

Newsletter August 2018

Goods and
Service Tax Act

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From the desk of founder partner



Since the announcement of GST roll out, we at VKCA have continuously sent out various alerts / updates in the form of WhatsApp posts, e-mails, News Letters, articles, notification or circular forwards, updates on website, etc. We have received lot of appreciation from many clients / readers and feel happy to know that it has benefited the recipients in some way or the other. GST, since its roll out has undergone many changes, amendments, re-classifications, revision, replacement of forms, etc. and these changes are going to continue for in the months to come. In this context, we felt it is necessary to have a channel of communication with our clients / contacts so that, to the best possible extent, we can keep you all abreast with the latest development in the law. We will also try to update on some important advance rulings / opinions, circulars, notifications or even case laws through this monthly newsletter. This communication will not only draw your attention to the developments but will also give a brief insight into the changes happening in the law. Depending on the topic of interest, you can call us or meet us fixing a prior appointment to know more about the impact of these changes / updates in the law. We sincerely hope that this newsletter will keep us connected to share our thoughts and exchange our views in this fast-changing environment.

In the current edition, i.e., for Aug. 2018, we are covering Key issues in the revised GST forms, principles of interpretation and few important judgments. We trust this information will be useful to the reader.

We look forward for any kind of feedback / inputs.

ARTICLES:

Revised format of GST returns – Discussion on Key issues

Recently GST council has published a proposed simplified a single return to be filed under GST and has published for public opinion and suggestions. It is true that the return is one but the same returns are to be operated by the tax payer multiple times. Originally GST council initiated to introduce three returns i.e. GSTR 1 which is for uploading supply, GSTR2 which is for uploading purchases & GSTR 3 which is a summary and tax return, however even after one year of implementation of GST, GSTR 2 and GSRT 3 was not enabled, alternatively for GSTR2 & GSTR3 and new return called GSTR3B was introduced for payment. Now the council has decided to scrap all these four returns and introduce all together a new return. This is nothing but an *'old wine in a new bottle'*; the name is just 'One simplified return' however this same will be operated multiple times before being uploaded as all the three returns has been merged.

Let me compare and explain this for proper understanding; presently we are filing GSTR1 to upload supplies made by us on or before 10th of succeeding month, in the new simplified return also this same data is filed. But the only difference is now, instead of filing GSTR 1 we will be uploading in 'Annexure' forms which is part of the 'main return' so the GST 1 return is intact. Further, presently we are filing GSTR 3B on or before 20th of succeeding month, this in the new return will be called as "Main return". Last date for filing main return is fixed as on or before 20th of succeeding month so GST 3B return also is intact.

In the new simplified returns certain new concepts have been proposed to be introduced which I feel may turn into a real threat. It is a known fact that tax payer or owners of the business themselves will not be filling and filing the returns. They are dependent on their accountants or other representatives for filling and uploading the returns.

"Locking of Invoice" has been introduced which means a handshake between the recipient and supplier indicating acceptance of entering into the transaction reported in the invoice. In simple words, suppliers are allowed to upload sales transaction up to 10th of succeeding month, suppliers can upload his invoices at any time up to 10th even on daily basis. Once the invoice is uploaded, recipient can view the said transaction and recipient can lock the invoice which is uploaded by supplier even before filing the return, under such circumstances supplier has no choice but to accept the said transaction and GST liability and file the return; adding to this, the supplier cannot unlock the invoice. Unlocking option is available only with recipient, subject to reversal of the input tax credit by the recipient and online confirmation thereof. **This is where the threat arises; the person uploading the invoices has to take additional precaution and upload properly, if someone wrongly uploads an invoice with huge tax liability and if it gets locked by the recipient then tax payer will have to pay for such a mistake.**

In the new simplified returns ITC can be availed by the recipient only if his supplier has uploaded his supplies on or before 10th of succeeding month; if his supplier files his 'annexure- supply' return after 10th then such ITC can be taken by the recipient only in the next month. In simple words, the recipient will not get ITC in that particular month. However, an option is given to the recipient to consider all such non-uploaded ITC as 'Missing Invoice' and can avail ITC but within two months such supplier has to upload the invoice and pay taxes. Where credit is availed on missing invoices by the recipient and such missing invoices are not uploaded by the supplier within the prescribed time period, input tax credit availed in relation to such invoices or debit notes shall be recovered from the recipient

Cont....in next Newsletter

Classification of Goods under Goods and Services Tax

Classification is an essential and integral part of the whole levy and collection mechanism. It is important both from the taxpayer's perspective and tax collector's perspective to have a definite class or group under which subject matters of tax can be divided. The primary intention of classifying them is to determine whether or not the same would be encumbered by the levy of these taxes and if so, under which category the tax liability would arise.

All the items under the ambit of GST are classified under 8 different types of GST Rates namely 0%, 0.25%, 1%, 3%, 5%, 12%, 18% and 28% which is major reason to understand classification and decide correct tax rate.

Since classification and its principles are of considerable importance for taxability and other allied purposes for goods and services, it is important to understand the process flow which should be followed to identify the correct classification, rate of tax and HSN Code for various items

On 28/06/2017, Government issued GST rate notification dividing into six schedules. It is pertinent to note that the Explanation to the Rate Notification No. 1/2017-Central Tax (Rate) dated 28.06.2017 states thus:

For the purposes of this Notification:

(i) "Tariff item", "sub-heading" "heading" and "Chapter" shall mean respectively a tariff item, sub-heading, heading and chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

(ii) The rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

Therefore, while the Rate Notification under GST provides the rate of tax on goods and services, in order to interpret these Rate Notifications for purposes of levy of GST, one has to read the same along with the First Schedule (including the Section and Chapter Notes and General Explanatory Notes) of the Customs Tariff Act, 1975 ("Tariff"). The principles governing the appropriate classification of goods under the Tariff, as set out in the 'General Rules for Interpretation of this Schedule' to the Customs Tariff are set out below.

Rule Number	Rule	Explanation
Rule – 1	The titles of Sections, Chapters and sub-chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions	<p>As per Rule 1, the Section or Chapter Titles cannot be used for classification. The use of Chapter heading alone may not provide an accurate picture of what the Chapter covers. According to Rule 1, one should give primacy to the Headings along with Chapter and Section Notes. The above rule lays down the following propositions:</p> <p>(a) The titles of sections, Chapters and sub-chapters do not have any legal force.</p> <p>(b) Terms of headings read with the related section and Chapter notes are relevant for the purpose of classification.</p> <p>The rules of interpretation need not be resorted to when classification is possible on the basis of description in headings, sub-heading, along with the Chapter notes and section notes.</p>
Rule – 2(a)	Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished articles has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this rule), presented unassembled or disassembled	<p>According to this Rule, if an incomplete article has the essential characteristics of the final product, then the Tariff Item covering the said final product would also cover the incomplete product, so presented. Further, the finished article would also include the article presented in an unassembled state</p> <p>Rule 2(a) also, allows classification of incomplete or unfinished goods having the essential characteristics of complete or finished goods under a heading appropriate to such complete or finished goods.</p>
Rule – 2(b)	Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of rule3	<p>This rule consists of two parts. The first part relates to the mention of material or substance under any heading and it has been set out that the reference to the material or substance shall be taken to include a reference to mixtures of that materials or substances. This part does not talk about finished goods made out of the material or substance. The second part of the rule deals with the goods of a given material or substance mentioned under any heading of the tariff and reference is to be taken to include a reference to goods consisting of such material or substance. This part does not deal with the composite goods made.” On the basis of the same it can be understood that for classification of composite goods made of different materials, interpretative rule 2(b) is not applicable need to refer Rule 3</p>
Rule – 3	When by application of rule 2(b) or for any other reason, goods are, prima	

	facie, classifiable under two or more headings, classification shall be effected as follows	
Rule – 3(a)	The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods	This Rules stipulates that the Heading that provides the more specific description shall be preferred over an entry with generic description
Rule – 3(b)	Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to (a), shall be classified as if they consisted of the material or component which gives them their essential character, in so far as this criterion is applicable	In the case of mixtures or composite goods, resort is to be had to determining the material/ component of the product which gives it its essential character. In re Samsung India Electronics P. Ltd. – (2016) 340 ELT 430 (AAR) it was held that mobile phone with zoom camera is to be classified as a phone, and not as camera, as per its primary function. However, it is to be noted that the said rule would not apply if the articles have a separate identity. In the case of CC v. Siyaram Silk Mills (2009) 235 ELT 241 (CESTAT) where a shirt and tie were sold together, it was held that the set cannot be classified as shirt, and they would be classified as separate items
Rule – 3(c)	When goods cannot be classified by reference to (a) or (b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration	
Rule – 4	Goods which cannot be classified in accordance with the above rules shall be classified under the heading appropriate to the goods to which they are most akin	Rule 4 enables to classify goods that are similar to others, but can't be directly related. In most cases you should be able to locate an accurate description of your goods due to the comprehensive nature of the classification that the Tariff uses
Rule – 5	In addition to the foregoing provisions, the following rules shall apply in respect of the goods referred to therein	
Rule – 5(a)	Camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. This rule does not,	This rule deals with the classification of cases, boxes, and similar containers, which are specially shaped or fitted to contain the item. The case must be designed to have similar durability to the good they're protecting, rather than being simple packaging

	however, apply to containers which give the whole its essential character	
Rule – 5(b)	Subject to the provisions of (a) above, packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision does not apply when such packing materials or packing containers are clearly suitable for repetitive use	This provision is made to ensure that the packing and the goods are charged at the same rate of duty. In the case of <i>Print-o-pack v. CCE (2012) 275 ELT 95 (CESTAT)</i> , the assessee was placing sugar cone (i.e. ice-cream cone) in an Aluminium foil cone. It was held that the Aluminium foil cone is used only as packing and the entire item would be classified as 'ice-cream cone' only
Rule – 6	For legal purposes, the classification of goods in the sub-headings of a heading shall be determined according to the terms of those sub headings and any related sub headings Notes and, mutatis mutandis, to the above rules, on the understanding that only sub headings at the same level are comparable. For the purposes of this rule the relative Section and Chapter Notes also apply, unless the context otherwise requires	The sub-headings within the same heading are comparable with each other, but not with subheadings under any other heading. Accordingly, the heading is to be first determined, and then the sub-heading has to be ascertained

Classification of Parts as per Section/Chapter Notes

Classification of parts is subject to the notes in the Sections and Chapters. Broadly, parts suitable solely for a particular machine generally fall under the same heading/ sub-heading in which the main item falls.

However, there are certain exceptions to this general rule. For example, a bolt used in a vehicle will be classified as "bolt" and not as "motor vehicle part."

Practical Guide for Classification under GST - Step-wise approach

In terms of the foregoing, given below is a step-wise approach for classification of goods under GST:

1. Identify the goods that require classification.
2. By way of application of General Rules of Interpretation, classify the product in terms of the 8-digit-classification.
3. Find the relevant sub-heading, as per Step 2. The GST Rate Schedule (along with amending notifications) has specified various rates, grouped under 4-digit or 6- digit-classification. Further, a particular Heading may appear in several Schedules, for example, CTH 2106 [Food preparations not specified elsewhere]
4. Find the relevant description of heading in GST Rate Schedule and corresponding Rate

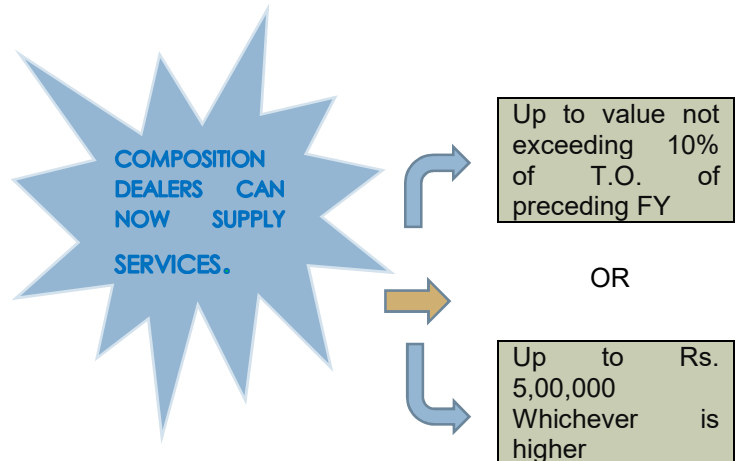
RECENT HEADLINES:

1. 28th GST Council Meeting – Highlights

- Composition scheme limit < / =1.5 Crore
- GST RCM only on specified goods
- Multiple GST registrations within a state

The following are not taxable in GST:

- Goods supplied from one non-taxable territory to another without entering India
- Goods supplied from warehouse to any person before clearance for Home consumption
- High-sea sales



CONSOLIDATED CR/DR. NOTES FOR MULTIPLE INVOICES

Now, ITC can be claimed for the following:

- Passenger transport vehicles of >13 persons seating capacity
- General Insurance, Repairs & Maintenance of Vehicles
- Goods or Services an employer is legally obligated to provide to his employees

Others:

- No Interest on reversal of ITC due to non-payment to supplier within 180 days
- Services to qualify as exports even if payment is received in INR

2. Easy generation of E-way Bill:

- In a taxpayer-friendly move, the government said the distance between two PIN codes for a shipment will be calculated automatically at the time of generation of an e-way bill under the goods and services tax (GST).
- This is expected to reduce discrepancies in e-way bills generated by transporters, which not only lead to queries from tax officials, but also in generation of an e-way bill.
- At present, taxpayers are asked to enter the two PIN codes, the starting point and the end point of the shipment, and then asked to fill the distance. This sometimes leads to error in distance which results in loss of time and unnecessary enquiries by tax officers.

CASE LAWS:

1. Decision on e-way bill: In the case of M/s Gati Kintetsu Express private. Ltd. Vs Commissioner, Commercial Tax of MP & others (Madhya Pradesh High Court)

The petitioner is a Private Limited company engaged in the business of multi model transportation of shipments. On one such transportation the applicant failed to fill PART-B details i.e. transport / vehicle details. The destination was more than 1200-1300 kilometres from consignor's place. During the course of transportation, the vehicle was intercepted by the department authority who seized the goods and levied penalty of Rs. 1,32,13,683 for not providing details in Part-B. Aggrieved, the petitioner filed writ petition before Hon'ble High Court of Madhya Pradesh.

Law: - E-Way bill is mandatory for movement of goods or assignment valuation exceeding Rs.50,000/- and both Part-A and Part-B is mandatory. Section 68 r/w Rule 138 of the CGST Act 2017 and MPGST Act 2017 states that if such E-way bill is not in order then the consignment shall be liable to detention or seizure and shall be released on payment of the applicable tax and penalty equal to **one hundred per cent of the tax payable** on such goods.

Hon'ble court judged that, considering the distance was more than 1200-1300 kilometres and since it is mandatory for the petitioner to file the Part-B of the e-way bill giving all the details including the vehicle number before the goods are loaded in the vehicle. he admittedly violated the provisions of the Rules and Act of 2017 and, learned Authority rightly imposed the penalty and directed the petitioner to pay the same. The order is not in violation of any of the provisions of the Rules and Act of 2017. The writ petition filed by the petitioner has no merit and is accordingly, dismissed.

(In the similar case of VSL Alloys (India) Pvt Ltd Vs State of UP, the opposite was held; see VKCA July 2018 Newsletter)

2. Advance Ruling for Battery of Mobile Handsets: EPCOS India Pvt. Ltd.

The Applicant (EPCOS) is engaged in manufacture and supply of Batteries for Mobile handsets; supplied separately or with Mobiles. The applicant has applied for advance ruling on whether the product would be classified under Chapter 8517 (Telephone sets: Other Apparatus with GST rate 12%) or under Chapter 8507 (Electric Accumulators: Lithium-ion with GST rate 28%).

Law: as per the Rule 3 of 'Rules for Interpretation of Customs Tariff' r/w Sec. 2 of the Customs Tariff Act, 1985 where goods are, prima facie, classifiable under two or more headings; classification under two or more headings is preferred. Also, as held by the Tribunal in NI Micro Technologies Pvt. Ltd. (2014); "batteries are to be considered as accessory".

The AAR held that, in case where the Batteries are sold to Mobile handset manufacturers then it shall constitute as an accessory and shall be classified under Chapter 8517 (GST rate 12%). But when sold to Non-manufacturers who will not use for Mobile handset manufacture then it shall be constituted under Chapter 8507 (GST rate 28%).

NOTIFICATIONS AND CIRCULARS FOR THE PERIOD JULY 2018

- Two Central Tax Notifications issued.
- Nine Central Tax (Rate) & Nine Integrated Tax (Rate) & Nine Union Territory Tax (Rate) & One Compensation Cess (Rate) notifications issued.
- Two Circulars under CGST issued.

Sl No	Subject	Notification / Circular No. & Date of Issue
1	Notification issued to extend the due date for filing of FORM GSTR-6.	30/2018-Central Tax, dt. 30-07-2018
2	Seek to make amendments (Seventh Amendment, 2018) to the CGST Rules, 2017	29/2018-Central Tax, dt. 06-07-2018
3	Seeks to prescribe concessional CGST rate on specified handicraft items, to give effect to the recommendations of the GST Council in its 28th meeting held on 21.07.2018	21/2018-Central Tax (Rate), dt. 26-07-2018
4	Seeks to amend Notification No 05/2017-Central Tax (Rate), dt. 28-06-2017 to give effect to the recommendations of the GST Council in its 28th meeting held on 21.07.2018	20/2018-Central Tax (Rate), dt. 26-07-2018
5	Seeks to amend Notification No. 02/2017-Central Tax (Rate), dt. 28-06-2017 to give effect to the recommendations of the GST Council in its 28th meeting held on 21.07.2018	19/2018-Central Tax (Rate), dt. 26-07-2018
6	Seeks to amend Notification No. 01/2017-Central Tax (Rate), dt. 28-06-2017 to give effect to the recommendations of the GST Council in its 28th meeting held on 21.07.2018	18/2018-Central Tax (Rate), dt. 26-07-2018
7	Seeks to insert explanation in an item in notification No. 11/2017 – Central Tax (Rate) by exercising powers conferred under section 11(3) of CGST Act, 2017.	17/2018-Central Tax (Rate), dt. 26-07-2018
8	Seeks to amend notification No. 14/2017- Central Tax (Rate) to notify that services by way of any activity in relation to a function entrusted to a municipality under Article 243W shall be treated neither as a supply of good nor a service.	16/2018-Central Tax (Rate), dt. 26-07-2018
9	Seeks to amend notification No. 13/2017- Central Tax (Rate) so as to specify services supplied by individual Direct Selling Agents (DSAs) to banks/ non-banking financial company (NBFCs) to be taxed under Reverse Charge Mechanism (RCM).	15/2018-Central Tax (Rate), dt. 26-07-2018
10	Seeks to amend notification No. 12/2017- Central Tax (Rate) so as to exempt certain services as recommended by Goods and Services Tax Council in its 28th meeting held on 21.07.2018	14/2018-Central Tax (Rate), dt. 26-07-2018
11	Seeks to amend notification No. 11/2017- Central Tax (Rate) so as to notify CGST rates of various services as recommended by Goods and Services Tax Council in its 28th meeting held on 21.07.2018	13/2018-Central Tax (Rate), dt. 26-07-2018
12	Seeks to prescribe concessional IGST rate on specified handicraft items, to give effect to the recommendations of the GST Council in its 28th meeting held on 21.07.2018	22/2018-Integrated Tax (Rate), dt. 26-07-2018
13	Seeks to amend Notification 05/2017-Integrated Tax (Rate), dt. 28-06-2017 to give effect to the recommendations of the GST Council in its 28th meeting held on 21.07.2018	21/2018-Integrated Tax (Rate), dt. 26-07-2018
14	Seeks to amend Notification 02/2017-Integrated Tax (Rate), dt. 28-06-2017 to give effect to the recommendations of the GST Council in its 28th meeting held on 21.07.2018.	20/2018-Integrated Tax (Rate), dt. 26-07-2018

15	Seeks to amend Notification 01/2017-Integrated Tax (Rate), dt. 28-06-2017 to give effect to the recommendations of the GST Council in its 28th meeting held on 21.07.2018	19/2018-Integrated Tax (Rate), dt. 26-07-2018
16	Seeks to insert explanation in an item in notification No. 8/2017 – Integrated Tax (Rate) by exercising powers conferred under section 6(3) of IGST Act, 2017.	18/2018-Integrated Tax (Rate), dt. 26-07-2018
17	Seeks to amend notification No. 11/2017- Integrated Tax (Rate) to notify that services by way of any activity in relation to a function entrusted to a municipality under Article 243W shall be treated neither as a supply of good nor a service.	17/2018-Integrated Tax (Rate), dt. 26-07-2018
18	Seeks to amend notification No. 10/2017- Integrated Tax (Rate) so as to specify services supplied by individual Direct Selling Agents (DSAs) to banks/ non-banking financial company (NBFCs) to be taxed under Reverse Charge Mechanism (RCM).	16/2018-Integrated Tax (Rate), dt. 26-07-2018
19	Seeks to amend notification No. 9/2017- Integrated Tax (Rate) so as to exempt certain services as recommended by Goods and Services Tax Council in its 28th meeting held on 21.07.2018.	15/2018-Integrated Tax (Rate), dt. 26-07-2018
20	Seeks to amend notification No. 8/2017- Integrated Tax (Rate) so as to notify IGST rates of various services as recommended by Goods and Services Tax Council in its 28th meeting held on 21.07.2018.	14/2018-Integrated Tax (Rate), dt. 26-07-2018
21	Seeks to prescribe concessional UTGST rate on specified handicraft items, to give effect to the recommendations of the GST Council in its 28th meeting held on 21.07.2018	21/2018-Union Territory tax(rate), dt. 26-07-2018
22	Seeks to amend Notification 05/2017-Union Territory Tax (Rate), dt. 28-06-2017 to give effect to the recommendations of the GST Council in its 28th meeting held on 21.07.2018	20/2018-Union Territory tax(rate), dt. 26-07-2018
23	Seeks to amend Notification 02/2017-Union Territory Tax (Rate), dt. 28-06-2017 to give effect to the recommendations of the GST Council in its 28th meeting held on 21.07.2018	19/2018-Union Territory tax(rate), dt. 26-07-2018
24	Seeks to amend Notification 01/2017-Union Territory Tax (Rate), dt. 28-06-2017 to give effect to the recommendations of the GST Council in its 28th meeting held on 21.07.2018	18/2018-Union Territory tax(rate), dt. 26-07-2018
25	Seeks to insert explanation in an item in notification No. 11/2017 – Union Territory Tax (Rate) by exercising powers conferred under section 8(3) of UTGST Act, 2017.	17/2018-Union Territory tax(rate), dt. 26-07-2018
26	Seeks to amend notification No. 14/2017- Union Territory Tax (Rate) to notify that services by way of any activity in relation to a function entrusted to a municipality under Article 243W shall be treated neither as a supply of good nor a service.	16/2018-Union Territory tax(rate), dt. 26-07-2018
27	Seeks to amend notification No. 13/2017- Union Territory Tax (Rate) so as to specify services supplied by individual Direct Selling Agents (DSAs) to banks/ non-banking financial company (NBFCs) to be taxed under Reverse Charge Mechanism (RCM).	15/2018-Union Territory tax(rate), dt. 26-07-2018
28	Seeks to amend notification No. 12/2017- Union Territory Tax (Rate) so as to exempt certain services as recommended by Goods and Services Tax Council in its 28th meeting held on 21.07.2018.	14/2018-Union Territory tax(rate), dt. 26-07-2018
29	Seeks to amend notification No. 11/2017- Union Territory Tax (Rate) so as to notify UTGST rates of various services as recommended by Goods and Services Tax Council in its 28th meeting held on 21.07.2018.	13/2018-Union Territory tax(rate), dt. 26-07-2018
30	Seeks to amend Notification No. 1/2017 -Compensation Cess (Rate) dated 28.06.2017 to give effect to the recommendations of the GST Council in its 28th meeting held on 21.07.2018	02/2018-Compensation Cess (Rate), dt. 26-07-2018
31	Applicability of GST on ambulance services provided to Government by private service providers under the National Health Mission (NHM)	Circular No. 51/2018-GST, dt. 31-07-2018
32	Seeks to withdraw Circular No. 28/02/2018-GST dated 08.01.2018 as amended vide Corrigendum dated 18.01.2018 and Order No 02/2018–CT dated 31.03.2018 – reg.	Circular No. 50/2018-GST , dt. 31-07-2018

DUE DATES OF GST FOR THE MONTH OF AUGUST 2018

2018		August				
MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY	SUNDAY
30	31	01	02	03	04	05
06	07	08	09	10 GSTR-1 (July 2018) 	11	12
13	14	15	16	17	18	19
20 GSTR-3B (July 2018) GSTR 5 & 5A (July 2018) 	21	22	23	24	25	26
27	28	29	30	31	01	02
03	04	 Monthly Return for Taxpayer with Annual Turnover more than Rs 1.50 Cr				

Disclaimer:

The conclusion reached and views expressed in the Newsletter are matters of opinion based on your understanding of the facts, anticipated tax laws and anticipated rules. However, there can be no assurance that the tax authorities or regulators may take a position contrary to our views. Further, the content of this newsletter should not be used as a supporting to frame any opinions.

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