

HARYANA STATE WAREHOUSING CORPORATION

BAYS NO. 15 - 18, SECTOR - 2, PANCHKULA - 134112

E-mail: hwc@hry.nic.in.

EPABX: 0172-2578829-31 FAX: 0172-2578481

Endst No. HSWC/ACCTS/AA-V/GST-6/2018/ 10490-507 Dated: 26 MAR 2018

To

All The District Managers,
All The SDEs
Haryana State Warehousing Corporation
In the Field

Sub: GST Instructions-6 (Advices from GST Adviser)

Kindly find attached following Instructions/advices received from GST Adviser to the Corporation on the following topics. You are advised to kindly get these advices circulated among all the concerned for compliance and implementation of the same.

1. Cut off date in case of change in rate under RCM in case of services.
2. Issue of Invoice cum bill of supply to unregistered person.
3. RCM on supply of goods u/s 9 (3) of the CGST Act and 5 (3) of IGST Act, 2017
4. Clarification with respect to status of the Corporation
5. Cancellation of Registration wrongly migrated under GST
6. Website for furnishing Electronic Way Bill
7. Change in definition of aggregate value of exempt supplies
8. Custom Milling Charges.
9. FAQs under GST.
10. Works Contract Services
11. Accounts and Records
12. Display of certificate of registration and GSTIN
13. Addition of Service notified under RCM u/s 9(3) of CGST Act,2017, 9(3) of HGST Act & 5(3) of IGST Act,2017
14. GST on information provided under RTI Act, 2005
15. GST on Fumigation services in a warehouse.
16. Insertion of Rule 55A (Tax Invoice or Bill of Supply must accompany transport of goods in case e way bill is not applicable.
17. Constitution of Haryana Authority for Advance Ruling
18. Constitution of Haryana Appellate Authority for Advance Ruling.
19. Exemption on payment of taxes on receipt of advance against supply of Goods.
20. Goods and Service Tax Practitioners
21. Job Work Procedure on Custom Milling of Paddy
22. Physical verification of place of business by the Proper Officer.

Encl: As above

8/22/18
Senior Assistant Manager(Accounts)
For Managing Director

Endst. No. HSWC/Accts/AA-V/GST-6/2018/ 10528-579 Dated : 26 MAR 2018

A Copy of the above is being forwarded for information and necessary action to:

1. All Branch Heads at Head Office. They are requested to take suitable action for smooth implementation of GST in the HSWC.
2. The SSA, Head Office. He is requested to upload the instructions on the Corporation's website.
3. The SAM(A)-II, He is requested to take suitable action for smooth implementation of GST in the HSWC and guide the staff to perform the date bound work.
4. PA to M.D. for information of Managing Director

8/22/18
Senior Assistant Manager (Accounts)
For Managing Director



④ 2

Kumar Nohria & Co.
CHARTERED ACCOUNTANTS
H. NO. 1472, SECTOR 22-B,
CHANDIGARH - 160 022
Phone : 0172-2725470, Fax : 2706802
Email : kumarnohria@gmail.com

The Managing Director
Haryana State Warehousing Corporation
Panchkula

25.01.2018

1/2
1/2
Sub
Sub : Cut-off date in case of change in rate under reverse charge mechanism in case of services

8
1/2/18
Sir,

GST Asst
In case there is change in rate of tax on supply of services on which tax is to be paid on reverse charge mechanism then tax as applicable at the time of supply is to be paid under reverse charge.

Thus time of supply as per section 13(3) of Central Goods and Service Tax Act, 2017 is to be checked in respect of services received by the Corporation. Tax as prevalent on time of supply is to be paid.

Time of supply is earlier of

- a. Date of Payment
- b. Date immediately following 60 days from date of issue of invoice by the supplier.

Thus if

- a. Time of supply is before date of change of rate
Rate of tax as applicable before date of change is to be paid
- b. Time of supply is after date of change of rate
Rate of tax as applicable after date of change is to be paid.

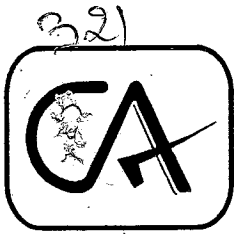
Thanking You

Yours faithfully

For Kumar Nohria & Co.
Chartered Accountants

CA. B K Nohria
(CA. B K Nohria)
Partner

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The Managing Director
Haryana State Warehousing Corporation
Panchkula

25.01.2018

Sub: Issue of invoice cum bill of supply to unregistered person

Sir,

According to the Notification No. 45/2017 – Central Tax dated 13.10.2017 issued by the Central Government, the Corporation can issue a single tax invoice cum bill of supply to unregistered person in respect of supply of taxable and exempted goods services.

It is clarified that it is available only if

- a. Both taxable and exempted goods or services are provided
- b. Supply is made to a same unregistered person

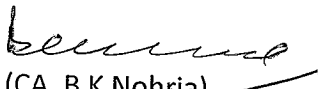
If supply is made of

- a. Taxable goods or services → Tax invoice
 - b. Exempted goods or services → Bill of supply
 - c. Both taxable and exempted goods or services
 - i. For taxable goods or services → Tax invoice
 - ii. For exempted goods or services → Bill of supply
- OR

For both taxable and exempted goods or services → Tax invoice cum bill of supply

Thanking You

Yours faithfully
For Kumar Nohria & Co.
Chartered Accountants


(CA. B K Nohria)
Partner

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GST PART



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GST ABST
The Managing Director
Haryana State Warehousing Corporation
Panchkula

29.01.2018

Sub: Reverse charge on supply of goods u/s 9(3) of the Central Goods and Service Tax Act, 2017 or 5(3) of Integrated Goods and Service Tax Act, 2017

Sir

The Notification No. 36 /2017-Central Tax (Rate) dated 13.10.2017 issued by the Central Government has amended Notification No.4/2017- Central Tax (Rate) dated 28.06.2017 and Notification No. 37 /2017- Integrated Tax (Rate) dated 13.10.2017 issued by the Central Government has amended Notification No. 4 /2017- Integrated Tax (Rate) dated 28.06.2017 issued by the Central Government which states that tax to be paid on reverse charge mechanism in relation to supply of goods under section 9(3) of the Central Goods and Service Tax Act, 2017 and u/s 5(3) of the Integrated Goods and Service Tax Act, 2017 respectively.

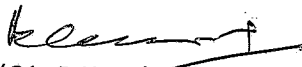
As per the amendment GST is to be paid on supply of any used vehicles, seized and confiscated goods, old and used goods, waste and scrap supplied by the Central Government, State Government, Union Territory or Local authority to any registered person under GST shall be paid by the recipient on reverse charge basis u/s 9(3) of the Central Goods and Service Tax Act, 2017 or u/s 5(3) of the Integrated Goods and Service Tax Act, 2017 respectively.

It may be clarified that the Corporation is not a Central Government, State Government, Union Territory or Local authority under GST Act.

Please acknowledge the same.

Thanking You

Yours faithfully
For Kumar Nohria & Co.
Chartered Accountants


(CA. B K Nohria)
Partner



5

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The Managing Director
Haryana State Warehousing Corporation
Panchkula

29.01.2018

Sub : Clarification with respect to status of the Corporation

Sir,

Notification No. 2/2017-Central Tax (Rate) dated 28.06.2017 has been amended by Notification No. 35/2017-Central Tax (Rate) dated 13.10.2017 according to which an explanation (v) has been inserted which is as follows

"The phrase "Government Entity" shall mean an authority or a board or any other body including a society, trust, corporation, which is:

(a) set up by an Act of Parliament or State Legislature; or

(b) established by any Government,

with 90 percent or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State government, Union territory or a local authority."."

Further Notification No. 32/2017- Central Tax (Rate) dated 13.10.2017 has amended No.12/2017-Central Tax (Rate) dated 28.06.2017 and added the following definition in the explanation clause (zf)

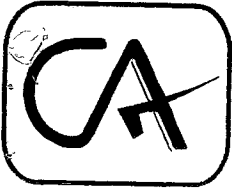
""(zf) "Governmental Authority" means an authority or a board or any other body,

(i) set up by an Act of Parliament or a State Legislature; or

(ii) established by any Government,

with 90 per cent. or more participation by way of equity or control, to carry out any function entrusted to a Municipality under article 243 W of the Constitution or to a Panchayat under article 243 G of the Constitution.

It is clarified that the Corporation is NOT A GOVERNMENT ENTITY or a GOVERNMENTAL AUTHORITY as per the above definition as the Govt of Haryana does not have more than 90% participation by way of equity or control. Further the Corporation is not entrusted to carry out any function entrusted to a Municipality under article 243 W of the Constitution or to a Panchayat under article 243 G of the Constitution.



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The shares of the Corporation are held in the following ratio

- | | |
|------------------------------------|-----|
| a. Govt of Haryana | 50% |
| b. Central Warehousing Corporation | 50% |

Therefore the Govt of Haryana does not have more than 90% participation by way of equity or control due to which the Corporation does not lie within the definition of Government Entity or Governmental Authority.

It is further clarified that the Corporation is neither a State Government nor Local authority as per GST Act.

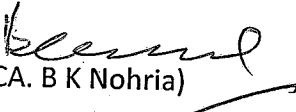
Please acknowledge the same.

Thanking You

Yours faithfully

For Kumar Nohria & Co.

Chartered Accountants


(CA. B K Nohria)
Partner

[TO BE PUBLISHED IN THE GAZZETE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]
 Government of India
 Ministry of Finance
 (Department of Revenue)

Notification No. 32/2017- Central Tax (Rate)

New Delhi, the 13th October, 2017

G.S.R.....(E).- In exercise of the powers conferred by sub-section (1) of section 11 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No.12/2017- Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 691(E), dated the 28th June, 2017, namely:-

(i) in the Table, -

(a) in serial number 5, in column (3), for the words “governmental authority” the words “Central Government, State Government, Union territory, local authority or Governmental Authority” shall be substituted;

(b) after serial number 9B and the entries relating thereto, the following serial number and entries shall be inserted namely: -

(1)	(2)	(3)	(4)	(5)
“9C	Chapter 99	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.	Nil	Nil”;

(c) after serial number 21 and the entries relating thereto, the following serial number and entries shall be inserted namely: -

(1)	(2)	(3)	(4)	(5)
“21A	Heading 9965	Services provided by a goods transport agency to an unregistered person, including an unregistered casual	Nil	Nil”;

	or Heading 9967	taxable person, other than the following recipients, namely: - (a) any factory registered under or governed by the Factories Act, 1948(63 of 1948); or (b) any Society registered under the Societies Registration Act, 1860 (21 of 1860) or under any other law for the time being in force in any part of India; or (c) any Co-operative Society established by or under any law for the time being in force; or (d) any body corporate established, by or under any law for the time being in force; or (e) any partnership firm whether registered or not under any law including association of persons; (f) any casual taxable person registered under the Central Goods and Services Tax Act or the Integrated Goods and Services Tax Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act.		
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(d) after serial number 23 and the entries relating thereto, the following serial number and entries shall be inserted namely: -

(1)	(2)	(3)	(4)	(5)
"23A	Heading 9967	Service by way of access to a road or a bridge on payment of annuity.	Nil	Nil";

(e) in serial number 41, for the entry in column (3), the following entry shall be substituted namely: -

"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 plots or plots for development of infrastructure for financial business, provided by the State Government Industrial Development Corporations or Undertakings or by any other entity having 50 per cent. or more ownership of Central Government, State Government, Union territory to the industrial units or the developers in any industrial or financial business area.";

(ii) in paragraph 2, for clause (zf), the following shall be substituted, namely: -

"(zf) "Governmental Authority" means an authority or a board or any other body, -
(i) set up by an Act of Parliament or a State Legislature; or

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(ii) established by any Government, with 90per cent. or more participation by way of equity or control, to carry out any function entrusted to a Municipality under article 243 W of the Constitution or to a Panchayat under article 243 G of the Constitution.

(zfa) "Government Entity" means an authority or a board or any other body including a society, trust, corporation,
(i) set up by an Act of Parliament or State Legislature; or
(ii) established by any Government, with 90per cent. or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State Government, Union Territory or a local authority."

[F. No.354/173/2017 -TRU]

(Ruchi Bisht)
Under Secretary to the Government of India

Note: -The principal notification was published in the Gazette of India, Extraordinary, *vide* notification No. 12/2017 - Central Tax (Rate), dated the 28th June, 2017, *vide* number G.S.R. 691 (E), dated the 28th June, 2017 and was last amended by notification No.30/2017 - Central Tax (Rate) dated the 29th September, 2017 *vide* number G.S.R. 1211(E). dated the 29th September, 2017.

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(Department of Revenue)

Notification No. 35/2017-Central Tax (Rate)

New Delhi, the 13th October, 2017

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 11 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.2/2017-Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 674(E), dated the 28th June, 2017, namely:-

In the said notification,-

(A) in the Schedule,-

(i) after S. No. 122 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“122A	4907	Duty Credit Scrips”;
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(ii) after S. No. 149 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“150	-	Supply of goods 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”;
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(B) in the *Explanation*, after clause (iv), the following clause shall be inserted, namely:-

“(v) The phrase “Government Entity” shall mean an authority or a board or any other body including a society, trust, corporation, which is:

- (a) set up by an Act of Parliament or State Legislature; or
- (b) established by any Government,

with 90 percent or more participation by way of equity or control, to carry out a

function entrusted by the Central Government, State government, Union territory or a local authority.”.

(C) in ANNEXURE I, after point (b), the following proviso shall be inserted

“Provided that, if the person having an actionable claim or enforceable right on a brand name and the person undertaking packing of such goods in unit containers are two different persons, then the person having an actionable claim or enforceable right on a brand name shall file an affidavit to that effect with the jurisdictional Commissioner of Central tax of the person undertaking packing of such goods that he is voluntarily foregoing his actionable claim or enforceable right on such brand name as defined in Explanation (ii)(a); and he has authorised the person [undertaking packing of such goods in unit containers bearing said brand name] to print on such unit containers in indelible ink, both in English and the local language, that in respect of such brand name he [the person owning the brand name] is voluntarily foregoing the actionable claim or enforceable right voluntarily on such brand name.”

[F.No.354/117/2017-TRU (Pt. III)]

(Ruchi Bisht)

Under Secretary to the Government of India

Note: - The principal notification No.2/2017-Central Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 674(E), dated the 28th June, 2017 and last amended by Notification No. 28/2017-Central Tax(Rate) dated 22nd September, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number GSR 1190 (E), dated the 22nd September, 2017.



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The Managing Director
Haryana State Warehousing Corporation
Panchkula

29.01.2018

Sub: Cancellation of Registration wrongly migrated under GST

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1/2/18
Sir,

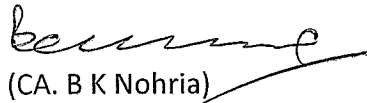
GST 1/2/18
Central Goods and Service Tax Rules, 2017 has been amended by Notification No. 3/2018 – Central Tax dated 23.01.2018. As per the Revised Rule 24(4) of the Central Goods and Service Tax Rules, 2017, migration of persons registered under the existing laws i.e. VAT, Excise and Service Tax laws into GST Act who is not liable to be registered under any GST Law can now be cancelled on or before 31st March, 2018 by filing of Form GST REG-29 at the common portal.

Please acknowledge the same.

Thanking You

Yours faithfully

For Kumar Nohria & Co.
Chartered Accountants


(CA. B K Nohria)
Partner



(H) 13
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sample
The Managing Director
Haryana State Warehousing Corporation
Panchkula

29.01.2018

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1/2/18
Sub: Website for furnishing electronic way bill

Sir,

GST 2018
As per Notification No. 9/2018 – Central Tax dated 23.01.2018 issued by the Govt. of India “www.ewaybillgst.gov.in” has been notified as the Common Goods and Services Tax Electronic Portal for furnishing electronic way bill. This website will be managed by the National Informatics Centre, Ministry of Electronics & Information Technology, Government of India. This notification is deemed to come into force from 16.01.2018.

Further “www.gst.gov.in” has been notified as the Common Goods and Services Tax Electronic Portal for facilitating registration, payment of tax, furnishing of returns and computation and settlement of integrated tax. Moreover “www.gst.gov.in” means the website managed by a company named as “Goods and Services Tax Network”, incorporated under the provisions of Section 8 of the Companies Act, 2013 (18 of 2013).

Please acknowledge the same.

Thanking You

Yours faithfully

For Kumar Nohria & Co.

Chartered Accountants

become
(CA. B K Nohria)
Partner



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1/2
The Managing Director
Haryana State Warehousing Corporation
Panchkula

29.01.2018

Sub: Change in definition of aggregate value of exempt supplies

Samp I
Sir,

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1/2/18
Central Goods and Service Tax Rules, 2017 has been amended by Notification No. 3/2018 – Central Tax dated 23.01.2018. The explanation inserted by the above mentioned notification is as follows

GST Act
"Explanation:-For the purposes of rule 42 and this rule, it is hereby clarified that the aggregate value of exempt supplies shall exclude:-

(a) the value of supply of services specified in the notification of the Government of India in the Ministry of Finance, Department of Revenue No. 42/2017-Integrated Tax (Rate), dated the 27th October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number GSR 1338(E) dated the 27th October, 2017;

(b) the value of services by way of accepting deposits, extending loans or advances in so far as the consideration is represented by way of interest or discount, except in case of a banking company or a financial institution including a non-banking financial company, engaged in supplying services by way of accepting deposits, extending loans or advances; and

(c) the value of supply of services by way of transportation of goods by a vessel from the customs station of clearance in India to a place outside India.";

Para (a) and (c) mentioned in the above explanation is not relevant to the Corporation. However as per Para (b) to the above mentioned explanation is to be taken into consideration while claiming input tax credit and its Reversal by the Corporation.

The said definition of "aggregate value of exempt supplies" shall be only applicable while invoking Rule 42 and Rule 43 of the Central Goods and Service Tax Rules, 2017 only i.e.

Rule 42 Manner of determination of input tax credit in respect of inputs or input services and reversal thereof.-
and

Rule 43 Manner of determination of input tax credit in respect of capital goods and reversal thereof in certain cases.-



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The interest earned by way of accepting deposits, extending loans or advances in so far as the consideration is represented by way of interest or discount is exempt supply and the Corporation is required to issue bill of supply for the said services. Kindly refer to our letter dated 03.10.2017 in this regard.

As per the above mentioned notification, while calculating input tax credit available and its reversal thereof Aggregate Value of Exempt Supplies will not include interest earned by the Corporation. Thus no reversal of input tax credit shall be made on account of interest earned by the Corporation.

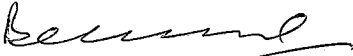
However while calculating aggregate turnover of the Corporation, the said value of interest/ exempt services shall be included

Please acknowledge the same.

Thanking You

Yours faithfully

For Kumar Nohria & Co.
Chartered Accountants


(CA. B K Nohria)
Partner



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The Managing Director

Haryana State Warehousing Corporation

Panchkula

Sub: Custom milling Charges

Circular No. 19/19/2017-GST dated 20.11.2017 has been issued by the Govt of India on the subject "Clarification on taxability of custom milling of paddy – regarding."

According to the above stated circular it is clarified by the Govt of India that Milling of Paddy is supply of service and a job work under GST.

Therefore milling of paddy is not exempt under GST vide Notification 12/2017 - Central Tax (Rate) dated 28th June 2017 issued by the Govt of India and corresponding notification under Integrated Goods and Service Tax Act, 2017 and Haryana Goods and Service Tax Act, 2017.

HSN code for the supply of service of Milling of Paddy is 9988.

Rate of GST on milling charges of Paddy has been changed by Notification No. 31/2017-Central Tax (Rate) dated 13.10.2017 amending Notification No. 11/2017-Central Tax (Rate) dated 28.06.2017 and corresponding notification under Integrated Goods and Service Tax Act, 2017 and Haryana Goods and Service Tax Act, 2017.

Thus GST on supply of service of Milling of Paddy is as follows

Date		IGST	CGST	HGST
From	To			
01.07.2017	12.10.2017	18%	9%	9%
13.10.2017	Till Date	5%	2.5%	2.5%

The value of supply of service of Milling of Paddy on which GST is to be charged is the processing charges and not the whole value of rice.

Thanking You

Yours faithfully

For Kumar Nohria & Co.

Chartered Accountants


(CA. B K Nohria)

Partner 29/1/18



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09.02.2018

The Managing Director
Haryana State Warehousing Corporation
Panchkula

Sub : FAQs under GST

Sir,

Is tax invoice required for advance payments received for goods or services?

No, tax invoice is not required to be raised for advance payments received for goods or services. The recipient of payment would be required to issue a receipt voucher for receipt of payment.

Is it mandatory to mention the details of tax amount charged in the invoice?

Yes, the tax invoice should mandatorily mention the details of tax amount ~~change~~ ^{charged} in the invoice

Is it possible to take input tax credit based on the 'bill of supply'?

No, it is not possible to take input tax credit based on bill of supply.

Can a revised invoice be issued for taxable supplies?

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

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

Can credit notes/debit notes be raised without raising an appropriate tax invoice?

No, credit notes/debit notes have to be raised with reference to specific invoice and not otherwise to get the benefit of tax adjustment.

Is it mandatory to show the details of credit/debit notes in the periodic returns?

Yes, the details of debit note and credit note is required to be mentioned in periodic returns. If not shown, it is not considered for adjustment of tax liability.

Are there any situations where credit note cannot be issued?

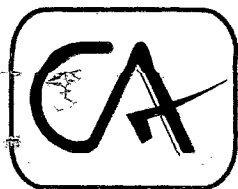
Credit note cannot be issued if the incidence of tax and interest on such supply has been passed by tax payer to any other person.

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18

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Where should the books and other records u/s 35 be maintained?

Such records shall be maintained at his principal place of business, as mentioned in the certificate of registration. If more than one place of business is specified in the certificate, records relating to each place of business should be maintained at that place.

In case, more than one place of business is specified in the certificate of registration, can the assessee choose to maintain records at a single place for all the places within that State?

No, in such cases, the accounts and records relating to each place of business shall be kept at such places of business concerned.

Whether the records are to be maintained physically or in electronic form?

The records need to be maintained physically. In case they are maintained in electronic form, then they must conform to such procedures as may be prescribed.

Apart from the records maintained above are there any additional document to be submitted/maintained?

Section 35(5) obligates an assessee who is required to get his accounts audited to file an electronic reconciliation statement and assessee is obliged to submit such a statement in addition to the audited statement of accounts and other documents and records prescribed.

Is there any time limit for the retention of the books of account or other records u/s 36?

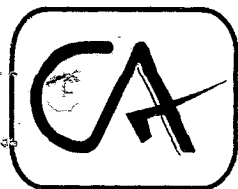
Yes, such records shall be normally retained until the expiry of 72 months from the due date for filing of Annual Return for the year pertaining to such accounts and records.

Is a separate time limit for maintenance of records specified where an assessee is involved in any litigation?

In case an assessee is a party to an appeal or revision or any other proceeding before any Appellate Authority or Revisional Authority or Appellate Tribunal or Court, (as an appellant or a respondent), or where he is under investigation for an offence under Chapter XIX, then he shall retain the books of account and other records pertaining to the subject matter of such appeal or revision or proceeding or investigation for a period of 1 year after final disposal of such appeal or revision or proceeding, or for the period specified records u/s 35(1), whichever is later.

What are the three types of Ledgers to be maintained by a taxable person under the GST Law?

The three types of ledgers to be maintained are: Electronic credit ledger, electronic cash ledger and electronic tax liability register.



19

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What are the deposit amounts that need to be reflected in the Electronic Cash Ledger?

Electronic Cash Ledger shall contain details of every deposit made towards tax, interest, penalty or any other amount (including the Tax Deducted at Source u/s 51 and Tax Collected at Source u/s 52).

What are the major and minor heads of Credit in the Electronic Cash Ledger?

Major Heads

IGST

CGST

SGST

UTGST

Minor Heads

Tax

Interest

Penalty

Any other amount

What is meant by Cross-utilization of credit and how is it done in the Electronic Credit Ledger?

Cross utilization means utilizing IGST/ CGST/ SGST/ UTGST liabilities against Electronic Credit Ledger under IGST/ CGST/ SGST/ UTGST Act. The amount available in the Electronic Credit ledger may be used for making payment towards output tax payable under the Act or Rules.

Is cross-utilization permissible among Major heads in the Electronic Cash Ledger?

Yes, cross-utilization is permissible among major heads in the Electronic Cash Ledger except that CGST credit cannot be utilized for payment of SGST/UTGST and vice versa.

What are the amounts to be reflected in the Electronic Credit Ledger?

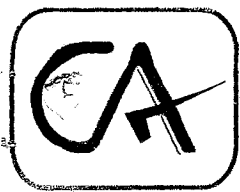
The input tax credit as self-assessed in the details of inward supplies (Form GSTR-2) of a taxable person shall be reflected in the electronic credit ledger.

Can direct remittances to the Treasury be shown in the Electronic Credit Ledger?

No, direct remittances to the Treasury cannot be shown in the electronic credit ledger.

Is there any possibility of refund under the GST Act or is adjustment alone permissible?

There is a possibility of refund under GST Act.



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What is the order in which tax liability has to be discharged?

The order in which the liability of a taxable person must be discharged is as under:

1. Self-assessed tax and other dues arising out of returns for previous tax periods must be discharged first.
2. Self-assessed tax and other dues relating to the return of the current tax period.
3. Any other amount payable under the Act/Rules (liability arising out of demand notice or adjudicated proceedings etc).

Can the Deductee claim credit of the remittance of TDS amount by the Deductor?

Yes, the Deductee can claim credit of the tax deducted, in his electronic cash ledger. This deduction would also be reflected in the return of the Deductor filed under subsection (3) of Section 39, in the manner prescribed.

Can tax, once deducted, be claimed as a refund? Who can claim refund?

Yes, it is possible to claim refund arising on account of excess or erroneous deduction, and this would be governed by the provisions of Section 54. Fine text of refund rules may please be referred.

Such refund may be claimed either by the Deductor or the Deductee, but not both. Further, no refund would be available to the Deductor once the amount deducted has been credited to the electronic cash ledger of the Deductee

Whether there is any time limit to file refund claim?

Generally, Yes. The refund claim has to be filed within two years from the relevant date. However, if the tax or interest thereon or amount claimed as refund is paid under protest, the time limit is not applicable.

Whether there is any provision for condonation of delay in filing refund claim beyond two years from the relevant date (where tax/interest/amount is not paid under protest)?

No. There is no provision to condone the delay and the refund claim will be rejected without getting into merits of the refund claim.

Whether there is any procedure to pay tax/interest/amount under protest?

There is no mechanism or procedure set out in the GST Act or. as per the practice prevailing under the erstwhile central indirect tax laws, a letter expressing the fact that the tax/interest/amount is being paid under protest setting out the reason may be sufficient to consider that the payment is made under protest



21

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What would be the time limit for sanctioning refund?

The refund has to be sanctioned within 60 days from the receipt of duly completed application containing all the prescribed information/documents.

What happens in case the incidence of duty/tax has been passed on by the person claiming the refund?

The refund claimed and eligible will be credited to Consumer Welfare Fund.

Is there a minimum amount specified below which no refund can be claimed?

Yes. The minimum amount of refund payable should be Rs. 1000/- or more.

Whether refund of unutilized credit at the end of tax period can be claimed by supplier who does not have any exports.

Yes. It is available in cases where the accumulation of credit is for the reason of tax rate on inputs being higher, than the rate of tax on outputs other than NIL rated or fully exempted.

Whether interest is payable on delayed sanction of refund of tax only?

Yes. The provision for payment of interest is only with respect to delayed payment of refund of tax only and not interest or any other amount sanctioned as refund.

What would be the rate of interest on delay of sanctioning refund?

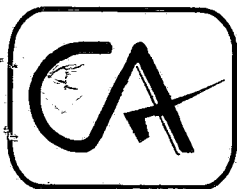
The government has specified 6% as the rate of interest for delay in refund under Section 54(5) and 9% for the delay of refund arising from an order passed by an adjudicating authority vide notification no. Notification No. 13 /2017 – Central Tax dated June 28, 2017.

Whether interest is payable on delayed refund of unutilized input tax credit.

The provision only refers to refund claim under Section 48(1) relating to tax paid and not Section 54(3). Therefore, there is no provision for payment of interest on delayed refund of unutilized input tax credit.

Which are the amounts credited to Consumer Welfare Fund?

The following amounts will be credited to the Fund, in such manner as may be prescribed, - the amount of refund referred to under sub-section (5) or sub-section (6) of section 54; and any income earned from investment of the amount credited to the Fund and such other monies received.



22

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How can it be traced whether the amount in the fund is utilised for the welfare of the consumers?

The Government shall maintain proper and separate account and other relevant records in relation to the Fund and prepare an annual statement of accounts in such form as may be prescribed in consultation with the Comptroller and Auditor-General of India. From these records, it can be ascertained if the amount in the fund were utilised for the welfare of the consumers

Who is the person responsible to make assessment of taxes payable under the Act?

Every registered taxable person shall self assess the taxes payable under this Act and furnish a return for each tax period as specified under Section 39.

When is a taxable person permitted to pay tax on a provisional basis?

Tax payments can be made on a provisional basis only when a proper officer passes an order for permitting the same. For this purpose, the registered person has to make a written request to the proper officer, giving reasons for payment of tax on a provisional basis. The reasons for this purpose may be a case where the registered person is unable to determine the value of goods and/ or services or determine the applicable tax rate, etc. Further, the registered person may also be required to execute a bond in the prescribed form, and with such surety or security as the proper officer may deem fit.

What is the latest time by which final assessment is required to be made?

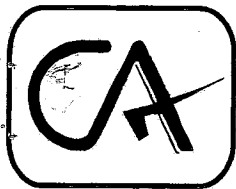
It is the responsibility of the proper officer to pass the final assessment order after taking into account such information as may be required for finalizing the assessment, within six months from the date of the communication of the order for provisional assessment. However, on sufficient cause being shown and for reasons to be recorded in writing, the timelines may be extended by the Joint/Additional Commissioner for a further period not exceeding six months and by the Commissioner for such further period not exceeding 4 years as he may deem fit.

Describe the recourse that may be taken by the officer in case proper explanation is not furnished for the discrepancy in the return.

In case, satisfactory explanation is not obtained or after accepting discrepancies, registered person fails to take corrective measures, in his return for the month in which the discrepancy is accepted by him, the Proper Officer may take recourse to any of the following provisions:

Conduct audit at the place of business of registered person in a manner provided in Section 65 of the Act, or;

Direct such registered person by notice in writing to provide his records including audited books of account examined and audited by a Chartered Accountant or Cost Accountant under Section 66 of the Act or ;



23

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Undertake procedures of inspection, search and seizure under Section 67 of the Act; and
Issue notice under Sections 73 to 75 of the Act.

What does Section 61 deal with?

Section 61 deals with scrutiny of returns filed by registered persons to verify the correctness of such returns.

What is the proper officer required to do, if the information obtained from assessee u/s 61 is found satisfactory?

In case the explanation is found acceptable, the registered person shall be informed accordingly in Form GST ASMT-12 and no further action shall be taken in this regard.

What is the remedy available when tax is paid wrongly as CGST/SGST when subsequently the supply is considered as inter-state supply attracting IGST?

Refund can be claimed by the taxable person who has paid CGST/SGST or CGST/UTGST on payment of IGST subject to such conditions as may be prescribed.

Is interest payable on CGST/SGST or CGST/UTGST, when IGST was wrongly paid on the transaction of intra-state supply?

When IGST was wrongly paid on intra-state supply, it is not required to pay any interest on the amount so paid when CGST/SGST or CGST/UTGST becomes payable.

Whether the principal is also liable for tax payable on the goods supplied by the Agent?

Yes, the principal will also be jointly and severally liable to pay tax on such supplies, along with the agent.

Can advance ruling be given orally?

No. Advance ruling cannot be given orally in view of section 98(6) and 98(7).

Can Advance Ruling be applied for after supply of goods and/or services?

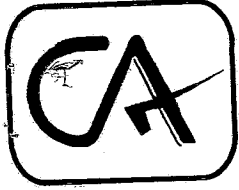
Yes, as per section 95(a) of the Act, application can be made for Advance Ruling in relation to the supply of goods and/ or services being undertaken by the applicant.

Who can make an application for advance ruling?

An application for advance ruling can be made by any person who is registered or is desirous of obtaining a registration under the GST.

Can a question relating to classification of services or goods be referred to AAR?

Yes, a question on classification of services or goods can be referred to AAR.



29

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Can the issue relating to admissibility of input credit be raised in an application for advance ruling?

Yes, an issue in relation to admissibility of input tax credit of tax paid or which is deemed to have been paid can be raised in an application for advance ruling.

Can the issue relating to notification having a bearing on tax rate, be raised before the AAR?

Yes, an issue relating to applicability of any notification issued under act can be raised before the AAR

Can the application made to the authority be withdrawn at any time?

It appears that there is no such provision under GST law.

When AAR shall not admit the application for advance ruling?

AAR shall not admit the application where the issue raised is already pending or decided in any proceedings in the case of an applicant under any of the provisions of this Act.

Can an application be rejected without providing the applicant an opportunity of being heard?

No. Before rejecting the application, AAR shall provide the applicant an opportunity of being heard.

Whether it is necessary to give reasons for rejection in the order of the AAR?

Yes. Where the application is rejected, reasons for such rejection shall be given in the order.

When should a reference be made to the appellate authority?

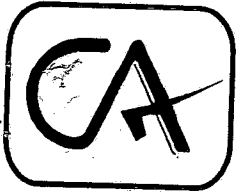
A reference shall be made to the Appellate Authority stating the point of differences, when the members of the authority differ on any question on which advance ruling is sought.

Who can file an appeal before the appellate authority for advance ruling?

The concerned Officer or jurisdictional officer or the applicant may file an appeal before the Appellate Authority, if he is aggrieved by the advance ruling pronounced by the authority under section 98(4).

What is the time limit for filing an appeal before the appellate authority for advance ruling?

The time limit for filing an appeal before the appellate authority is 30 days from the date of communication of the advance ruling to the aggrieved party. This time can further be extended by another 30 days if sufficient cause is shown for not filing the appeal within the first 30 days.



25

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What is the time limit for passing of an order by the appellate authority for advance ruling?

The time limit for passing of an order by the appellate authority for advance ruling is 90 days from the date of filing of appeal.

Under what circumstances, advance ruling cannot be issued in respect of the question covered under the appeal?

If members of the appellate authority differ on any point or points of the question referred to them in appeal under 101(3), then it shall be deemed that no advance ruling is issued in respect of the question covered under the appeal

When can an advance ruling order may be rectified?

An advance ruling may be amended by the authority or appellant authority, as the case may be, with a view to rectify any mistake apparent from the record, which:

is noticed by the AAR or Appellate Authority on its own accord, or

is brought to the notice of the AAR or Appellate Authority by the concerned or the jurisdictional officer or ;

is brought to the notice of the AAR or Appellate Authority notice by the applicant.

Under what circumstances, a notice is required to be issued to the applicant or appellant, as the case may be, before rectification of an advance ruling order?

Before rectification of an advance ruling order, a notice is required to be issued to the applicant or appellant, as the case may be, to provide him a reasonable opportunity of being heard, if such rectification has the effect of:

enhancing the tax liability or

reducing the amount of admissible input tax credit.

Is the advance ruling binding on other assesseees?

No. Advance ruling is binding only on the assessee who as an applicant has sought advance ruling in relation to any of the matters specified in subsection (2) of section 97.

Are the tax authorities bound by the advance ruling?

Only the jurisdictional officer/concerned officer, in respect of applicant who has sought advance ruling is bound by such rulings pronounced.

Can the advance ruling be declared as void without hearing?

No. Advance ruling cannot be declared as void unless the opportunity of being heard has been given.



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Under what circumstances advance ruling can be declared as void?

The authority or the appellate authority may declare an advance ruling to be void *ab initio* if it the applicant or the appellant, as the case may be, has obtained it by fraud, suppression of material facts or misrepresentation of facts.

What is the nature of proceedings conducted by the AAR and appellate authority under this chapter?

The nature of proceeding conducted by AAR and appellate authority shall be deemed to be a judicial proceeding within the meaning of sections 193 and 228, and for the purpose of section 196, of Indian Penal Code (45 of 1860)

What are the powers vested with the authority and the appellate authority?

The authority or the appellate authority shall have all the powers of a civil court to exercise the following powers:

discovery and inspection;

enforcing attendance of any person and examining him on oath;

issuing commissions and compelling production of books of accounts and other records.

When is interest on refund of pre-deposit calculated?

The interest will be calculated from the date of pre-deposit to the date of refund of the same

Any appeal filed before High Court shall be heard by a bench consisting how many judges of High Court?

An appeal filed before the Honourable High Court shall be heard by judges consisting of not less than two judges.

What would the compliance rating be used for?

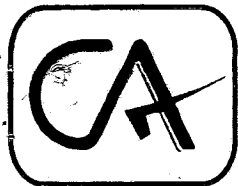
It would be for determining the eligibility for credit on inward supplies, selection of cases for audit / scrutiny, grant of benefits etc, as may be prescribed.

What are the parameters which would be considered in compliance rating?

The parameters and methodology of usage of the same would be as prescribed. These would be contained in the Rules.

Under what circumstances does the onus of claim by a taxable person lie with him?

The onus of proving that the taxable person is right in his claims would vest with him, Where the taxable person has claimed any input tax credit under Chapter-V (Input Tax Credit) of CGST Act, 2017.



Can the Department proceed against the officer for passing any adjudication order?

No, the Department cannot take any action against the officer who has discharged his duty in good faith.

Who is responsible for maintaining confidentiality or non-disclosure of information?

Every GST Officer must maintain confidentiality or non-disclosure of information obtained by him

Can the GST officer disclose the information if required under any law?

GST Officer shall disclose the information if required under Indian Penal Code / Prevention of Corruption Act or any other law

Can the GST officer voluntarily disclose information to professional bodies regarding professional misconduct of any professional?

No. Voluntary disclosure of information is not covered under the above provision. However, if any inquiry is already underway by the relevant professional regulatory body, then the GST officer can disclose information to such authority relating to the professional misconduct.

Can information be shared for statistical purposes?

GST officer can share the information to the Central / State Government regarding compilation of statistics dealing with particular class of taxpayers / class of transactions.

Can information be shared with Civil Courts?

GST officer can disclose information in any proceeding before Civil Courts only if the Government is also one of the parties involved and such Courts have been empowered with the power to call for such information.

Can information be shared with First Appellate Authority?

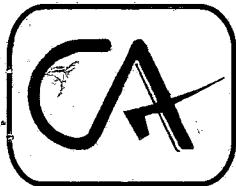
GST officer cannot share the information with the First Appellate Authority unless it is authorized under the law to be disclosed before them.

Why a civil suit cannot be filed against an order passed under the Act?

Remedies of different nature are provided under the Act. Further, there are constitutional remedies also. Therefore, the Act bars filing of civil suits against any order passed under the Act.

If the assessee has raised multiple invoices, then the rounding off is to be made for the consolidated amount of tax or for the tax amount mentioned in each invoice?

Rounding off must be made for the tax payable under the Act. It applies to each invoice as tax is



28

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payable on each invoice. Further, the rounding off must be made for each part of tax (CGST and SGST separately).

What is the responsibility of the anti-profiteering measure authority?

To examine whether

Input tax credit availed by a taxable person have resulted in commensurate reduction in price of goods/ services;

The reduction in price on account of reduction in tax rate has actually resulted in a commensurate reduction in price of goods/services.

Which are the Central laws repealed after introduction of GST?

Duty of Excise on Medicinal and Toilet Preparation Act.

Chapter V of the Finance Act, 1994 (Service Tax law).

Central Excise Act;

Additional duties of Excise (Goods of Special Importance);

Additional duties of Excise (Textile and textile products);

Additional Custom Duty (CVD);

Special Additional Duty of Customs(SAD)

Medical & toilet preparations (excise duties) Act, 1955
Central excise tariff Act, 1985

Which are the State laws repealed after introduction of GST?

the Haryana Value Added Tax Act, 2003 (6 of 2003), except in respect of goods included in the Entry 54 of the State List of the Seventh Schedule to the Constitution

The Haryana Tax on Entry of Goods into Local Areas Act, 2008 (8 of 2008);

The Punjab Entertainments Duty Act, 1955 (Punjab Act 16 of 1955) as applicable to the State of Haryana, except to the extent levied and collected by a Panchayat or a Municipality or a Regional Council or a District Council;

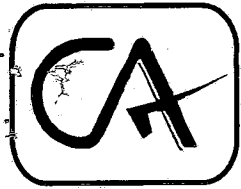
The Haryana Tax on Luxuries Act, 2007 (23 of 2007)

Which are the State laws applied in a restricted manner after introduction of GST?

General Sales Tax/VAT would continue to apply on certain goods – E.g. certain petroleum products.

Which are the Central laws not repealed after enactment of GST?

CST Act, 1956, CE Act, 1944 and CE Tariff Act, 1985, would continue to apply – E.g. Certain petroleum products.



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Central Excise law would apply to which goods after introduction of GST?

Certain petroleum products and tobacco products.

Which are the goods or products to which VAT laws would apply even after GST is introduced?

Entry 84 of the Union List and Entry 54 of the State List, both forming part of the VII Schedule to the Constitution as amended by the Constitution (101st Amendment) Act, 2016, would continue to apply to certain goods. Consequently, VAT laws would continue to that extent.

After introduction of GST what is the fate of all departmental appeals filed during the pre-GST regime?

It would continue and would not abate.

After introduction of GST whether Department can continue to investigate the offences allegedly committed under the old regime?

Investigation can continue and SCN can be issued later.

Can the Supreme Court dismiss all indirect tax appeals pending before it on the ground that GST Act has been introduced?

The appeals already instituted would be heard by the Supreme Court and would not abate or be dismissed.

Is the reverse charge mechanism applicable only to services?

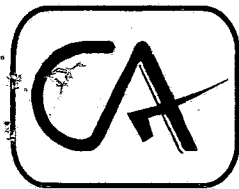
No, Section 5(3) or 5 (4) of the IGST Act and Section 9(3) or (4) of the CGST Act does not limit reverse charge to services, it applies to goods also. Notification No. 04/2017- Central Tax (Rate), dt. 28-06-2017 has been issued to provide the cases where tax has to be paid by recipient of supply of goods under reverse charge mechanism. This includes the Cashew nuts, not shelled or peeled, Bidi wrapper leaves (tendu), Tobacco leaves, Silk yarn, Supply of lottery when supplied by specified suppliers.

What will be the implications in case of purchase of goods from unregistered dealers?

The recipient of supply will be the person liable to pay the tax – i.e., reverse charge mechanism would operate.

In respect of exchange, will the transaction be taxable as two different supplies or will it taxable only in the hands of the main supplier?

Taxable as two different supplies. Exchange from point of view of each party will need to be examined if it attracts the requirements of levy of tax.



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In respect of exchange or barter, if one supply is intra-State and another is inter-State, how will the taxes be applicable?

As two separate supplies and taxes as applicable (as inter-state and / or intra-state respectively)

What are examples of 'disposals' as used in supply?

Sale of old furniture by a garment manufacturer.

Note: Disposal is where the articles are being cleared up and not necessarily as the main object of the business

Will recovery towards food and conveyance from employees be liable to tax as supply by the employer to the employee?

Yes, as the exclusion in Schedule-III is only in respect of services 'by employee' to the employer and not other way around.

Can an exemption be granted for inter-State supplies when such an exemption is not granted for intra-State supplies?

Yes.

Can the Central Government issue a special order for exemptions that are only meant for transactions liable to IGST?

Yes.

Is the State Government empowered to grant exemption by way of a special order for inter-State supplies?

No. The State Government is not empowered to grant exemptions on any inter-State supplies

What are the provisions under CGST which would be applicable to IGST also?

The provisions relating to scope of supply, composite supply and mixed supply, time and value of supply, input tax credit, registration, tax invoice, credit and debit notes, accounts and records, returns, other than late fee, payment of tax, tax deduction at source, collection of tax at source, assessment, refunds, audit, inspection, search, seizure and arrest, demands and recovery, liability to pay in certain cases, advance ruling, appeals and revision, presumption as to documents, offences and penalties, job work, electronic commerce, transitional provisions and



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miscellaneous provisions including the provisions relating to the imposition of interest and penalty, shall apply, in relation to the levy of tax under this Act as they apply in relation to levy of tax under the CGST Act, 2016.

Thanking You

Yours faithfully

For Kumar Nohria & Co.

Chartered Accountants

(CA. B K Nohria)

Partner



646

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The Managing Director
Haryana State Warehousing Corporation
Panchkula

09.02.2018

Sub : Works Contract Service

Sir,

Following is the summary of amended Notification No. 11/2017 Central Tax (Rate) dated 28.06.2017 issued by the Central Government with respect to works contract services (HSN 9954)

Description of Service	Rate			Condition
	IGST	CGST	HGST	
(i) Construction of a complex, building, civil structure or a part thereof, including a complex or building intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier.	18%	9%	9%	Nil
(ii) composite supply of works contract as defined in clause 119 of section 2 of Central Goods and Services Tax Act, 2017	18%	9%	9%	Nil
(iii) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, supplied 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) a historical monument, archaeological site or remains of national importance, archaeological excavation, or antiquity specified under the Ancient Monuments and Archaeological Sites and Remains Act, 1958 (24 of 1958); (b) canal, dam or other irrigation works; (c) pipeline, conduit or plant for (i) water supply (ii) water treatment, or (iii) sewerage treatment or disposal.	12%	6%	6%	Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority, as the case may be
(iv) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, supplied by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of,- (a) a road, bridge, tunnel, or terminal for road transportation for use by the general public; (b) a civil structure or any other original works pertaining to a	12%	6%	6%	Nil

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Kumar Nohria & Co.

CHARTERED ACCOUNTANTS

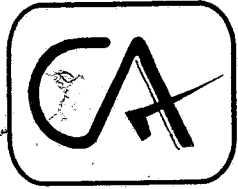
H. NO. 1472, SECTOR 22-B,

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<p>scheme under Jawaharlal Nehru National Urban Renewal Mission or Rajiv Awaas Yojana;</p> <p>(c) a civil structure or any other original works pertaining to the "In-situ redevelopment of existing slums using land as a resource, under the Housing for All (Urban) Mission/ Pradhan Mantri Awas Yojana (Urban);</p> <p>(d) a civil structure or any other original works pertaining to the "Beneficiary led individual house construction / enhancement" under the Housing for All (Urban) Mission/Pradhan Mantri Awas Yojana;</p> <p>(da) a civil structure or any other original works pertaining to the "Economically Weaker Section (EWS) houses" constructed under the Affordable Housing in partnership by State or Union territory or local authority or urban development authority under the Housing for All (Urban) Mission/ Pradhan Mantri Awas Yojana (Urban);</p> <p>(db) a civil structure or any other original works pertaining to the "houses constructed or acquired under the Credit Linked Subsidy Scheme for Economically Weaker Section (EWS)/ Lower Income Group (LIG)/ Middle Income Group-1 (MIG-1)/ Middle Income Group-2 (MIG-2)" under the Housing for All (Urban) Mission/ Pradhan Mantri Awas Yojana (Urban);</p> <p>(e) a pollution control or effluent treatment plant, except located as a part of a factory; or</p> <p>(f) a structure meant for funeral, burial or cremation of deceased.</p> <p>(g) a building owned by an entity registered under section 12AA of the Income Tax Act, 1961 (43 of 1961), which is used for carrying out the activities of providing, centralised cooking or distribution, for mid-day meals under the mid-day meal scheme sponsored by the Central Government, State Government, Union territory or local authorities.</p>				
<p>(v) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, supplied by way of construction, erection, commissioning, or installation of original works pertaining to,-</p> <p>(a) railways, including monorail and metro;</p> <p>(b) a single residential unit otherwise than as a part of a residential complex;</p> <p>(c) low-cost houses up to a carpet area of 60 square metres per house in a housing project approved by competent authority empowered under the 'Scheme of Affordable Housing in Partnership' framed by the Ministry of Housing and Urban Poverty Alleviation, Government of India;</p> <p>(d) low cost houses up to a carpet area of 60 square metres</p>	12%	6%	6%	Nil



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CHARTERED ACCOUNTANTS

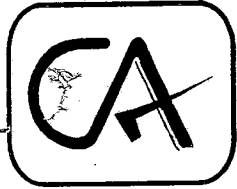
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<p>per house in a housing project approved by the competent authority under</p> <p>(1) the "Affordable Housing in Partnership" component of the Housing for All (Urban) Mission/Pradhan Mantri Awas Yojana;</p> <p>(2) any housing scheme of a State Government;</p> <p>(da) low-cost houses up to a carpet area of 60 square metres per house in an affordable housing project which has been given infrastructure status vide notification of Government of India, in Ministry of Finance, Department of Economic Affairs vide F. No. 13/6/2009-INF, dated the 30th March, 2017;</p> <p>(e) post-harvest storage infrastructure for agricultural produce including a cold storage for such purposes; or</p> <p>(f) mechanised food grain handling system, machinery or equipment for units processing agricultural produce as food stuff excluding alcoholic beverages.</p>				
<p>(vi) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, 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 –</p> <p>(a) a civil structure or any other original works meant predominantly for use other than for commerce, industry, or any other business or profession;</p> <p>(b) a structure meant predominantly for use as</p> <p>(i) an educational,</p> <p>(ii) a clinical, or</p> <p>(iii) an art or cultural establishment; or</p> <p>(c) a residential complex predominantly meant for self-use or the use of their employees or other persons specified in paragraph 3 of the Schedule III of the Central Goods and Services Tax Act, 2017</p>	12%	6%	6%	Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority, as the case may be
<p>(vii) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, involving predominantly earth work (that is, constituting more than 75 per cent. of the value of the works contract) provided to the Central Government, State Government, Union territory, local authority, a Governmental Authority or a Government Entity.</p>	5%	2.5%	2.5%	Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State



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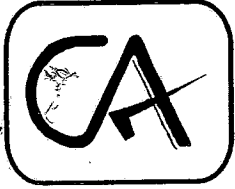
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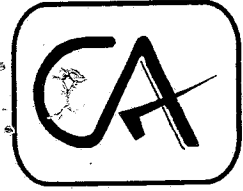
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				Government, Union territory or local authority, as the case may be
(viii) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017 and associated services, in respect of offshore works contract relating to oil and gas exploration and production (E&P) in the offshore area beyond 12 nautical miles from the nearest point of the appropriate base line.	12%	6%	6%	
(ix) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017 provided by a sub-contractor to the main contractor providing services specified in item (iii) or item (vi) above to the Central Government, State Government, Union territory, a local authority, a Governmental Authority or a Government Entity.	12%	6%	6%	Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority, as the case may be
(x) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017 provided by a sub-contractor to the main contractor providing services specified in item (vii) above to the Central Government, State Government, Union territory, a local authority, a Governmental Authority or a Government Entity.	5%	2.5%	2.5%	Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority, as the case may be.
(xi) Services by way of housekeeping, such as plumbing, carpentering, etc. where the person supplying such service through electronic commerce operator is not liable for registration under subsection (1) of section 22 of the Central Goods and Services Tax Act, 2017.	5%	2.5%	2.5%	Provided that credit of input tax charged on goods and services has not been taken [Please refer to Explanation no. (iv)].
(xii) Construction services other than (i), (ii), (iii), (iv), (v), (vi), (vii), (viii), (ix), (x) and (xi) above.	18%	9%	9%	



In relation to above mentioned description of service covered under HSN 9954 our opinion as per our information is as follows

- A. Para (i) of the above mentioned table is not applicable to the Corporation as the Corporation does not deal in business of constructing the buildings with intent for sale of the said building in future.
- B. Para (ii) of the above mentioned table is applicable to the Corporation in respect of
- a. Works contract services provided to other entities which are not specifically included in any other Para except Para (xii) of above mentioned table.
 - b. Works contract services received from the contractors by the Corporation which are not specifically included in any other Para except Para (xii) of above mentioned table.
- C. Para (iii) of the above mentioned table is not applicable to the Corporation as the said services are not provided/received by the Corporation
- D. Para (iv) of the above mentioned table is not applicable to the Corporation as the said services are not provided/received by the Corporation
- E. Sub Para (a) to (db) and (f) of Para (v) of the above mentioned table is not applicable to the Corporation. Only sub para (e) of Para (v) is applicable to the Corporation.
- Under sub para (e) of Para (v) only GST @ 12% IGST or 6% CGST and 6% HGST works contract services supplied by way of **construction, erection, commissioning, or installation of Original Works in relation to** post-harvest storage infrastructure for agricultural produce including a cold storage for such purposes. It is informed that it is applicable only on original works and not on repair work done by the Corporation or received by the Corporation. It is not applicable on buildings other than godowns used for storage of agricultural produce.
- F. Para (vi) of the above mentioned table is not applicable to the Corporation as the said services are not provided by the Corporation



37


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- G. Para (vii) of the above mentioned table is not applicable to the Corporation as the said services are not provided by the Corporation
- H. Para (viii) of the above mentioned table is not applicable to the Corporation as the said services are not provided by the Corporation
- I. Para (ix) of the above mentioned table is not applicable to the Corporation as Para (iii) and Para (iv) of the above mentioned table is not applicable to the Corporation
- J. Para (x) of the above mentioned table is not applicable to the Corporation as Para (vii) of the above mentioned table is not applicable to the Corporation
- K. Para (xi) of the above mentioned table is not applicable to the Corporation as the said services are not provided by the Corporation

Corresponding notification under Haryana GST Act, 017 and IGST Act, 2017 has been issued by the Govt. of Haryana and Govt. of India respectively.

Thanking You

Yours faithfully
For Kumar Nohria & Co.
Chartered Accountants


(CA. B K Nohria)
Partner



38

Kumar Nohria & Co.
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The Managing Director
Haryana State Warehousing Corporation
Panchkula

09.02.2018

Sub: Accounts and records

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APP 5
Sir,

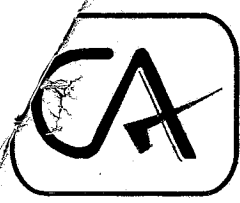
Notification No. 10 /2017 – Central Tax dated 28.06.2017 has inserted Chapter VII –Accounts and records in Central Goods and Service Tax Rules, 2017 which is reproduced below:-

“56. Maintenance of accounts by registered persons.

- (1) Every registered person shall keep and maintain, in addition to the particulars mentioned in sub-section (1) of section 35, a true and correct account of the goods or services imported or exported or of supplies attracting payment of tax on reverse charge along with the relevant documents, including invoices, bills of supply, delivery challans, credit notes, debit notes, receipt vouchers, payment vouchers and refund vouchers.
- (2) Every registered person, other than a person paying tax under section 10, shall maintain ^{→ composition} the accounts of stock in respect of goods received and supplied by him, and such accounts shall contain particulars of the opening balance, receipt, supply, goods lost, stolen, destroyed, written off or disposed of by way of gift or free sample and the balance of stock including raw materials, finished goods, scrap and wastage thereof.
- (3) Every registered person shall keep and maintain a separate account of advances received, paid and adjustments made thereto.
- (4) Every registered person, other than a person paying tax under section 10, shall keep and maintain an account, containing the details of tax payable (including tax payable in accordance with the provisions of sub-section (3) and sub-section (4) of section 9), tax collected and paid, input tax, input tax credit claimed, together with a register of tax invoice, credit notes, debit notes, delivery challan issued or received during any tax period.
- (5) Every registered person shall keep the particulars of -
 - (a) names and complete addresses of suppliers from whom he has received the goods or services chargeable to tax under the Act;
 - (b) names and complete addresses of the persons to whom he has supplied goods or services, where required under the provisions of this Chapter;
 - (c) the complete address of the premises where goods are stored by him, including goods stored during transit along with the particulars of the stock stored therein.



- (6) *If any taxable goods are found to be stored at any place(s) other than those declared under sub-rule (5) without the cover of any valid documents, the proper officer shall determine the amount of tax payable on such goods as if such goods have been supplied by the registered person.*
- (7) *Every registered person shall keep the books of account at the principal place of business and books of account relating to additional place of business mentioned in his certificate of registration and such books of account shall include any electronic form of data stored on any electronic device.*
- (8) *Any entry in registers, accounts and documents shall not be erased, effaced or overwritten, and all incorrect entries, otherwise than those of clerical nature, shall be scored out under attestation and thereafter, the correct entry shall be recorded and where the registers and other documents are maintained electronically, a log of every entry edited or deleted shall be maintained.*
- (9) *Each volume of books of account maintained manually by the registered person shall be serially numbered.*
- (10) *Unless proved otherwise, if any documents, registers, or any books of account belonging to a registered person are found at any premises other than those mentioned in the certificate of registration, they shall be presumed to be maintained by the said registered person.*
- (11) *Every agent referred to in clause (5) of section 2 shall maintain accounts depicting the,*
 - (a) *particulars of authorisation received by him from each principal to receive or supply goods or services on behalf of such principal separately;*
 - (b) *particulars including description, value and quantity (wherever applicable) of goods or services received on behalf of every principal;*
 - (c) *particulars including description, value and quantity (wherever applicable) of goods or services supplied on behalf of every principal;*
 - (d) *details of accounts furnished to every principal;* *and*
 - (e) *tax paid on receipts or on supply of goods or services effected on behalf of every principal.*
- (12) *Every registered person manufacturing goods shall maintain monthly production accounts showing quantitative details of raw materials or services used in the manufacture and quantitative details of the goods so manufactured including the waste and by products thereof.*
- (13) *Every registered person supplying services shall maintain the accounts showing quantitative details of goods used in the provision of services, details of input services utilised and the services supplied.*
- (14) *Every registered person executing works contract shall keep separate accounts for works contract showing -*
 - (a) *the names and addresses of the persons on whose behalf the works contract is executed;*



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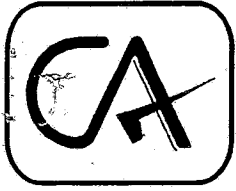
- (b) description, value and quantity (wherever applicable) of goods or services received for the execution of works contract;
 - (c) description, value and quantity (wherever applicable) of goods or services utilized in the execution of works contract;
 - (d) the details of payment received in respect of each works contract; and
 - (e) the names and addresses of suppliers from whom he received goods or services.
- (15) The records under the provisions of this Chapter may be maintained in electronic form and the record so maintained shall be authenticated by means of a digital signature.
- (16) Accounts maintained by the registered person together with all the invoices, bills of supply, credit and debit notes, and delivery challans relating to stocks, deliveries, inward supply and outward supply shall be preserved for the period as provided in section 36 and shall, where such accounts and documents are maintained manually, be kept at every related place of business mentioned in the certificate of registration and shall be accessible at every related place of business where such accounts and documents are maintained digitally.
- (17) Any person having custody over the goods in the capacity of a carrier or a clearing and forwarding agent for delivery or dispatch thereof to a recipient on behalf of any registered person shall maintain true and correct records in respect of such goods handled by him on behalf of such registered person and shall produce the details thereof as and when required by the proper officer.
- (18) Every registered person shall, on demand, produce the books of accounts which he is required to maintain under any law for the time being in force.

57. Generation and maintenance of electronic records

- (1) Proper electronic back-up of records shall be maintained and preserved in such manner that, in the event of destruction of such records due to accidents or natural causes, the information can be restored within a reasonable period of time.
- (2) The registered person maintaining electronic records shall produce, on demand, the relevant records or documents, duly authenticated by him, in hard copy or in any electronically readable format.
- (3) Where the accounts and records are stored electronically by any registered person, he shall, on demand, provide the details of such files, passwords of such files and explanation for codes used, where necessary, for access and any other information which is required for such access along with a sample copy in print form of the information stored in such files.

58. Records to be maintained by owner or operator of godown or warehouse and transporters

- (1) Every person required to maintain records and accounts in accordance with the submit the details regarding his business electronically on the common portal in **FORM GST ENR-01**, either directly or through a Facilitation Centre notified by the Commissioner and, upon validation of the details furnished, a unique enrolment number shall be generated and communicated to the said person.



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- (2) *The person enrolled under sub-rule (1) as aforesaid in any other State or Union territory shall be deemed to be enrolled in the State or Union territory.*
- (3) *Every person who is enrolled under sub-rule (1) shall, where required, amend the details furnished in **FORM GST ENR-01** electronically on the common portal either directly or through a Facilitation Centre notified by the Commissioner.*
- (4) *Subject to the provisions of rule 56,-*
 - (a) *any person engaged in the business of transporting goods shall maintain records of goods transported, delivered and goods stored in transit by him along with the Goods and Services Tax Identification Number of the registered consigner and consignee for each of his branches.*
 - (b) *every owner or operator of a warehouse or godown shall maintain books of accounts with respect to the period for which particular goods remain in the warehouse, including the particulars relating to dispatch, movement, receipt and disposal of such goods. The owner or the operator of the godown shall store the goods in such manner that they can be identified item-wise and owner-wise and shall facilitate any physical verification or inspection by the proper officer on demand."*

Therefore the Corporation must comply with the above mentioned Rules w.r.t. Accounts and Records at the earliest.

Thanking You

Yours faithfully
For Kumar Nohria & Co.
Chartered Accountants


(CA. B K Nohria)
Partner



42

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The Managing Director
Haryana State Warehousing Corporation
Panchkula

09.02.2018

Sub Display of certificate of registration and GSTIN by the Corporation

Sir,

As per the Rule 18 of the Central Goods and Service Tax Rules, 2017 and Rule 18 of the Haryana Goods and Service Tax Rules, 2017, The Corporation is required to display its certificate of registration under the GST(s) Act, 2017 in a prominent location at his principal place of business i.e. at Head office located in Panchkula and at every additional place or places of business mentioned in the certificate of registration of the Corporation.

Further the Corporation is required to display its Goods and Service Tax Identification Number on the name board exhibited at the entry of its principal place of business i.e. at Head office located in Panchkula and at every additional place or places of business mentioned in the certificate of registration of the Corporation.

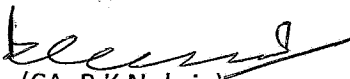
An early compliance will be appreciated.

Thanking You

Yours faithfully

For Kumar Nohria & Co.

Chartered Accountants


(CA. B K Nohria)

Partner



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The Managing Director
Haryana State Warehousing Corporation
Panchkula

09.02.2018

5/2/18
Sub: Addition in Service notified under reverse charge u/s 9(3) of CGST Act, 2017, 9(3) of HGST Act, 2017 and 5(3) of IGST Act, 2017

AA5
Sir,

As per

- a. Notification No. 3/2018- Central Tax (Rate) dated 25.01.2018 issued by the Central Government
- b. Notification No. 23/ST-2 dated 25.01.2018 issued by Government of Haryana
- c. Notification No. 3/2018- Integrated Tax (Rate) dated 25.01.2018 issued by the Central Government

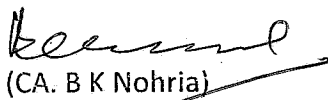
services supplied by the Central Government, State Government, Union territory or local authority by way of renting of immovable property to a person registered under the Goods and Services Tax Act(s), 2017, GST is to be paid by the recipient of service.

Thus if the Corporation has taken or shall take in future the above mentioned services from Central Government, State Government, Union territory or local authority then the Corporation shall be liable to pay GST under reverse charge mechanism under section 9(3) of Central Goods and Service Tax Act, 2017, Section 9(3) of Haryana Goods and Service Tax Act, 2017 and Section 5(3) of the Integrated Goods and Service Tax Act, 2017 w.e.f. 25.01.2018.

Thanking You

Yours faithfully

For Kumar Nohria & Co.
Chartered Accountants


(CA. B K Nohria)
Partner



Kumar Nohria & Co.

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The Managing Director
Haryana State Warehousing Corporation
Panchkula

Sub: GST on information provided under RTI Act, 2005

Sir,

According to

- Notification No. 2/2018- Central Tax (Rate) dated 25.01.2018 issued by the Govt of India has amended Notification No. 12/2017- Central Tax (Rate) dated 28.06.2017 issued by the Govt of India,
- Notification No. 22/ST-2 dated 25.01.2018 issued by the Govt of Haryana has amended Notification No. 47/ST-2 dated 30.06.2017 issued by the Govt of Haryana.
- Notification No. 2/2018- Integrated Tax (Rate) dated 25.01.2018 issued by the Govt of India has amended Notification No. 9/2017- Integrated Tax (Rate) dated 28.06.2017 issued by the Govt of India

GST on services by way of providing information under the Right to Information Act, 2005 is now exempt under the Central Goods and Service Tax Act, 2017 , Haryana Goods and Service Tax Act, 2017 and Integrated Goods and Service Tax Act,2017.

HSN Code for the above mentioned services is 9991.


Date		IGST	CGST	HGST
From	To			
01.07.2017	24.01.2018	18%	9%	9%
25.01.2018	Till further notice	Zero	Zero	Zero

Thanking You

Yours faithfully

For Kumar Nohria & Co.

Chartered Accountants


(CA. B K Nohria)
Partner 9/12/18



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45

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09.02.2018

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The Managing Director
Haryana State Warehousing Corporation
Panchkula

Sub: GST on fumigation services in a warehouse

8/2/18
Sir,

DAS

Govt of India has amended Notification No. 11/2017-Central Tax (Rate) dated 28.06.2017 by issue of Notification No. 1/2018-Central Tax (Rate) dated 25.01.2018, according to which services by way of fumigation in a warehouse of agricultural produce is exempt under the Central Goods and Service Tax Act, 2017. HSN Code for the above mentioned services is 9986.

Further Govt of India has amended Notification No. 12/2017- Central Tax (Rate) dated 28.06.2017 by issue of Notification No. 2/2018- Central Tax (Rate) dated 25.01.2018, according to which services by way of fumigation in a warehouse of agricultural produce under HSN 9986 and HSN 9985 is taxable at Nil Rate.

Corresponding notification under Haryana Goods and Service Tax Act, 2017 has been notified by the Govt. of Haryana as follows

- a. Notification No. 21/ST-2 dated 25.01.2018 has amended Notification No. 46/ST-2 dated 30.06.2017
- b. Notification No. 22/ST-2 dated 25.01.2018 has amended Notification No. 47/ST-2 dated 30.06.2017

Corresponding notification under Integrated Goods and Service Tax Act, 2017 has been notified by the Govt. of India as follows

- a. Notification No. 1/2018-Integrated Tax (Rate) dated 25.01.2018 has amended Notification No. 8/2017- Integrated Tax (Rate) dated 28.06.2017
- b. Notification No. 2/2018- Integrated Tax (Rate) dated 25.01.2018 has amended Notification No. 9/2017- Integrated Tax (Rate) dated 28.06.2017

Thanking You

Yours faithfully

For Kumar Nohria & Co.

Chartered Accountants


(CA. B K Nohria)

Partner



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Kumar Nohria & Co.

CHARTERED ACCOUNTANTS

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Phone : 0172-2725470, Fax : 2706802

Email : kumarnohria@gmail.com

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The Managing Director

09.02.2018

Sanjay

Haryana State Warehousing Corporation

Panchkula

S
27/2/18

Sub: Insertion of Rule 55A

Sir,

AA-5

Rule 55A has been inserted in CGST Rules and Haryana GST Rules as per the following notifications

- Notification No. 3/2018 – Central Tax dated 23.01.2018 issued by Govt of India, Rule 55A has been added to Central Goods and Service Tax Rules, 2017
- Notification No. 30/ST-2 dated 25.01.2018 issued by Haryana Government, Rule 55A has been added to Haryana Goods and Service Tax Rules, 2017

which reads as follows:

"55A. Tax Invoice or bill of supply to accompany transport of goods.- The person-in-charge of the conveyance shall carry a copy of the tax invoice or the bill of supply issued in accordance with the provisions of rules 46, 46A or 49 in a case where such person is not required to carry an e-way bill under these rules."

Accordingly in case the Corporation is not required to generate E-Way bill in respect of goods transported then compliance of above mentioned Rules must be made by the Corporation by providing tax invoice or bill of supply to the transporter.

Thanking You

Yours faithfully

For Kumar Nohria & Co.

Chartered Accountants


(CA. B K Nohria)

Partner



Kumar Nohria & Co.

CHARTERED ACCOUNTANTS

H. NO. 1472, SECTOR 22-B,

CHANDIGARH - 160 022

Phone : 0172-2725470, Fax : 2706802

Email : kumarnohria@gmail.com

The Managing Director
Haryana State Warehousing Corporation
Panchkula

09.02.2018

Sub Constitution of Haryana Authority for Advance Ruling

Sir,

It may be informed that Govt. of Haryana vide notification no. 112/ST-2 dated 18.10.2017 has constituted Haryana Authority for Advance Ruling.

Hence the corporation may avail the benefit of Advance Ruling as per chapter XVII of Central Goods & Service Tax Act, 2017 read with Chapter XVII of Haryana Goods & Service Tax Act, 2017.

As per section 96 of Central Goods & Service Tax Act, 2017 the authority for advance ruling constituted under the provisions of Haryana Goods & Service Tax Act, 2017 shall be deemed to be the authority for advance ruling in respect of State of Haryana. Further Section 20 of Integrated Goods & Service Tax Act, 2017 states that the order of Authority for Advance Ruling under Central Goods & Service Tax Act, 2017 shall be applicable under IGST.

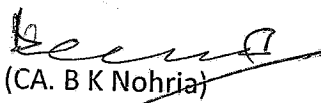
A copy of the above mentioned notification is attached herewith along with "Advance Ruling mechanism in GST" issued by CBEC for your information.

Thanking You

Yours faithfully

For Kumar Nohria & Co.

Chartered Accountants


(CA. B K Nohria)
Partner

48

Regd. No. CHD/0093/2015-2017



Haryana Government Gazette

EXTRAORDINARY

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हरियाणा सरकार

आबकारी तथा कराधान विभाग

अधिसूचना

दिनांक 18 अक्टूबर, 2017

संख्या 112/एसटी-2.- हरियाणा माल और सेवा कर अधिनियम, 2017 (2017 का 19) की धारा 96 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, हरियाणा के राज्यपाल, इसके द्वारा, अग्रिम विनिर्णय के लिए निम्नलिखित सदस्यों से मिल कर बनने वाली अग्रिम विनिर्णय प्राधिकरण का गठन करते हैं :-

- (क) श्री विजय कुमार सिंह, अपर आबकारी तथा कराधान आयुक्त, हरियाणा।
- (ख) श्रीमती संगीता करमाकर, संयुक्त आयुक्त, जीएसटी, पंचकूला।

संजीव कौशल,
अपर मुख्य सचिव, हरियाणा सरकार,
आबकारी तथा कराधान विभाग।

HARYANA GOVERNMENT EXCISE AND TAXATION DEPARTMENT

Notification

The 18th October, 2017

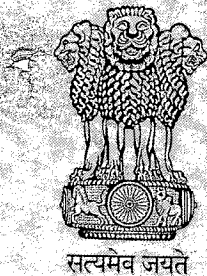
No. 112/ST-2.— In exercise of the powers conferred by section 96 of the Haryana Goods and Services Tax Act, 2017 (19 of 2017), the Governor of Haryana, hereby constitutes the Haryana Authority for Advance Ruling consisting of the following members for Advance Ruling, namely:-

1. Sh. Vijay Kumar Singh, Additional Excise & Taxation Commissioner, Haryana.
2. Mrs. Sangeeta Karmakar, Joint Commissioner, GST, Panchkula.

SANJEEV KAUSHAL,
Additional Chief Secretary to Government, Haryana,
Excise and Taxation Department.

55690—C.S.—H.G.P., Chd.

(4185)



GST (GOODS AND SERVICES TAX)

Advance Ruling Mechanism in GST

Introduction

An advance ruling helps the applicant in planning his activities which are liable for payment of GST, well in advance. It also brings certainty in determining the tax liability, as the ruling given by the Authority for Advance Ruling is binding on the applicant as well as Government authorities. Further, it helps in avoiding long drawn and expensive litigation at a later date. Seeking an advance ruling is inexpensive and the procedure is simple and expeditious. It thus provides certainty and transparency to a taxpayer with respect to an issue which may potentially cause a dispute with the tax administration. A legally constituted body called Authority for Advance Ruling (AAR) can give a binding ruling to an applicant who is a registered taxable person or is liable to be registered. The advance ruling given by the Authority can be appealed before an Appellate authority for Advance Ruling (AAAR). There are time lines prescribed for passing an order by AAR and by AAAR.

Objectives of Advance Ruling

The broad objectives for setting up a mechanism of Advance Ruling are:

- i. Provide certainty in tax liability in advance in relation to an activity proposed to be undertaken by the applicant;
- ii. Attract Foreign Direct Investment (FDI)
- iii. Reduce litigation
- iv. Pronounce ruling expeditiously in a transparent and inexpensive manner

What is an Advance Ruling?

“Advance ruling” means a decision provided by the Authority or the Appellate Authority to an applicant on matters or on questions specified in sub-section (2) of section 97 or sub-section (1) of section 100 of the CGST Act, 2017, in relation to the supply of goods or services or both being undertaken or proposed to be undertaken by the applicant.

The definition of Advance ruling given under the Act is a broad one and an improvement over the existing systems of advance rulings under Customs and Central Excise Laws. Under the present dispensation, advance rulings can be given only on a proposed transaction, where as under GST, Advance ruling can be obtained on a proposed transaction as well as a transaction already undertaken by the appellant.

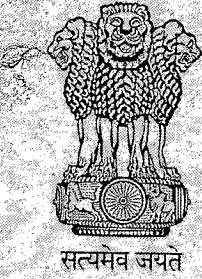
What are the matters/questions specified in Section 97(2) & Section 100(1) of the CGST Act, 2017

- (a) Classification of any goods or services or both
- (b) Applicability of a notification issued under the provisions of CGST Act
- (c) Determination of time and value of supply of goods or services or both
- (d) Admissibility of input tax credit of tax paid or deemed to have been paid
- (e) Determination of the liability to pay tax on any goods or services or both
- (f) Whether applicant is required to be registered

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Directorate General of Taxpayer Services
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GST (GOODS AND SERVICES TAX)

Advance Ruling Mechanism in GST

(g) Whether any particular thing done by the applicant with respect to any goods or services or both amounts to or results in a supply of goods or services or both, within the meaning of that term.

Section 100(1) of the CGST Act, 2017 provides that the concerned officer, the jurisdictional officer or an applicant aggrieved by any advance ruling pronounced by the Authority for Advance Ruling, may appeal to the Appellate Authority.

Thus it can be seen that a decision of the Appellate authority is also treated as an advance ruling.

'Authority for advance ruling' (AAR) and 'Appellate authority for advance ruling' (AAAR).

The Authority for advance ruling constituted under the provisions of State Goods and Services Tax Act or Union Territory Goods and Services Tax Act shall be deemed to be the Authority for advance ruling in respect of that State or Union territory under the CGST Act, 2017 also.

The Appellate Authority for Advance Ruling constituted under the provisions of a State Goods and Services Tax Act or a Union Territory Goods and Services Tax Act shall be deemed to be the Appellate Authority in respect of that State or Union territory under the CGST Act, 2017 also.

Thus it can be seen that both the Authority for Advance Ruling (AAR) & the Appellate Authority for Advance Ruling (AAAR) is constituted under the respective State/Union Territory Act and not the Central Act. This would mean that the ruling given by the AAR & AAAR will be applicable only within the jurisdiction of the concerned state or union territory. **It is also for this reason that questions on determination of place of supply cannot be raised with the AAR or AAAR.**

To whom the Advance Ruling is applicable

An advance ruling pronounced by AAR or AAAR shall be binding only on the applicant and on the concerned officer

or the jurisdictional officer in respect of the applicant. This clearly means that an advance ruling is not applicable to similarly placed other taxable persons in the State. It is only limited to the person who has applied for an advance ruling.

Time period for applicability of Advance Ruling

The law does not provide for a fixed time period for which the ruling shall apply. Instead, it has been provided that advance ruling shall be binding till the period when the law, facts or circumstances supporting the original advance ruling have not changed.

However, an advance ruling shall be held to be ab initio void if the AAR or AAAR finds that the advance ruling was obtained by the applicant by fraud or suppression of material facts or misrepresentation of facts. In such a situation, all the provisions of the CGST/SGST Act shall apply to the applicant as if such advance ruling had never been made (but excluding the period when advance ruling was given and up to the period when the order declaring it to be void is issued). An order declaring advance ruling to be void can be passed only after hearing the applicant.

Procedure for obtaining Advance Ruling

The applicant desirous of obtaining advance ruling should make application to AAR in a prescribed form and manner. The format of the form and the detailed procedure for making application have been prescribed in the Advance Ruling Rules.

Upon receipt of an application, the AAR shall send a copy of application to the officer in whose jurisdiction the applicant falls and call for all relevant records. The AAR may then examine the application along with the records and may also hear the applicant. Thereafter he will pass an order either admitting or rejecting the application.

Application for advance ruling will not be admitted in cases where the question raised in the application is already pending or decided in any proceedings in the case of an applicant under any of the provisions of this Act.

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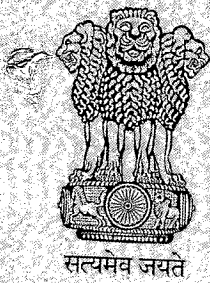
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GST (GOODS AND SERVICES TAX)

Advance Ruling Mechanism in GST

If the application is rejected, it should be by way of a speaking order giving the reasons for rejection.

If the application is admitted, the AAR shall pronounce its ruling within ninety days of receipt of application. Before giving its ruling, it shall examine the application and any further material furnished by the applicant or by the concerned departmental officer.

Before giving the ruling, AAR must hear the applicant or his authorised representative as well as the jurisdictional officers of CGST/SGST.

If there is a difference of opinion between the two members of AAR, they shall refer the point or points on which they differ to the AAAR for hearing the issue. If the members of AAAR are also unable to come to a common conclusion in regard to the point(s) referred to them by AAR, then it shall be deemed that no advance ruling can be given in respect of the question on which difference persists at the level of AAAR.

Appeals against order of AAR

If the applicant is aggrieved with the finding of the AAR, he can file an appeal with AAAR. Similarly, if the prescribed or jurisdictional officer of CGST/SGST does not agree with the finding of AAR, he can also file an appeal with AAAR. The word prescribed officer of CGST/SGST means an officer who has been designated by the CGST/SGST administration in regard to an application for advance ruling. In normal circumstances, the concerned officer will be the officer in whose jurisdiction the applicant is located. In such cases the concerned officer will be the jurisdictional CGST/SGST officer.

Any appeal must be filed within thirty days from the receipt of the advance ruling. The appeal has to be in prescribed form and has to be verified in prescribed manner. The format has been prescribed in the Advance Ruling Rules.

The Appellate Authority must pass an order after hearing the parties to the appeal within a period of ninety days of the filing of an appeal. If members of AAAR differ on any point referred to in appeal, it shall be deemed that no advance ruling is issued in respect of the question under appeal.

Rectification of Mistakes

The law gives power to AAR and AAAR to amend their order to rectify any mistake apparent from the record within a period of six months from the date of the order. Such mistake may be noticed by the authority on its own accord or may be brought to its notice by the applicant or the prescribed or the jurisdictional CGST/SGST officer. If a rectification has the effect of enhancing the tax liability or reducing the quantum of input tax credit, the applicant must be heard before the order is passed.

Powers and procedure of AAR and AAAR

Both the AAR and AAAR are vested with the powers of a civil court under Code of Civil Procedure, 1908, for discovery and inspection, enforcing the attendance of a person and examining him on oath, and compelling production of books of account and other records. Both the authorities are deemed to be a civil court for the purposes of section 195 of the Code of Criminal Procedure, 1973. Any proceeding before the authority shall be deemed to be judicial proceeding under section 193 and 228 and for the purpose of section 196, of the Indian Penal Code, 1860. The AAR and AAAR also have the power to regulate their own procedure.

Conclusion

To conclude, it can be stated that the law makes a comprehensive provision for advance rulings to ensure that disputes are minimal. Timelines are also given within which the ruling is to be given by the concerned authority. The aim is to provide certainty to the tax payer with respect to his obligations under the GST Act and an expeditious ruling, so that the relationship between the tax payer and administration is smooth and transparent and helps to avoid unnecessary litigation.

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52

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The Managing Director
Haryana State Warehousing Corporation
Panchkula

09.02.2018

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Sub Constitution of Haryana Appellate Authority for Advance Ruling

Sir,

It may be informed that Govt. of Haryana vide notification no. 113/ST-2 dated 18.10.2017 has constituted Haryana Appellate Authority for Advance Ruling.

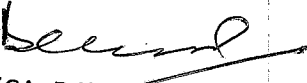
Hence the corporation may avail the benefit of Appellate Authority for Advance Ruling as per chapter XVII of Central Goods & Service Tax Act, 2017 read with Chapter XVII of Haryana Goods & Service Tax Act, 2017 if the corporation is not satisfied with the order of Haryana Authority for Advance Ruling.

As per section 99 of Central Goods & Service Tax Act, 2017 the Appellate Authority for Advance Ruling constituted under the provisions of Haryana Goods & Service Tax Act, 2017 shall be deemed to be the Appellate authority for advance ruling in respect of State of Haryana. Further Section 20 of Integrated Goods & Service Tax Act, 2017 states that the order of Appellate Authority for Advance Ruling under Central Goods & Service Tax Act, 2017 shall be applicable under IGST.

A copy of the above mentioned notification is attached herewith along with "Advance Ruling mechanism in GST" issued by CBEC for your information.

Thanking You

Yours faithfully
For Kumar Nohria & Co.
Chartered Accountants


(CA. B.K. Nohria)
Partner



Haryana Government Gazette

EXTRAORDINARY

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हरियाणा सरकार

आबकारी तथा कराधान विभाग

अधिसूचना

दिनांक 18 अक्टूबर, 2017

संख्या 113/एसटी-2.- हरियाणा माल और सेवा कर अधिनियम, 2017 (2017 का 19) की धारा 99 के द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, हरियाणा के राज्यपाल, इसके द्वारा, माल और सेवा कर के लिए, हरियाणा अग्रिम विनिर्णय अपील प्राधिकरण का गठन निम्न सदस्यों को मिला कर अग्रिम विनिर्णय प्राधिकरण द्वारा उद्घोषित अग्रिम विनिर्णय के विरुद्ध अपीलों की सुनवाई के लिए करते हैं :-

- (क) बोर्ड द्वारा यथा पदांकित केंद्रीय कर मुख्य आयुक्त; और
- (ख) राज्य कर आयुक्त।

संजीव कौशल,
अपर मुख्य सचिव, हरियाणा सरकार,
आबकारी तथा कराधान विभाग।

HARYANA GOVERNMENT EXCISE AND TAXATION DEPARTMENT

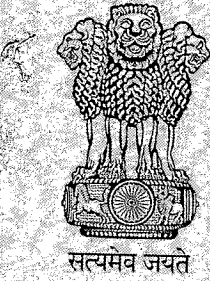
Notification

The 18th October, 2017

No. 113/ST-2.- In exercise of the powers conferred by section 99 of the Haryana Goods and Services Tax Act, 2017 (19 of 2017), the Governor of Haryana, hereby constitutes the Haryana Appellate Authority for Advance Ruling for Goods and Services Tax for hearing appeals against the advance ruling pronounced by the Authority for Advance Ruling, consisting of-

- (a) the Chief Commissioner of Central Tax as designated by the Board; and
- (b) the Commissioner of State Tax.

SANJEEV KAUSHAL,
Additional Chief Secretary to Government, Haryana,
Excise and Taxation Department.



GST (GOODS AND SERVICES TAX)

Advance Ruling Mechanism in GST

54

Introduction

An advance ruling helps the applicant in planning his activities which are liable for payment of GST, well in advance. It also brings certainty in determining the tax liability, as the ruling given by the Authority for Advance Ruling is binding on the applicant as well as Government authorities. Further, it helps in avoiding long drawn and expensive litigation at a later date. Seeking an advance ruling is inexpensive and the procedure is simple and expeditious. It thus provides certainty and transparency to a taxpayer with respect to an issue which may potentially cause a dispute with the tax administration. A legally constituted body called Authority for Advance Ruling (AAR) can give a binding ruling to an applicant who is a registered taxable person or is liable to be registered. The advance ruling given by the Authority can be appealed before an Appellate authority for Advance Ruling (AAAR). There are time lines prescribed for passing an order by AAR and by AAAR.

Objectives of Advance Ruling

The broad objectives for setting up a mechanism of Advance Ruling are:

- i. Provide certainty in tax liability in advance in relation to an activity proposed to be undertaken by the applicant;
- ii. Attract Foreign Direct Investment (FDI)
- iii. Reduce litigation
- iv. Pronounce ruling expeditiously in a transparent and inexpensive manner

What is an Advance Ruling?

“Advance ruling” means a decision provided by the Authority or the Appellate Authority to an applicant on matters or on questions specified in sub-section (2) of section 97 or sub-section (1) of section 100 of the CGST Act, 2017, in relation to the supply of goods or services or both being undertaken or proposed to be undertaken by the applicant.

The definition of Advance ruling given under the Act is a broad one and an improvement over the existing systems of advance rulings under Customs and Central Excise Laws. Under the present dispensation, advance rulings can be given only on a proposed transaction, where as under GST, Advance ruling can be obtained on a proposed transaction as well as a transaction already undertaken by the appellant.

What are the matters/questions specified in Section 97(2) & Section 100(1) of the CGST Act, 2017

- (a) Classification of any goods or services or both
- (b) Applicability of a notification issued under the provisions of CGST Act
- (c) Determination of time and value of supply of goods or services or both
- (d) Admissibility of input tax credit of tax paid or deemed to have been paid
- (e) Determination of the liability to pay tax on any goods or services or both
- (f) Whether applicant is required to be registered

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GST (GOODS AND SERVICES TAX)

Advance Ruling Mechanism in GST

(g) Whether any particular thing done by the applicant with respect to any goods or services or both amounts to or results in a supply of goods or services or both, within the meaning of that term.

Section 100(1) of the CGST Act, 2017 provides that the concerned officer, the jurisdictional officer or an applicant aggrieved by any advance ruling pronounced by the Authority for Advance Ruling, may appeal to the Appellate Authority.

Thus it can be seen that a decision of the Appellate authority is also treated as an advance ruling.

'Authority for advance ruling' (AAR) and 'Appellate authority for advance ruling' (AAAR)

The Authority for advance ruling constituted under the provisions of State Goods and Services Tax Act or Union Territory Goods and Services Tax Act shall be deemed to be the Authority for advance ruling in respect of that State or Union territory under the CGST Act, 2017 also.

The Appellate Authority for Advance Ruling constituted under the provisions of a State Goods and Services Tax Act or a Union Territory Goods and Services Tax Act shall be deemed to be the Appellate Authority in respect of that State or Union territory under the CGST Act, 2017 also.

Thus it can be seen that both the Authority for Advance Ruling (AAR) & the Appellate Authority for Advance Ruling (AAAR) is constituted under the respective State/Union Territory Act and not the Central Act. This would mean that the ruling given by the AAR & AAAR will be applicable only within the jurisdiction of the concerned state or union territory. **It is also for this reason that questions on determination of place of supply cannot be raised with the AAR or AAAR.**

To whom the Advance Ruling is applicable

An advance ruling pronounced by AAR or AAAR shall be binding only on the applicant and on the concerned officer

or the jurisdictional officer in respect of the applicant. This clearly means that an advance ruling is not applicable to similarly placed other taxable persons in the State. It is only limited to the person who has applied for an advance ruling.

Time period for applicability of Advance Ruling

The law does not provide for a fixed time period for which the ruling shall apply. Instead, it has been provided that advance ruling shall be binding till the period when the law, facts or circumstances supporting the original advance ruling have not changed.

However, an advance ruling shall be held to be ab initio void if the AAR or AAAR finds that the advance ruling was obtained by the applicant by fraud or suppression of material facts or misrepresentation of facts. In such a situation, all the provisions of the CGST/SGST Act shall apply to the applicant as if such advance ruling had never been made (but excluding the period when advance ruling was given and up to the period when the order declaring it to be void is issued). An order declaring advance ruling to be void can be passed only after hearing the applicant.

Procedure for obtaining Advance Ruling

The applicant desirous of obtaining advance ruling should make application to AAR in a prescribed form and manner. The format of the form and the detailed procedure for making application have been prescribed in the Advance Ruling Rules.

Upon receipt of an application, the AAR shall send a copy of application to the officer in whose jurisdiction the applicant falls and call for all relevant records. The AAR may then examine the application along with the records and may also hear the applicant. Thereafter he will pass an order either admitting or rejecting the application.

Application for advance ruling will not be admitted in cases where the question raised in the application is already pending or decided in any proceedings in the case of an applicant under any of the provisions of this Act.

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GST (GOODS AND SERVICES TAX)

Advance Ruling Mechanism in GST

If the application is rejected, it should be by way of a speaking order giving the reasons for rejection.

If the application is admitted, the AAR shall pronounce its ruling within ninety days of receipt of application. Before giving its ruling, it shall examine the application and any further material furnished by the applicant or by the concerned departmental officer.

Before giving the ruling, AAR must hear the applicant or his authorised representative as well as the jurisdictional officers of CGST/SGST.

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Rectification of Mistakes

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Conclusion

To conclude, it can be stated that the law makes a comprehensive provision for advance rulings to ensure that disputes are minimal. Timelines are also given within which the ruling is to be given by the concerned authority. The aim is to provide certainty to the tax payer with respect to his obligations under the GST Act and an expeditious ruling, so that the relationship between the tax payer and administration is smooth and transparent and helps to avoid unnecessary litigation.

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The Managing Director

Haryana State Warehousing Corporation

Panchkula

09.02.2018

2/2/18
Sub: Exemption on payment of taxes on receipt of advance against supply of goods

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Sir,

As per Notification No. 66/2017 – Central Tax dated 15.11.2017 issued by the Central Government and Notification No. 132/ST-2 dated 22.11.2017 issued by the Govt of Haryana, no GST is to be paid on receipt / payment of advance against supply of Goods by the Corporation.

It may be clarified that this exemption is available only in case of advance received/ paid against supply of goods and not against advance received/ paid against supply of services.

Thanking You

Yours faithfully

For Kumar Nohria & Co.

Chartered Accountants

(CA. B K Nohria)

Partner



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Kumar Nohria & Co.
CHARTERED ACCOUNTANTS
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CHANDIGARH - 160 022
Phone : 0172-2725470, Fax : 2706802
Email : kumarnohria@gmail.com

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The Managing Director
Haryana State Warehousing Corporation
Panchkula

09.02.2018

Sub: Goods and Service Tax Practitioners

Sir,

As per Section 48 of the Central Goods and Service Tax Act, 2017 read with Rule 83 of the Central Goods and Service Tax Rules, 2017, the Corporation may authorize Goods and Service Tax Practitioner(s) registered under Section 48 of the Central Goods and Service Tax Act, 2017 to undertake any or all the following Services:

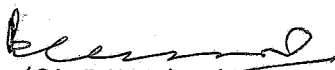
- (a) furnish the details of outward and inward supplies;
- (b) furnish monthly, quarterly, annual or final return;
- (c) make deposit for credit into the electronic cash ledger;
- (d) file a claim for refund; and
- (e) file an application for amendment or cancellation of registration

Further the authorization be made by the Corporation in Form GST PCT-05 online on www.gst.gov.in and the same shall also may be withdrawn in Form GST PCT-05.

Even though the Corporation may appoint Goods and Service Tax Practitioner(s) for the any or all the above mentioned services, the responsibility w.r.t. correctness of information filed by the Goods and Service Tax Practitioner shall rest on the Corporation.

Thanking You

Yours faithfully
For Kumar Nohria & Co.
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The Managing Director
Haryana State Warehousing Corporation
Panchkula

09.02.2018

Sub: Job work Procedure on Custom Milling of Paddy

Sir,

The benefit of sending inputs or capital goods by way of job work procedure under section 143 of the Central Goods and Service Tax Act, 2017 without payment of taxes to a job worker is optional.

This benefit is availed only on inputs or capital goods sent to job worker on which GST is applicable as these goods are to be moved without payment of taxes.

It may be stated that goods sent by the Corporation for Milling of Paddy is Paddy. Exemption from GST has been granted to supply of Paddy by way of issue of Notification. Further Goods received from miller who is job worker is Rice. Exemption from GST has been granted to supply of Rice by way of issue of Notification. Thus both the goods sent to and received from Miller are exempt from the payment of Goods and Service Tax.

Hence the Job Work Procedure under section 143 of the Central Goods and Service Tax Act, 2017 is not required to be followed by the Corporation w.r.t. inputs sent to Miller for milling of Paddy.

Thus, even though the process of Milling of Paddy is Job Work, for sending/ receiving of goods for Milling of Paddy, Job Work procedure under section 143 of the Central Goods and Service Tax Act, 2017 is not applicable in the instance case.

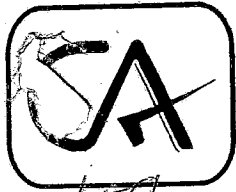
Thanking You

Yours faithfully
For Kumar Nohria & Co.
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The Managing Director
Haryana State Warehousing Corporation
Panchkula

09.02.2018

Sub: Physical verification of place of business by the Proper officer

Sir,

As per the Rule 25 of the Central Goods and Service Tax Rules, 2017 and Rule 25 of the Haryana goods and Service Tax Rules, 2017, where the proper officer is satisfied that the physical verification of the place of business of a Corporation is required to be made after the grant of registration, he may get such verification done and the verification report along with the other documents, including photographs, shall be uploaded in Form GST REG-30 on the common portal within a period of fifteen working days following the date of such verification.

Place of business includes additional place of business mentioned by the Corporation in the certificate of registration.

Thanking You
Yours faithfully
For Kumar Nohria & Co.
Chartered Accountants


(CA. B K Nohria)
Partner