sl. No.	Proposal	Justification	Fitment Committee Recommendation
	<p>accommodation service in hill areas including North East States. GST at Nil or 12% rate on hotel accommodation services in Andaman &amp; Nicobar Islands</p> <p>(2) GST exemption on foreign exchange billing by a tour operator for inbound tours by declaring the service as deemed export of service or by relaxing place of supply conditions for tour operator service.</p> <p>(3) Request to levy GST on 10% of gross value instead of entire value of tour operator service (OR) levy GST at 18% on the gross value with input tax credit.</p> <p>Ref: Indian Association of Tour Operators (IATO)</p>	<p>is already given for North East States (Sl. No 15 of Notification No 12/2017-CT(R)). Andaman is under developed island and tourism in only the industry for job opportunity. High taxation on hotels is killing the tourism and tourists go to cheaper places abroad like Bali, Thailand etc.</p> <p>(2) The service of tour operators to foreign tourists is not considered an export of service as the place of supply is India. Therefore, since forex is earned on such service, GST exemption needs to be given.</p> <p>(3) Current rate of GST@5% without input tax credit on the gross value of tour operator service is very high and Rule 32 of CGST Rules should be amended to make 10% of gross value as taxable value for the tour operator service. If above request is not</p>	<p><b>Requests from Sl. No 1 to 3 may not be accepted</b></p> <p>1. Area based exemptions should not be encouraged under GST. This results in similar requests from similar areas of difficult terrains like hilly areas, remote areas, islands etc. GST exemption is already available on services by a hotel, inn, guest house, club or campsite etc having value of supply of a unit of accommodation below Rs 1000 per day or equivalent. Also, to give relief to the hotel sector, declared tariff has been removed and transaction value was introduced in July 2018 by the GST Council.</p> <p>2. The place of supply of the such services shall be the location where the services are actually performed as per Section 13(3) of IGST Act. Such services are supplied to an individual, represented either as the recipient of services or a person acting on behalf of the recipient, which require the physical presence of the recipient or the person acting on his behalf, with the supplier for the supply of services. Therefore, such services are taxable in India as per IGST Act.</p> <p>3. As per Section 15 of CGST Act, transaction value is the taxable value. GST is levied on the transaction value, not on the margin or commission of the tour operators. GST@5% without ITC is applicable for tour operators in the same line of business i.e a tour operator selling a tour package of another operator. Option to pay GST@18% with ITC is also available to such tour operator. We may therefore not accept the request.</p>

Sl. No.	Proposal	Justification	Fitment Committee Recommendation
		feasible, input tax credit be allowed to be utilised and taxable value can be 18% on the gross value of the service.	
13.	<p>1. Request to reduce GST from 18% to 5% on motor third party insurance premium</p> <p>2. Request to reduce GST from 18% to 5% pure term life insurance premium</p> <p>3. Request to reduce GST from 18% to 5% on health insurance premium</p> <p>4. Request to reduce GST from 12% to 5% on motor third party insurance premium</p> <p>5. Request to reduce GST from 12% to 5% on motor third party insurance premium</p> <p>6. Request to give exemption from GST on purchase of</p>	<p>At present 18% GST is charged on the premium payable for third party motor insurance except for the commercial vehicles for which it was recently lowered to 12%. The third-party insurance achieves a social objective and is also mandated by law.</p> <p>The protection gap in the life insurance in the country is as high as 90%. To reduce this gap and provide financial protection to the families though increase in the life insurance coverage of more households, GST on term insurance premium may be reduced to 5%.</p> <p>The average out of the pocket expenses on health in India is as high as 62% as compared to world average of 18%. To</p>	<p><b>Recommendation:</b></p> <p><b>May not be accepted to reduce GST on insurance service from the existing rates now.</b></p> <p>GST collection from financial and other related services such as insurance, pension etc is Rs 1,24,163 Crores in FY 2018-19 [Rs 72,012 Cr in cash and Rs 52,150 Cr in credit]. Service Tax of 15% was levied on insurance sector in the pre-GST era. Therefore, any reduction of GST from 18% to 5% will lead to huge revenue loss to the government. However, the proposals may be revisited once the revenue position improves.</p> <p>2. Also, 31st GST Council has not accepted the proposal to decrease GST on insurance service from 18% to 5% [Sl. No. 29 of Annexure IV of Agenda Vol 2 refers]. GST on third party insurance premium in case of goods transport was reduced to 12% from 18% by the Council.</p> <p>3. The insurance service attracts GST only on the risk component of premium. Effective rate of tax on premium paid is in the range of 1.8 to 4.5% as Rule 32(4) of CGST Rules provides for value to be adopted in for different types of policies in vogue. Exemption would lead to blockage of ITC and will also necessitate ITC reversals which will also increase compliance burden on part of the insurance companies. Since exemption of output services will lead to</p>

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	<p>annuity from accumulated pension amount</p> <p>Ref: IRDA, DoFS</p> <p>7. Requested that 12% GST concessional rate should also be provided for the third-party insurance services relating to passenger transport vehicle as on the lines of goods carriage.</p> <p>Ref: CCT, Gujarat</p>	<p>encourage the families and individuals to protect themselves from the financial difficulty due to health issues, health insurance needs to be promoted in a big way.</p>	<p>blockage of ITC, same shall result in increase in the cost of output services to the consumers.</p> <p>4. The issue may be examined after getting relevant data from IRDA and other stakeholders.</p>
14.	<p>Request to give GST/Service Tax exemption for Uttarakhand Electricity Regulatory Commission (UERC)</p> <p>Ref: Secretary, UERC</p>	<p>UERC is a statutory body under Uttaranchal Adaptation and Modification Order 2001, read with ERC Act 1998. They are a public commission which issues licenses for electricity transmission and distribution in the State of Uttarakhand.</p> <p>Transmission and distribution of electricity is already exempt</p>	<p><b>Recommendation:</b></p> <p><b>May not be accepted to give GST exemption to services rendered by Uttarakhand Electricity Regulatory Commission (UERC) as there are many regulatory authorities whose exemption request has been declined.</b></p> <p>Uttarakhand Electricity Regulatory Commission (UERC) issues licenses to the person for electricity transmission and distribution. Transmission or distribution of electricity by an ‘electricity transmission or distribution utility’ is exempt from GST as per Sl. No 25 of Notification No 12/2017-CTR.</p> <p>The words “electricity transmission or distribution utility” are defined as the Central</p>



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			<p>Electricity Authority; a State Electricity Board; the Central Transmission Utility or a State Transmission Utility notified under the Electricity Act, 2003 (36 of 2003); or a distribution or transmission licensee under the said Act, or any other entity entrusted with such function by the Central Government or, as the case may be, the State Government;</p> <p>Therefore, services of UERC are not exempt under GST. This is a new request for exemption from one State and no such requests are received from other States. Therefore, request for exemption may not be accepted.</p>
15.	<p>Request to reduce GST on services related to digital payments</p> <p>Ref: RBI</p>	<p>Recommendation No 66 of High Level Committee on Deepening of Digital Payments is as follows: -</p> <p>In order to encourage digital payments, particularly for financial inclusion use cases, the Government must reduce the taxes on the required devices, accessories, and services.</p> <p>1) Waiver of GST on transaction charges of IMPS &amp; AePS for transactions up to Rs 5000: There is need to promote usage of BC channel for making digital</p>	<p><b>Recommendation:</b></p> <p><b>May not be accepted as of now. Further details will be required from RBI to process the request. RBI may be informed of the measures taken under GST regime to promote digital payments and Business Correspondent Model.</b></p> <p>Following steps are taken under GST regime to promote digital payments and Business Correspondents (BC) Model:</p> <p>(1) A Group of Ministers (GoM) has been constituted to look into incentivizing Digital Payments in GST regime</p> <p>(2) GST exemption exists on services by an acquiring bank, to any person in relation to settlement of an amount upto two thousand rupees in a single transaction transacted through credit card, debit card, charge card or other</p>



Sl. No.	Proposal	Justification	Fitment Committee Recommendation
		<p>transactions by rationalization and capping of transaction charges on BC model. For enhancing the financial sustenance of BC channel, it is recommended to consider waiving of GST on transactions of value up to Rs. 5000, executed using BC channels.</p> <p>2) BC Transactions - simplifications of taxes: BCs are agents of the banks and charge rates determined by the bank to the customers. The current billing process, and tax structure results in a higher tax rate on these transactions. The Government, and the RBI must simplify this process, and ensure the right level of taxation.</p>	<p>payment card service [Entry No 34 of Notification No 12/2017-CTR]</p> <p>(3) Services of BF/BC to a banking company in respective individual capacities with respect to accounts in rural area is exempt from GST vide Entry No. 39 of Notification 12/2017-CTR</p> <p>(4) Also, following requests on the services of Business Facilitator/Business Correspondent (BF/BC) were taken to Fitment Committee Meeting held on 14.12.2018: -</p> <ol style="list-style-type: none"> <li>Request to clarify the base value on which GST liability needs to be calculated for the services of Business Facilitator/Business Correspondent (BF/BC) to a banking company</li> <li>Request to clarify the scope of services by BF/BC to a banking company with respect to accounts in rural areas</li> <li>Request for reduction in GST rate and for exemption of services by BF/BC to a banking company in urban areas also</li> <li>Request to allow corporate BF/BC to deposit GST on reverse charge mechanism for availing services from the unregistered Agent BF/BC.</li> </ol> <p>The FITCOM decided on the above four requests as below: -</p> <ol style="list-style-type: none"> <li>Agreed for clarification.</li> <li>Agreed for clarification.</li> <li>Not agreed.</li> <li>Agreed.</li> </ol> <p>The decisions of the FITCOM are accepted by the 31st GST Council Meeting held on 22.12.2018. Subsequently, Circular No. 86/05/2019 dated 01.01.2019 was issued to clarify applicability of GST on services of BF/BC to a banking company. Also, services BF to a banking company and services of agents of</p>

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			BC to a BC is put under reverse charge vide Sl. Nos. 12 and 13 of Notification No. 29/2019-Central Tax (Rate) dated 31.12.2018. The request for reduction in GST rate and for exemption of services by BF/BC to a banking company in urban areas was not accepted by the GST Council.
16.	<p>Request for-</p> <p>i. correcting discriminatory GST rates for earth works.</p> <p>Or,</p> <p>ii. Exempting airport construction services including earthworks from GST.</p> <p>Reference: Chairman, Navi Mumbai International Airport Private Limited</p> <p>Chief Minister, Maharashtra</p>	<p>Construction of airport involves substantial quantum of earth works. There is a discrimination of rate of GST on earthworks depending on the recipient of the service. When earthwork service is undertaken for CIDCO, being Government entity, rate of GST is 5%, while if the same service is undertaken for private project under PPP mode, rate of GST is 18%. Hence this discrimination needs to be corrected. It would help towards the cost of development of airports to minimum and ultimately burden on passenger towards airport charges would come down.</p>	<p><b>Recommendation:</b></p> <p><b>The request is for a new exemption and may not be acceded to.</b></p> <p>The rate of GST applicable on works contract service involving predominantly earth work (that is, constituting more than 75per cent. of the value of the works contract), <b>when</b> supplied to a Government, Government Authority or Government Entity is 5% <b>and when</b> supplied to any recipient other than Government, Government Authority or Government Entity is 18%.</p> <p>These rates were recommended by GST council after extensive deliberation and taking into account into pre- GST tax structure. Prior to 1<sup>st</sup> July, 2017, in the service tax era the service component of works contract service provided to Government and Governmental authority was exempted from service tax. But when such services were provided to private body, the same were taxable.</p> <p>There was no exemption on WCS under VAT. Most of the states levied VAT on WCS under composition scheme at the rates ranging from 1% to 5%. Under composition scheme, credit of VAT paid on goods was not allowed. Therefore, there were also embedded taxes on inputs, input services and capital goods (such as service tax, excise duty and VAT).</p>
17.	Rule-43(1)(h) of CGST Rules, 2017	As per Rule-43 of CGST Rules, the	<b>Recommendation:</b>

Sl. No.	Proposal	Justification	Fitment Committee Recommendation
	<p>may be amended suitably so that interest is not levied on reversal of ITC on monthly basis in case of Capital Goods commonly used for taxable and exempted supplies.</p> <p>Reference: FIPI</p>	<p>entire Credit of GST paid on Capital Goods being commonly used for taxable as well as exempt supplies can be availed. However, as per Rule-43 (1)(h) of CGST Rules, 2017, the interest would be required to be paid on amount to be reversed on monthly basis till 60 months. Further, the issues get more complicated where substantial numbers of capital goods are purchased at different point of time which requires detailed calculation in respect of each such capital goods for the purchases of reversal along with interest. Further, in petroleum Industries, interest component would be much higher than the Credit amount due to higher exempted turnover on account of supply of crude oil &amp; natural gas. Considering the fact that GST is leviable on supply of majority of goods and services, it can be concluded that</p>	<p><b>May not be accepted</b></p> <p>Since credit is allowed for capital goods upfront, reversal of credit in proportion to non-taxable supplies with interest is a fair provision.</p> <p>As far as imposition of interest on utilization of ITC is concerned, the possibility of amending the law in this regard may be transferred to the Law Committee through GST Policy Wing.</p>

Sl. No.	Proposal	Justification	Fitment Committee Recommendation
		Rule-43 of CGST Rules is not applicable in case of other major industries and seamless credit of GST on Capital Goods is available. However, E&P industry is not able to take even minimum possible input tax credit in respect of Capital Goods due to interest implications on reversal of majority of input tax credit availed on Capital Goods.	
18.	Since goods and services purchased for construction of cross-country petroleum and gas pipeline such as pipes, pipe fittings, gas compressors, metering instruments, works contract services etc. are not eligible for input tax credit (ITC) under GST regime, high rate the rate of GST on such goods will increase the cost of pipeline projects. Therefore, it is requested that applicable GST rate on such goods and services should be rationalized and be	<p>The goods and services purchased for construction of cross-country petroleum and natural Gas pipeline such as pipes, pipe fittings, gas compressors, metering instruments, works contract services, etc. are not eligible for input tax credit (ITC) under GST regime and will attract GST up to 28% (on Gas compressors).</p> <p>Applicability of high GST rate on goods and services required for laying the pipeline without</p>	<p><b>Recommendation:</b></p> <p><b>May not be accepted</b></p> <p>End used based exemptions create distortions, are prone to misuse and difficult to monitor.</p>

Sl. No.	Proposal	Justification	Fitment Committee Recommendation
	<p>exempted or considered at lower rate of 5%.</p> <p>Reference: FIPI</p>	<p>benefit of ITC will substantially increase the cost of such projects.</p>	
19.	<p>It is requested that explanation to Section 17(5) should be amended from the definition of Plant &amp; Machinery to allow the GST credit on pipelines laid outside factory premises.</p> <p>Reference: FIPI</p>	<p>In the GST Act, pipelines laid outside the factory premises are specifically excluded from the purview of Input Tax credit by virtue of explanation to Section 17(5). Under the GST law, there is no concept of manufacturing and therefore, restricting the credit for pipeline beyond factory, is unreasonable and creating undue hardship on already burdened oil sector.</p>	<p><b>Recommendation:</b></p> <p><b>May not be accepted</b></p> <p>Needs amendment of law. Has considerable revenue implication. This can be examined when a comprehensive review of law and rate is considered.</p>
20.	<p>GST Rate reduction for works contracts relating to oil and gas exploration and production (E&amp;P) in the onshore area including offshore area up to 12 nautical miles</p> <p>Reference: FIPI</p>	<p>The contracts entered into by E&amp; P operators in the nature of onshore works contracts are currently taxed @18% which is significantly higher as compared to pre-GST era</p> <p>In the pre-GST era, the effective rate of tax on such works contracts which were composite in nature and where</p>	<p><b>Recommendation:</b></p> <p><b>May not be accepted</b></p> <p>Onshore works contract procured by E&amp;P sector are taxed at the standard rate of 18% as all other works contract services are taxed.</p> <p>Rate of GST on offshore works contract services procured by E&amp;P sector was reduced to 12% in view of the fact that in pre-GST regime, VAT was not levied on goods component of the offshore works contracts; only service tax was levied on service component.</p> <p>There is no justification for reduction of GST rate on onshore works contract services which</p>

Sl. No.	Proposal	Justification	Fitment Committee Recommendation															
		<p>vendors were registered in composition scheme of their respective states was ranging between 11% to 12% which has been substantially increased to 18%. Please refer state wise rates below:</p> <table> <tr> <th>State</th> <th>Pre - GST Regime</th> <th>GST Regime</th> </tr> <tr> <td>Rajasthan</td> <td>12 %</td> <td>18 %</td> </tr> <tr> <td>Gujarat</td> <td>12 %</td> <td>18 %</td> </tr> <tr> <td>Andhra Pradesh</td> <td>11 %</td> <td>18 %</td> </tr> <tr> <td>Assam</td> <td>11 %</td> <td>18 %</td> </tr> </table> <p>Thus, rate of works contract has increased substantially under GST regime as compared to rate pre-GST regime for onshore works contract</p>	State	Pre - GST Regime	GST Regime	Rajasthan	12 %	18 %	Gujarat	12 %	18 %	Andhra Pradesh	11 %	18 %	Assam	11 %	18 %	were levied to both service tax and VAT in the pre-GST regime.
State	Pre - GST Regime	GST Regime																
Rajasthan	12 %	18 %																
Gujarat	12 %	18 %																
Andhra Pradesh	11 %	18 %																
Assam	11 %	18 %																
21.	Clarification required for non-levy of Service Tax/ GST on Operator’s own share on	In terms of PSC, one of the consortium members is designated as an operator who has to	<b>Recommendation:</b>  <b>May not be accepted</b>															

Sl. No.	Proposal	Justification	Fitment Committee Recommendation
	<p>provision of services through its own resources to the Unincorporated Joint Ventures (UJV)</p> <p>Reference: FIPI</p>	<p>carry out E&amp;P activity on behalf of other partners based on work plans and budget duly approved by Management Committee which includes Government Nominee as well. The Operator incurs expenditure from the contribution received by way of Cash Call from the partners.</p> <p>In this context, the CBIC Circular dated 24.09.2014 at para-3 has clarified that cash calls are capital contributions made by the members of JV to the JV and are not subject to Service Tax. Similar clarification has been issued under GST regime also.</p> <p>Industry is of the view that since UJV is not a distinct person, the Service Tax/GST is not payable to the extent of Operator's own share in such UJV as same is service provided/supplied to same person. However, Service Tax/GST is applicable to the</p>	<p>A comprehensive circular on the issue of taxability of cash calls and cost petroleum has been issued based on the advice of the Attorney General in the matter, with the approval of GST Council. No action is required to be taken on the representation.</p>

Sl. No.	Proposal	Justification	Fitment Committee Recommendation
		extent of other partners' share in such UJVs.	
22.	<p>It is suggested that the formula currently prescribed for reversal of credit may be changed for LNG sector.</p> <p>Reference: FIPI</p>	<p>The formula prescribed under GST in case of reversal of input credit tax credit takes into account taxable as well as exempt supplies which includes non-GST supplies. Currently, since LNG is outside the purview of GST, the ratio of exempt and taxable supplies is huge due to which there is a huge loss of credit under to LNG sector.</p> <p>Further, considering such disparity, Government has also prescribed specific formula of credit reversal for banking sector. It is suggested that a new formula may be prescribed under law for the benefit of LNG sector.</p>	<p><b>Recommendation:</b></p> <p><b>May not be accepted</b></p> <p>Request for a new relaxation/ concession from reversal in respect of non-taxable supplies without any justification. These issues can be examined with the comprehensive review of the GST base, when the same is carried out.</p>
23.	<p>It is proposed that GST @ 5% applicable on the services of transportation of goods by pipeline may be provided with ITC Benefit.</p>	<p>It may be observed that presently GST rate on the services of 'transportation of Natural gas through pipeline' is applicable @12% (with ITC benefit) and @5% (without ITC benefit).</p>	<p><b>Recommendation:</b></p> <p><b>May not be accepted</b></p> <p>Full ITC is available at GST rate of 12%.</p>



Sl. No.	Proposal	Justification	Fitment Committee Recommendation
	<p>This will lead to lower cost of transportation of Natural Gas and will help in promotion of cleaner source of energy for Power and CNG sector where ITC of GST paid on transportation of Natural Gas is not available. This will also enable Natural Gas to compete with other alternative polluting fuels like Furnace Oil, Naphtha, etc.</p> <p>Reference: FIPI</p>	<p>Further, as per GST Laws, two different registered units of an entity are considered distinct persons and inter-unit billing for supply of goods/ services between such units is required to be carried out with applicable GST. Considering such provisions under GST Laws, the lower GST rate @5% (without ITC Benefit) could not practically be implemented so far, as Input Tax Credit (ITC) of GST payable on the inter-unit billing, for services of transportation of Natural Gas, will not be available to recipient unit of GAIL.</p> <p>Further, Natural gas a much cleaner source of energy than other alternative available and is primarily used in priority sectors like Power, CNG and fertilizer sector. The high rate of GST on the services of</p>	

Sl. No.	Proposal	Justification	Fitment Committee Recommendation
		transportation of goods by pipeline will make Natural Gas costlier for power and CNG sector where Input Tax Credit of GST paid on transportation of Natural Gas is not available as the output product is not covered / exempted under GST. Further, this will also enable Natural Gas to compete with other alternative polluting fuels like Furnace Oil, Naphtha, etc.	
24.	<p>A clarification or exemption may be issued to the effect that costs incurred by Corporate Office on various accounts such as manpower, infrastructure etc. would not be subject to GST.</p> <p>Reference: FIPI</p>	<p>As per Sec 25(5) of CGST Act, the two establishments of same entity covered under different GST Registrations are treated as distinct persons and accordingly any supply of goods or services between such persons are subject to levy of GST, even if there is no consideration for such supply in view of Schedule-I of CGST Act.</p> <p>The upstream sectors have its operations across India including Offshore and has Registered Office in</p>	<p><b>Recommendation:</b></p> <p><b>Forwarded to Policy Wing</b></p> <p>Draft circular was forwarded to GST Policy wing for consideration. A reminder is being sent to address the issue.</p> <p>It would appear that Industry is using cross charge (which is not a supply) to by-pass the rules for distribution of credit provided in Section 20, pertaining to ISD.</p> <p>Therefore, there is need to issue clarification on:</p> <ol style="list-style-type: none"> <li>1. Is ISD mandatory?</li> <li>2. Where cross charge is used, for the valuation of cross charge supply the provisions of Section 20 of CGST Act shall apply mutatis mutandis</li> </ol>

Sl. No.	Proposal	Justification	Fitment Committee Recommendation
		<p>one of the States. The Corporate Offices such as Office of Company Secretary who primarily interacts with stake holders, regulatory authorities for compliance purposes. Similarly, the Offices of Board of Directors primarily executes its functions entrusted by Govt. of India such as fixation of MoU targets, internal controls, decision on business policies etc. There are other corporate offices such as Corporate Accounts, Corporate Taxes etc. who discharge their functions centrally at registered office.</p> <p>Although the registered office and work centers are distinct persons under GST Law, there is no specific supply involved between such distinct persons. Accordingly, there should not be any GST implication.</p>	

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		It is also pertinent to mention that unlike other sectors, the upstream sector would not be able to avail input tax credit as the crude oil & natural gas are outside levy of GST.	
25.	Request to restrict ITC proportionate to actual supply of construction service i.e actual supply of construction units by amending Section 41 of the CGST Act and Rule 42 of the CGST Rules. Reference: Shri Ajay Jain, Pr CC, Ahmedabad Zone	Construction sector in not reversing the credit taken on flats unsold after the issue of completion certificate. Rule 42 needs to suitably amended to plug the loophole. ITC should be restricted to actual supply of flats. This prevents loss of revenue to govt.	<b>Recommendation:</b>  <b>May not be accepted</b>  Rule 42 of CGST Rules has been amended with effect from 1.4.2019 to restrict ITC proportionate to actual supply of construction service..
26.	The input tax credit be made available to a real estate developer when they are engaged in construction and renting of immovable property.  Substantive benefit of ITC shall not be denied in such cases and it is humbly prayed to incorporate appropriate clause and extend the benefit of ITC of	In terms of Section 17 (5)(C) of the Central Goods and Services Tax Act, 2017, works contract services when supplied in construction of an immovable property is a non-creditable input unless and until the service provider is also providing work contract services as an output.  <b>Issue:</b> In case a builder builds a	<b>Recommendation:</b>  <b>May not be accepted</b>  Disallowed in law. May be considered when real estate is brought in GST. On Merit, this credit is admissible. It has been blocked in GST due to revenue consideration. Internationally, it is allowed, after spreading the credit in 5-7 years.

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	works contract services to renting as well.  Reference: Indian Chamber of Commerce	mall, industrial complex, hotels etc. and puts it on rent, the builder / developer would not be eligible to input GST of the works contract services, even though the builder / developer would be discharging GST under Renting of Immovable Property Services.	
27.	<p>1. Abolish GST under RCM on Ocean Freight</p> <p>2. Method of valuation of supplies in the case of ocean freight for levy of IGST should be included in the CGST Rules, 2017 itself under "Determination of value of supply"</p> <p>3. Reference: 1. BBN Industries Association 2. All India Induction Furnaces Association 3. AP Chambers of Commerce and</p>	<p>1. GST is leviable on import of goods at CIF value which includes freight component, charging GST on the freight separately as a service amounts to double taxation</p> <p>2. RCM is legally not tenable since RCM in GST can only be levied on recipient but in case of CIF Contracts, the importer who has been made liable to pay GST is neither the service supplier nor recipient of the service of transportation of goods</p> <p>3. Valuation of Ocean Freight</p>	<p><b>Recommendation:</b></p> <p><b>May not be accepted</b></p> <p>Prior to 1.6.2016, ocean freight, both inward and outward, was exempt from Service Tax. However, the Indian shipping lines represented that they were unable to avail input tax credit (ITC) of tax paid on input goods and services used by them since there was no tax on either inward or outward freight. Such blocked ITC formed part of their cost and made them uncompetitive vis-a-vis foreign shipping lines. With a view to allow Indian shipping lines to take ITC of inputs and input services, service tax was imposed on the inward transportation of goods and simultaneously ITC was allowed in respect of the exempted outward transport. It was expected that while Indian shipping lines would have sufficient ITC to pay tax on inward freight through credit, the foreign shipping lines would have to pay tax in cash. Where the foreign shipping lines were engaged by the foreign exporters (CIF Contracts), the Indian importer was made liable to pay service tax on freight under RCM. This dispensation, aimed at restoring level playing field to Indian shipping lines, was put in place in consultation with Ministry of Shipping.</p>

Sl. No.	Proposal	Justification	Fitment Committee Recommendation
	<p>Industry Federation</p> <p>4. Jindal Aluminum Ltd</p> <p>5. ASSOCHAM</p> <p>6. Punjab Government vide Discussion Paper on 101 Reforms in GST</p> <p>7. All India Association of Industries</p> <p>8. Gujarat Dyestuff Manufacturers Association</p>	<p>should be included in GST Rules itself to avoid any confusion in the trade</p>	<p>Comments were called from Ministry of Shipping on the issue after importers started representing against this levy and several writ petitions were filed on the issue.</p> <p>Ministry of Shipping has replied that this levy does not amount to double taxation since the tax on freight as a service and tax on import of goods at CIF value are levied under two different statutes. They have further stated that the tax on import freight is serving the interests of Indian Shipping Industry as intended and thus no change is called for.</p> <p>Thus, there are contradictory demands from the Shipping Industry and the Importers. It may be kept in mind that ITC of the tax paid on import freight is available to the importers as ITC and this tax is a mere pass through. Thus, no change may be proposed.</p> <p>As regards the RCM issue, the matter is already sub-judice and no changes are proposed during the period of litigation.</p> <p>Valuation Rules is a non-issue. Notification No. 8/2017-IT (Rate) dated 28.06.2017 has been issued in exercise, inter alia, of powers under section 15 of the CGST Act.</p>
28.	<p>1.Exempt software procurement from Dubai Multi Commodities Centre to develop agri infra platform to provide customised solutions to farmers requirements</p> <p>2.Exempt services importation for creation of an intl. trading and</p>	<p>1. GST @18% on software import will lead to inversion.</p> <p>2. Incentives will help in making a shift to digitization and improved technology in the agricultural sector</p> <p>3. Incentives to private companies like</p>	<p><b>Recommendation:</b></p> <p><b>May not be accepted</b></p> <p>This is a new exemption request. Exemptions results in distortion of tax structure. All the stated policy objectives can be achieved by several more effective and efficient ways of direct budget transfer without leading to any distortion.</p> <p>There is no justification for business entity specific exemptions.</p>

Sl. No.	Proposal	Justification	Fitment Committee Recommendation
	<p>marketing platform for agricultural produce &amp; procurement of equipment for the establishment of a network of agriculture-oriented research labs and providing agriculture extension services on field level</p> <p>Reference: Sh. SudhirMungantiwar [ref from Cropdata Tech Pvt Ltd]</p>	<p>CDT will help in addressing the lack of private corporate investment in agriculture</p> <p>4. Incentives will be in conformity with the avowed policy to promote agricultural extension and marketing</p> <p>The Govt. has given exemptions to inputs, input services and capital goods that are used in the priority sector where output is exempt</p>	
29.	<p>Input Tax credit (ITC) should be allowed in full in cases where the GST on Outward Supply is paid @ 5%</p> <p>Reference: Dr. KiritSomaiya, Ex-MP forwarding the representation of Bus and Car Operators Confederation of India</p> <p>Gujarat, forwarding representation of Akhil Gujarat Tourist Vehicle</p>	<p>The substantial portion of the cost of bus operating business (around 50%) is being incurred on the cost of fuel. Fuel is not liable to GST but heavily taxed under Central Excise and VAT Laws. Currently, the component of taxes on fuel, Vehicle Tax and toll fess and tax on purchase of the vehicle is contributing more than 60% of the cost of passenger bus operating business. Most of these tax</p>	<p><b>Recommendation:</b></p> <p><b>May not be accepted</b></p> <p>Currently GST is leviable at 5% with ITC of input services in the same line of business and 12% with full ITC on following services:</p> <ol style="list-style-type: none"> <li>1. Transport of passengers by any motor vehicle where the cost of fuel is included in the consideration.</li> <li>2. Renting of any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration.</li> </ol> <p>In the Service Tax regime, the service in question attracted Service Tax at the rate of 6%with ITC of input services in the same line of business. Following the principle of carrying forward the same incidence of tax in the GST as existed in the Service Tax regime, ITC of the input service in the same line of business has been allowed at the GST rate of 5%.</p>

Sl. No.	Proposal	Justification	Fitment Committee Recommendation
	Operators Federation	costs are not available as ITC. Majority of the bus operators are following GST rate of 5% without ITC (except ITC in the same line of business). Apart from the fuel cost, there, are certain items of expenditure such as repairs/ maintenance and vehicle insurance which are liable to GST but ITC of the same is not available under this option. This option has created cascading of tax. Non availability of the ITC would increase the cost of the public transportation.	Service providers have the option of paying GST at 12% with full ITC. The rate of 5% with ITC would result in similar demand in many sectors and may lead to refund in many situations.
30.	<p>GST on renting of non-air-conditioned motor vehicles should be exempted.</p> <p>Reference: Dr. KiritSomaiya, Ex-MP forwarding the representation of Bus and Car Operators Confederation of India</p> <p>Gujarat, forwarding representation of Akhil Gujarat</p>	The service of 'renting of motor vehicles' is classifiable under the HSN code '9966' whereas the service of 'transportation of passenger' is classifiable under the HSN code '9964'. Currently, the exemption under GST is available vide entry No. 15 (c) of the Notification No. 12/2017 Central Tax (Rate) dated 28 June 2017 for the	<p><b>Recommendation:</b></p> <p><b>May not be accepted</b></p> <p>Transport of passengers by, -</p> <p>(a) non-air-conditioned contract carriage other than radio taxi, for transportation of passengers, excluding tourism, conducted tour, charter or hire; or</p> <p>(b) non-air- conditioned stage carriage, - is exempt under entry 15 of notification 12/2017-CT(R).</p> <p>Request is for deepening of exemption. The same may not be accepted.</p>



Sl. No.	Proposal	Justification	Fitment Committee Recommendation
	Tourist Vehicle Operators Federation	service of 'transport of passenger in a non-air-conditioned vehicle' where as there is no such exemption in case of service of 'renting of non-air-conditioned motor vehicle'. The passengers availing services of non-air-conditioned mode of transport are generally the lower middle class and poor people. However, the operators providing the said services have to procure the services of renting of non-air-conditioned motor vehicles on payment of GST. The non-availability of ITC to the operators is increasing the cost of providing the service of transport of passenger in a non-air-conditioned motor vehicle.	
31.	Clarification may be issued regarding classification of service relating to renting of motor vehicles and availability of GST exemption for the same.  Reference:	Recently, the Maharashtra Authority of Advance Ruling (AAR) has passed an advance ruling in relation to classification of supply of services by way of providing vehicles on hire. The ruling relates to	<b>Recommendation:</b>  <b>No action may be taken</b>  In the case referred in the representation, the applicant (SST) had sought a ruling on whether supply of air-conditioned buses to NMC was eligible for exemption under notification No. 12/2017-CT, Sl. No. 15(c) which exempts transportation of passengers by stage carriage other than air-conditioned stage carriage.

Sl. No.	Proposal	Justification	Fitment Committee Recommendation
	<p>Dr. KiritSomaiya, Ex-MP forwarding the representation of Bus and Car Operators Confederation of India</p> <p>Gujarat, forwarding representation of Akhil Gujarat Tourist Vehicle Operators Federation</p>	<p>supply of air-conditioned green city buses by SST with driver, fuel, repair and maintenance, against consideration payable on the basis of kilo meters run basis. The exemption available for supply of vehicles on hire to state transport undertakings (STU) has been denied.</p> <p>As per the ruling, the exemption is available only for vehicles given on 'hire' and not available for vehicles given on 'lease'/'rent'. It is explained in the ruling that in case of 'hire' the hirer has an option to buy the equipment. As no such option has been given in that case, exemption appears denied. Reliance has been placed on income tax law provisions and relevant case law under the said act. Such ruling is likely to lead to GST litigation.</p> <p>The case law quoted for denial of GST exemption is out of context and is</p>	<p>The ruling given by Maharashtra AAR is only that the supply made by the applicant (SST) is that of giving buses on lease or hire to NMC and the same is not eligible for exemption under entry 15(c) of the notification No. 12/2017-CT(R) which exempts transport of passengers in stage carriage OTHER than AC stage carriage.</p> <p>AAR, Maharashtra has not denied the exemption under entry 22 of the notification No. 12/2017-CT(R) which exempts services by way of giving on hire motor vehicles having carrying capacity of more than 12 passengers to state transport undertaking.</p> <p>It was only an apprehension of the applicant and not a finding or ruling of AAR. The AAR ruling has been misquoted. No action may be taken.</p>

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		<p>relevant only for claim of higher rate of depreciation under income tax law. For the purpose of GST, the word 'hire' and 'lease'/ 'rent' should be treated at par.</p> <p>Exemption at Sl. No. 22(a) Notification No. 12/2017- Central Tax (Rate) dated 29 June, 2017 should be available to vehicles given on 'hire'/'lease'/ 'rent' to STU irrespective of whether the option to buy the said vehicle is given or not. Otherwise the purpose of the said exemption would become redundant.</p>	
32.	<p>ITC for renting of vehicle and passenger transportation service should be allowed effective from 1.7.2017</p> <p>Reference: Dr. KiritSomaiya, Ex-MP forwarding the representation of Bus and Car Operators Confederation of India</p> <p>Gujarat, forwarding representation of</p>	None	<p><b>Recommendation:</b></p> <p><b>May not be accepted</b></p> <p>This requires a retrospective exemption which can only be done as part of a budgetary exercise. Further, GST Council has decided that in principle no retrospective exemptions are to be granted.</p>

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	Akhil Gujarat Tourist Vehicle Operators Federation		
33.	<p>Viability Gap Funding (VGF) for routes of transportation of passengers by road should be kept out of the preview of the GST</p> <p>Reference: Dr. KiritSomaiya, Ex-MP forwarding the representation of Bus and Car Operators Confederation of India</p> <p>Gujarat, forwarding representation of Akhil Gujarat Tourist Vehicle Operators Federation</p>	<p>Viability Gap Funding is a grant one-time or deferred, provided to support infrastructure projects that are economically justified but fall short of financial viability.</p> <p>VGF is given for un-viable routes for a limited period time. GST is exempted on VGF received from Central Government for the transportation of passenger by air under entry no. 16 of the Exemption Notification No. 12/2017 - Central Tax (Rate) dated 28 June 2017 for a period of three years from the date of commencement of operations of the Regional Connectivity Scheme (RCS) airport as notified by Ministry of Civil Aviation. Further, as per the section 15 (2) (e) of the CGST Act, 2017 the value of the supply shall include subsidies directly linked to the price excluding subsidies</p>	<p><b>Recommendation:</b></p> <p><b>May not be accepted</b></p> <p>Supply of service by a Government Entity to Central Government, State Government, Union territory, local authority or any person specified by Central Government, State Government, Union territory or local authority against consideration received from Central Government, State Government, Union territory or local authority, in the form of grants, is exempt from GST vide entry 9C of Notification No. 12/2017- Central Tax (Rate) dated 28.06.2017.</p> <p>Taxability of grants given to entities other than Government Entity shall vary from case to case depending on the facts of the case. Therefore, no change in the existing exemption notifications is proposed.</p>

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		<p>provided by the Central Government and State Governments. VGF is received in form of subsidy not linked with passenger ticket, cannot form part of the transaction value of the passenger ticket. Further, VGF is also not in the nature of consideration for any service provided to the govt. / governmental authority.</p> <p>Applicability of GST on the VGF would only increase the cost of the passenger transportation and will ultimately make the public transport service expensive.</p> <p>In view of above, the receipts on account of VGF for routes of passenger transportation by road should be exempted from the GST.</p>	
34.	<p>GST exemption should be given for operation &amp; maintenance services supplied to the State Transport Undertaking. Or it may be clarified that such services are already covered under the</p>	<p>Currently the services by way of giving on hire a motor vehicle meant to carry more than twelve passengers to a State Transport Undertaking (STU) are exempt vide entry no. 22(a) of the Exemption</p>	<p><b>Recommendation:</b></p> <p><b>May not be accepted</b></p> <p>Entry 22(a) of notification No. 12/2017-CT(R) exempts services by way of giving on hire to a state transport undertaking, a motor vehicle meant to carry more than twelve passengers.</p>

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	<p>exemption entry No. 22(a) of notification No. 12/2017-CT(R).</p> <p>Reference: Dr. Kirit Somaiya, Ex-MP forwarding the representation of Bus and Car Operators Confederation of India</p> <p>Gujarat, forwarding representation of Akhil Gujarat Tourist Vehicle Operators Federation</p>	<p>Notification No. 12/2017 - Central Tax (Rate) dated 28 June 2017.</p> <p>Where, the motor vehicle is supplied to STU on hire with orwithout operation and maintenance, the GST exemption is available. However, it is not clear whether the GST exemption is available where vehicles are owned by the STUs and only operation and maintenance services are supplied.</p> <p>Costs incurred towards operation and maintenance of vehicles (where fuel cost is included) contributes major portion to the cost. If the operation and maintenance services to STUs are not exempted, it will increase the cost of the public transport service. In view of above, the operation and maintenance services to STUs should also be exempted from GST.</p>	<p>Services such as O&amp;M for vehicles owned by STUs are not covered by the exemption. Request is for a new exemption.</p>
35.	<p>GST exemption on route authorization fees and like charges</p> <p>Reference:</p>	<p>Governmental/ local authorities charge route authorization fess and like charges from private bus operators operating</p>	<p><b>Recommendation:</b></p> <p><b>May not be accepted</b></p>

Sl. No.	Proposal	Justification	Fitment Committee Recommendation
	Dr. KiritSomaiya, Ex-MP forwarding the representation of Bus and Car Operators Confederation of India  Gujarat, forwarding representation of Akhil Gujarat Tourist Vehicle Operators Federation	buses in their jurisdiction. Further, where such authorities are covered within the definition of 'Government', the GST is payable by private operators under reverse charge. GST is exempt vide entry no. 15(c) of the Exemption Notification No. 12/2017 - Central Tax (Rate) dated 28 June 2017 on transport of passengers by stage carriage other than air-conditioned stage carriage. Therefore, no ITC is available of GST paid on route authorization fees This increases the cost of public transportation.	This is a request for new exemption. May not be acceded to.
36.	Reduction in the standard rate of GST applicable for telecom services from the present 18% to 12%  Reference: ArunaSundararajan , Secretary, Ministry of Communications, Department of Telecommunications	This measure will make telecom services more affordable and will have a multiplier effect on different sectors of the economy. Reduction of GST has the support of the Industry regulator TRAI.	<b>Recommendation:</b>  <b>May not be accepted</b>  GST rates are based on the recommendations of GST Council made after detailed deliberations, considering, inter alia, the past tax incidence and the revenue neutrality of GST rates.  In Service Tax regime, telecommunication service was taxed at the standard rate of 15% and no ITC was available of the VAT paid on inputs and capital goods used for supplying the services. In view of the additional credit

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			available, tax incidence on the services in general was fixed in GST @18%.
37.	<p>Exempt online e-Resources (SAC 10-998439) from GST</p> <p>Reference: Datanet India</p>	<p>Service tax was being charged at the rate of 15% prior to 1st July 2018. However, w.e.f. 1st July 2018, under GST tax was increased to 18% for both national and international subscribers. "Periodicals" and "journals" were exempt from service tax, while "Online Subscription" category was not exempt though these services were similar.</p> <p>Before 2013-14, online e-Resources were exempt from service tax when provided to international subscribers, the same provided to national subscribers were charged at the rate of 12.36%. From 2014-15 onwards, service tax was made mandatory to be charged from international subscriber also which brought down international subscribers. Now, due to the implementation of</p>	<p><b>Recommendation:</b></p> <p><b>May not be accepted</b></p> <p>GST on online subscription is 18% which is the standard rate of GST on all services. It was 15% in Service Tax regime. The 3% increase has been on account of availability of ITC of VAT paid on input and capital goods which were not available in the pre-GST regime.</p> <p>In so far as international subscribers are concerned, this is a standard practice across the world. The practice is same as Indian Subscribers being charged GST on say, Netflix subscription.</p> <p>This is a request for new exemption and may not be accepted.</p>



Sl. No.	Proposal	Justification	Fitment Committee Recommendation
		GST and increase in tax rate (from 15% to 18%) subscribers, especially the international subscribers are reluctant to renew the subscription or to take such services.	
38.	Eliminate/ reduce GST on training  Reference:NASSC OM	GST on training should be eliminated or at-least taxed at a lower rate of 5% to promote talent development and re-skilling by the industry and remove/ reduce the difference in rate vis a vis academic education.	<p><b>Recommendation:</b></p> <p><b>May not be accepted</b></p> <p>Prior to GST training was liable to 15% Service Tax without any input credit of VAT paid on inputs and capital goods. In GST, training programmes are liable to standard tax rate of 18% along with ITC of all inputs goods and services used in provision of the training programme.</p> <p>Further, several exemptions have been given for training:</p> <ul style="list-style-type: none"> <li>Any services provided by the National Skill Development Corporation (NSDC), a Sector Skill Council approved by the NSDC, an assessment agency or training partner approved by the Sector Skill Council or NSDC, in relation to               <ol style="list-style-type: none"> <li>the National Skill Development Programme implemented by NSDC</li> <li>a vocational skill development course under the National Skill Certification and Monetary Reward Scheme</li> <li>any other Scheme implemented by NSDC</li> </ol> </li> <li>Training programmes under DeenDayalUpadhyayaGrameenKaushalya Yojana.</li> <li>Services provided to Govt. under any training programme for which total expenditure is borne by the Govt.</li> </ul> <p>Any further rate reduction/ exemption is not recommended.</p>

Sl. No.	Proposal	Justification	Fitment Committee Recommendation
39.	<p>Clarification sought on applicability of reverse charge mechanism for specified services on SEZ unit or SEZ developer</p> <p>Reference: NASSCOM</p>	<p>Clarification be issued providing that specified supplies provided to SEZ unit or SEZ developer are covered within the scope of zero-rated supply and the SEZ unit or SEZ developer is not required to pay tax under reverse charge.</p>	<p><b>Recommendation:</b></p> <p><b>Issue to be transferred to Policy Wing for them to take it to the Law Committee</b></p> <p>Currently import of goods and services by SEZ unit or developer is exempt vide notification No. 18/2017-IT(R) dt 5.7.17 and 64/2017-Cus dt 5.7.17 issued by DGEP. However, the SEZ unit or developer is required to pay tax on specified supplies under RCM. ITC in respect of such services is available to SEZ units and SEZ developers. SEZ units also have the ITC of supplies cross charged to them by parent unit in DTA as an ISD or otherwise. SEZ units/developers can take refund of such ITC against their exports, or can use the same for offsetting GST payable on DTA supplies made by them. SEZ units are allowed to file Bill of entry for domestic supplies on authorization from DTA recipient of goods and services under rule 48(2) of SEZ Rules. DGEP may be requested to examine the matter and issue a clarification in this regard.</p> <p>There are very few services under RCM (such as legal services, GTA services, Services by Govt., Sponsorship Services, services of a recovery agent etc.) and value of such services consumed by SEZ units and GST paid on them under RCM would be insignificant as compared to their overall cost of production/ operations. Therefore, the argument that GST paid on such services by SEZ units under RCM results in increase in working capital requirement does not prima facie appear to have any substance.</p>
40.	<p>Clarification sought with respect to GST implications on transactions between head office and branch office located outside India</p>	<p>Clarification should be issued to the effect that transactions of mere cost allocation does not involve any element of supply.</p>	<p><b>Recommendation:</b></p> <p><b>Issue to be transferred to Policy Wing for them to take it to the Law Committee</b></p> <p>Transactions between head office and branch offices are covered in the scope of supply vide Schedule I to the CGST Act.</p>

Sl. No.	Proposal	Justification	Fitment Committee Recommendation
	Reference: NASSCOM	Exemption provided under inserted entry 10F of the notification 15/2018 should be provided retrospectively with effect from July 1, 2017. An explanation should be inserted in Rule 42 and 43 of the CGST Rules to provide that such HO-BO transactions qualifying as "exempt" would not warrant an input tax reversal	GST Council in the 31 <sup>st</sup> meeting approved the recommendation of the Fitment Committee that <i>as a matter of principle, retrospective exemption should be avoided as they are required to be given effect through finance bills of center and all the states.</i> As for proportionate input tax reversal, non-availability of ITC in respect of exempt supplies is a generic provision of GST law which is applicable to all sectors of the economy.
41.	Reduction in GST rate on sale of cruise tickets which attracts GST @ 18%  Reference: Sh. MansukhMandaviy a, MoS Shipping (Independent Charge), Chemicals & Fertilizers	Sale of cruise tickets/packages attracts GST at a rate of 18% while sale of airline tickets attracts GST of 5% for economy class and 12% for other classes. To popularize cruise shipping in India, the travel by cruise ship may be charged at 5% rate for travel in a single/double room cabin and 12% for travel by suites, if the passenger embarks at Indian Ports. Imposition of GST@ 18% on cruise tickets is dissuading Indian and foreign nationals from boarding cruise ship from any port in India. Most of the	<b>Recommendation:</b>  <b>May not be accepted</b>  Transportation of passengers by air in economy is class is taxed at 5% (without ITC of goods) or at 12% for other than economy class with full ITC. ATF is outside GST and attracts excise duty, VAT besides other indirect levies. Its ITC is not available for paying GST on the output service of transportation by air. However, cruise ships use predominantly bunker fuel which is within GST. Bunker fuels for use in ships and vessels (IFO 180 CST and IFO 380 CST) attract 5% GST and its ITC is available. Further, ITC of all input goods, services, capital goods are available to a cruise ship and therefore, it attracts the standard rate of 18%.  Further, the service provided by a cruise is not equivalent to transportation of passengers as the objective of the cruise is to provide luxury accommodation along with entertainment and recreation on board. Quite often the amount charged is for the duration of the stay on board, based on the tour package and also depending

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		other foreign ports do not impose any GST on cruise tickets. The Indian cruise ship owners also indicated that most of the passenger transport services either are zero-rated or attract GST @ 5% on economy class and @ 12% on other classes.	<p>upon the class of accommodation booked onboard.</p> <p>It is also important to note that at times the place of embarkation and final destination are same in case of cruise packages. Therefore, equating the same to passengers' transportation service may not be appropriate as the service is more akin to hospitality service. [For comparison the accommodation services attract GST @ 28% for accommodations having tariff above Rs 7500/-, and admission to entertainment events attract GST @ 28%]</p> <p>These proposals were examined in the Fitment Committee meeting held on 9th and 10th July, 2018 and in the 28th GST Council meeting held on 21.07.2018. The Council did not accede to the proposals.</p> <p>The GST Council in the 31st meeting held on 22.12.2018 examined the issue again and did not agree to the request for zero rating / waiver of GST on sale of cruise tickets and on-board sale of goods on cruise ships, stating that it is a luxury consumption.</p>
42.	<p>Exemption from GST@ 18% on cruise tickets purchased in India for embarking on a foreign port.</p> <p>Reference: Sh. Mansukh Mandaviya, MoS Shipping (Independent Charge), Chemicals &amp; Fertilizers</p>	<p>Indian cruise tourists when purchase cruise tickets in India for taking cruise from foreign ports have to pay 18% GST. When the same tourist purchases tickets from foreign agent there is no GST as the service is being provided abroad. Thus, foreign agents earn profit on sale of tickets. About 1,20,000 tourists booked international cruises</p>	<p><b>Recommendation:</b></p> <p><b>May not be accepted</b></p> <p>Place of Supply of cruise transportation service is the place of embarkation on the cruise. The taxability or otherwise of cruise travel depends on the place where the tourist boards the cruise liner. It is immaterial whether the tickets are purchased from an agent in India or abroad. Therefore, sale of cruise tickets for embarkation at a foreign port, sold by a ticketing agent does not attract tax. Thus, question of exemption of the same does not arise.</p> <p>In the meeting held with Ministry of Shipping on 18.07.2018, information was requested regarding the types of business models adopted by domestic sale agents and tour operators for</p>

Sl. No.	Proposal	Justification	Fitment Committee Recommendation
		<p>from foreign ports in 2016. Agents at present are paying GST only for the airline tickets up to the foreign port. No GST is being paid on cruise tickets if the place of embarkation is outside India as they do not show the sale of ticket for the cruise line in India. As a result of this provision, the ticketing agents in India are not booking ticket for cruise ships for embarkation from ports outside India. There is no gain to the revenue as foreign agents are not required to pay the GST, if cruise ticket is split from air journey. To stimulate Indians to purchase tickets domestically and to retain the profits in India, it is suggested that GST on sale of international tickets by domestic sale agents be also exempted.</p>	<p>further examination. The same have not been received so far. A reminder is being sent.</p> <p>GST on commission received by agent in India for cruises abroad for which consideration is paid by the cruise lines:</p> <p><b>Place of Supply Provisions:</b> The default place of supply (PoS) of services is the location of recipient.</p> <p>A. When supplier and recipient are both in India:</p> <ul style="list-style-type: none"> <li>PoS for accommodation in vessel (cruise) is location of vessel. If vessel is located outside India, then PoS is location of recipient.</li> <li>PoS for passenger transportation is the place where the passenger embarks on the journey.</li> </ul> <p>B. When either supplier or recipient is outside India:</p> <ul style="list-style-type: none"> <li>PoS for accommodation in vessel (cruise) is location of vessel.</li> <li>PoS for intermediary services is the location of intermediary</li> <li>PoS for passenger transportation is the place where the passenger embarks on the journey</li> </ul> <p><b>Tour Operator Services</b> Travel arrangement, tour operator and related services are classified under Heading 9985, Group 99855.</p> <p>Tour operator has been defined as any person engaged in the business of planning, scheduling, organizing, arranging tours (which may include arrangements for accommodation, sightseeing or other similar services) by any mode of transport, and includes any person engaged in the business of operating tours.</p> <p>Tour Operator services irrespective of whether it has a cruise component or not, when provided</p>

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			<p>by an Indian tour operator to a person located in India is taxable at 5% (on face value of tour package). The same tour operator service provided a foreign tour operator to an individual located in India is exempt. This is applicable for all services governed by default rule of PoS.</p> <p>However, where tour operator operates on a commission basis, i.e., bills the amount separately for travel, accommodation, cruise ticket etc. and charges his commission for arranging the same, only his commission shall attract 18% GST.</p> <p>Tax treatment of other models is discussed as under:</p> <ul style="list-style-type: none"> <li>• Commission paid to the Indian ticketing agent by the Indian passenger is liable to tax at 18%</li> <li>• Commission paid to the Indian ticketing agent by foreign cruise liner is also liable to tax at 18%.</li> <li>• Commission paid to a foreign ticketing agent by the Indian passenger for cruise tickets is not taxable under GST.</li> <li>• Commission paid to a foreign ticketing agent by foreign cruise liner is not taxable under GST.</li> </ul> <p>In so far as international air travel is concerned, PoS for passenger transportation service is the place where the passenger embarks on the conveyance for a continuous journey. When the journey is in many legs, if the passenger embarks on the journey in India, then PoS is in India and the service is taxable. However, it is quite possible that the passenger may split the journey so as to pay tax only on the first leg. If subsequent part of the journey originates outside India, it will escape taxation. Therefore, the ITC credit accumulation is not unique to the telecom</p>

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			industry. Therefore, the argument that where the service is taking place outside India, the intermediary should be exempt has many collateral damages, if accepted. The proposal may therefore be rejected.
43.	Refund of accumulated ITC should be allowed in telecom sector  Reference:COAI	The industry has a huge amount of accumulated unutilized ITC which is severely impacting the cash flows of the industry. Therefore, refund of such accumulated ITC should be allowed.	<p><b>Recommendation:</b></p> <p><b>May not be accepted.</b></p> <p>Tax paid by telecom company on its inputs and input services in cash is taken as ITC. This credit is thereafter used to offset the GST on telecom services provided. The industry is not able to fully utilize the credit for payment of GST as they have reduced the telecom service charges to very low level due to excessive price cutting.</p> <p>Spectrum purchase is like capital investment and therefore GST paid on the same has character similar to GST paid on the capital goods. In any industry, when capital goods are installed, there is input tax credit accumulation which gets consumed over a period of time in paying subsequent GST liabilities. Therefore the proposal may not be accepted.</p>
44.	Intra-operator transactions between distinct registrations of TelCos should be prescribed NIL value as per provisions contained in Rule 32(7) of the CGST Rules.  Reference:COAI	For providing telecom services the telecom service providers (TSPs) use their all India network. The TSPs are required to report their revenue on the basis of telecom circles for payment of spectrum usage charges and license fee to the Dept. of Telecom. Further, many telecom circles comprise of multiple states. TSPs generally have	<p><b>Recommendation:</b></p> <p><b>No action is required.</b></p> <p>Rule 32(7) of CGST Rules provides that <i>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 of the said Act between distinct persons as referred to in section 25, where input tax credit is available, shall be deemed to be NIL.</i></p> <p>Notification under Rule 32(7) of CGST Rules, requires availability of ITC with the distinct persons. ITC may not always be fully available due to exempt supplies and supplies under RCM. It is felt that 2nd proviso to Rule 28</p>



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		<p>one point of interconnect (POI) for circles therefore all calls are routed through this POI. The transaction within a telecom circle that may include multiple states are not separately recorded. Thus, many of the services between the states might not be reported by the telecom service providers leading to disputes since in GST, transaction between distinct persons even without consideration are required to be invoiced with GST. Further if deemed revenue is billed between two states, it may be subjected to the license fee under DoT requirement.</p>	<p><i>(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 the goods or services.)</i> takes care of the issue. Under the second proviso to Rule 28 of the GST rules, the Telcos can attribute any value to such inter-State but intra-Circle supplies to their establishment for which separate registration has been obtained under section 25 (5), and that shall be deemed to be the open market value. At best, Fitment Committee may issue a circular that the value declared shall not be opened for investigation, even when it is zero. As of now no such cases have been referred.</p>
45.	<p>Clarification may be issued that repair activity is not covered under the definition of Job Work and accordingly the movement can be done on the delivery challan.</p> <p>Reference: COAI</p>		<p><b>Recommendation:</b></p> <p><b>No action is required.</b></p> <p>It has been clarified vide Circular No. 1/1/2017-IGST dated 07.07.2017 that inter-State movement of goods including vehicles for repairs may not be treated as a supply.</p>



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46.	Exempt services provided by the Pension Fund Regulatory and Development Authority (PFRDA) from GST. Reference: PFRDA	With the passage of PFRDA Act, 2013, PFRDA has attained statutory status and discharges statutory functions, enunciated under the said provisions of the Act.  Since the services provided by SEBI, EPFO and IRDA have now been exempted, similar dispensation may be accorded to PFRDA as well by issuing appropriate exemptions.	<b>Recommendation:</b>  <b>The request may not be acceded to</b>  This is a request for a new exemption. There was no exemption in the Service Tax regime. The same may not be accepted. However, there is a case to allow annual filing of return to be examined (or any other simplified compliance regime) for the various statutory bodies provided they pay advance tax on quarterly basis. May be referred to the Law Committee for considering simplified compliance.
47.	Exempt GST on Renewable Energy Certificates.  Reference: ASSOCHAM through GST Council Secretariat	This will encourage increase in renewable energy generation capacity in the country.	<b>Recommendation:</b>  <b>The request for exemption from GST may not be acceded to</b>  This is a request for a new exemption. The same may not be accepted.
48.	Reduce GST on Common Effluent Treatment Plants (CETPs) from 12% to 5%.  Reference: Sh. K. Subbarayan, M.P (Lok Sabha)	ITC of services is resulting in accumulation of ITC with member dyeing units. This ITC is not eligible for refund.  It is creating disparity between In House ETPs and CETPs.	<b>Recommendation:</b>  <b>The request may not be accepted</b>  1. As recommended by Fitment Committee in its meetings on 10th and 13th January, 2018 and approved by GST Council Meeting held on 18 <sup>th</sup> Jan 2018, GST on CETP was reduced from 18% to 12%. 2. The Industry is seeking further rate reduction. 3. The request to reduce GST on CETP services from 12% to 5% was again examined by the Fitment Committee meeting held on 11.07.2018 but not agreed to.
49.	Clarification should be issued to state	Telecom industry is presently burdened	<b>Recommendation:</b>

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	<p>that GST would not be applicable on the Licence Fee, Spectrum Acquisition Fee and Spectrum Usage Fee.</p> <p>Reference: COAI</p>	<p>with huge debt and working capital constraints. Levy of GST on Licence Fee, Spectrum Acquisition Fee and Spectrum Usage Fee is further compounding the operational challenges.</p>	<p><b>Recommendation:</b></p> <p><b>May not be accepted</b></p> <p>All services provided by the Government or a local authority to ‘business entities’ were made taxable w.e.f 1<sup>st</sup> April 2016. ‘Service’ was defined in the Finance Act, 1994 to mean any activity carried out by a person for another for a consideration. Assignment by the GOI of the right to use radio frequency spectrum and subsequent transfers thereof was specifically declared as a service under section 66E of the Finance Act, 1994.</p> <p>Section 9 of CGST Act provides that GST would be levied on all supplies of good and services.</p> <p>As per section 7 read with section 9 of the CGST Act, 2017 all forms of supply of goods and services such as sale, transfer, licence, rental etc. made or agreed to be made for a consideration by a person in the course of furtherance of business are a supply subject to GST.</p> <p>Schedule 3 of CGST Act provides in para 5 (e) that agreeing to do an act shall be treated as a supply of service. Therefore, the activity by the Government of India by way of agreeing to assign the right to use radio frequency spectrum against consideration is a supply of service. And thus, taxable under CGST Act. Similarly, services by way of allowing an entity to act as a telecom service provider against licence fee or to use spectrum against consideration in the form of Spectrum User Charges are taxable supplies.</p> <p>Further, a Writ Petition has been filed by Bharti Airtel Limited to challenge the levy of GST on spectrum allocation fees on the ground that the same is not taxable and that no rate has been specified for the same in the rate schedule. The same is being defended on the ground that rates of GST on supply of various services have been</p>

Sl. No.	Proposal	Justification	Fitment Committee Recommendation										
			<p>notified by the Central Government vide notification no. 11/2017- Central Tax (Rate) dated 28.06.2017. Annexure to the said notification provides Scheme of Classification of Services. Further, Explanatory notes to the said Scheme of Classification of Services, as recommended by the Fitment Committee constituted by the GST Council for the purpose of formulation of GST rates have been published and are available on the CBIC website. The Explanatory Notes explain the scope and coverage of the headings, groups and service codes in the Scheme of Classification of Services.</p> <p>II. The Scheme of Classification of Services has been adopted for GST regime. The said classification scheme did not exist prior to introduction of GST. There may be a few overlapping entries in the said classification.</p> <p>III. The rate for the service of assignment of radiofrequency spectrum is prescribed in entry 29 of notification no. 11/2017- Central Tax (Rate) which reads as under:</p> <table><tr><th>Sl No.</th><th>Chapter, Section or Heading</th><th>Description of Service</th><th>Rate (per cent .)</th><th>Condition</th></tr><tr><td>29</td><td>Heading 9991</td><td>Public administration and other services provided to the community as a whole; compulsory social security services.</td><td>9</td><td>-</td></tr></table>	Sl No.	Chapter, Section or Heading	Description of Service	Rate (per cent .)	Condition	29	Heading 9991	Public administration and other services provided to the community as a whole; compulsory social security services.	9	-
Sl No.	Chapter, Section or Heading	Description of Service	Rate (per cent .)	Condition									
29	Heading 9991	Public administration and other services provided to the community as a whole; compulsory social security services.	9	-									

Sl. No.	Proposal	Justification	Fitment Committee Recommendation
			<p>IV. The service of assignment of right to use spectrum is covered by Service Code 999113 under the heading 9991 of the Scheme of Classification of Services. Following is the scope of the <i>Service Code 999113- “Public administrative services related to the more efficient operation of business”</i> defined in the Explanatory Notes adopted for classification of services under GST includes, inter alia, administrative services provided by government offices, bureau and programme units concerning:</p> <ul style="list-style-type: none"> <li>• <i>administrative services provided by government offices, bureau and programme units concerning solid fuel, including regulations concerning their exploitation or conservation; petroleum and natural gas; mineral fuel; nuclear and non-commercial fuel, including such fuels as alcohol, wood and wood waste, etc.</i></li> <li>• <i>administrative services provided by government offices, bureau and programme units concerning discovery, exploitation, conservation, marketing and other aspects of mineral production, including the development and monitoring of regulations concerning prospecting; mining and safety standards; activities designed to develop, expand and improve the position of manufacturing establishments; development and administration of regulations concerning building standards and issuing of occupation certificates; development and monitoring of regulations concerning safety on construction sites.</i></li> <li>• <i>public administrative services related to regulations governing forest operations, issuing of tree-felling licences, rationalization of forest resources, exploitation, reforestation work, operation</i></li> </ul>

Sl. No.	Proposal	Justification	Fitment Committee Recommendation
			<p><i>and support of game preserves and fish hatcheries, development and monitoring of regulations, including the licensing of fishing and hunting</i></p> <ul style="list-style-type: none"> <li>• <b><i>public administrative services related to communications, i.e. postal, telephone, telegraph, cable and wireless communications systems and communications satellites</i></b></li> </ul> <p>V. The above portion of the Explanatory Notes to service code 999113 adopted for GST is in accordance with the UN CPC classification and the Explanatory Notes, on which the classification of services under GST is based.</p> <p>VI. Therefore, the services provided by the Government by way of assignment of right to use natural resources including spectrum are covered by Service Code “999113” of the Scheme of Classification of Services and accordingly attract GST@18%.</p> <p>VII. The request is that the service in question is classifiable under the heading 9973. In the Scheme of Classification annexed to notification no. 11/2017- CT (R), “Licensing services for right to use other natural resources including telecommunication spectrum” has been mentioned under Service Code 997338. There is an overlap between entries in the service code 997337 and 999113. The rate for the service in question has been prescribed under 9991.</p> <p>VIII. Though the service provided by the Government by way of assignment of other natural resources including spectrum has also been mentioned under 9973; the rate for the same has been prescribed under entry 29 of notification no. 11/2017- Central Tax (Rate), heading 9991- the heading which covers public services provided by the Government. The rate prescribed under heading 9973 was primarily for</p>

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			<p>leasing or renting services where the underlying supply is mainly of goods.</p> <p>IX. It has always been the intention of the Government to tax the service provided by the Government by way of assignment of natural resources including spectrum at the rate of 18% under the heading 9991. With effect from 1<sup>st</sup> January 2019, the same rate of 18% has also been prescribed under the residuary heading 9973, Sl. No. 8 (i) of notification no. 11/2017 - Central Tax (Rate) dated 28.06.2017. Hence, it can be said that prior to 01.01.2019, the service of assignment of spectrum attracted GST @ 18% only under heading 9991. Post 01.01.2019, it attracts GST @ 18% under the overlapping entries of 9973 and 9991.</p> <p>X. The rate applicable to the said services under service tax was also the standard rate of 15%. Further, <b>as guideline for Fitment of various goods and services in tax rate brackets, it was decided by GST Council in its 4<sup>th</sup> meeting held on 3<sup>rd</sup> &amp; 4<sup>th</sup> November, 2016 that supply of services shall be generally taxed at the rate of 18%.</b> The GST Council approved in its 14<sup>th</sup> meeting held on 18<sup>th</sup> &amp; 19<sup>th</sup> May, 2019, the schedule of services at 5%, 12%, 18% and 28% tax rates mentioning specifically the services covered in those schedules. All the residuary services were put in the 18% schedule. The service in question did not appear in the 5%, 12% or 28% schedule. Clearly, the recommendation of the GST Council was to tax these services at 18%.</p>
50.	All the goods and personnel travelling in military special train (railway/ defence owned coaches) may be	Indian Railways is charging GST on the Air-Conditioned Coaches owned by Army (procured and maintained by Army).	<p><b>Recommendation:</b></p> <p><b>May not be accepted.</b></p> <p>Presently, transportation of passengers, with or without accompanied belongings, by railways</p>

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	<p>exempted from GST</p> <p>Reference: Strategic Movement Directorate (Rail &amp; Air)</p>		<p>in a class other than (i) first class or (ii) an air-conditioned coach is exempt vide entry no. 17 of Notification No. 12/2017- Central Tax (Rate) dated 28.06.2017.</p> <p>Also, services by way of transportation by rail or a vessel from one place in India to another of defence or military equipment are also exempt vide entry no. 20 of Notification No. 12/2017- Central Tax (Rate) dated 28.06.2017.</p> <p>The above exemptions have been continued from the service tax period.</p> <p>The request is for a new exemption. End use-based exemptions are difficult to monitor and prone to misuse. They also result in additional compliance burden on service providers by way of reversal of ITC. May not be accepted.</p>
51.	<p>Definition of “Scheduled air transport service” be suitably amended to include charter aircrafts used by Defence forces and Para Military Forces on annual contract basis</p> <p>Reference: Strategic Movement Directorate (Rail &amp; Air)</p>	<p>Indian Army centrally hires charter aircrafts which run on fixed dates and are scheduled for the entire year.</p>	<p><b>Recommendation:</b></p> <p><b>May not be accepted.</b></p> <p>With regard to charter aircrafts, entry no. 15 (iv) of Notification No. 11/2017- Central Tax (Rate) dated 28.06.2017 provides that leasing of aircrafts by an operator for operating scheduled air transport service or scheduled air cargo service by way of transaction covered by clause (f) paragraph 5 of Schedule II of the Central Goods and Services Act, 2017 will be chargeable to GST @ 5%, where “scheduled air transport service” means an air transport service undertaken between the same two or more places operated according to a published time table or with flights so regular or frequent that they constitute a recognisable systematic series, each flight being open to use by members of the public.</p> <p>Charter flights, hired by Indian Army, which run on fixed dates and are scheduled for the entire year, are chargeable to GST @ 18% as they are not covered by the aforesaid definition</p>

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			<p>of “scheduled air transport service”. These flights are neither undertaken between the same two or more places operated according to a published time table nor are they open to use by members of the public.</p> <p>Further, the view of MoCA on this request of Strategic Movement Directorate (Rail &amp; Air) are as under:</p> <p><i>“Scheduled air transport service means an air transport service undertaken between the same two or more places operated according to a published time table or with flights so regular or frequent that they constitute a recognisable systematic series, each flight being open to use by members of the public. There are no other criteria for determining the classification as scheduled or non-scheduled. Further, in case a full aircraft is being hired or chartered from a Scheduled Operator by the Armed Forces for troop movement, it would be deemed a Chartered flight and the Scheduled Operator would have to ensure that the Scheduled operations are not impacted by this movement.”.</i></p> <p>Since the definition of “scheduled air transport service” adopted under GST is a standard definition also used by the Ministry of Civil Aviation, it would not be prudent to alter the said definition. The referred service may continue to be charged at the rate of 18% GST.</p>
52.	Renting of Warehouse may be exempted from GST. Reference: Secretary, Ministry of Agriculture and Farmers Welfare	The GST paid on renting of warehouse is not available as credit, resulting in increase in the cost of warehousing.	<p><b>Recommendation:</b></p> <p><b>The request for exemption from GST may not be acceded to.</b></p> <p>Warehousing of agricultural produce is exempt. Request is for deepening of exemption/zero rating. The same may not be accepted.</p>
53.	Services provided by WDRA may be	WDRA is set up by an act of Parliament.	<b>Recommendation:</b>



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	exempted from GST. Reference: Warehousing Development and Regulatory Authority (WDRA)	RBI, PFRDA, IRDAI, SEBI etc. are exempt from GST. WDRA works on the same footing as it is not engaged in any business activities nor do they function for profit.	<b>The request for exemption from GST may not be acceded to.</b>  This is a request for a new exemption. There was no exemption in the Service Tax regime. The same may not be accepted.
54.	Exempt services supplied by the Food Safety and Standards Authority of India (FSSAI) from Service Tax/ GST prior to 27.07.2018. Reference: Additional Secretary, Ministry of Health and Family Welfare	Services by way of licensing, registration and analysis or testing of food samples supplied by the Food Safety and Standards Authority of India (FSSAI) to Food Business Operators have been exempted from GST w.e.f 27.07.2018.	<b>Recommendation:</b>  <b>The request may not be accepted.</b>  This would require retrospective exemption and provision for this would be required to be made in the Union Budget and the Budgets of all the State Governments.  It was decided in 32 <sup>nd</sup> GST Council meeting that as a matter of principle, retrospective exemptions would be avoided.
55.	Modification in Notification No. 12/2017 - Central Tax (Rate) dated 28.06.2017, entry 65B, as described in table below.  Exemption provided to the ERCC may be made effective from 01.07.2017.  Reference: Additional Chief Secretary, Finance, Rajasthan	ERCC is not in a position to ascertain whether or not mine lease holders have paid the GST since ERCC and mining lease holders are two separate legal entities with ERCC having no legal control over books and records of mine lease holders. Payment of GST under RCM by mining lease holders is the legal liability of the mining lease holders and certification of GST	<b>Recommendation:</b>  <b>The proposal to amend the condition of exemption may not be considered.</b>  As per present condition in Notification No. 14/2018- Central Tax (Rate), ERCC is required to submit an account to the State Government and certify that the amount of goods and services tax deposited by mining lease holders on royalty is more than the goods and services tax exempted on the service provided by State Government to the ERCC by way of assignment of right to collect royalty and where such amount of GST paid by mining lease holders is less than the amount of goods and services tax exempted, ERCC is required to pay the difference between GST exempted on the service provided by State Government to the ERCC of assignment of right to collect royalty

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		compliance of a third party cannot be ascertained by ERCC. Moreover, ERCC submits the details of the total Royalty amount collected to the state government periodically.	and GST paid by the mining lease holders on royalty. The proposal will shift the responsibility of ensuring tax payment by miners, which presently is on ERCC, to the tax authorities. This may lead to loss of revenue. The request was earlier examined in the Fitment Committee meeting held in Dec, 2018 and was not found feasible. The State Government may devise suitable mechanism for collecting/flow of information between miners, ERCC and the Department.
<i>Existing condition</i>		<i>Proposed</i>	
<p><i>“Provided that at the end of the contract period, ERCC shall submit an account to the State Government and certify that the amount of goods and services tax deposited by mining lease holders on royalty is more than the goods and services tax exempted on the service provided by State Government to the ERCC of assignment of right to collect royalty and where such amount of goods and services tax paid by mining lease holders is less than the amount of goods and services tax exempted, the exemption shall be restricted to such amount as is equal to the amount of goods and services tax paid by the mining lease holders and the ERCC shall pay the difference between goods and services tax exempted on the service provided by State Government to the ERCC of assignment of right to collect royalty and goods and services tax paid by the mining lease holders on royalty.”</i></p>		<p><i>“Provided that at the end of the contract period, ERCC shall submit an account to the State Government and certify that the amount of <del>goods and services tax deposited by</del> royalty collected from mining lease holders <del>on royalty</del> is more than the <del>goods and services tax exempted on</del> consideration for the service provided by State Government to the ERCC of assignment of right to collect royalty and where such amount of <del>goods and services tax paid by</del> royalty collected from mining lease holders is less than the amount of <del>goods and services tax exempted</del> consideration paid to the Government, the exemption shall be restricted to such amount as is equal to the amount of goods and services tax <del>paid by</del> payable on the royalty collected from the mining lease holders and the ERCC shall pay the tax on difference between <del>goods and services tax exempted on</del> the consideration for the service provided by State Government to the ERCC of assignment of right to collect royalty and <del>goods and services tax paid by</del> amount of royalty collected from the mining lease holders <del>on royalty</del>.”</i></p>	
56.	Clarify that there is no GST on royalty.  Reference: ONGC	Royalty is an impost on exploitation of mineral rights and accordingly, there is no rendition of service involved. There is no quid-pro-quo.	<p><b>Recommendation:</b></p> <p><b>May not be accepted.</b></p> <p>All services provided by the Government or a local authority to ‘business entities’ were made taxable w.e.f 1<sup>st</sup> April 2016. ‘Service’ was defined in the Finance Act, 1994 to mean any</p>

Sl. No.	Proposal	Justification	Fitment Committee Recommendation
			<p>activity carried out by a person for another for a consideration.</p> <p>Section 9 of CGST Act provides that GST would be levied on all supplies of good and services.</p> <p>As per section 7 read with section 9 of the CGST Act, 2017 all forms of supply of goods and services such as sale, transfer, licence, rental etc. made or agreed to be made for a consideration by a person in the course of furtherance of business are a supply subject to GST.</p> <p>Schedule 3 of CGST Act provides in para 5 (e) that agreeing to do an act shall be treated as a supply of service. Therefore, the activity by the Government of India by way of agreeing to assign the right to explore and exploit minerals against consideration is a supply of service. And thus taxable under CGST Act.</p> <p>Rajasthan High Court in the case of <b>Udaipur Chamber of Commerce and Industry</b> has held in the judgement dated 24-10-2017 that royalty is consideration for service and that the activity of grant of mining lease against payment of royalty is a service.</p>
57.	<p>Restore GST rate of 5% as it existed prior to 31.12.2018 on “Royalty payable to Central/ State Government for granting mineral rights.”</p> <p>Reference: M/s The Singareni Collieries Company Limited  M/s Hindalco Industries Limited</p>	<p>The company is engaged in production of coal from coal mine for which royalty and other charges are paid to the Central/State Governments.</p> <p>As per their submission, royalty is a considerable portion of their input services. The rate of GST on royalty is 18% whereas rate of GST</p>	<p><b>Recommendation:</b></p> <p><b>May not be accepted.</b></p> <p>Rates of GST on supply of various services have been notified by the Central Government vide notification no. 11/2017- Central Tax (Rate) dated 28.06.2017. Annexure to the said notification provides Scheme of Classification of Services. Further, Explanatory notes to the said Scheme of Classification of Services, as recommended by the Fitment Committee constituted by the GST Council for the purpose of formulation of GST rates have been published and are available on the CBIC website. The Explanatory Notes explain the scope and coverage of the headings, groups and service</p>

Sl. No.	Proposal	Justification	Fitment Committee Recommendation										
		<p>on final product i.e. coal is 5%.</p> <p>This is leading to huge accumulation of ITC at their end and is leading to inversion. Further, refund of ITC in case of inversion is not available for input services. This is leading to huge blockage of capital.</p>	<p>codes in the Scheme of Classification of Services.</p> <p>II. The rate for the service of assignment of mineral rights is prescribed in entry 29 of notification no. 11/2017- Central Tax (Rate) which reads as under:</p> <table><tr><th>Sl No.</th><th>Chapter, Section or Heading</th><th>Description of Service</th><th>Rate (per cent .)</th><th>Condition</th></tr><tr><td>29</td><td>Heading 9991</td><td>Public administration and other services provided to the community as a whole; compulsory social security services.</td><td>9</td><td>-</td></tr></table> <p>III. The service of assignment of right to use minerals is covered by Service Code 999113 under the heading 9991 of the Scheme of Classification of Services. Following is the scope of the <i>Service Code 999113- “Public administrative services related to the more efficient operation of business”</i> defined in the Explanatory Notes adopted for classification of services under GST includes, inter alia, administrative services provided by government offices, bureau and programme units concerning:</p> <ul style="list-style-type: none"><li><i>administrative services provided by government offices, bureau and programme units concerning solid fuel, including regulations concerning their</i></li></ul>	Sl No.	Chapter, Section or Heading	Description of Service	Rate (per cent .)	Condition	29	Heading 9991	Public administration and other services provided to the community as a whole; compulsory social security services.	9	-
Sl No.	Chapter, Section or Heading	Description of Service	Rate (per cent .)	Condition									
29	Heading 9991	Public administration and other services provided to the community as a whole; compulsory social security services.	9	-									

Sl. No.	Proposal	Justification	Fitment Committee Recommendation
			<p><i>exploitation or conservation; petroleum and natural gas; mineral fuel; nuclear and non-commercial fuel, including such fuels as alcohol, wood and wood waste, etc.</i></p> <ul style="list-style-type: none"> <li>• <i>administrative services provided by government offices, bureau and programme units concerning discovery, exploitation, conservation, marketing and other aspects of mineral production, including the development and monitoring of regulations concerning prospecting; mining and safety standards; activities designed to develop, expand and improve the position of manufacturing establishments; development and administration of regulations concerning building standards and issuing of occupation certificates; development and monitoring of regulations concerning safety on construction sites.</i></li> <li>• <i>public administrative services related to regulations governing forest operations, issuing of tree-felling licences, rationalization of forest resources, exploitation, reforestation work, operation and support of game preserves and fish hatcheries, development and monitoring of regulations, including the licensing of fishing and hunting</i></li> <li>• <i>public administrative services related to communications, i.e. postal, telephone, telegraph, cable and wireless communications systems and communications satellites</i></li> </ul> <p>IV. The above portion of the Explanatory Notes to service code 999113 adopted for GST is in accordance with the UNCPC classification and the Explanatory Notes, on which the classification of services under GST is based.</p>

Sl. No.	Proposal	Justification	Fitment Committee Recommendation										
			<p>V. Therefore, the services provided by the Government by way of assignment of right to use natural resources are covered by Service Code “999113” of the Scheme of Classification of Services and accordingly attract GST@18%.</p> <p>VI. The request is based on the assumption that the service in question is classifiable under the heading 9973. In the Scheme of Classification annexed to notification no. 11/2017- CT (R), “Licensing services for right to use other natural resources including telecommunication spectrum” has been mentioned under Service Code 997338. There is an overlap between entries in the service code 997337 and 999113. The rate for the service in question has been prescribed under 9991.</p> <p>VII. Though the service provided by the Government by way of assignment of other natural resources has also been mentioned under 9973; the rate for the same has been prescribed under entry 29 of notification no. 11/2017- Central Tax (Rate), heading 9991- the heading which covers public services provided by the Government. The rate prescribed under heading 9973 was primarily for leasing or renting services where the underlying supply is mainly of goods.</p> <p>VIII. Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017, Sr. nos. 42, 63 and 64 exempts services provided by the Government by granting right to use natural resources including radio frequency spectrum. This also includes the exemption quoted by the petitioner. The service in these exemption entries is grouped under the heading 9991. The exemption entries are quoted as under:</p> <table><tr><th>Sl. No.</th><th>Chapter, Section, Heading,</th><th>Description of Services</th><th>Rate (per cent.)</th><th>Condition</th></tr><tr><td></td><td></td><td></td><td></td><td></td></tr></table>	Sl. No.	Chapter, Section, Heading,	Description of Services	Rate (per cent.)	Condition					
Sl. No.	Chapter, Section, Heading,	Description of Services	Rate (per cent.)	Condition									

Sl. No.	Proposal	Justification	Fitment Committee Recommendation					
					<b>Group or Service Code (Tariff)</b>			
				42	Heading 9973 or Heading 9991	Services provided by the Central Government, State Government, Union territory or local authority by way of allowing a business entity to operate as a telecom service provider or use radio frequency spectrum during the period prior to the 1 <sup>st</sup> April, 2016, on payment	Nil	Nil

Sl. No.	Proposal	Justification	Fitment Committee Recommendation					
						of licence fee or spectrum user charges, as the case may be.		
				63	Heading 9991	Services provided by the Central Government, State Government, Union territory or 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	Nil	Nil



Sl. No.	Proposal	Justification	Fitment Committee Recommendation					
						of horses, for food, fibre, fuel, raw material or other similar products .		
				64	Heading 9991 or Heading 9973	Services provided by the Central Government, State Government, Union territory or local authority by way of assignment of right to use any natural resource where such right to use was assigned by the Central Government, State Government, Union territory	Nil	Nil

Sl. No.	Proposal	Justification	Fitment Committee Recommendation					
						or local authority before the 1 <sup>st</sup> April, 2016:  Provided that the exemption shall apply only to tax payable on one time charge payable, in full upfront or in instalments, for assignment of right to use such natural resource .		
			IX. It has always been the intention of the Government to tax the service provided by the Government by way of assignment of natural resources including spectrum at the rate of 18% under the heading 9991. With effect from 1 <sup>st</sup> January 2019, the same rate of 18% has also been prescribed under the residuary heading 9973, Sl. No. 8 (i) of notification no. 11/2017 - Central Tax (Rate) dated 28.06.2017. Hence, it can be said that prior to 01.01.2019, the service of assignment of spectrum attracted GST @ 18% only under heading 9991. Post 01.01.2019,					

Sl. No.	Proposal	Justification	Fitment Committee Recommendation
			<p>it attracts GST @ 18% under the overlapping entries of 9973 and 9991.</p> <p>X. The rate applicable to the said services under service tax was also the standard rate of 15%. Further, <b>as guideline for Fitment of various goods and services in tax rate brackets, it was decided by GST Council in its 4<sup>th</sup> meeting held on 3<sup>rd</sup> &amp; 4<sup>th</sup> November, 2016 that supply of services shall be generally taxed at the rate of 18%.</b> The GST Council approved in its 14<sup>th</sup> meeting held on 18<sup>th</sup> &amp; 19<sup>th</sup> May, 2019, the schedule of services at 5%, 12%, 18% and 28% tax rates mentioning specifically the services covered in those schedules. All the residuary services were put in the 18% schedule. The service in question did not appear in the 5%, 12% or 28% schedule. Clearly, the recommendation of the GST Council was to tax these services at 18%.</p>
58.	<p>Clarification regarding Taxability of subsidy/ grant provided by USOF under various schemes.</p> <p>Reference: Universal Service Obligation Fund, Department of Telecom.</p>	<p>USOF provides subsidy/grant to various Universal Service Providers (USPs) for carrying out various projects of USOF. The work allocation of USP is usually through tenders floated by separate dealing units of USOF. In such cases, CAPEX and OPEX are reimbursed to USPs.</p> <p>Further, USOF provides funding to BBNL for creation of BharatNet. Similarly, there are various other schemes which are funded by USOF.</p>	<p><b>Recommendation:</b></p> <p><b>May not be accepted.</b></p> <p>Supply of service by a Government Entity to Central Government, State Government, Union territory, local authority or any person specified by Central Government, State Government, Union territory or local authority against consideration received from Central Government, State Government, Union territory or local authority, in the form of grants, is exempt from GST vide entry 9C of Notification No. 12/2017- Central Tax (Rate) dated 28.06.2017.</p> <p>Taxability of grants given to entities other than Government Entity shall vary from case to case depending on the facts of the case.</p>

Sl. No.	Proposal	Justification	Fitment Committee Recommendation
		<p>Except in BharatNet, USOF just provides the subsidy with an obligation on the USP to continue to provide services for a number of years.</p> <p>In such cases, USOF is of the view that the subsidy provided by USOF, in case of assets created and held by USP in its own name is excluded from the levy of GST.</p>	
59.	<p>Exempt job work service of hulling of rice.</p> <p>Reference: Federation of Tamil Nadu Rice Mill Owners and Paddy-rice Dealers Association through Govt. of Tamil Nadu</p>	<p>This would reduce the cost of rice, which is a staple food.</p>	<p><b>Recommendation:</b></p> <p><b>May not be accepted.</b></p> <p>Request for new exemption. The rate on job work related to food products has been reduced to 5%. Further, hullers of rice would be eligible to take input tax credit of GST paid on the input goods, input services and capital goods used in hulling of rice. This ITC would get blocked if hulling of Rice is exempt and would be added as cost.</p>
60.	<p>Request to provide two rates of GST to restaurant service i.e existing 5% without ITC and also new rate of 12% with ITC (similar to service of goods transport agency)</p> <p>Ref: NRAI</p>	<p>GST may be increased from 5% to 12% with ITC as an option to restaurants with huge ITC. Nearly 50% of the inputs are from unregistered service providers to reduce to operating cost by 4%. Input costs are high from rent, air</p>	<p><b>Recommendation:</b></p> <p><b>Request to provide two rates of GST to restaurant service i.e existing 5% without ITC and also new rate of 12% with ITC (similar to service of goods transport agency) may not be accepted.</b></p> <p>This is a request to increase GST rate from 5% to 12% with ITC. The 22nd Meeting of the GST Council held on 6th October, 2017, taking note</p>

Sl. No.	Proposal	Justification	Fitment Committee Recommendation
		<p>conditioners, furniture, manpower supply, performing artists.</p> <p>Government is losing revenue in excess of Rs 4,000 crores per annum because of break in the supply chain of restaurant due to ITC blockage. Also, growth of restaurant chains has decreased and more than 20,000 restaurants closed down in FY 2018-19 due to high input costs.</p>	<p>of the concerns of SMEs, a Group of Ministers (GoM) was constituted to examine measures to make the Composition Scheme more attractive and to revisit GST Tax Structure on Restaurants. GoM met twice on 15.10.2017 and 29.10.2017 and had wide ranging consultations with the office bearers of the Organizations and Associations of MSMEs, including National Restaurants Association of India. The tax rate structure with input tax credit benefit was also considered.</p> <p>Recommendations of Group of Ministers (GoM) on Composition and tax structure on restaurants was taken as Agenda item 9 of 23rd GST Council meeting held on 10 November 2017. After noting the recommendations of GoM and the practice of profiteering by restaurants by not passing the benefit of input tax credit as price reduction to the customer, the rate of 5% without input tax credit was fixed by the GST Council. But due to blockage of ITC in restaurant service, business is resorting to sourcing of inputs and input services from unregistered persons or by cash transactions to decrease operating costs. As per the reports of NRAI, government is losing revenue upto Rs 4,000 Cr per year.</p> <p>Providing additional optional levy of GST of 12% with ITC will result in escalation in cost of food supply by the restaurants as they may not pass the benefit of ITC to the customers as in past. Therefore, the request may not be acceded to.</p>
61.	In case of an Ongoing project opting for old rates of 8%/ 12% with ITC, whether the TDR purchased on or after 1.4.2019 will be liable to		<p><b>Recommendation:</b></p> <p><b>May not be accepted.</b></p> <p>The proposal to amend notification No. 12/2017- CTR dated 28.06.2017 (Sl. No. 41A and 41B) may not be accepted as it might lead to issues for the period from 1.04.2019 to the date</p>

Sl. No.	Proposal	Justification	Fitment Committee Recommendation
	<p>effective rate of tax @ 18% on the full value or limited to 1% or 5%, as the case may be of the value of apartments remaining unsold at the time of issuance of completion certificate?</p> <p>Reference: TRU and various states</p>		<p>of amendment. The notification as worded presently is pro trade.</p>

**Issues referred by the Fitment Committee in relation to services for a suitable decision by GST Council**

Sl. No.	Proposal	Fitment Committee Decision
1.	<p>Whether a uniform rate of GST be levied on lottery instead of existing two rates. (Presently, the lotteries run by the State are taxed at the rate of 12% whereas the lotteries authorized by State Government are taxed at the rate of 28%).</p> <p>Reference: 35<sup>th</sup> GST Council meeting</p>	<p>Pursuant to 35th GST Council meeting held on 21.06.2019, the following three questions of law have been referred for the legal opinion of the Learned Attorney General of India: -</p> <p>(i) Whether or not place of supply of lottery, if made from one state to another through two distributors, one located in organizing state and another in consuming state, with distributor in the consuming state having no direct link with or responsibility towards discharge of non-tax revenue to the organizing state, would be ultra vires of the Lotteries (Regulation) Act, 1998.</p> <p>(ii) Whether levy of a uniform rate of tax on lottery would be violative of any provisions of the Constitution or any other law for the time being in force.</p> <p>(iii) Whether the levy of differential tax rates on lottery i.e. @ 12% on State-run lottery and @ 28% on lottery authorized by a State is violative of Article 304 of the Indian Constitution.</p> <p>Legal opinion of the Ld. AG on three questions of law as listed above is placed before the Council for appropriate decision <b>(Enclosure 4 to Annexure VII)</b></p>
2.	<p>Request for GST exemption on long term lease of land for setting up industrial parks by private entities.</p> <p>Reference: Shri Manpreet Singh Badal, Minister, Govt. of Punjab</p>	<p>Recommendation:</p> <p>(i) The matter may be placed before GST Council for a decision. The reasons for seeking exemption as submitted by the Govt. of Punjab are enclosed as <b>enclosure 5 to Annexure VII</b></p> <p>(ii) GST council may decide the matter on merit.</p>

## Enclosure 4

### OFFICE OF THE ATTORNEY GENERAL FOR INDIA

Three queries, to which I shall presently advert, have been posed for my opinion, in regard to the imposition of Goods and Services Tax (GST) on lotteries. The principal issue emanates from the existence of different rates of GST for 'State Run Lotteries' and 'State Authorized Lotteries'. The rate of GST for 'State Run Lotteries' is 12% and for 'State Authorized Lotteries' is 28%. My opinion has been sought in the backdrop of a proposal to equalize these rates.

For the purpose of this opinion, I shall proceed on the basis that the expression 'State Run Lotteries' refers to lotteries 'organized' by the State Government, covered by Entry 40 of List I of Schedule 7 to the Constitution of India. Entry 40 covers "Lotteries organized by the Government of India or the Government of a State".

It is worth noting that the existence of 'State Run Lotteries' and 'State Authorized Lotteries' has been statutorily recognized for more than 100 years. Section 294A of the Indian Penal Code, 1860, which was inserted in the year 1870, refers to both these kinds of lotteries. To the extent relevant, Section 294A reads thus:

*"294A. Keeping lottery office.—Whoever keeps any office or place for the purpose of drawing any lottery not being a State lottery or a lottery authorised by the State Government, shall be punished with imprisonment of either description for a term which may extend to six months, or with fine, or with both....." (emphasis supplied)*

The distinction between the 'State Run Lotteries' and 'State Authorized Lotteries' was also noted by a Constitution Bench of the Supreme Court of India in *State of Haryana vs. Suman Enterprises* - (1994) 4 SCC 217. The Court observed, *inter alia*, that:

*"5. If the basic and essential features indicated above are ensured, it might be possible to raise a presumption that the lottery is one that could be said to have been 'organized' by the State itself and not one merely authorized by the State under which the so-called 'agent' himself organizes the lottery....."*

This distinction was again adverted to by the Supreme Court in *B.R. Enterprises vs. State of U.P.* - (1999) 9 SCC 700, where it observed thus:

*"12. Shri F.S. Nariman, learned Senior Counsel for the State of Nagaland submits that carrying on State-organised lottery is permitted by the Constitution by placing it within the exclusive competence of Parliament (Item 40 of List I of the Seventh Schedule). A distinction is drawn between State-organised lotteries and State-authorised lotteries in State of Haryana v. Suman Enterprises<sup>7</sup> (5 Judges). A reference was also made to Article 298, the executive power of the State*



which extends to carrying on any trade or business, even beyond its territory. It is only because of Article 298 and the premise implicit therein that the business of organising State lotteries by the State was comprehended within its extended executive power.”

“82. Before entering to decide the rival contentions within the approved wide field of interpretation, we look back to the history of the law pertaining to lotteries which is the subject-matter for consideration..... Even in India this lottery was looked down upon as an evil of the society and diagnosed as pernicious in nature. It is this which ultimately led to bringing in Section 294-A IPC in the 19th Century making it a penal offence. It excludes from its purview the State-authorized lotteries, i.e., both falling under Entry 40 List I and falling under Entry 34 List II. Collection of funds through lotteries was never considered laudable or conscienceable (sic conscionable) but has been and is resorted to in the exigencies of the situations recognised for a limited purpose, maybe for a limited period. Why not “laudable or conscienceable”? Because it is a gambling as we have held. How can gambling be held to be conscienceable though it may be legitimised for limited objectives..... This eliminates or reduces to the minimum the prospering clandestine lotteries. The State lotteries or State-authorized lotteries have been excluded from the purview of Section 294-A IPC. They are placed in distinct entries in the lists of the Seventh Schedule, both in the Government of India Act and the Constitution of India.....”

A perusal of the file reveals that the differential rate of GST on ‘State Run Lotteries’ and ‘State Authorized Lotteries’ was upheld by the Calcutta High Court in its judgment in *Teesta Distributors vs. Union of India* (WP No. 18424W of 2017). The High Court appears to have relied on the settled legal principle that the legislature enjoys a very wide latitude while classifying goods or items for the purpose of taxation. The High Court observes that the State is allowed to “pick and choose districts, objects, persons, methods and even rates for taxation if it is done reasonably .....”. Based, principally, on this reasoning, the High Court concluded thus:

*“The rates imposed by the GST Council are decisions which a Writ Court is slow to examine. The rationale for imposing differential rate or the rates by themselves have not been substantiated to be breach of any provision of the Constitution.....*

*..... In the present case, the States of Sikkim, Mizoram, Nagaland and Arunachal Pradesh have supported the writ petitioner on the score that the rates of taxes are discriminatory. Such States were present in the GST Council Meetings. The resolution was carried by requisite majority.*

*Article 279A contemplates establishment of a mechanism to adjudicate any dispute between one or more States or between the Government of India and any State or States on one side and one or more States on the other side or between two or more States. However it should not be construed that, the decisions or the resolutions of the Goods and Services Tax Council is immune from judicial review or that they are not justiciable. In a given case, where, a resolution adopted in the Goods and Services Tax Council Meeting is substantiated to be breaching any fundamental right or any provision of the Constitution of India, the same can be adjudicated upon by a Writ Court.*

*The Goods and Services Tax Council established under Article 279A of the Constitution of India at its 17<sup>th</sup> meeting deliberated extensively with regard to the rate of tax to be imposed on lotteries. Differential rate of tax was introduced in the 17<sup>th</sup> Goods and Services Tax Council Meeting held on June '18, 2017. The States before the Court were present in such meeting. It was after extensive deliberations that, the GST Council had approved the rates as presently obtaining in respect of lottery. It is within the domain of such Council to decide the rate of tax. In such circumstances, the third issue is answered by holding that differential levy of tax is permissible."*

The file also reveals that a Writ Petition under Article 32 of the Constitution of India has been filed in the Supreme Court of India, by M/s. *Skill Lotto Solutions Private Limited*. The issues raised in this petition, which is numbered as W.P. (C) No. 961/2018 and is currently pending before the Court, appear to include the constitutionality of the very levy of GST on lotteries. Given that the case is currently pending in the Supreme Court, and the queries posed for my opinion do not pertain to this issue, I need not express any view on this aspect.

In this background, I shall now proceed to answer each of the specific queries posed for my opinion.

(i) Whether or not place of supply of lottery, if made from one state to another through two distributors, one located in organizing state and another in consuming state, with distributor in the consuming state having no direct link with or responsibility towards discharge of non-tax revenue to the organizing state, would be ultra vires of Lotteries (Regulation) Act, 1998?

As I have noted earlier, two categories of lotteries have been recognised in Section 294A of the Indian Penal Code, as well as in the aforementioned judgments of the Supreme Court. This query appears to pertain to 'State Authorised Lotteries', where the right to organise the lottery is conferred on a private person authorised by the State. In such a case, the prohibitions contained in the Lotteries (Regulation) Act, 1998 would not be applicable, as



this statute would cover only lotteries 'organised', 'conducted' or 'promoted' by a State Government [See Sections 3 and 4 of the Act]. The question of a 'State Authorised Lottery', therefore, violating the provisions of the Lotteries (Regulation) Act, 1998 would not arise, even if the situation mentioned in the query were to exist.

I answer this query accordingly.

**(ii) Whether levy of a uniform rate of tax on lottery would be violative of any provisions of the Constitution or any other law for the time being in force?**

I am of the opinion that there would be no impediment arising out of the Constitution of India, to the levy of a uniform rate of GST on 'State Run Lotteries' and 'State Authorised Lotteries'. As has been observed by the Supreme Court in the *B.R. Enterprises* case, lotteries have been regarded as "an evil of the society and diagnosed as pernicious in nature". Therefore, having a uniform high rate of GST for 'State Run Lotteries' and 'State Authorized Lotteries', both of which have the same deleterious social effects, in order to discourage public participation in such activities, cannot be said to be impermissible.

I answer this query accordingly.

**(iii) Whether the levy of differential tax rates on lottery i.e. @ 12% on State-run lottery and @ 28% on lottery authorized by a State is violative of Article 304 of the Indian Constitution ?**

Article 304 of the Constitution, to the extent relevant, reads thus:

*"304. Restrictions on trade, commerce and intercourse among States Notwithstanding anything in Article 301 or Article 303, the Legislature of a State may by law*

*(a) impose on goods imported from other States or the Union territories any tax to which similar goods manufactured or produced in that State are subject, so, however, as not to discriminate between goods so imported and goods so manufactured or produced; and*

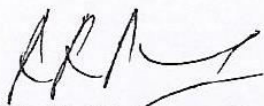
*(b) impose such reasonable restrictions on the freedom of trade, commerce or intercourse with or within that State as may be required in the public interest: Provided that no Bill or amendment for the purposes of clause shall be introduced or moved in the Legislature of a State without the previous sanction of the President....."*

Article 304 applies only to the State Legislatures. It authorises the Legislature of any State to tax goods coming from other states or Union

Territories, so as to place the said goods on the same footing as similar goods manufactured or produced within that State itself. This would ensure that the manufacturers of similar goods within that State are not placed at any disadvantage on account of any tax which is being levied on the goods manufactured within that State. The two kinds of lotteries, in this case, could well be said not to constitute 'similar goods' at all. What is more, according to the notings on the file, the 'State Authorized Lotteries' (which bear the higher GST rate of 28%) may be sold not only outside the boundaries of the authorising State but also within that State itself. In either scenario, the same rate (i.e. 28%) of GST is imposed.

In my view, therefore, Article 304 would have no bearing on the levy of differential GST rates on 'State Run Lotteries' and 'State Authorized Lotteries'.

I advise accordingly.



(K. K. Venugopal)  
Attorney General for India  
09.09.2018

## **Enclosure 5**

### **Request to exempt GST on long term lease of land for setting up of industrial parks.**

Hon'ble Finance Minister from Punjab vide his letter dated 25.02.2019 has requested for GST exemption on long term lease of land for setting up of industrial parks by private entities. Levy of GST on long term lease of land has been referred by GST Council to the GoM on Real estate.

#### **Present GST rate:**

Vide Sl. No. 41 of the notification No. 12/2017- CT® dated 28.06.2017 GST exemption is available on upfront amount payable in respect of service by way of granting of long term lease of industrial plot or plot for development of infrastructure for financial business, provided by the State Government Industrial Development Corporation or undertaking or by any other entity having 50% or more ownership of Government. The entry reads as under:-

*“Upfront amount (called as premium, salami, cost, price, development charges or by any other name) payable in respect of service by way of granting of long term lease of thirty years or more of industrial plot or plot for development of infrastructure for financial business, provided by the State Government Industrial Development Corporation or undertaking or by any other entity having 50% or more ownership of Central Government, State Government, Union Territory to the industrial unit or the developer in any industrial or financial business area.”*

#### **Justification for exemption (as mentioned in letter of the Hon'ble FM of Punjab):**

- India is now critically poised to attract foreign investments particularly by the possible relocation of many MNCs located in China in the context of ongoing tariff war and global economic recession. India offers an attractive destination for investment by way of FDI due to its high domestic consumption base.
- GST on long term lease of land presently attracts GST of 18% along with stamp duty of 6-7% levied by states. This high rate of tax makes new projects unviable particularly when tax credit of GST on such leasing is not available for construction of immovable property.
- Taxation on leasing of land is the only area in GST where there is an overlap between GST and powers of States to levy a parallel tax. Similar concession has already been given to GIFT city.

**Review of GST rate on supplies of setting up of Solar Power Plants and Wind Turbine based Plants on the direction of the Hon'ble High Court of Delhi**

The annexure VIII is regarding the applicable GST rate on the supplies relating to Solar Power projects and Wind Based power projects and the re-examination of the 70:30 formula prescribed for applying GST rate on the supply by way of setting up of solar and wind turbine based power plants consequent to the direction of Hon'ble High Court of Delhi.

**Background**

2.1 Briefly stated, under GST regime, a concessional rate of 5% was prescribed on **renewable energy devices and parts for their manufacture** [vide S. No. 234 of notification No. 1/2017-Central Tax (rate) dated 28<sup>th</sup> June, 2017]. Thus, supply by way of setting up of solar power plants or wind power plants is not covered by this heading. In pre-GST regime, such activity was treated as works contract and subject to tax accordingly. Service portion was subject to tax after giving an abatement of 60% on original works contract.

2.2 In this context various solar power plant developers approached Authority on Advanced Rulings (AAR) in various states to obtain clarity regarding the applicable GST rate on the activity involving EPC contract in solar power plants/systems. In the said applications, EPC contractors stated that the Solar Power Plants are composite supply with SPGS is the principle supply and therefore, entire contract of Solar Power Plants should attract 5% GST. Typically, a contract of EPC to set up a Solar Power Plant includes supply of various goods (such as modules, structures, inverters etc.) as well as complete design, engineering, development, transportation, unloading, storage and site handling, installation and commissioning of all equipment and material, complete project management as well as supply and construction (such as erection and civil work) to complete Solar Power Plant.

2.3 Contrasting views were taken by various AARs and in most cases such contracts have been held to be works contract taxable at 18%. It is also held that even if it is a composite supply involving works contract, it shall be treated as a supply of service in terms of entry 6 of Schedule II of the CGST Act, and applicable GST rate on entire project is 18%. In one ruling it was concluded that applicable rate would be 5%.

3 In this background various representations were received from the Industry as well as the Ministry of New and Renewable Energy (MNRE) seeking clarification on the rate of Solar Power plants and requesting that the applicable GST rate should be made 5% on entire value of the solar power plant contract (including goods and services components).

4. Based on the available information and data provided by the Industry (essentially for Solar segment) through MNRE, the matter was examined and it was found that the share of goods covered in the said entry (entry No. 234) in the supply of solar power plants constitutes around 70% while remaining parts/goods (not covered by S No. 234) and services constitutes around 30% of the value of such EPC contracts. Therefore, a deemed value was prescribed in which 70% value of the total contract was prescribed for GST at 5% and the remaining 30% value was prescribed for GST at 18% [31<sup>st</sup> GST Council meeting held on 22.12.2018]. This was uniformly applied to all such plants (Solar, wind and others).

## **Writ Petitions**

5 Subsequently, a writ petition was filed by Solar Power Developers Association (SPDA) in Hon'ble Delhi High Court challenging the new valuation process alleging that the 70:30 ratio does not provide the correct breakup of goods and services.

5.1 In the said writ petition, SPDA has stated that the said breakup of 70:30 significantly, differs from the actual split of 93:7 for Solar Power Generating System (SPGS); that this basis of presumptive valuation has been made mandatory for the petitioners by way of introducing a deeming provision which leaves no avenue for the petitioners to pay tax on the basis of the actual split of values between goods and services.

5.2 Accordingly, the petitioner (SPDA) in its prayer to the Hon'ble Court has requested that the scope of SPGS under Sl. No. 234 of the notification No. 1/2017-Central Tax (rate) dated 28.6.2017 be declared as:

(a) supply of SPGS (including incidental services) is taxable at 5%; or

(b) the supply of all goods towards SPGS is taxable at 5% (if necessary, subject to fulfillment of an end use condition) and incidental services at 18%, based on actual values.

5.3 Parallely, the Indian Wind Turbine Manufacturers Association (IWTMA) also filed a separate writ petition in Hon'ble Delhi High Court in line of the petition filed by SPDA. In the said writ petition filed by IWTMA, it is alleged that the GST Council in its meeting held on 22.12.2018 while recommending the 70:30 ratio has considered only one kind of supplier /manufacturer of renewable energy devices as per entry No. 234 of notification No. 1/2017. IWTMA requested for issuance of direction to consider their representation.

## **Interim Directions of the Hon'ble High Court of Delhi**

6.1 The Hon'ble High Court of Delhi vide its order dated 3<sup>rd</sup> May, 2019 (SPDA case) and order dated 29<sup>th</sup> May, 2019 (IWTMA case), has directed the Union of India to re-look into the matter after having consultations with the Industry along with the MNRE within 4 weeks from the issuance of the order. The court further stated that the deliberations of the consultation be placed before GST council for consideration.

6.2 To comply with Hon'ble Court's direction, a consultative meeting with representatives of SPDA and MNRE was held on 27<sup>th</sup> May, 2019. In the meeting, representatives of SPDA alleged that the 70:30 ratio doesn't represent the real picture of composition of goods and services and ratio should be 93:7. Accordingly, SPDA were asked to provide the data in support of their claim.

6.3 Subsequently, SPDA have submitted relevant information and submitted the data vide letter dated 14<sup>th</sup> June, 2019. In the said letter, SPDA have again made a request that, -

a) concessional rate of 5% may be provided to all supplies (both goods and services) made to a solar power project;

b) alternatively, the ratio of 70:30 can either be based on actual split of goods and service or around a more realistic/correct breakup which is around 93:07.

6.4 Similarly, a consultative meeting with the representatives of the IWTMA was held on 18<sup>th</sup> June, 2019. In the meeting, representatives of IWTMA alleged that the 70:30 ratio doesn't represent the real

picture of composition of goods and services and ratio should be 85:15. IWTMA submitted the data vide their letter dated 12<sup>th</sup> July, 2019.

6.6 The above described factual position was placed in the 34<sup>th</sup> GST Council meeting held on 19<sup>th</sup> June, 2019 in which it was decided that the matter may be examined by Fitment Committee first and then placed in the next GST Council meeting.

### **Examination of Issue by Fitment Committee**

#### ***A. Setting up of a solar power plant:***

7.1 Supply by way of execution of power project involves supplies of specified renewable devices and parts falling covered under said entry No. 234 (attracting 5% GST), other goods such as mounting structures, general items and cement etc (attracting 18% or 28% rate), civil work, installation and commissioning as well as complete design, engineering, and studies transportation, unloading, storage and site handling, installation and commissioning of all equipment and material, complete project management. The liability of the contractor may not end with the procurement of the material but it extends till successful testing and commissioning of system.

7.2 The documents provided by the SPDA vide letter dated 14<sup>th</sup> June, 2019 has been examined and from the BoQ (Bill of Quantity) for different contracts provided by them, the breakup of components (services and goods) attracting GST rate of 18% or 5% was on an average found to be in the ratio of 32:68.

7.3 The bench mark costing in past has been by CERC and State Regulatory Authority. Illustratively, Uttarakhand Electricity Regulatory Authority (UERC) has issued a draft order to review the Benchmark Capital Cost for Solar PV and Rooftop solar projects for the year 2019-20. As per the said order, **the share of each component of Ground mounted Solar PV project is as under:-**

S. No.	Particulars	Approved Capital Cost for FY 2018-19 (Rs. Lakh/MW)	% of Total Cost	Proposed Capital Cost for FY 2019-20 (Rs. Lakh/MW)	% of Total Cost
1	PV Modules	226.94	58.48%	235.65	58.85%
2	Land Cost	50.00	12.86%	50.00	12.49%
3	Civil and General Works	21.38	5.51%	22.05	5.51%
4	Mounting Structures	21.38	5.51%	22.05	5.51%
5	Power Conditioning Unit	21.38	5.51%	22.05	5.51%
6	Evacuation cost upto interconnection point (Cables and Transformers)	26.88	6.92%	27.72	6.92%
7	Preliminary & Pre-operative expenses including IDC & contingency etc.	20.24	5.21%	20.87	5.21%
	<b>Total Capital Cost</b>	<b>388.19</b>	<b>100.00%</b>	<b>400.40</b>	<b>100.00%</b>



7.4 Many EPC contractors had approached the Central Electricity Regulatory Commission (CERC) seeking compensation from state entities on account of ‘Change in Law’ due to enactment of GST Act. The petitioners had provided the operating data to buttress their claims. As per the data submitted by EPC contractors only about 66% capital cost of a solar power plant constituents attract 5% and remaining 34% attracts 18%/28% GST.

7.5 The manner of bench mark costing and “change in law petition” reveals the ratio of 70: 30 is reasonable.

#### ***B. Wind Based Power Systems:***

8.1 During the discussions with the representatives of wind turbine manufacturers, it was found that the major component of wind driven power project is wind turbine and that it is the responsibility of the manufacturer of the wind turbine manufacturer to install and commission the said wind turbine at the location of the developer and make it a working system. In general, a wind turbine manufacturer signs a turnkey contract with the developer and along with the turbine (which is manufactured by the contractor), they install and commission it also. They provided sample contracts, cost sheet and GST return. These return revealed that these contractors discharged GST on their supply through ITC only

8.2 The pricing break-up of wind industry and sample cost sheet provided for four members of IWTMA revealed that the ratio for wind turbine-based power plants was approximately 75:25 (including part of cost shown as BOP). However, bench mark capital cost order by a regulatory authority was not available for wind turbine.

#### **Recommendation by Fitment Committee:**

9. In case of Solar Power projects, Fitment Committee is satisfied with the ratio of 70:30 based valuation based on the data provided by the Solar Industry, Benchmark Capital Cost Order by Uttarakhand Electricity Regulatory Commission and Pass through order by CERC. Therefore, for the Solar Power Plant, it is recommended that the ratio of 70:30 may continue.

9.1 As regards, wind operated power projects, the fitment committee felt that while analysis of the sample data provided by the industry may indicate slightly higher ratio towards goods covered by entry 234, it would not be desirable to have different rate on account of such variation. In taxation, prescribing a general uniform rate for a group of supplies/goods/services is an accepted norm. The 70: 30 ratio was prescribed to resolve the disputes arose due divergent rulings by AAR. Therefore, Fitment Committee felt that 70:30 ratio may also apply for wind operated power plants for uniformity in rates.

9.2 Accordingly, **Fitment Committee recommends the continuation of 70:30 ratio as prescribed in the 31<sup>st</sup> GST Council meeting for all the renewable energy projects as mentioned in the Sr. No. 234 of Schedule I of the notification No. 1/2017-Central Tax (rate) dated 28<sup>th</sup> June, 2017.**

**Note on High Court judgement in the matter relating to lapsing of accumulated ITC on fabric for the period prior to 31.07.2018**

On rollout of GST, fabrics were placed in 5% slab with the condition that refund of accumulated credit on account of inverted duty on fabrics shall not be allowed. The domestic fabric industry demanded refund of accumulating ITC citing hardships caused to them. The matter was discussed by the GST Council in its 28th meeting held on 21st July, 2018 wherein it was decided to allow refund of input tax credit on account of inverted duty structure in the textile sector prospectively from 1st August, 2018 and the earlier input tax credit lying in balance which was accumulated on account of inverted duty structure on the date of notification shall stand lapsed. This was implemented by amending notification No. 5/2017- Central Tax (Rate) dated 28.06.2017 to this effect. Subsequently, to clarify the doubts as regards the manner of lapsing and computation of credit to be lapsed, detailed circular (No.56/30/2018-GST dated 24.08.2018) was issued after consultation with the states and taxpayers. It was clarified that the amount of ITC to be lapsed as per the clarification shall, upon self-assessment, be furnished by such person in his GSTR 3B return for the month of August, 2018 and verification of accumulated ITC amount so lapsed may be done at the time of filing of first refund (on account of inverted duty structure on fabrics) by such person.

2. The decision of the Council has been contested by trade before the Hon'ble High Court of Gujarat seeking restoration of accumulated ITC that was made to lapse on account of the decision of the Council. The case was defended and the court was apprised of the facts and circumstances that lead to the decision of the Council.

3. Hon'ble Gujarat High Court vide order dated 17.07.2019 in Special Civil Application No. 16213 of 2018 filed by M/s. Shabnam Petrofils Pvt. Ltd. Vs. UOI & Ors. and (ii) Special Civil Application No. 20626/2018 filed by M/s. Federation of Gujarat Weavers Welfare Association observed that the proviso (ii) of the opening paragraph of the Notification No.05/2017-C.T. (Rate) dated 28.06.2017, (which provides for lapsing of accumulated ITC), inserted vide Notification No. 20/2018-C.T. (Rate) dated 26.07.2018, is ex-facie invalid and liable to be strike down as being without any authority of law as there is no express provision for lapsing of such accumulated ITC and that a taxpayer has a vested right to unutilised ITC accumulated on account of rate of tax on inputs being higher than the rate of tax on the output supplies.

4. A SLP against the order of the Gujarat High Court is under process to be filed in the Hon'ble Supreme Court.

### **Agenda Item 9: Status update on Report of the Committee of Officers on Use of RFID Data for Strengthening Of E-Way Bill System Under GST**

In the 30<sup>th</sup> GST Council Officers' Meeting held on 28th September 2018, the Finance Secretary, UOI, tasked GSTN with studying the RFID based systems in use for vehicle tracking by various State Tax Departments and to make recommendations on an interoperable system across the country for smooth sharing of information of E-Way Bills with the State authorities on a real time or near real time basis. GSTN was further asked to evaluate various challenges and bottlenecks involved in integration of RFID based vehicle tracking systems with the E-way Bill system and recommend measures so as to move from current practice of physical verification of every vehicle to interception and verification based on risk assessment.

2. Another Committee headed by Dr John Joseph, Member CBIC was constituted earlier to come up with an operational plan for achieving the objective of harmonizing the track and trace efforts of the different stakeholders. The Committee co-opted NHAI, IHMCL, NPCI, GSTN, NIC & DMIDC and has submitted its report on "Integration of FAST-ag program of NHAI with e-way bill mechanism and integration of LDB program of DMIDC with customs E-seal program of CBIC & FAST-ag program". The Committee has recommended use of FAST-ag and sharing of data by NPCI with E-Way Bill system for which required technical details have also been worked out by the Committee.

3. Both the reports were discussed in officer's meeting held on 9<sup>th</sup> January 2019 at New Delhi and a committee of officers on "use of RFID data for strengthening of e-way bill system under GST" was constituted with members from Centre, States and GSTN to deliberate and suggest on following Terms of reference (ToR).

- a) Building an inter-operable robust system and examine the feasibility and advantages of existing system Vs FASTag.
- b) Conduct Stakeholder's consultation
- c) Identify legal requirements, if any

4. Shri Neeraj Prasad, Commissioner (GST-Inv) CBIC and Shri Anurag Goel, CCT, Government of Assam were the Co-Conveners of the Committee. The report was circulated to States and also placed before the 35<sup>th</sup> GST Council Meeting. On the basis of conclusions drawn in the report following recommendations were made in 35<sup>th</sup> GST Council Meeting:

- a. The Committee recommended that, FASTag based EWB tracking mechanism should be adopted by GST Council. Integration of NETC system with EWB system would exhibit a classic case of convergence of two flagship Programmes of the Government complementing one another. The integration would prove to be beneficial for both the programmes.
- b. Government could consider formulating a centrally sponsored scheme in this regard, where RFID based tracking infrastructure at identified locations should be installed under the aegis of the centrally sponsored scheme under suitable cost sharing formula with the assistance of MoRTH.

5. The Council agreed, in principle, to the implementation of the recommendations of Committee of Officers on use of RFID data for strengthening of e-Way bill system under GST. In pursuance of this decision, it was requested to NIC and GSTN to coordinate and develop a plan of action and implement it. The report was also forwarded to the Pr. Commissioner, GST Policy Wing, CBIC (Co-Convener, Law Committee) to discuss in Law Committee on the legal provisions related to the recommendations of the Committee for smooth implementation.

6. The main recommendations of the Committee were as follows:
  - a. FASTag based EWB tracking mechanism be adopted by all States. Integration of NETC system with EWB system will exhibit a classic case of convergence of two flagship Programmes of the Government complementing one another. The integration will prove to be beneficial for both the programmes.
  - b. That there should be a single FASTag used, such that the data of NETC can be integrated with E Way Bill system so as to harmonise and synergise the vehicle tracking through the NETC-EWBS integration.
  - c. While NETC toll plazas are available on national highways, the States need to identify locations on the State Highways where the States would like to install toll infrastructure to maximise the vehicle tracking under this programme.
  - d. The Committee also proposed a standard toll infrastructure guideline to be used for such vehicle tracking gantry systems.
  - e. By integrating with FASTag the EWB system will have a quicker turn-around time by adopting a system which shall be able to track the movement of commercial vehicles across the extensive network of all tolled National Highways as well as selected state highways in India.
  - f. Similarly, NETC programme will also get the much-needed boost in terms of ETC penetration and proliferation in the FASTag issuance.
  - g. Analytics be performed on the data collected through the integration of the NETC with the E-Way Bill System to enable:
    - i. Movement of vehicles without E-way Bills.
    - ii. Recycling of the E-way bills.
    - iii. Generation of E-way bills, but no movement of goods.
    - iv. Tracking the E-way bills and Vehicles.
    - v. Detecting the over weighing consignments.
    - vi. Diversion of goods to another place.
    - vii. Watching the movement of goods of the selected Tax payers, Transporters and Vehicles.
    - viii. Finding out time taken for the movement of the goods between important locations.
  
7. FASTag has been mandated by Government of India through Gazette notification - GSR – 1361 (E) dated 02.11.17 - For Category M and N Vehicles manufactured/sold after December 1st 2017 and GSR – 1081 (E) dated 02.11.18 - For issuance of National Permit for which timeline is 1st October 2019. The Technical specifications of FASTag have been defined by MoRTH. FASTag is based on the open specifications which can be developed by any eligible and empanelled service provider. The National Payments Corporation of India (NPCI) is running an interoperable system with robust clearing and settlement system for National Electronic Toll Collection (NETC) Programme. There are 23 issuer Member Banks and 10 acquirers in the NETC programme. This is an interoperable system with multiple issuer entities and acquiring entities. More than 12 RFID tag manufacturers are enabled, most of which are Micro, Small and Medium Enterprise (MSME).
  
8. The present status of the NETC-EWBS integration is as follows:
  - a. The current count of FASTag (RFIDs) sold stands at: 57.18 lakhs.
  - b. Current number of vehicles affixed with RFIDs: 52.20 lakhs.
  - c. Number of Banks associated with RFIDs: 23 Issuer banks and 10 acquirer banks.
  - d. Number of toll plazas with NETC system on national highways: 526
  - e. Current Points of Sale for FASTag (POS) are 10,500. NHAI planning to ensure 35,000 POS by September end.
  - f. MoRTH has mandated 100 % electronic toll payment using FASTag by 01<sup>st</sup> December 2019.

- g. Points of Sale for the FASTag to be ramped up to meet the deadline of 01<sup>st</sup> December 2019.
  - h. Number of APIs prepared by NIC: 5 (heartbeat check, FASTag data push, toll plaza data push, transaction data push, data recon API).
  - i. APIs are ready and available on sandbox. Testing to be completed by 15 Oct '19.
  - j. NPCI to extend its network to NIC EWBS by end October 2019.
  - k. Meeting held on 19<sup>th</sup> August 2019 between officers of NHAI, GSTN, NPCI to discuss the modalities to integrate EWB with FASTag. It was also discussed that MoRTH is targeting 100% digital toll payments via FASTag by 1<sup>st</sup> December 2019. This will boost the demand of FASTag and in view of these developments, it was suggested that GST Council may also consider preponing the date of FASTag mandate for EWB generation, from existing timeline of 1<sup>st</sup> April 2020 to 1<sup>st</sup> February 2020. It was also decided in the meeting that NPCI shall co-ordinate with NIC/GSTN and keep IHMCL updated on the progress status regularly (Copy of Minutes enclosed as **Annexure-1**).
  - l. Meeting held with NPCI and NIC on 05<sup>th</sup> September 2019 for technical integration discussion.
  - m. Meeting held on 11.09.2019 on the issue of Integration of EWB with the FASTag under the chairmanship of Additional Secretary (Revenue) with officers from NIC, GSTN, DoR, CBIC, MoRTH and GST Council Secretariat. The meeting was in view of some discrepancies noticed during matching of VAHAN data base and EWB data base such that for many vehicles e-way bill was generated, but there was no corresponding entry in the VAHAN data base for those vehicles. This gap was significant in some States. Accordingly, it was desired by the Additional Secretary, DoR that MoRTH shall conduct the following exercise:
    - i. Study the data base of some States for correctness.
    - ii. Identify the duplicate entries in the VAHAN data base and clean them.
    - iii. Develop a firm strategy to correct discrepancies in data base in time bound manner, so that EWB linkage with FASTag for issue of EWB may be made mandatory.
9. Above status of the Integration of EWB with the FASTag is put up for the information of the Council.

### Minutes of the Meeting on GST EWB System – FASTag Integration

**Date: 19 August 2019**

**Venue: NHAI HQ, Dwarka, New Delhi**

**List of Participants – As provided in Annexure 1**

1. The meeting started with the discussion on the in-principle approval of the GST council on the recommendation of the Committee of Officers (CoO) to integrate E-way Bill System (EWB system) with NETC system and to mandate FASTag for generation EWB from 1st April 2019 onwards. It was highlighted that this integration will bring major compliance in GST revenue generation. FASTag programme shall also benefit in terms of issuance once it is mandated for EWB generation.
2. It was discussed that the recent mandate of the MoRT&H targeting 100% digital toll payments via FASTag by 1<sup>st</sup> December 2019, shall boost the demand of FASTag and accordingly NHAI/IHMCL has taken various initiatives to amplify the distribution channels of FASTag via banks and authorised service providers of IHMCL. In view of this development, it was suggested that GST Council may also consider preponing the date of FASTag mandate for EWB generation, from existing timeline of 1<sup>st</sup> April 2020 to 1<sup>st</sup> Feb 2020.
3. Member (Finance), NHAI expressed that some publicity may also be carried out by the Ministry of Finance/GST council/GSTN regarding the mandate of FASTag for EWB generation. Publicity of the mandate shall bring in more awareness among the transporters and fleet owners to opt for FASTag within timelines. It was also proposed that a joint marketing campaign can also be done by IHMCL and GSTN.
4. It was informed that NHAI/IHMCL is in process of ramping up the Point-of-Sale (POS) for FASTag. A letter from MoRTH and NHAI has already been issued to all States/UTs for allowing banks and authorised service providers of IHMCL to set up POS at RTO premises. Similar letter may be sent by GSTNGST Council to State/UT to facilitate the process of setting up of POS for FASTag distribution.
5. It was proposed that a meeting may be convened by DFS with the NETC Member Banks to bring in more seriousness in extending the distribution channels for FASTag sales. A follow up meeting with GSTC, CBIC and NHAI to happen to discuss and finalise a plan of action.
6. NPCI was directed to complete requisite development work in NETC System by 15<sup>th</sup> October 2019. A detailed work break-down schedule shall be submitted by NPCI at the earliest so that project status can be tracked on regular basis. NPCI shall co-ordinate with NIC/GSTN and keep IHMCL updated on the progress status regularly.

#### Annexure 1: List of Participants

S. No.	Name of the Person	Designation & Department/Organization
1.	Sh. Asheesh Sharma	Member (Finance), NHAI and CMD, IHMCL
2.	Sh. Neeraj Prasad	Commissioner, CBIC
3.	Sh. Shailesh Yadav	GM/COO IHMCL
4.	Sh. Rajeev Agarwal	Sr. VP – GSTN
5.	Sh. Pankaj Dixit	Sr. VP – GSTN
6.	Mr. Amrit Singha	V.P - Operations, IHMCL
7.	Mr. Kaushal Singh	Sr. Associate- NPCI

**Agenda Item 21: Status of payment of Advance User Charges (AUC) by the States and CBIC and interest on delayed payment**

**1. Background**

- i. Agenda 12 of the 35<sup>th</sup> GST Council Meeting was on “Waiver of Interest on delayed receipt of Advance User Charges (AUC) from few States and CBIC” wherein the Council approved the following:
  - a. The States and CBIC which had not yet paid the Advance User Charges (AUC) for FY 2017-18 and 2018-19 would be asked to pay their share positively by 31<sup>st</sup> July 2019 failing which interest on delayed payment of AUC may be levied by GSTN as per the approved Revenue Model.
  - b. The interest payable by the defaulting Governments due to delayed payment of AUC up to 31<sup>st</sup> July 2019 be waived off. This would be a one-time waiver.
- ii. As per the Revenue Model of GSTN approved by the Empowered Committee of State Finance Ministers (EC) in its meeting held on 30<sup>th</sup> August 2016 (copy attached as **Annexure-I**), the GST System Project is being implemented by GSTN as per approval of the Cabinet and the cost incurred on the project (Capex and Opex) along with GSTN’s own expenses is to be shared equally by the CBIC, States and UTs in the form of User Charges to be remitted by them in two (2) installments on a half-yearly basis by 1<sup>st</sup> March and 1<sup>st</sup> September of each year.
- iii. Further, as per Para iii(b) of the Revenue Model, “any Government that fails to pay the Advance User Charges (AUC) before the due date will pay the defaulted amount together with interest at the rate at which GSTN borrows money from the banks for this purpose”.

**2. Status of Payment of AUC as on 31<sup>st</sup> August 2019**

- i. As per the approved Revenue Model, GSTN had raised demand for the payment of AUC with the Central and State Governments for the FY 2017-18, 2018-19 and 2019-20. The status of AUC demanded and received as on 31<sup>st</sup> August 2019 is under:

**(Rs. in Crores)**

<b>Financial Year</b>	<b>Amount demanded</b>	<b>Amount received</b>	<b>Amount Pending</b>	<b>Pending States</b>
2017-18 – 1 <sup>st</sup> Instalment	306.01	306.01	0	NA
2017-18 – 2 <sup>nd</sup> Instalment	266.06	262.19	3.87	Telangana: 3.87
2018-19 – 1 <sup>st</sup> Instalment	261.43	251.33	10.10	Punjab: 5.29 Telangana: 4.81
2018-19 – 2 <sup>nd</sup> Instalment	261.43	117.69	143.74	As per Annexure -II
2019-20 – 1 <sup>st</sup> & 2 <sup>nd</sup> Instalment	181.79	11.15	170.64	As per Annexure -II

- ii. Continuous follow-ups have been made with the States and CBIC since the issuance of request letters for FY 2017-18 and 2018-19 (1<sup>st</sup> Instalment). However, in spite of various reminders and DO letters (dated 3<sup>rd</sup> October 2018 and 14<sup>th</sup> August 2019), the User Charges have not been received from the States of Telangana and Punjab till date.

- iii. All the States have been requested for timely payment of User Charges to avoid further interest liability, as it was waived of only till July 2019 as per decision taken by the GST Council in its 35<sup>th</sup> Meeting held on 21<sup>st</sup> June 2019.

Further communications have been sent to the States and CBIC for payment of Advance User Charges for FY 2019-20 along with the fund utilization statement.

### 3. **Queries received from States regarding Fund Utilization**

- i. GSTN has been receiving queries from some States regarding utilization of the amount of User Charges and surplus amount, if any. The replies to the queries have been provided to the States showing the complete picture of utilization of funds and available balance to be carried forward to next years for a particular State, if any.
- ii. Further, CBIC has also sought clarification on the available fund and refund of excess amount, if any, vide Letters dated 21<sup>st</sup> June 2019 and 23<sup>rd</sup> July 2019. GSTN has clarified this to CBIC by providing the statement of receipt and expenditure vide Letter dated 30<sup>th</sup> July 2019.

A complete picture of Fund Utilization is attached as **Annexure-III** for perusal.

### 4. **Interest Liability on delayed Payment of AUC as on 31<sup>st</sup> August 2019**

- i. It is submitted that a few States have paid the AUC after the due date. The GST Council in its meeting of 21<sup>st</sup> June 2019 had approved the waiver of interest on delayed payment of AUC only till 31<sup>st</sup> July 2019 and any delayed payment received on or after 1<sup>st</sup> August 2019 will attract Interest as per the approved Revenue Model of GSTN. The interest on delayed payment for FY 2019-20 will be levied on or after 1<sup>st</sup> September 2019. The details of amount of AUC received from States and CBIC after 31<sup>st</sup> July 2019 and the details of amounts yet to be received along with interest calculation are placed at **Annexure-II**.
- ii. A summary of interest payable by the Central and some State Governments for delay in remitting the AUC after the expiry of waiver period, i.e. 31<sup>st</sup> July 2019, for the period up to 2018-19, is given below:

Sr. No.	Name of the State/Centre	Interest on delayed payment of AUC (In Rs.)
1.	CBIC	1,57,916
2.	Andhra Pradesh	2,99,390
3.	Maharashtra	18,446
4.	Manipur	7,022
5.	Odisha	16,920
6.	Punjab	1,26,356
7.	Telangana	9,27,327
8.	Lakshadweep	310
	<b>Total</b>	<b>15,53,687</b>



## **5. Proposal:**

Keeping into consideration the above facts and to ensure that the States and CBIC settle their dues in time, the following is proposed for consideration of the Council:

- i. The States, UTs and CBIC who have not yet paid the AUC for FY 2017-18, 2018-19 and 2019-20 may be requested to pay their share at the earliest along with the interest on delayed payment of AUC as detailed in Annexure-II in accordance with the approved Revenue Model.
- ii. The States, UTs and CBIC may be requested to pay their future share of AUC also in time to avoid levy of interest on delayed payment.

**REVISED REVENUE MODEL OF GSTN****i. Sharing of User Charges Between Centre and States**

The GST System infrastructure managed by GSTN will be used by taxpayers, tax administrations, banks, etc. but the user charges will be paid entirely by the Central Government and the State Governments in equal proportion i.e. 50:50 on behalf of all users. The State share will be apportioned to individual States in proportion to the number of dealers in the State. For calculating individual State's share for the first year, the number of dealers in the State under VAT, as communicated by all the States to GSTN in May 2015, will be used. For the second and subsequent years, the total number of dealers in the State as on 1st October of the previous year will be taken.

**ii. Pre-operative Expenses**

GSTN will raise a term loan from a commercial bank to meet the pre-operative expenses. The amount of loan repayment (principal + Interest) will be included in the calculation of user charges payable by the Central and State Governments.

**iii. Operating Expenses**

- a. On 1st October every year, GSTN will raise bills for advance payment of user charges for the next year and send them to the Central and the State Governments.
- b. The respective Governments will make payment to GSTN before 1<sup>st</sup> March of the FY in which the bills for advance user charges are raised. Any Government that fails to pay the advance user charges before 1<sup>st</sup> March will pay the defaulted amount together with interest @ 12% per annum for the period of delay.
- c. The total amount of user charge for the next year will be equal to the sum of the following components:
  1. Operating expense payments to be made to the Managed Service Provider next year (as per contract);
  2. Payment actually made to the MSP for changes in software up to 1<sup>st</sup> October
  3. Payment made up to 1<sup>st</sup> October for undertaking new activity based on new requirements;

4. GSTN's own estimated annual operational expenditure for next year;
  5. Depreciation amount as per Company Law (equal to one fifth of the capitalized value of Pre-operative Expenses before Go Live);
  6. Amount of loan installments (principal + interest) payable to the bank next year; and
  7. Guarantee fee payable to the GoI next year.
- d. The Central Government will pay 50% of the total amount mentioned in para 5(iii) (c) above and the State Governments will pay the balance 50% in proportion to number of dealers in each State.
  - e. After GST operations begin, GSTN will raise the following user charge bills every month:

**1. Bills for the use of GST Portal and Services (the Front End)**

- i. For this purpose, the monthly per dealer user charge will be calculated by subtracting expenses on backend system as per contract from total amount of user charges as defined in para 5(iii)(c) above and dividing this amount by two (since this expense is to be shared equally by the Central and State Govts) and further dividing the amount so obtained by total number of dealers divided further by 12 (12 months of a year).
- ii. Bill for the Central Govt will be raised by multiplying per dealer monthly charges as derived in sub-para 5(iii) (e) (1) (i) above with the total number of GST dealers as on the last day of the month.
- iii. Bill for each State Govt will be raised by multiplying per dealer monthly charges as derived in sub-para 5(iii) (e) (1) (i) with the number of GST dealers in that state as on the last day of the month.

**2. Bills for the use of Back End of GST System**

- i. For this purpose, the monthly per dealer user charge will be calculated by dividing total expenses on backend system as per contract by 12 (number of months in a year) and further dividing it by total number of dealers in Model-2 states.
- ii. Bill for each Model 2 state will be raised by multiplying

monthly per dealer user charge as derived in sub-para 5(iii)(e)(2)(i) above with the number of GST dealers in that state as on the last day of the month.

- f. The amount of these bills will be set off against the advance user charges paid by the respective Government in the manner indicated below:
  1. If the advance user charges paid by a Government exceeds the total amount of the bills for the year, the excess amount will be adjusted against the advance payment to be made by that Government for the next year.
  2. If the advance user charges paid by a Government is less than the total amount of the bills for the year, the amount of shortfall will be paid by that Government by 30th April of the following year.

**v. Working Capital Credit from Bank**

- a. GSTN will obtain working capital credit limit from a commercial bank and avail credit under this arrangement as and when necessary in order to meet the shortfall in advance user charge receipts.
- b. If the total amount of advance user charges received from the Central and the State Governments gets exhausted any time during the course of a year, GSTN will draw working capital credit from the Bank to defray its operational expenses. In such an eventuality, GSTN will raise bills to the Central and the State Governments for additional contributions to repay the loan raised from Bank.

Goods and Services Tax Network												
Status of Pending Payment of Advance User Charges till FY 2019-20 as on 31/08/2019												
Sl. No.	CENTRE/STATE/ UT	User Charges for FY 2017-18 as on 31.07.2019 (a)	User Charges for FY 2018-19 (1st Instalment) as on 31.07.2019 (b)	User Charges for FY 2018-19 (2nd Instalment) as on 31.07.2019 (c)	User Charges for FY 2019-20 as on 31.07.2019 (d)	Total Payable as on 31.07.2019 e = (a+b+c+d)	Actual User Charges for FY 2019-20 (f)	Balance amount pertains to previous period g = e - f	Date of Collection	Amount Collected	Number of Delayed days from due date (i.e. 01.08.2019) for instalment upto 2018-19	Annexure - II Interest Liability for Instalment upto 2018-19
I	Centre Government:											
(a)	CBIC	-	-	1,18,76,00,000	83,84,34,928	2,02,60,34,928	2,00,42,88,305	2,17,46,623			31	1,57,916
Total - I				1,18,76,00,000	83,84,34,928	2,02,60,34,928	2,00,42,88,305	2,17,46,623			31	1,57,916
II	State Government:											
(a)	Andhra Pradesh			3,78,00,000	6,74,46,194	10,52,46,194	6,40,17,188	4,12,29,006			31	2,99,390
(b)	Arunachal Pradesh				25,57,604	25,57,604	29,56,826	-				
(c)	Assam				3,03,50,674	3,03,50,674	4,46,45,567	-				
(d)	Bihar			4,47,00,000	(1,88,51,098)	2,58,08,902	8,59,59,855	-				
(e)	Chhattisgarh			2,27,00,000	71,06,521	2,98,06,521	3,26,10,124	-	05-08-2019	2,27,00,000		
(f)	Gujarat				(3,51,61,991)	(3,51,61,991)	21,60,44,024	-				
(g)	Haryana				3,49,03,109	3,49,03,109	7,47,43,300	-				
(h)	Himachal Pradesh				35,11,103	35,11,103	2,33,88,288	-				
(i)	Jharkhand				3,37,05,096	3,37,05,096	3,62,62,269	-				
(j)	Karnataka			8,69,00,000	2,09,62,868	10,78,62,868	14,08,11,221	-	20-08-2019	10,78,62,868		
(k)	Kerala			3,33,00,000	(36,87,718)	2,96,12,282	5,64,35,555	-				
(l)	Maharashtra			15,43,00,000	14,72,99,536	30,15,99,536	26,22,25,784	3,93,73,752	02-08-2019	15,43,00,000	2	18,446
(m)	Manipur			12,00,000	25,57,327	37,57,327	27,90,377	9,66,950			31	7,022
(n)	Meghalaya				87,166	87,166	44,01,581	-				
(o)	Nagaland				5,40,053	5,40,053	19,20,938	-				
(p)	Odisha			3,07,00,000	2,98,44,070	6,05,44,070	5,82,14,043	23,30,027			31	16,920
(q)	Punjab		5,29,00,000	5,29,00,000	(1,05,30,496)	9,52,69,504	7,78,69,048	1,74,00,456			31	1,26,356
(r)	Rajasthan				56,64,736	56,64,736	15,94,71,379	-				
(s)	Sikkim				6,59,423	6,59,423	11,66,272	-				
(t)	Tamil Nadu				5,06,83,059	5,06,83,059	16,79,26,444	-				
(u)	Telangana	3,87,00,000	4,81,00,000	4,81,00,000	7,61,17,357	21,10,17,357	8,33,15,265	12,77,02,092			31	9,27,327
(v)	Uttar Pradesh				16,08,25,755	16,08,25,755	32,51,13,544	-				
(w)	Uttarakhand				1,74,46,070	1,74,46,070	3,58,46,031	-	22-08-2019	1,74,46,070		
(x)	West Bengal				7,83,20,472	7,83,20,472	14,51,42,517	-				
Total - II		3,87,00,000	10,10,00,000	51,26,00,000	70,23,16,890	1,35,46,16,890	2,10,32,77,439	22,90,02,284		30,23,08,938		13,95,461
III	Union Territory:											
(a)	Chandigarh				5,87,620	5,87,620	68,07,656	-				
(b)	Dadra & Nagar Haveli			11,00,000	6,44,061	17,44,061	19,21,168	-				
(c)	Delhi				14,49,49,070	14,49,49,070	16,16,50,839	-				
(d)	Puducherry				44,13,670	44,13,670	53,30,506	-				
(e)	Andaman & Nicobar				8,80,016	8,80,016	13,08,864	-				
(f)	Lakshadweep			50,000	70,024	77,370	42,654	42,654			31	310
Total - III		-	-	11,50,000	15,15,44,461	15,26,94,461	17,70,96,393	42,654		-		310
Grand Total (I+II+III)		3,87,00,000	10,10,00,000	1,70,13,50,000	1,69,22,96,280	3,53,33,46,280	4,28,46,62,137	25,07,91,561		30,23,08,938		15,53,687

## Annexure-III

<b>Fund Utilisation of Advance User Charges since inception as on 31st August 2019</b>		<b>Annexure - III</b>
<b>Particulars</b>		<b>Amount (Rs. In Crores)</b>
<b>Advance User Charges Received</b>		
1st Instalment - 2017-18		266.82
2nd Instalment - 2017-18		264.73
1st Instalment - 2018-19		251.34
2nd Instalment - 2018-19		117.69
<b>Total (a)</b>		<b>900.58</b>
Service Tax Refund Received * (b)		34.24
Other Amount Received (c)		-0.02
<b>Total d=(a+b+c)</b>		<b>934.80</b>
<b>Less : Utilisation</b>		
Invoice raised against Advance User Charges of FY 2017-18		150.71
Invoice raised against Advance User Charges of FY 2018-19		305.35
Adjustment of outstanding of TINXSYS Project		4.41
Centre / States Share in Capital Expenditure and Assets creation as on 31st March 2019		330.23
Share in TDS Deducted by State/ Centre Government lying with Income Tax Authorities / other Advance		41.49
<b>Total (e)</b>		<b>832.18</b>
<b>Credit Balance as on 31st August 2019 f=(d-e)</b>		<b>102.62</b>
Amount to be received against pending instalments as on 31st August 2019 (g)		157.72
<b>Balance of FY 2018-19 to be Carried Forward to next year (after receiving pending instalments mentioned in g ) h=(f+g)</b>		<b>260.34</b>
Estimated Expenditure of FY 2019-20 as per approved Budget (i)		441.27
<b>Request sent for Advance User Charges for FY 2019-20 to States/ Centre j=(i-h) **</b>		<b>180.93</b>
* Centre has provided the exemption to Goods and Services Tax Network from Service Tax since inception vide Clause 106 of Finance Act 2018, hence the Service Tax deposited by GSTN in cash has been refunded and same has been shared between States and Centre.		
** The request for Advance User Charges for FY 2019-20 is made of Rs.180.93 Crores while as per budget it is Rs.441.27. it shows that we have considered all the earlier receipt and adjusted all the surplus if any.		

**Agenda Item 22: Any other agenda item with the permission of the Chairperson**

**Agenda Item 22(i): Resubmission of refund application after filing NIL refund in FORM GST RFD-01A**

Several registered persons have inadvertently filed a NIL refund claim for a certain period under a particular category on the common portal in **FORM GST RFD-01A** in spite of the fact that they had a genuine claim for refund for that period under the said category. Once a NIL refund claim is filed, the common portal does not allow the registered person to re-file the refund claim for that period under the said category. Representations have been received requesting that registered persons may be allowed to re-file the refund claim for the period and the category under which the NIL claim has inadvertently been filed.

2. Law Committee deliberated on this issue in the meeting held on 29th – 30th July 2019 and it was decided to allow registered persons to re-file refund claims in **FORM GST RFD-01A** on the common portal for the period and the category under which a NIL refund claim has been filed, provided that no subsequent refund claims have been filed by the registered person in **FORM GST RFD-01A** under the same category for any subsequent period. West Bengal was asked to prepare a draft circular on the same which was discussed in the meeting of the Law Committee held on 29<sup>th</sup>-30<sup>th</sup> August 2019. The circular was again deliberated by the Law Committee in its meeting held on 13<sup>th</sup> September, 2019 and was approved. The same is enclosed as **Annexure-A** and is placed before the Council for deliberation and approval.

3. The issue is placed before the Council for deliberation and approval of the Circular.

F. No. CBEC- .../...../....2019-GST  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Indirect Taxes and Customs  
GST Policy Wing

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New Delhi, Dated the ....., 2019

To,

The Principal Chief Commissioners / Chief Commissioners / Principal Commissioners / Commissioners  
of Central Tax (All)

The Principal Director Generals / Director Generals (All)

Madam/Sir,

**Subject: Eligibility to file a refund application in FORM GST RFD-01A for a period and category under which a NIL refund application has already been filed – regarding**

Several registered persons have inadvertently filed a NIL refund claim for a certain period under a particular category on the common portal in **FORM GST RFD-01A** in spite of the fact that they had a genuine claim for refund for that period under the said category. Once a NIL refund claim is filed, the common portal does not allow the registered person to re-file the refund claim for that period under the said category. Representations have been received requesting that registered persons may be allowed to re-file the refund claim for the period and the category under which the NIL claim has inadvertently been filed. The matter has been examined and in order to clarify this issue and to ensure uniformity in the implementation of the provisions of the law across field formations, the Board, in exercise of its powers conferred by section 168 (1) of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as “CGST Act”), hereby clarifies the issues raised as below:

2. Whenever a registered person proceeds to claim refund in **FORM GST RFD-01A** under a category for a particular period on the common portal, the system pops up a message box asking whether he wants to apply for ‘NIL’ refund for the selected period. This is to ensure that all refund applications under a particular category are filed chronologically. However, certain registered persons may have inadvertently opted for filing of ‘NIL’ refund. Once a ‘NIL’ refund claim has been filed for a period under a particular category, the common portal does not allow the registered person to re-file the refund claim for that period under the said category.

3. It is now clarified that a registered person who has filed a NIL refund claim in **FORM GST RFD-01A** for a given period under a particular category, may again apply for refund for the said period under the same category only if he satisfies the following two conditions:

- a. The registered person must have filed a NIL refund claim in **FORM GST RFD-01A** for a certain period under a particular category; and
- b. No refund claims in **FORM GST RFD-01A** must have been filed by the registered person under the same category for any subsequent period.

It may be noted that condition (b) above is only applicable for refund claims falling under the following categories:



- a. Refund of unutilized input tax credit (ITC) on account of exports without payment of tax;
- b. Refund of unutilized ITC on account of supplies made to SEZ Unit/SEZ Developer without payment of tax;
- c. Refund of unutilized ITC on account of accumulation due to inverted tax structure;

In all other cases, registered persons shall be allowed to re-apply even if the condition (b) is not satisfied

4. Registered persons satisfying the above conditions may file the refund claim under “Any Other” category instead of the category under which the NIL refund claim has already been filed. However, the refund claim should pertain to the same period for which the NIL application was filed. The application under the “Any Other” category shall also be accompanied by all the supporting documents which would be required to be otherwise submitted with the refund claim.

5. On receipt of the claim, the proper officer shall calculate the admissible refund amount as per the applicable rules and in the manner detailed in para 3 of Circular No.59/33/2018-GST dated 04.09.2018, wherever applicable. Further, upon scrutiny of the application for completeness and eligibility, if the proper officer is satisfied that the whole or any part of the amount claimed is payable as refund, he shall request the taxpayer in writing, if required, to debit the said amount from his electronic credit ledger through **FORM GST DRC-03**. Once the proof of such debit is received by the proper officer, he shall proceed to issue the refund order in **FORM GST RFD-06** and the payment advice in **FORM GST RFD-05**.

6. It is requested that suitable trade notices may be issued to publicize the contents of this circular.

7. Difficulty, if any, in implementation of the above instructions may please be brought to the notice of the Board. Hindi version would follow.

(Yogendra Garg)  
Principal Commissioner (GST)

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**Agenda Item 22(ii): Circular No. 107/26/2019-GST dated 18.07.2019 on supply of Information Technology enabled Services (ITeS services) –further clarification**

Since issue of Circular No. 107/26/2019-GST dated 18.07.2019, several representations have been received from NASSCOM and ASSOCHAM citing confusion on classification of IT / ITeS services as intermediary services in certain scenarios which is reportedly leading to denial of export benefits on such services.

2. It is relevant that the ‘Intermediary’ has been defined in the sub-section (13) of section 2 of the IGST Act as under –

*Intermediary means a broker, an agent or any other person, by whatever name called, who arranges or facilitates the supply of goods or services or both, or securities, between two or more persons, **but does not include a person who supplies such goods or services or both or securities on his own account.***

3. The definition of intermediary inter alia has specific exclusion of a person i.e. that of a person who supplies such goods or services or both or securities **on his own account**. It may be recalled that in the circular dated 18.07.2019, the definition of ITeS under Rule 10TA of the Income Tax rules had been adopted for defining IT/ ITeS services. The circular provides for three scenarios as under to examine whether ITeS services are to be classified as intermediary services or not.

**Scenario 1**

3.1.1 Scenario 1 clarifies that pure ITeS services provided on own account and as listed in Rule 10TA of the Income Tax Rules do not qualify for intermediary services. It has been represented that Rule 10TA of the Income Tax Rules excludes all research and development services including contract research and development services from the definition of ITeS services and as the above circular only refers to ITeS service, **all research and development services including contract research and development services, even** when the same is provided on own account also **gets excluded in Scenario 1**. This may give rise to doubts whether Research and Development services of ITeS sector, provided on own account, are excluded from intermediary or not.

**Scenario 2**

3.2.1 Scenario 2 of the Circular dated 18.07.2019 clarifies that backend services including support services, during pre-delivery, delivery and post-delivery of supply (such as order placement and delivery and logistical support, obtaining relevant Government clearances, transportation of goods, post-sales support and other services, etc.) fall under the ambit of intermediary under sub-section (13) of section 2 of the IGST Act as these services are merely for arranging or facilitating the supply of goods or services or both between two or more persons. **It may be noted that the circular does not specifically mention the words “on his own account” in this scenario.**

3.2.2 It has been represented that there is no clear demarcation between the services defined under Scenario 1 and Scenario 2 and therefore, there is confusion in applicability of the scenarios. Scenario 2 reconfirms the judgement of VSERVEGLOBAL where the company is merely facilitating the supply of services / goods between overseas clients and customers of overseas clients. It has been stated that there is a disconnect between the legal position of the definition of intermediary in the Service tax domain vis-à-vis GST.

3.2.3 It is noted that in service tax regime, an intermediary was the one providing broker services and the concept was not extended to support services. The clarification provided vide circular dated 18.07.2019 seems to have expanded the scope of intermediary to cover even those pre-delivery, delivery

and post-delivery support services which are provided on own account. For example, a call centre to manage pre-delivery enquiries on product specifications, prices or post-delivery support on goods like installation, after sales service etc. also appear to be getting covered in the scope of intermediary services covered in scenario 2 of the said circular.

3.2.4 However, Scenario 2 primarily covers only those backend services which are not provided by the service provider on his own account i.e. where such a service provider is connected to the supply chain of delivery of goods or service between his customer and the client. Typically, the remuneration for such services is linked to the value of supplies, commonly known as ‘commission’ in the trade parlance. It is noteworthy that similar definition and principles were developed under the Service Tax. The definition and treatment of intermediary service as provided in the Education Guide to Service Tax is detailed in **Annexure II**.

4. Similarly, request has also been made to delete the Scenario 3 as it states that when the supplier does the supply in both ways viz. ‘on his account’ as well as ‘not on his own account’, then the supply needs to be determined on case to case basis.

5. In order to remove ambiguity, the issue was placed before the Law Committee in its meeting held on 13.09.2019 along with a draft Circular. Law Committee had deliberated on the issue and recommended issuance of the circular; the same is enclosed as **Annexure I**.

6. The issue is placed before the Council for further deliberation and approval.

Circular No. XX/XX/2019-GST

CBEC-20/X/X/2019-GST  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Indirect Taxes and Customs  
GST Policy Wing  
\*\*\*

New Delhi, Dated the , 2019

To

The Principal Chief Commissioners / Chief Commissioners / Principal Commissioners/ Commissioners of Central Tax (All) / The Principal Director Generals / Director Generals (All)

Madam/Sir,

**Subject: Clarification on doubts related to supply of Information Technology enabled Services (ITeS services) –reg.**

Circular No. 107/26/2019-GST dated 18.07.2019 was issued clarifying various aspects of supply of Information Technology enabled Services (ITeS services).

2. Various representations have since been received citing ambiguity caused in interpretation on account of 3 scenarios mentioned in the said circular. In view of prescription in Scenario 1 and Scenario 2, specific clarification has been sought on issues related to supply of Information Technology enabled Services (hereinafter referred to as “ITeS services”) such as call centre, business process outsourcing services, etc. and “Intermediaries” to overseas entities under GST law and whether they qualify to be “export of services” or otherwise.

3. The matter has been examined. In view of the difficulties being faced by the trade and industry and to ensure uniformity in the implementation of the provisions of the law across field formations, the Board, in exercise of its powers conferred by section 168 (1) of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as “CGST Act”), in supersession of Circular No. 107/26/2019-GST dated 18.07.2019, hereby clarifies the issues in succeeding paragraphs.

4 ‘Intermediary’ has been defined in the sub-section (13) of section 2 of the Integrated Goods and Service Tax Act, 2017 (hereinafter referred to as “IGST” Act) as under –

*“Intermediary means a broker, an agent or any other person, by whatever name called, who arranges or facilitates the supply of goods or services or both, or securities, between two or more persons, but does not include a person who supplies such goods or services or both or securities on his own account.”*

4.1 The definition of intermediary inter alia provides specific exclusion of a person who supplies such goods or services or both or securities on his own account. It is noteworthy that the supplies involving intermediary services would involve two supplies in the same transaction i.e. a principal

supply of goods and services and a supply of intermediary service facilitating the principal supply provided either to the supplier or the recipient.

4.2 Information Technology enabled Services (ITeS services), though not defined under the GST law, have been defined under the sub-rule (e) of rule 10 TA of the Income-tax Rules, 1962 which pertains to Safe Harbour Rules for International Transactions. It defines ITeS services as-

*"information technology enabled services" means the following business process outsourcing services provided mainly with the assistance or use of information technology, namely:—*

- (i) *back office operations;*
- (ii) *call centres or contact centre services;*
- (iii) *data processing and data mining;*
- (iv) *insurance claim processing;*
- (v) *legal databases;*
- (vi) *creation and maintenance of medical transcription excluding medical advice;*
- (vii) *translation services;*
- (viii) *payroll;*
- (ix) *remote maintenance;*
- (x) *revenue accounting;*
- (xi) *support centres;*
- (xii) *website services;*
- (xiii) *data search integration and analysis;*
- (xiv) *remote education excluding education content development; or*
- (xv) *clinical database management services excluding clinical trials,*  
*but does not include any research and development services whether or not in the nature of contract research and development services”*

5. Generally, an “intermediary” is a person who arranges or facilitates a supply of goods, or a provision of service, or both, between two persons, without material alteration or further processing. In order to ascertain whether a supply made by a registered person falls under the ambit of “intermediary services”, following salient features need to be kept in consideration -

- I. **Number of parties and supplies:** Intermediary service involves minimum three parties and the service provider providing intermediary service is typically involved with two supplies at any one time (i) the supply between the principal and the third party; and (ii) the supply by intermediary of his own service (agency service) to his principal, for which a fee or commission is usually charged..
- II. **Nature and value:** An intermediary cannot alter the nature or value of the services or goods, the supply of which he facilitates on behalf of his principal, although the principal may authorize the intermediary to negotiate a different price. Also, the principal must know the exact value at which the services or goods are supplied on his behalf, and any discounts that the intermediary obtains must be passed back to the principal.
- III. **Separation of value:** The value of an intermediary’s service is invariably identifiable from the main supply of service or goods that he is arranging. It can be based on an

agreed percentage of the sale or purchase price. Generally, the amount charged by an agent from his principal is referred to as “commission”.

**IV. Identity and title:** The service provided by the intermediary on behalf of the principal is clearly identifiable.

6. Applying the abovementioned guiding principles, services provided by the Travel Agent, Tour Operator, Commission agent, etc. will qualify as ‘intermediary services’. Even in other cases, wherever a provider of any service acts as an intermediary for another person, the above guiding principles will apply. Normally, it is expected that the intermediary or agent would have documentary evidence authorizing him to act on behalf of the provider of the ‘main service’.

#### **Illustration:**

There may be various scenarios when a supplier of ITeS services located in India supplies services to or on behalf of his client located abroad. Some of the scenarios are discussed below:

#### **Case I -**

‘X’ operates a call centre on his own account, from where he is providing call centre service to his client ‘Y’ by dealing with the customers of the client on the client’s behalf. In this case, though ‘X’ is dealing with the customers of his client on the client’s behalf, the supply of call centre service by ‘X’ is to ‘Y’ and is on his own account on principal to principal basis. Therefore, as per definition of sub-section (13) of section 2 of Integrated Goods and Service Tax Act, 2017, X cannot be considered an intermediary in this case.

#### **Case II-**

‘A’, who is located out of India, uses service of ‘B’, located in India, to procure purchase orders for his ITeS service. ‘B’ contacts potential customers for ITeS service of ‘A’, markets and promotes the services of ‘A’, provides quotations, negotiates the price as well as the terms and conditions of the supply on behalf of ‘A’ and assist in finalizing or closing the deal/ contract/ agreement/ order with ‘C’. ‘B’ receives consideration from ‘A’ in form of fee/ commission/ brokerage which may be a percentage of the value of the principal supply made by ‘A’ to ‘C’, or based on some other agreed terms. In such a case, principal supply is between ‘A’ and ‘C’, while ‘B’ is merely arranging or facilitating the supply of services between ‘A’ and ‘C’, and such principal supply of services is not on his own account. Accordingly, in this case, ‘B’ acts as an intermediary as per definition of sub-section (13) of section 2 of Integrated Goods and Service Tax Act, 2017.

#### **Case III-**

P, who is located outside India, wants insurance claims processing service (an ITeS service) for his company and for this purpose, he utilizes the service of Q, located in India, for arranging insurance claims processing service. Q contacts R, who is in business of providing insurance claims processing service, and arranges supply of insurance claims processing service by R to P. Q charges P a commission or service charge of 1% of the value of insurance claims processing service provided by R to P. In such a case, Q acts as an intermediary.

#### **Case IV:**

‘A’, who is located outside India, requires software technical support services to be provided to his clients in India or abroad, which include activities like trouble shooting, bug fixing, software upgrades etc. He outsources some of this work to ‘B’, located in India, who deals with the clients of ‘A’ for

providing such technical support on behalf of 'A'. In this case also, the service of technical support has been provided by B to A on his own account on principal to principal basis and therefore, 'B' cannot be considered as an intermediary in respect of the said service.

6.1 It is possible that a person may be intermediary for one supply while for other supply, he may not be intermediary, as it will depend upon the nature of the particular supply.

7. Further, it is also clarified that supplier of ITeS services who is not an intermediary in terms of sub-section (13) of section 2 of the IGST Act, can avail benefits of export of services, subject to satisfaction of the criteria mentioned in sub-section (6) of section 2 of the IGST Act, 2017 and subject to other provisions of IGST Act, 2017. Provisions of sub-section (6) of section 2 of the IGST Act, 2017 read as under –

*“export of services means the supply of any service when,—*

*(i) the supplier of service is located in India;*

*(ii) the recipient of service is located outside India;*

*(iii) the place of supply of service is outside India;*

*(iv) the payment for such service has been received by the supplier of service in convertible foreign exchange; and*

*(v) the supplier of service and the recipient of service are not merely establishments of a distinct person in accordance with Explanation 1 in section 8.”*

8. It is requested that suitable trade notices may be issued to publicize the contents of this Circular.

9. Difficulty, if any, in the implementation of this Circular may be brought to the notice of the Board. Hindi version will follow.

(Yogendra Garg)  
Principal Commissioner GST

**5.9.6 What are “Intermediary Services”?**

Generally, an “intermediary” is a person who arranges or facilitates a supply of goods, or a provision of service, or both, between two persons, without material alteration or further processing.

Thus, an intermediary is involved with two supplies at any one time:

- i) the supply between the principal and the third party; and
- ii) the supply of his own service (agency service) to his principal, for which a fee or commission is usually charged.

For the purpose of this rule, an intermediary in respect of goods (such as a commission agent i.e. a buying or selling agent, or a stockbroker) is excluded by definition.

Also excluded from this sub-rule is a person who arranges or facilitates a provision of a service (referred to in the rules as “the main service”), **but provides the main service on his own account.**

In order to determine whether a person is acting as an intermediary or not, the following factors need to be considered:-

**Nature and value:** An intermediary cannot alter the nature or value of the service, the supply of which he facilitates on behalf of his principal, although the principal may authorize the intermediary to negotiate a different price. Also, the principal must know the exact value at which the service is supplied (or obtained) on his behalf, and any discounts that the intermediary obtains must be passed back to the principal.

**Separation of value:** The value of an intermediary’s service is invariably identifiable from the main supply of service that he is arranging. It can be based on an agreed percentage of the sale or purchase price. Generally, the amount charged by an agent from his principal is referred to as “commission”.

**Identity and title:** The service provided by the intermediary on behalf of the principal is clearly identifiable.

In accordance with the above guiding principles, services provided by the following persons will qualify as ‘intermediary services’:-

- i) Travel Agent (any mode of travel)
- ii) Tour Operator
- iii) Commission agent for a service [an agent for buying or selling of goods is excluded]
- iv) Recovery Agent

Even in other cases, wherever a provider of any service acts as an intermediary for another person, as identified by the guiding principles outlined above, this rule will apply. Normally, it is expected that the intermediary or agent would have documentary evidence authorizing him to act on behalf of the provider of the ‘main service’.

Illustration: A freight forwarder arranges for export and import shipments. There could be two possible situations here- one when he acts on his own account, and the other, when he acts as an intermediary.

**When the freight forwarder acts on his own account (say, for an export shipment)**

A freight forwarder provides domestic transportation within taxable territory (say, from the exporter’s factory located in Pune to Mumbai port) as well as international freight service (say, from Mumbai port to the international destination), under a single contract, on his own account (i.e. he buys-in and sells freight transport as a principal), and charges a consolidated amount to the exporter. This is a service of



transportation of goods for which the place of supply is the destination of goods. Since the destination of goods is outside taxable territory, this service will not attract service tax. Here, it is presumed that ancillary freight services (i.e. services ancillary to transportation- loading, unloading, handling etc) are “bundled” with the principal service owing to a single contract or a single price (consideration). On an import shipment with similar conditions, the place of supply will be in the taxable territory, and so the service tax will be attracted.

#### **When the freight forwarder acts as an intermediary**

Where the freight forwarder acts as an intermediary, the place of provision will be his location. Service tax will be payable on the services provided by him. However, when he provides a service to an exporter of goods, the exporter can claim refund of service tax paid under notification for this purpose. Similarly, persons such as call centres, who provide services to their clients by dealing with the customers of the client on the client’s behalf, but actually provided these services on their own account, will not be categorized as intermediaries.

**Agenda Item 22(iii): Single disbursement related amendments of rule 91 of the CGST Rules**

Several amendments, related to the single disbursement process, were carried out in rule 92 (order sanctioning refund) of the CGST Rules vide Notification No. 31/2019 – Central Tax dated 28.06.2019. These amendments will be operationalized with effect from a date to be notified later. However, similar amendments also need to be carried out in rule 92 (grant of provisional refund) of the CGST Rules. The matter was discussed in the meeting of the Law Committee held on 13.09.2019 and certain amendments to rule 91 of the CGST Rules were recommended to bring the same at par with rule 92. The same are enclosed as **Annexure-A** (proposed amendments are shown in **red and underlined**).

2. The recommended amendments are placed before the Council for consideration and approval.

**Amendments in rule 91 of the CGST Rules recommended by the Law Committee**

91(3) The proper officer shall issue a payment order 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 on the basis of a consolidated payment advice:

Provided that the payment order in **FORM GST RFD-05** shall be required to be revalidated where the refund has not been disbursed within the same financial year in which the said payment order was issued.

(3A) The Central Government shall disburse the refund based on the consolidated payment advice issued under sub-rule (3).

## **Agenda Item 22(iv): Doubts raised on treatment of secondary or post-sales discounts under GST**

It may be recalled that Circular No. 92/11/2019-GST dated 07.03.2019 was issued to clarify issues related to treatment of sales promotion schemes under GST. Para 2 D of the said circular specifically clarifies issues related to secondary / post-sales discount. However, further queries were received from trade and industry regarding treatment of post-sales discount and accordingly the issue was re-clarified in Circular No. 105/24/2019-GST dated 28.06.2019. The relevant provisions of the said Circulars are as below:

### **Circular No. 92/11/2019-GST**

*“2 Diii. ....It is hereby clarified that financial / commercial credit note(s) can be issued by the supplier even if the conditions mentioned in clause (b) of sub-section (3) of section 15 of the said Act are not satisfied. In other words, credit note(s) can be issued as a commercial transaction between the two contracting parties.*

*iv. It is further clarified that such secondary discounts shall not be excluded while determining the value of supply as such discounts are not known at the time of supply and the conditions laid down in clause (b) of sub-section (3) of section 15 of the said Act are not satisfied.*

*v. In other words, value of supply shall not include any discount by way of issuance of credit note(s) as explained above in para 2 (D)(iii) or by any other means, except in cases where the provisions contained in clause (b) of sub-section (3) of section 15 of the said Act are satisfied.*

*vi. There is no impact on availability or otherwise of ITC in the hands of supplier in this case.”*

### **Circular No. 105/24/2019-GST**

*“3. It is clarified that if the post-sale discount is given by the supplier of goods to the dealer without any further obligation or action required at the dealer’s end, then the post sales discount Circular No. 105/24/2019-GST Page 2 of 3 given by the said supplier will be related to the original supply of goods and it would not be included in the value of supply, in the hands of supplier of goods, subject to the fulfilment of provisions of sub-section (3) of section 15 of the CGST Act. However, if the additional discount given by the supplier of goods to the dealer is the post-sale incentive **requiring the dealer to do some act like undertaking special sales drive, advertisement campaign, exhibition etc.**, then such transaction would be a separate transaction and the additional discount will be the consideration for undertaking such activity and therefore would be in relation to supply of service by dealer to the supplier of goods. The dealer, being supplier of services, would be required to charge applicable GST on the value of such additional discount and the supplier of goods, being recipient of services, will be eligible to claim input tax credit (hereinafter referred to as the “ITC”) of the GST so charged by the dealer.*

*4. It is further clarified that if the additional discount is given by the supplier of goods to the dealer to offer a special reduced price by the dealer to the customer to augment the sales volume, then such additional discount would represent the consideration flowing from the supplier of goods to the dealer for the supply made by dealer to the customer. This additional discount as consideration, payable by any person (supplier of goods in this case) would be liable to be added to the consideration payable by the customer, for the purpose of arriving value of supply, in the hands of the dealer, under section 15 of the CGST Act. The customer, if registered, would be eligible to claim ITC of the tax charged by the dealer only to the extent of the tax paid by the said customer to the dealer in view of second proviso to sub-section (2) of section 16 of the CGST Act.”*

2. Numerous representations have been received in this regard from retailers, Consumer Durable suppliers and Automobile associations expressing apprehensions on the implications of Para 3 and 4 of Circular No. 105/24/2019-GST dated 28.06.2019. It has been represented that **undertaking special sales drive, advertisement campaign, exhibition etc.** by the dealer on directions of the supplier is a very wide term and may lead to disputes. Also it has been interpreted that the prescription that the value of supply from the dealer to the customer in cases of special sales promotion discount shall include the discount offered by the principal supplier (OEM) to the dealer would lead to a surge in price of the discounted product being sold from the dealer to the customers, thus taking away the promotional aspect of such a scheme meant to attract the potential customer. It has been informed that in during the festive season, in a sluggish economy and in the end of accounting year, such discounts are a norm in the retail sector and automobile industry and that the clarification vide circular dated 28.06.2019 needs to be revisited.

3. In this regard, it is pertinent to reiterate the understanding of the provisions of the said Circulars before further analysis. The issue relates to supply of goods made by an OEM to a Dealer and then further from the dealer to the end customer. The gist of the present understanding, on combined reading of the above mentioned 2 Circulars, is detailed below:

- (a) Any discount by the OEM (principal supplier) to the dealer/retailer which is not relatable to the agreement or not mentioned in the invoice (secondary / post-sale discount) issued at the time of supply made by the OEM will not lead to any change in originally stated value of supply for the purpose of taxation and thus no tax adjustment would be permissible on account of such a post sales discount.
- (b) Secondly, there is no bar in issuance of a commercial Credit Note by the OEM to the dealer in order to offer the said secondary / post-sale discount.

4.1. As regards para 3 of the Circular dated 28.06.2019, it has been represented that it is not clear to whether post-sale discount linked only with purchases made by a dealer from supplier of goods pass the test of expression ‘without any further obligation or action required at the dealer’s end’ or even the post-sale discount schemes linked to or contingent upon the quantity of actual secondary sales of the dealer to retailer will be covered by the said expression. It has been submitted that post purchasing goods from the supplier, existence of redistribution of goods is contractual obligation of the dealer and the redistribution margin in the hands of dealer is being subjected to GST with characterization of goods. It has been argued re-distribution involves many activities attached to it and augmentation of sales volume is inherently connected to the activity of the re-distributors primary role as a trade intermediary. It has been requested that Government should explain the true contours of the above expression used in the circular with the help of couple of illustrations in order to give complete clarity on the issue.

4.2. Further it has been submitted that it is not clear as to what all activities at dealer’s end will be construed as separate transaction of ‘service’ between the dealer and supplier of goods and that the examples of undertaking special sales drive and advertisement campaign are very vague leading to further ambiguity in the matter, as supplier of goods extends discount to a dealer for achieving certain quantity targets of sales by dealer to retailers in market during a specified period. If there is no such stipulation or mandate for dealer to undertake certain activities, but as a regular business practice, dealer in order to become eligible for such discounts undertakes specific measures in the market through special efforts of its sales team in order to augment its own revenue/sales. It has been submitted that the condition to perform a service, is distinct from condition to achieve higher sales turnover, that too involving transactions on P to P basis. It has been argued that in a sales scenario, enhanced discounts are issued to achieve higher sales turnover, which does benefit both the distributor and manufacturer

and that one can't be a service provider and also a beneficiary of service. Will every sales augmentation effort on the part of dealer entitling him for post sales discount qualify as separate transaction of 'service' in the hands of dealer when dealer in the normal course even in the absence of any discount scheme extended by supplier of goods undertakes such sales efforts in order to maximize its profitability? It has been requested that the Government should explain the true contours of this clarification with the help of couple of illustrations in order to give complete clarity on the issue. For example, if dealer gives special financial incentives/bonus to its own sales team to motivate them to put sincere efforts in achieving best sales in the market, which in turn enables the dealer to qualify for discounts extended by supplier of goods, what would be the treatment of such discounts.

4.3. In this regard, it is proposed to clarify that :If a post sales discount in form of a credit note is passed on compensating the dealer for undertaking an advertisement campaign, free gifts given along with the principal supply, exchange bonus and the like activities on the directions of the principal supplier where the dealer may or may not have also contributed, the same would be treated as a consideration for the promotional activities (referred to as 'business auxiliary services' in the Service Tax regime) provided by the dealer to the principal supplier and chargeable to tax separately and the principal supplier would be eligible to avail ITC of the same. Any quantity discount known at the time of supply but which are linked to volume of supplies in specified period arrived at after the supplies have been made, aren't covered as a consideration for undertaking sales promotion activities and eligible for tax adjustment as provided in Section 15(3)(b) of the CGST Act ,2017. The tax treatment of such a discount would remain the same even if the dealer undertakes a promotional activity to achieve the requisite sales volumes, the same being on his own account and not being on the directions of the principal supplier.

5.1 As regards the provisions of para 4 of the Circular dated 28.06.2019, various scenarios have been examined and are tabulated below:

A (OEM) sells say a car to B (dealer) at Rs. 5,00,000 which is further sold to C (customer) at 10% markup. The tax rate has been considered as 30%:-

**Normal Supply:**

	<b>A</b>	<b>B</b>	<b>C</b>
<b><i>Value</i></b>	5,00,000	5,00,000	5,50,000
<b><i>Tax Paid</i></b>		150,000	165,000
<b><i>Tax collected</i></b>	150,000	165,000	
<b><i>Credit availed</i></b>		150,000	
<b><i>Profit</i></b>		50,000	
<b><i>Net Received</i></b>	500,000	50,000	(-) 7,15,000

**Sales Promotion Scenario**

(i) Assuming a 10% discount offered by the principal supplier to dealer for offering the same to the final customer of that car. Without the application of the Circular dated 28.06.2019, the following will be the calculations: -

	<b>A</b>	<b>B</b>	<b>C</b>
<i>Value</i>	5,00,000	4,50,000	5,00,000
<i>Discount offered</i>	50,000 (10%)		
<i>Value for the purpose of taxation</i>		5,00,000	5,00,000
<i>Tax Paid</i>		1,50,000	1,50,000
<i>Tax collected</i>	150,000	1,50,000	
<i>Credit availed</i>		1,50,000	
<i>Profit</i>		50,000	
<i>Net Received</i>	4,50,000	50,000	(-) 6,50,000

(ii) If the Circular dated 28.06.2019 is applied, the following will be the calculations: -

	<b>A</b>	<b>B</b>	<b>C</b>
<i>Value</i>	500,000	4,50,000	5,00,000
<i>Discount offered</i>	50,000 (10%)		
<i>Value for the purpose of taxation</i>		500,000	5,50,000
<i>Tax Paid</i>		150,000	1,65,000
<i>Tax collected (customer agrees to pay tax on higher value)</i>	150,000	1,65,000	
<i>Tax collected (customer doesn't agree to pay tax on higher value)</i>		1,50,000 + 15000 (borne by the dealer)	
<i>Credit availed</i>		150,000	
<i>Profit</i>		35,000	
<i>Net Received</i>	4,50,000	35,000	(-) 6,65,000

Therefore, due to the circular the cost of the car to the dealer increased by Rs. 15,000 due to additional tax burden on the post-sales discount offered to the dealer by the OEM (discount of Rs. 50,000).

5.2 The underlying principle of the clarification in para 4 of circular dated 28.06.2019 appears to be that the reimbursement or payment for supplies of goods or services from anyone other than the customer is still part of the consideration for the supply to the customer in view of the definition of 'consideration' in Section 2(31) of the CGST Act, 2017 being the payment for the inducement of the supply by 'any other person'. Now the issue in dispute is whether 'any other person' includes a person in the original supply chain also i.e. the principal supplier in this example or does it mean any other person not connected with this supply chain. For example, if a real estate developer issues a voucher to every home buyer which is redeemable at car dealership for Rs. 50,000 discount in value of car, then there is no doubt that the car is being supplied for Rs. 5,50,000 only but the customer is paying only Rs. 5,00,000 and Rs. 50,000 is being paid by another person. In this scenario the taxable value shall be Rs. 5,50,000 only. However, when the principal supplier issues a credit note to the dealer, such a supplier is in effect reducing the value of supply received by the dealer though without any tax adjustment in view of restriction under Section 15(3)(b) of the CGST Act, 2017. It appears that the clarification dated 28.06.2019 deeming such a discount also as a consideration for final consumption without allowing any tax adjustment for the primary supply needs to be revised.

5.3. Further, in terms of sub-section (1) of section 15 of the CGST Act when the supplier of the goods and the recipient are not related and price is the sole consideration for the supply, the value of the supply of goods shall be the transaction value, which is the price actually paid or payable for the said supply.

6. There is possibility that field officers may have initiated actions based on interpretation in para 3 and 4 of Circular No. 105/24/2019-GST dated 28.06.2019. This would adversely affect the taxpayers and retail sectors as explained in above paras and the same requires corrective action and clarification. The Law Committee in its meeting held on 13<sup>th</sup> September, 2019 has deliberated on the issue along with the proposed Circular (enclosed as Annexure). Law Committee recommended that the whole issue requires holistic examination, and Circular No. 105/24/2019-GST dated 28.06.2019 may be rescinded. Accordingly, it is proposed to rescind Circular No. 105/24/2019-GST dated 28.06.2019, *ab-initio*.

7. Accordingly, the matter is placed before the GST Council for further deliberation.



**CBEC-XX/YY/ZZ/2018-GST**  
**Government of India**  
**Ministry of Finance**  
**Department of Revenue**  
**Central Board of Indirect Taxes and Customs**  
**GST Policy Wing**  
 \*\*\*\*

New Delhi, Dated the 28th June, 2019

To,  
 The Principal Chief Commissioners / Chief Commissioners / Principal Commissioners /  
 Commissioners of Central Tax (All)  
 The Principal Director Generals / Director Generals (All)

Madam / Sir,

**Subject: Clarification on various doubts related to treatment of secondary or post-sales discounts under GST - reg.**

Circular No. 105/24/2019-GST, dated 28.06.2019, was issued to clarify various doubts related to treatment of secondary or post-sales discount under GST. Post issuance of the circular, various representations have been received from trade and industry expressing apprehensions on the implications of Para 3 and 4 of Circular No. 105/24/2019-GST.

2. It has been represented that **undertaking special sales drive, advertisement campaign, exhibition etc.** by the dealer on directions of the supplier is a very wide term and may lead to disputes. It has been submitted that post purchasing goods from the supplier, redistribution of goods is a contractual obligation of the dealer. It has been argued re-distribution involves many activities attached to it and augmentation of sales volume is inherently connected to the activity of the re-distributors primary role as a trade intermediary. It has also been represented that adding the special sales promotion discount offered by the principal supplier to the dealer to value of supply from the dealer to the customer would lead to surge in price and would defeat the promotional aspect of such a scheme meant to attract the potential customer.

3. The matter has been examined. In order to ensure uniformity in the implementation of the law across the field formations, the Board, in exercise of its powers conferred under sub-section (1) of section 168 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as “the CGST Act”) clarifies the issues as under.

Sl. No.	Issue	Clarification
1.	Whether the post-sales discount offered by the manufacturer to the dealer shall be treated as a consideration for a separate transaction of supply of services by the dealer to the manufacturer in all the cases?	1. Any <b><u>quantity discount</u></b> known at the time of supply but which are linked to volume of supplies in specified period arrived at after the supplies have been made, are not covered as a consideration for undertaking sales promotion activities (i.e. no <b><u>‘further obligation or action required at the dealer’s end’</u></b> ) and eligible for tax adjustment as

		<p>provided in sun-clause (b) of sub-section (3) of section 15 of the CGST Act, 2017. The tax treatment of such a discount would remain the same even if the dealer undertakes a promotional activity to achieve the requisite sales volumes on his own account and not on the directions of the principal supplier.</p> <p>2. A post-sale discount (in form of a credit note) passed on for compensating the dealer to undertake activities (on the directions of the principal supplier) like advertisement campaign, free gifts given along with the principal supply, exchange bonus and the like activities on the directions of the principal supplier, where the dealer may or may not have also contributed, would be treated as a consideration for a '<b><u>separate transaction</u></b>' in the nature of promotional activities (referred to as 'business auxiliary services' in the Service Tax regime) provided by the dealer to the principal supplier. The same would be chargeable to tax separately and the principal supplier would be eligible to avail ITC of the same.</p>
2.	Will the post-sale discount given by the manufacturer to the dealer impact the valuation of the subsequent supply by the dealer to the customer?	<p>1. In terms of sub-section (1) of section 15 of the CGST Act when the supplier of the goods and the recipient are not related and price is the sole consideration for the supply, the value of the supply of goods shall be the transaction value, which is the price actually paid or payable for the said supply.</p> <p>2. The post-sale discount offered by the manufacturer to the dealer shall only be relevant for the valuation of supply between the manufacturer and the dealer and will not impact the valuation of the subsequent supply by the dealer(s) to the customer in any manner. However, it is clarified that if the reimbursement or payment for the inducement of the supply (by the dealer to the end customer at a reduced rate) is received from 'any other person' (other than the customer) it shall still form a part of the consideration for the value of the supply to the customer in view of the definition of 'consideration' in Section 2(31) of the CGST Act, 2017.</p>

4. Circular No. 105/24/2019-GST, dated 28.06.2019 is modified to the extent of clarification given above. It is requested that suitable trade notices may be issued to publicize the contents of this circular.
5. Difficulty if any, in the implementation of this Circular may be brought to the notice of the Board. Hindi version will follow.

(Yogendra Garg)  
Principal Commissioner (GST)

**Table Agenda 10 (i): Interim recommendations of Committee of Officers on Risk Based Management of taxpayers under GST regime**

As a follow up of a presentation by the Member (Investigation), CBIC on the Fake Invoices & Fraudulent Availment of ITC, IGST Refunds and Drawback in the officers meeting held on 20.06.2019, it was decided to constitute a Committee of Officers (CoO ) on risk-based management of taxpayers with a intent to establish certain checks and balance on the risky taxpayers such as follows:

- a. Data Sharing for KYC: 3600 KYC of registrants based on data sharing from multiple agencies like CBDT (KYC verification to be IT driven, faceless and time bound) (PAN + ITR), Aadhar, GST returns, IEC etc.
  - b. Assess financial standing: Use of data to assess financial standing of entity to profile its capability w.r.t. turnover and passing on ITC.
  - c. Identify risky entities: Based on pre-identified risk parameters and risk profiling, identify on a continuous basis 'risky' entity.
  - d. Regulate ITC credit flow and IGST refunds of risky entities
  - e. Supplementary measures: E-invoice / E-Way Bill etc.
  - f. Customs: Mandatory examination
2. Accordingly, a CoO on risk-based management of taxpayers, having members from Centre and different States have been constituted on 15.07.2019 with the following mandate to study, examine and suggest:
- a. the modalities of KYC verification of a taxpayer through various agencies, parameters for risk-based profiling of a taxpayers so as to identify 'risky' entity in an automated manner;
  - b. the modalities for assessing financial creditability of a taxpayer vis-à-vis his GST profile and also suggest various threshold limits for such target taxpayers;
  - c. reasonable restrictions/interventions to be imposed on taxpayer based on his risk parameters to regulate issue of invoice, utilization of ITC, passing of ITC, refunds etc.;
  - d. changes required, if any, in the GST Law and Rules to enable profiling and regulating risky taxpayer, including invocation of penal provisions in case of failure to undertake the desired verification/compliance for KYC;
  - e. measures for implementation of suggested risk-based management on immediate basis and any other measures, mechanism and machinery to check and curb multiple types of frauds.
3. Further, a suggestion received from the Policy wing to assess and recommend offence data requirements and modalities for data sharing between Centre, States and various other agencies and also in view of suggestion for sharing of evidences of cases on fake invoices by the CCT, Maharashtra vide his DO No. DCSO/Fake\_Invoice/Inv\_Cases/ B 392 Mumbai dated 07.08.2019, two more TORs were added in the mandate of the said CoO as well as officer of Maharashtra Government was also invited in the proceeding of the CoO. Accordingly, an addendum to the CoO and for TOR was issued by the Secretariat's OM dated 08.08.2019 as under:
- a. data requirements and modalities for sharing of data of offence cases amongst Centre, States and with various other agencies;
  - b. common format for reporting offence cases by Centre and States, which could be used for sharing and storing data, based on the formats already in use by CEIB and CBIC.

4. The CoO had its first meeting on 22.08.2019 when various modalities for the Committee's mandate were discussed. Based on the discussion, GSTN and DG ARM were requested to make a presentation on taxpayers having issued abnormal invoices within three months of the taking registration. The CoO had its 2nd meeting on 09.09.2019. Based on deliberation and presentation made, the CoO has submitted its record of discussion of 2nd meeting (**Annexure-1**) through GST Policy Wing vide their OM No. 20/16/15/2019-GST dated 13.09.2019 in which the following interim recommendations have been made:

- a. To initiate the Aadhar based verification process of all new taxpayers.
- b. Develop modalities and timelines for similar verification of all the existing taxpayers.
- c. In absence of Aadhar validation, compulsory physical verification of premises.
- d. For risky new taxpayers (Proprietor, new PAN with no Income Tax or Business turnover, financial credentials) restrict ITC on supplies made by them to Rs. 20 lakh per month i.e. Block GSTR-2A auto population to Rs. 20 lakhs per month for first 6 months.
- e. Further ITC to be linked to their depositing a certain percentage of the ITC sought to be passed on in cash ledger. Considering that the average cash to allowed credit ratio is 20:80, the credit allowed to be pushed above the limit of Rs. 20 lakhs shall be 5 times the amount deposited in the cash ledger.
- f. GSTC with help of GSTN to get an offence database developed and all enforcement wings to share suspect GSTINs, DINs from GST and pre-GST periods in the said database.
- g. Till new return is rolled out, transpose information from GSTR-1, GSTR-2A and GSTR-3B to identify taxpayers claiming excess ITC or taking ITC of duty/taxes not paid.

5. The record of discussion of the 2<sup>nd</sup> Meeting of the CoO and above interim recommendations are placed before the Council for consideration.

**Record of Discussion of the 2<sup>nd</sup> Meeting of the Committee of Officers on Risk Based Management of Taxpayers under GST Regime held on 9<sup>th</sup> September, 2019**

The Second meeting of the Committee of Officers on Risk Based Management of Taxpayers under GST Regime was convened on 9<sup>th</sup> September, 2019 under the chairmanship of Shri Yogendra Garg, Pr. Commissioner, GST, CBIC at Kalpvriksha, North Block, New Delhi. The list of the attendees is enclosed as **Annexure – I**.

2. At the outset, the Pr. Commissioner, GST welcomed all the participants to the meeting and emphasised that the Committee, before making a detailed recommendation, should look upon enlisting some immediate steps for a structured risk-based management of the taxpayers that can be submitted as the interim recommendations of the Committee.

3. He informed that based on the discussions held in the last meeting certain measures were agreed upon in principle such as Mandatory Aadhar Verification for registration and categorization of risky supplier with respect to new businesses. He further enquired about the status of implementation of the Aadhar Verification process both from law perspective as well as from system / technology perspective. He informed that from legal point of view Section 25 of the CGST Act, 2017 have been amended, however, State amendments on the same are yet to be done.

3.1. With respect to new risky businesses, he asked the Committee to deliberate upon whether there can be a linkage of financial capacity of such businesses as there can be a supplier who has a total capital available of say, ₹ 20 Lacs, make supplies worth ₹100 Crores, takes on a tax liability of say, ₹12 Crores having a play of 50 days to file Returns and however, vanishes after 45 days without filing the returns. Sh. Riddesh Rawal, Deputy Commissioner – State Taxes, Gujarat (via V.C.) also raised the same issue wherein a new taxpayers issue no. of invoices and disappears without filing the returns. He also suggested that all new taxpayers should be mandatorily be required to file monthly returns.

3.2. Pr. Commissioner, GST, in this regard informed that keeping in mind the principle of “Ease of doing business”, the Committee needed to deliberate upon the measures that can be imposed to limit exposure on account of such fraudulent taxpayers. Shri Neeraj Prasad, Commissioner (GST – Investigation) in this regard, informed that the it might not be feasible to restrict business activities of new businesses based on the financial capacity i.e. capital investment; however, these parameters can be used to keep a vigil on new risky suppliers.

3.3. Pr. Commissioner, GST suggested that in case of such new risky suppliers, a better way out would be that the availability of credit in GSTR-2A should be linked to the financial capacity such as paid up capital, subscribed capital, Income Tax Returns etc. and only proportionate credit should be allowed to such suppliers.

4. Thereafter, Commissioner (GST – Investigation) stated that they had sought reports from field formations with respect to certain fraudulent taxpayers and an issue has been flagged off by CGST & CX, Bhubaneshwar Zone. Briefing about the issue, he submitted that new registrants are not required to mandatorily submit their bank account details at the outset and can submit the same within 45 days, which appears to be a major compliance gap. Pr. Commissioner, GST in this regard informed that Bank account details may not be a constraint for taking a new registration, however, bank account details have to be submitted for doing anything on GST portal.

5. Subsequently, Shri Sanjay Gupta, ADG, DGARM presented the analysis of GSTR 3B data with respect to taxpayers who within first three months of their registration have a declared tax liability of

more than ₹1 Crore. He stated that in FY 2018-19, a total no. of 2355 GSTINs were completely new to the eco-system and have a declared tax liability of more than ₹1 Crore within first three months of registration. He further stated that for such GSTINs, ITC utilization pattern was also analysed and it was found that out of 2355 GSTINs, 2120 GSTINs had more than 95% ITC utilization, 2009 GSTINs had more than 99% ITC utilization and 329 GSTINs had 100% ITC utilization. Thereafter, data for FY 2019-20 was presented by the ADG, DGARM wherein it was reported that for FY 2019-20 (till date), a total no. of 744 GSTINs were new registrants having declared liability of more than ₹1 Crore in first three months after April, 2019. Out of these 448 GSTINs have ITC utilization of more than 99%.

5.1. Shri Ritwik Pandey, Joint Secretary, DoR pointed out that out of the above, most of taxpayers having more than 99% of the ITC utilization are mainly the taxpayers who may be involved in Circular Trading and are fraudulent taxpayers. Pr. Commissioner, GST, thereafter sought suggestions as to how this data can be used to create limitation on populating GSTR 2A for such suppliers. Joint Secretary, DoR in this regard submitted that for such suppliers passing on credit of more than ₹20 Lacs should not be allowed in a month. He further stated that with respect to above proposal examination needs to be done to carve a way out for genuine taxpayers. He added that for genuine taxpayers, who want to pass on credit of unpaid tax of more than ₹20 Lacs in a month, certain parameters may be put in place like filing of return etc.

5.2. Commissioner (GST – Investigation), in this regard, suggested that similar to the provisions in pre-GST regime, deterrent provisions should be made applicable wherein a taxpayer, if declared risky, would have to pay on every consignment and other checks, for a specified period of time. He further pointed out that there should be disincentive for not only suppliers of fake invoices but also people who are availing credit based on fake invoices like it was in Central Excise law. Joint Secretary, DoR informed that in a present scenario, GSTN does not allow the above proposed. Sh. Vashishtha Chaudhary, SVP GSTN informed that blocking of ITC for such cases can be considered as an alternative. ADG, DGARM suggested that since the nos. are less, an option of physical verification by the officers for such suppliers could also be looked into. He further added that while restricting passing on credit of unpaid tax of more than ₹20 Lacs in a month, in addition to tax liability the ITC ratio of a taxpayer should also be checked.

5.3. Pr. Commissioner, GST, thereafter sought comments from SVP, GSTN with respect to implementation of Aadhar based verification system. SVP, GSTN in reply submitted that the application has been developed but it would take approximately one month to implement the same. Sh. Manish K. Sinha, JS, TRU – II suggested that based on Aadhar authentication, Income tax data could also be linked.

5.4. Pr. Commissioner, GST and JS, DoR summarized to the Committee that in principle following can be the proposed interim recommendations: -

- (a). a new taxpayer registering on a new PAN may be subjected to mandatory KYC / Aadhar based Verification / Physical Verification,
- (b). he may be allowed to do his regular business but he shall be restricted to pass on credit of unpaid tax of more than ₹20 Lacs in a month for the first six months.
- (c). To pass on credit of more than ₹20 Lacs, he should make payment of tax in cash ledger (Average cash to credit ratio is 20:80, the credit allowed to be pushed above the limit of Rs 20 lakhs shall be 5 times the amount deposited in the cash ledger).

6. Subsequently, Pr. Commissioner, GST asked the State Taxes, Government of Gujarat for their views on the proposal. JC (enforcement) and DC, State Taxes, Government of Gujarat in principle agreed with the proposal and submitted that every new registrant should be included in this scheme. JS, TRU – II further added that for existing taxpayers a sudden spike could be considered as a trigger to adopt the above procedure so that old registrations are not mis-utilized.

7. In continuation, Pr. Commissioner, GST raised another issue with State Taxes, Government of Gujarat. He informed that Centre has identified certain risky exporters, credit verification for whom was undertaken by Centre only. However, some of the exporters fall under the jurisdiction of State Authorities also. It is proposed that first level credit verification may be undertaken by the respective authorities. Even if these risky exporters have applied for IGST refund, verification may be done in line with verification for ITC refund. Subsequent to verification, refund may be released and the exporter may be put in risk category for Audit purposes. DC, State Taxes, Government of Gujarat suggested that refund amount should not be sanctioned if the transaction is not being reported in GSTR 2A.

8. Thereafter, SVP, GSTN gave presentation on the issues on identifying the risky taxpayers. He stated that there are three categories of identifying issues: - identity theft, know but misusing loopholes and affiliated transaction-based tax evasion. In these three categories risky taxpayers may be identified based on the parameters like liability set off by 90% usage of ITC, difference of GSTR-3B and GSTR-1, difference between GSTR-3B and GSTR-2A, etc. He further presented risk categorization of the taxpayers for the States of Delhi and Maharashtra viz-a-viz Low, Medium and High-Risk categories. He further added that to ascertain the findings of the analysis, feedback forms have been given to the field formations to report the results based on the verification conducted. JS, DoR suggested that jurisdictional officers should be asked to verify these details.

9. Further, data requirements and modalities for sharing of data of offence cases amongst Centre, States and various other agencies were also discussed. All the members reiterated the need for a comprehensive Offence database having data from States & Centre both. This would help in identifying entities having cases booked against them or against which offence data exists in legacy period.

10. The Committee after detailed deliberations developed a consensus on the following interim recommendations:

- a) To initiate the Aadhar based verification process of all new taxpayers.
- b) Develop modalities and timelines for similar verification of all the existing taxpayers.
- c) In absence of Aadhar validation, compulsory physical verification of the premises
- d) For risky new taxpayers (Proprietor, new PAN with no Income Tax or Business turnover, financial credentials, restrict ITC on supplies made by them to Rs. 20 lakh per month I.e. Block GSTR-2A auto population to Rs. 20 lakhs per month for first 6 months.
- e) Further ITC to be linked to their depositing a certain percentage of the ITC sought to be passed on in cash ledger. Considering that the average cash to credit ratio is 20:80, the credit allowed to be pushed above the limit of Rs 20 lakhs shall be 5 times the amount deposited in the cash ledger.
- f) GSTC with help of GSTN to get an offence database developed and all enforcement wings to share suspect GSTINs, DINs from GST and pre-GST periods in the said database.

The date and time of next meeting shall be communicated separately.



**Annexure - I**

<b>Sr. No.</b>	<b>Name (Smt./Shri)</b>	<b>Designation</b>
1	Yogendra Garg	Pr. Commissioner, GSTPW
2	V.P Singh (via VC)	Excise & Taxation Commissioner, Government of Punjab
3	Srikar M.S (via VC)	Commissioner of State Tax, Government of Karnataka
4	Ritvik Pandey	JS, Revenue (DoR)
5	Riddesh Rawal (via VC)	Deputy Commissioner of State Tax, Government of Gujarat
6	Manish K Sinha	JS, TRU- II
7	Neeraj Prasad	Commissioner (GST Investigation)
8	Sanjay Gupta	ADG, DGARM
9	Dheeraj Rastogi	JS, GSTC Secretariat
10	Vashishtha Chaudhary	SVP, GSTN
11	Niranjan C.C.	Joint Director, DGGI (HQRS)
12	Nimba Ram	Joint Commissioner, GST Policy Wing
13	Kumar Vivek	AVP, GSTN
14	Sumit Bhatia	Assistant Commissioner, GST Policy Wing

**Table Agenda 16 (i): Minutes of 12<sup>th</sup> meeting of the Group of Ministers on IT issues**

The 12<sup>th</sup> meeting of GoM on IT held on 14.09.2019 in Bangalore. The minutes of the said meeting (**Annexure-1**) is placed for the information of the GST Council.

**Minutes of 12<sup>th</sup> Meeting of Group of Ministers (GoM) on IT issues held at Bengaluru****MINUTES OF MEETING**Date of meeting: 14<sup>th</sup> September 2019

Time: 12:00 Noon to 2:30 PM

In pursuance of decision taken in the 21st Meeting of GST council held on 9th September 2017 at Hyderabad, a Group of Ministers (GoM), was constituted to monitor and resolve the IT challenges faced in implementation of GST.

The twelfth meeting, was attended by the following Hon'ble Members of GoM.

Sl. No.	Name	Designation	Group of Members
1	Shri Sushil Kumar Modi	Hon'ble Deputy Chief Minister, Bihar	Convener of GoM
2	Shri Niranjan Pujari	Hon'ble Finance and Excise Minister, Odisha	Member, GoM
3	Shri Basavaraj Bommai	Hon'ble Minister for Home, Karnataka	Member, GoM

Shri Sudhir Mungantiwar, Hon'ble Finance Minister, Maharashtra; Dr. Himanta Biswa Sarma, Hon'ble Minister for Finance, Assam; Captain Abhimanyu, Hon'ble Minister of Excise and Taxation, Haryana and Shri Buganna Rajendranath Reddy, Hon'ble Minister of Finance, Andhra Pradesh could not attend due to other pressing engagements.

The list of officers from GST Council Secretariat, CBIC/ States, NIC, GSTN and Infosys who attended the meeting is attached as Annexure 1.

The GoM reviewed development status of New returns and other IT issues raised in the meeting of IT Committee held from time to time in its 12th meeting held on 14th September 2019, at Bengaluru.

**I. Presentation on GST System:**

First presentation was made on the progress made on development of GST system and other matters like progress on development of New Return, online Refund processing, reconciliation of data with Model 1 and CBIC, grievance redressal, status of Change Requests, status of MIS and Business Intelligence reports etc. Later presentation was made on the status of e-way Bill System implementation, progress of RFID implementation and e-invoice.

Highlights of presentation as well as observations and advice of Hon'ble Members of GoM are given below.

**A. Overall Statistics and status of Prioritized functionalities**

- Overall status of prioritized functionalities** was presented before GoM by CEO, GSTN and it was informed that out of 51 prioritized functionalities, 50 functionalities have already

been made operational on GST portal and one functionality of Refund is made partially operational and is likely to be completed by 24<sup>th</sup> of Sept when online Refund processing will be made online provided remaining 3 Model-1 States complete their integration with GST System.

- b. **Overall Statistics** of registration, payment of taxes and return filing was presented before the GoM. Since 1<sup>st</sup> July 2017 till date, more than 32.57 Crores returns have been filed on GST Portal along with 10.42 Crores payment transactions. The total active taxpayers registered as on that date were more than 1.23 Crores. The total invoices uploaded are about 641 Crore. The e-way bills generated are about 82.96 Crore.

**B. Linkage of Aadhar with Registratiuon under GST:**

Convener asked about the preparedness of linkage of GSTIN with Aadhar and CEO, GSTN informed that development work is in progress and it will take about 3 months to complete as multiple changes are to be made to accommodate multiple ways of validation (where promoter does not give Aadhar to his authorized signatory or where he does not share Aadhar at all. All these are different scenarios which need to be taken care of). The GoM was informed about the plan to implement the validation of identity of promoters using their Aadhar.

Phase-1: New Registrants if the entity is a proprietorship concern or partnership concerned or an HUF. In these cases identity of Promoter, Managing Partner or Karta respectively will be validated using Aadhar data. Also, validation of identity of Authorized Signatories will be done.

Phase-2: All remaining types of entities where identity of managing partners will be done along with that of Authorized Signatories.

Phase-3: for existing registrants

**C. Update on development of online refund processing, disbursement through single authority and status of integration with CBIC/Model I States**

- a. Status of making refund process fully online and disbursement through single authority was presented before the GoM. The GoM was informed that integration between CBIC and 5 Model-1 States have been completed and that by 3 Model-1 States (Goa, Haryana and Kerala) is under progress. With current pace, it is expected that full online refund functionality can be made available from 24<sup>th</sup> September 2019.
- b. The GoM was further informed about quantum of refund sanctioned till 1<sup>st</sup> of Sept since beginning.
  - i. For goods exported on payment of IGST, which is fully automated: 93,416/- out Rs 96,456/- Crores sent to ICEGATE (97% of the amount sanctioned and disbursed)
  - ii. For all other types of refund (like goods/services exported without payment of IGST, Goods/services supplied to SEZ, Refund of excess cash balance, inverted duty refund etc., which are partially online): Rs.82,139.44 Crore sanctioned out of total of Rs.115490.92 Crore filed of the portal (74.60%)

- c. CEO, GSTN informed the GoM that the details of manually processed cases (refund order RFD-01B) needs to be fed in the GST System by refund processing officers on priority as in absence of the same, it is not possible to do any age-analysis and have number of cases which are delayed beyond 60 days. It was further informed that Revenue Secretary has asked CBIC officers to do this on priority and GST Council Secretariat has asked States to complete this activity on priority.
- d. On query of Hon. Minister of Odisha, CEO, GSTN explained that single authority, either from State or CBIC processes the refund today but the disbursal is done by accounting authorities of State and Centre respectively, which leads to avoidable delay. Under the proposed single disbursal authority, refund processing will continue to be done by jurisdictional officer but disbursal will be done through PFMS based on refund order uploaded by the tax officer. This is expected to cut down the total time taken today.
- e. Hon. Minister, Karnataka mentioned that, like IT Refund processing, this facility will help taxpayers and increase credibility of GST system.
- f. The Convenor requested all the concerned States to expedite integration so as to roll out the new refund mechanism by the scheduled date of 24.09.19.

#### **D. New Return Development**

- I. The current status of development of various modules of New Return and release of Offline Tools for trial by taxpayers and tax consultants was presented before the GoM as given below:

Functionalities	Beta Ready	Status
Offline Prototype	May-19	Completed
GST ANX-1 Offline – Sahaj, Sugam, Normal	Jun-19 Jul-19	In Beta
GST ANX-1 JSON upload GST ANX-2 JSON download GST ANX-2 JSON upload	Jul-19	In Beta
GST ANX-2 offline	Jul-19	In Beta
Purchase Register Matching tool	Jul-19	In Beta
GST ANX-1 online - Summary Generation and View	Jul-19	In Beta

- II. The Challenges envisaged in transition option having parallel run of old and new system was highlighted. The parallel run will impact adversely the following:
  - a) If there is no GSTR-1, there would be no GSTR-2A. ITC refund would be impacted if GSTR-2A is phased out as officers consider GSTR-2A while processing refund.
  - b) Absence of GSTR-1 will impact refund of IGST paid exports as ANX-1 is not signed and filed and can be changed till filing of RET which will happen only in January 2020.
  - c) Amendment of invoices through GST ANX-1A is required at the time of Go-live for Export refund, including IGST Refund on account of export of Goods. This use case is extremely complex and cannot be implemented by 1st Oct 2019
  - d) Reconciliation of Return Filing data across old and new regimes

- e) Developing Back-office and MIS with filing done across two different sets of Return Forms
- f) Readiness of the Eco-System involving GSP, ASP and CBIC / Model 1 States that leverage API for data communication.
- g) System challenges: no integration planned between existing and New Returns. Thus, timelines can't be met.

In view of challenges mentioned above, deployment of New Return for all taxpayers in one go with effect from 1<sup>st</sup> of January 2020 was recommended.

- Keeping in view the fact that taxpayers will be doing accept/reject/pending for the first time and that there will be bunching on 10<sup>th</sup> of next month (last date for uploading ANX-1), proposal was made for staggered upload of ANX-1 (10th for large taxpayers and 13th of next month for all remaining), like staggered filing of RET as approved by GST Council. Further, to ensure smooth filing on last three days, accept/reject action of invoices appearing in ANX-2 may be allowed upto 17<sup>th</sup> and not on 18/19 and 20<sup>th</sup> of the next month.

Convener, expressed that the staggered upload of ANX-1 will be good and will help GST system and also taxpayers.

### **III. Awareness workshops for New Returns and implementation date**

- a. CEO, GSTN briefed the GoM about poor awareness amongst users of New Return even though it was put in public domain six months back. Keeping in view poor response to trial of Offline Tools, GSTN undertook awareness program for the New Return in partnership with trade and industry bodies in past 3 weeks in 13 cities. While this has helped improve the awareness, strong need has been felt to undertake this exercise on national level by all tax authorities so that 10 to 15 lakh taxpayers and consultants use the new Tool (offline as well as online).
- b. CCT, Karnataka highlighted that New Return implementation is herculean task and so more awareness among all stakeholders should be created and extensive training programs should be conducted. Also he expressed that , the New Return should not be implemented in last quarter, since it may have revenue implications.
- c. Additional Secretary, Bihar stated that as per his experience, most of the people, including tax consultants, have not conducted the trial of the New GST Return. Many of them have not read and are even not aware of the format of the New GST Return.

Hon'ble Convener asked GSTN and Tax Authorities to conduct more training workshops for creating awareness among taxpayers and Tax practitioners, tax officers about New Returns functionality make the implementation smooth. He asked to plan trainings in October to December 2019 across India and also expressed that every officer should work for success of New Return implementation, as was done for GST implementation jointly by Central and State Tax Authorities.

### **IV. Date of deployment of New Return**

- a. CCT, Assam and Additional Secretary Bihar opined that thorough testing should be completed in January to March 2020 period and implementation should be from April 1, 2020.
- b. Hon. Minister, Karnataka expressed that testing and trials should be perfect before implementation of New Returns.

Hon,ble Convener stated that GoM will to recommend to GST Council to implement the New Returns functionality from 1<sup>st</sup> April 2020 so that taxpayers, tax officers and Tax Practitioners get sufficient time for awareness and training. However, timeline for development of various functionalities of New Returns will remain unchanged.

#### **Other related matters**

- c. DG (Systems), Chennai, CBIC stated that there should be a timeline given for the release of API specifications for CBIC & Model-1 States, as they have to carry out development at their end. CEO, GSTN mentioned that specifications have already been released on Developers Portal. There have been a few changes based on feedback, but the changes are in metadata only and the core data/payload would remain the same.
- d. Infosys requested that feedback about development of New Return should be provided in time so that same can be incorporated to improve the functionality.

#### **E. Data reconciliation with Model 1 States/CBIC**

- a. GoM was informed that based on decision taken in last GoM meeting, a workshop was conducted on 19th July 2019 with all Model-1 States and CBIC on Data Reconciliation on this issue. The participants were explained again the functionality of reconciliation API and the plan to reconcile data till 28<sup>th</sup> Feb as Reconciliation API had become functional since 1<sup>st</sup> march 2019. CBIC and Model-1 States were asked to share data with them for period till 28<sup>th</sup> Feb 2019.
- b. Status of GSTR-1 and GSTR-3B reconciliation till 28<sup>th</sup> February 2019 was shared by GSTN and it was highlighted that Tamilnadu, Haryana, Andhra Pradesh and Meghalaya were yet to share data with GSTN.
- c. EVP (Technology), GSTN mentioned that weekly meetings are conducted on data reconciliation issue but the attendance is not encouraging. The status of attendance for weekly discussions on data reconciliation was presented before the GoM. Tech teams of CBIC and Model-1 States should attend the weekly meeting without fail.
- d. Principal Secretary, Haryana requested for help from GSTN to resolve the mapping issues. CEO GSTN suggested that Haryana tech team should visit GSTN office for a face-to-face meeting to resolve the pending issues. CCT, Karnataka requested for monthly face to face meetings. GSTN agreed to hold the same at GSTN.

#### **F. Grievance redressal and Helpdesk Ticket Analysis**

- a. The status of call volume trend from July 2017 till date was presented along with age analysis of closed tickets, analysis of pending complaints/tickets. It was observed that the monthly tickets has come down from more than 8 lakhs in a month to 2.4 lakhs a month.
- b. The age wise analysis of tickets was presented before GoM, which showed that most complaints come when a new functionality is added on GST System. Also, majority of tickets (73%) are closed within 10 to 15 days. However, few tickets (2%) get resolved after 3 to 5 months. The Infosys representative explained that few tickets take time because often a technical issue requires development of software patch, testing it and then deploying it on the GST Portal. For example, one group of such cases arose on account of two GSTINs (one from migration and the other as new registrant) to one taxpayer which took quite some time to resolve.
- c. Break-up of pending tickets as on 11<sup>th</sup> Sept under each category like CMP-08, GSTR-3B, GSTR-9 etc. was presented before the GoM. Almost 50% of the pending cases was on account of a defect in CMP-08.
- d. Principal Secretary, Haryana requested to close all tickets pending for Haryana on priority.

Hon'ble Convener asked Infosys to close all tickets on priority and also asked that efforts should be made to ensure that no tickets are pending for more than 30 days. (Action: Infosys)

#### **G. Status of Change Requests**

- a. CEO, GSTN showed the status of pending CRs and showed the plan submitted by Infosys after the previous GoM meeting. He highlighted that CRs have been issued for important software changes on account of change in the law, and many of them are pending.
- b. Hon'ble Convener enquired that whether Infosys have a dedicated team for addressing CRs. Infosys said that they have a dedicated team. A few persons were initially moved to the development of the New GST Return, on account of the priority given to the New Return, but Infosys has added new members to their CR team who have been trained. Further, Infosys also informed that they have reserve staff/resources who have been trained on the GST System, who can be deployed as per requirement.

#### **H. Status of Annual Return filing**

- a. Status of filing of Annual Return across taxpayers of different turnover slabs was presented before the GoM.

	Category	No. of Tax Payers
1	No. of Tax Payers Eligible to file GSTR-9	92,58,899
2	Out of 01 above, Tax payers whose current status is active and never in Composition Scheme in F.Y 2017-18	86,30,930



3	Out of 02 above, No. of tax payers filed all GSTR3B & GSTR1 that were due	64,17,471 (74.35%)
4	Out of 03 above, No. of tax payers who filed GSTR9	21,35,697 (33.28%)
5	No. of tax payers eligible to file GSTR9C	12,42,238
6	Out of 05, No. of tax payers who filed GSTR9	1,76,477 (14.21%)
7	Out of 06, No. of tax payers who filed GSTR9C	58,585 (33.20%)

Hon'ble Convener enquired from Infosys that if GST Council decides to do away with the requirement of filing Annual Return for certain taxpayers or if GST Council decides to remove certain fields and certain validations from the Annual Return, then how much time will be required by them to incorporate such changes in the system. CEO, GSTN stated that it would require an analysis depending on the specific changes which are proposed. If the specific changes are informed, GSTN/Infosys would come back regarding the timeline required for the same.

It was observed that filing status is poor and convener mentioned that efforts should be made to increase compliance of Annual Return filing. Additional Secretary, Bihar and CCT, Karnataka highlighted difficulties being faced by taxpayers in preparation of Annual return. Hon. Minister, Karnataka expressed that decision about changes required in the Annual Return needs to be taken on priority.

CST, Karnataka stated that waiver of Annual Return for certain taxpayers would give a wrong message to the compliant taxpayers who have already filed the Annual Return. Hon'ble Convener stated that decision regarding waiver or changing the Form is for the GST Council to decide. If the GST Council decides to change the Form, then GSTN and Infosys would be required to make the appropriate changes in the Annual Return.

## **I. Status of MIS and Business Intelligence Reports**

### **1. MIS reports**

At the outset, Hon'ble Convener stated that he has received a feedback from the tax officers that they do not use the MIS reports prepared by GSTN as they are not of much use to their requirement. Hon'ble Convener stated that this is a disheartening comment to hear, and enquired the reason for the same.

Special Commissioner, SGST, Odisha stated that as of now, the data available in a geographical jurisdiction is available only on a consolidated basis, which includes taxpayers assigned to both,

Centre & State/UT. He stated that availability of data regarding taxpayers assigned only to State/UT would serve their requirement better.

CEO, GSTN stated that SGST Commissioners have informed that the data is often two to three days old, and, consequently it is not of much use to them as they are unable to get the updated status for their use especially on tax collection, return filing and registration/cancellation.

Infosys representative stated that it often happens that they need to upload entire data again when a new field is added to an existing report or a new report gets launched. During that period, they stop incremental data, owing to which the MIS reports show old data for sometime. On this CEO explained that RS dashboard and Commissioner Dashboard show old data though no field has been added in them. Old and stale data is of no use to senior functionaries and it calls for urgent remedial action.

Additional Secretary, Bihar stated he has come across cases of mismatch between payment MIS report and the actual entry reflected in the payment ledger, although he did not have the case specific details at the moment. He was advised to share the specific details so that it can be investigated.

CEO, GSTN further highlighted the slow pace of development of Compliance Reports, which would be of immense use to the Model-2 States. The Compliance Reports are based on GST-Pro of Karnataka which has been sought by Model-2 CCTs. CEO, GSTN stated that the requirement for Compliance reports was given in Nov 2018, however, only two reports have been deployed so far. This pace of development is extremely slow and has to be improved.

Infosys highlighted the milestones achieved and reports deployed till now. Infosys stated that two reports are deployed and for one report, GSTN is in the process of completing the UAT. Infosys also stated that they have added new resources in their team, which should further improve the pace of development of the reports.

## **2. Business Intelligence Reports**

- a. CEO, GSTN informed that after last GoM meeting, Infosys have augmented its BI team by inducting more people from their Centre of Excellence and by getting business domain experts from PwC. This is expected to expedite the development of MIS reports.
- b. Hon'ble Convener stated that plan was of developing 50 BI Reports. Out of these 50 reports planned, only two have been made operational and one is in UAT. He expressed his unhappiness about extremely slow pace of work and enquired whether all report formats have been identified. CEO, GSTN informed that GSTN had conducted two workshops of tax officers from CBIC and States to identify Use Cases of BI by suggesting modus operandi and requirements for developing BI use cases. However, the challenge faced is that people are mostly suggesting reports in the nature of MIS reports. Thus, finalization of requirements is a challenge faced by GSTN. CEO, GSTN mentioned that so far requirements of about 10-11 reports have been identified.

- c. Hon'ble Convener stated that this work should not be dependent solely on tax officers. He stated that in addition to the steps being taken, GSTN should also explore sourcing of experienced and trained experts in this regard.

**J. Development of Mobile Applications for officers.**

- a. Hon'ble Convener enquired about mobile applications identified and developed so far. CEO, GSTN informed the GoM that at present only one Mobile application is operational for the field visit. He further stated that Telangana State has developed some mobile applications and same are being considered for development by GSTN for Model-2 States.
- b. Convener asked GSTN team to call suggestions from States/CBIC in this regard.

**V. II. Presentation on e-way bill, RFID/FASTag system and e-invoice**

**A. Vahan-E-way Bill system integration**

- 1. Sh PV Bhat, DDG NIC informed the GoM that e-way bill system has been integrated with Vahan system of MoRTH. In the first instance data of 1.33 crore vehicles used to generate e-way bills was shared with Vahan team for comparing the same with their database to find out discrepancies. He informed that their analysis showed that about 29.35% (about 39 lakh) vehicle numbers which have been entered in the e-way bill system are not available in the Vahan database. Such cases were verified on a sample basis, and, it was found that in many cases, the vehicles were existing and the vehicle numbers were genuine, however, they were not available in Vahan database. Owing to this reason, there are many false positive cases. Vahan database team has been asked to update their database to reduce false positive cases.
- 2. NIC team further informed that they are working on a system wherein the vehicle number entered by the user will be first searched in the existing validated database of vehicles within e-way bill system. In case it is available e-way bill will be allowed to be created. In case it is not available, the e-way bill system will call up Vahan database and search if it is available there. In case a positive response is received, e-way bill will be created and internal vehicle database will be updated with that vehicle number. In case a negative response is received from Vahan then a warning message will be shown to the taxpayer to get the vehicle details updated in RTO system (which in turn will update Vahan database). However, in such cases, e-way bill generation will not be stopped as it may adversely affect genuine persons generating e-way bill.
- 3. He further updated the GoM on the status of the facility of blocking e-way bill for non-filers of two consecutive returns, under the provisions of Rule-138E, which is expected to be implemented shortly. He informed that the same has been made operational for Karnataka State Taxpayers on trial basis where taxpayer is being shown alert message that the facility to generate e-way bills will be shortly blocked if he does not file pending returns. Once this integration is successfully completed with Karnataka, it will be rolled out in all other states.

**B. Updates on FASTag integration with e-way bill system**

- a. CEO, GSTN informed that data from FasTag System has started flowing to e-way bill system. The NIC team has started working on the same to generate analytical reports, few of which were presented before the GoM. The reports presented were as given below:
  - i. Movement of Vehicles without e-way bills.
  - ii. Recycling of e-way bills with same Vehicle.
  - iii. Recycling of e-way bills with different Vehicles
  - iv. e-way bills without movement of goods
- b. Hon'ble Minister from Karnataka stated that it is important to distinguish between genuine trans-shipment cases from the fake cases.

### **C. Update on implementation of e-invoice system**

- a. CEO, GSTN presented the status of the proposal which intends to introduce e-invoice in the country in a phased manner. He mentioned that a sub-group was constituted to look at technical requirements of the proposed system and submit its report. He further informed that the said sub-group has submitted its report to the Council Secretariat. Since, there was no prescribed standard or format of e- invoice, the sub-group worked on the same in consultation with industry bodies and ICAI. After public consultation, the final template and the standard has been submitted to the Council Secretariat. Standardisation of e-invoice is important to make the e-invoice machine readable.
- b. The e-Invoice standard contains mandatory fields (as per GST law) and non-mandatory fields, which are specific to specific industry on account of different trade practices. Further, adoption of e-invoice system would help auto-populate ANX-1 and ANX-2, and countering menace of fake invoices.
- c. NIC team then presented data on number of Invoices value-wise across India, and showed that the highest number of Invoices are of lower value. Consequently, challenge in the e-invoice system would be to handle such high number of invoices by the system. Thus he recommended that the e-invoice system should be implemented for invoices of value Rs 50,000/- and above like away bill under trial phase rather than confining it to only few large taxpayers as that way more taxpayers will get chance to experiment and provide feedback.
- d. Hon'ble Convener enquired about the time estimated for making it mandatory. CEO GSTN informed that other countries have taken 3 to 5 years for implementation.

### **III. Closing Remarks by Hon'ble members of GoM.**

- a. To conclude the proceedings, Hon'ble Minister from Odisha highlighted the commendable role played by the GoM on IT Issues in assisting the GST Council. He also appreciated the hospitality extended by GSTN.
- b. Hon'ble Minister, Karnataka thanked the Hon'ble Convener and highlighted the importance of the GoM on IT meeting and the role of IT in GST. He also recalled the important role played by the Hon'ble Convener in bringing GST in India, and commended his role right from the inception of GST. He also highlighted the importance of addressing the concerns of the States in making GST a success.
- c. Hon'ble Convener stated that as of now, the biggest challenge is the New GST Return. He asked Infosys to continue their focus on the New GST Return. Further, Business Intelligence is very important to check revenue leakages. He stated that the work on Business Intelligence reports needs to be expedited. He also informed that the menace of

fake invoicing is faced by countries of the European Union, and the same challenge is now also being faced in the Indian GST system. To curb this menace, Business Intelligence is a very important tool which should be provided to the tax officers, and thus Infosys should enhance their efforts on the same.

- d. Hon'ble Convener further stated that the GoM on IT should meet once in a quarter and the next meeting should be fixed in the second or third week of December 2019.

The meeting ended with Vote of Thanks to Chair.

### **Annexure-1**

#### **List of Participants for Twelfth GoM held on September 14, 2019 at Bengaluru**

1. GST Council: The following officers attended the meeting from GST Council

Sl. No.	Name	Designation
1	Shri Arjun Kumar Meena	Under Secretary

2. CBIC: The following officers attended the meeting from CBIC:

Sl. No.	Name	Designation
1	Shri S. Thirunavukkarasu	ADG (Systems), CBIC ,Chennai
2	Shri Sriram	ADG (systems), CBIC , Bengaluru

3. States: The following officers attended the meeting from States:

Sl. No.	Name	Designation
1	Shri Sanjeev Kaushal	Additional Chief Secretary (E&T), Haryana
2	Dr. Ashok K. K. Meena	Principal Secretary, Finance Odisha
3	Shri Shushil Kumar Lohani	CCT, Odisha
4	Shri Anurag Goel	Commissioner, Assam
5	Shri Piyush Kumar	Chief Commissioner, Andhra Pradesh
6	Shri MS Srikar	CCT, Karnataka
7	Shri Amit Kumar Agrawal	Excise and taxation Commissioner, Haryana
8	Shri Arun Mishra	Addl. Secretary, CT, Bihar.
9	Shri Ananda Satpathy	Special Commissioner, Odisha
10	Shri B V Ravi	Additional Commissioner, Karnataka
11	Shri Raviprasad MP	Joint Commissioner, Karnataka
12	Shri K. S. Basavaraj	Joint Commissioner, Karnataka
13	Shri Ramesh Kumar	Joint Commissioner , Karnataka
14	Shri Rajeev Chaudhary	Joint Commissioner, Excise & Taxation, Haryana
15	Shri Harshal Nikam	Joint Commissioner, Maharashtra
16	Shri S. Shekhar	Joint Commissioner, Andhra Pradesh

17	Abhinav Kumar Jha	Assistant Commissioner, Bihar
18	Ms.Saumya Sunkad	Assistant Commissioner, Karnataka
19	B N. Biradar	Consultant

4. NIC

Sl. No.	Name	Designation
1	Shri P V Bhat	DDG , NIC
2	Ms.Sunitha Bennur	Sr. Technical Director

5. GSTN: The following officers attended the meeting from GSTN:

Sl. No.	Name	Designation
1	Shri Prakash Kumar	CEO
2	Shri Nitin Mishra	EVP( Technology)
3	Shri Pankaj Dixit	SVP (Infrastructure)
4	Shri Bhagwan Patil	VP (Services)
5	Shri Krishna Prasad	AVP
6	Shri Shashank Shekhar	AVP (PM)
7	Shri Sarthak Saxena	OSD to CEO, GSTN

6. Infosys: The following officers attended the meeting from Infosys:

Sl. No.	Name	Designation
1	Shri C N Raghupati	SVP
2	Shri Renga	VP
3	Shri. P.N. Moorthy	AVP
4	Shri Venkat Narayan	AVP
5	Shri Debapriya Ghosh	Delivery Manager
6	Ms. Renu Sharma	Senior Project manager