

11<sup>th</sup> August 2018

## GST UPDATE - 12/2018

### Notifications under GST

Gist of all notifications issued from 29.07.2018 to 10.08.2018

#### Tax (CGST & IGST) Notifications:

Notification 30/2018 – Central Tax Dated 30.07.2018	No.	<b>Extension of due date to file GSTR 6</b>  Due date for filing GSTR 6 (Return by Input Service Distributor ISD) for months of July 2017 to August 2018 extended to <b>30.09.2018</b>
Notification 31/2018 – Central Tax Dated 06.08.2018	No.	<b>Reopening of GST Migration Window</b>  <b>Who can migrate now?</b>  ✓ Persons who did not file the complete FORM GST REG-26 of the Central Goods and Services Tax Rules, 2017 but received only a Provisional Identification Number (PID) till the 31 <sup>st</sup> December, 2017 may now apply for GSTIN.  <b>What is the Procedure?</b>  ➤ Details to be submitted to jurisdictional officer who then forward the details to GSTN before 30.08.2018  ➤ Apply for registration after receiving e-mail from GSTN  ➤ After approval of application, assessee receives mail intimating ARN, new GSTIN and new access token  ➤ Before 30.09.2018, mail to be sent to <a href="mailto:migration@gstn.org.in">migration@gstn.org.in</a> furnishing new GSTIN, Access token, ARN of new application and Provisional ID.  ➤ On receipt of mail, old GSTIN and new GSTIN are mapped  ➤ Such taxpayers shall logon to portal as 'First time login' and generate GSTR 6 (Registration Certificate)

Notification 32/2018 – Central Tax Dated 10.08.2018	No.	<b>Due date of GSTR 1 by assesses whose turnover &gt; Rs. 1.5 Crores in preceding financial year</b> July 2018 to March 2019 – <b>11<sup>th</sup> of following month</b>								
Notification 33/2018 – Central Tax Dated 10.08.2018	No.	<b>Due date for those assesses (whose turnover &lt; Rs. 1.5 Crores) who have option to opt for quarterly filing of GSTR 1</b>								
		<table border="1"> <thead> <tr> <th>Period</th> <th>Due date</th> </tr> </thead> <tbody> <tr> <td>July – September 2018</td> <td>31.10.2018</td> </tr> <tr> <td>October - December 2018</td> <td>31.01.2018</td> </tr> <tr> <td>January – March 2019</td> <td>30.04.2019</td> </tr> </tbody> </table>	Period	Due date	July – September 2018	31.10.2018	October - December 2018	31.01.2018	January – March 2019	30.04.2019
Period	Due date									
July – September 2018	31.10.2018									
October - December 2018	31.01.2018									
January – March 2019	30.04.2019									
Notification 34/2018 – Central Tax Dated 10.08.2018	No.	<b>GSTR 3B extended upto March 2019</b> Due date for GSTR 3B is <b>20<sup>th</sup> of next month</b>								

### Tax (Rate) Notifications:

Notification 22/2018 – Central Tax (Rate) and 23/2018 – Integrated Tax (Rate) dt 06.08.2018	No.	Postponement of Sec. 9(4) of CGST Act, 2017 and Sec. 5(4) of IGST Act, 2017 to <b><u>30.09.2019</u></b> 9(4) of CGST Act, 2017 or 5(4) of IGST Act, 2017 – RCM in case of inward supplies from unregistered suppliers.
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### Circulars

<b>Circular</b> <b>51/25/2018-</b> <b>GST</b> <b>dated</b> <b>31.07.2018</b>	<b>Applicability of GST on ambulance services provided to Government</b> by private service providers under National health Mission (NHM) If it is pure service - <b>EXEMPT</b> If it is composite supply of goods and services – <b>EXEMPT</b> if value of supply of goods constitutes not more than 25% of value of composite supply.
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<p>Circular 52/26/2018- GST dated 09.08.2018</p>	<p><b>Clarification regarding applicability of GST on various goods and services</b></p> <ul style="list-style-type: none"> <li>➔ <b>Fortified Toned Milk</b> - NIL rate of GST under HSN Code 0401</li> <li>➔ <b>Refined beet and cane sugar</b> - Will fall under heading 1701 and attract 5% GST rate</li> <li>➔ <b>Treated (modified) tamarind kernel powder and plain (unmodified) tamarind kernel powder</b> - Fall under chapter 13 and attract 5% GST rate</li> <li>➔ <b>Supply of safe drinking water for public purpose</b> - Exempt from GST if it is not supplied in a sealed container</li> <li>➔ <b>Human Blood Plasma</b> - 5% GST rate under List I (S. No. 186), whereas plasma products would attract 12% GST rate</li> <li>➔ <b>Baby wipes, facial tissues and other similar products</b> - If the baby wipes are impregnated with perfumes or cosmetics, then the same would fall under HS code 3307 and would attract 18% GST rate. Similarly, if they are coated with soap or detergent, then it would fall under HS code 3401 and would attract 18% GST.</li> <li>➔ <b>Real zari Kasab (thread)</b> - Uniform GST rate of 12% under tariff heading 5605</li> <li>➔ <b>Marine engine</b> - Supplies of marine engine for fishing vessel (being a part of the fishing vessel), falling under tariff item 8408 10 93 attracts 5% GST</li> <li>➔ <b>Scope of the term "Cotton Quilt" under tariff heading 9404</b> – A quilt filled with cotton constitutes a cotton quilt, irrespective of the material of the cover of the quilt. The GST rate would accordingly apply.</li> </ul>
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	<p>➔ <b>Bus body building activity –</b></p> <p>a) Bus body builder builds a bus, working on the chassis owned by him and supplies the built-up bus to the customer, and charges the customer for the value of the bus. - Supply made is that of bus, and accordingly supply would attract GST @28%</p> <p>b) Bus body builder builds body on chassis provided by the principal for body building, and charges fabrication charges (including certain material that was consumed during the process of job-work) - Supply would merit classification as service, and 18% GST</p> <p>➔ <b>Disc Brake Pad</b> - Classifiable under heading 8708 and would attract 28% GST</p>
<p><b>Circular</b> <b>53/26/2018-</b> <b>GST dated</b> <b>09.08.2018</b></p>	<p><b>Clarification regarding applicability of GST on the petroleum gases retained for the manufacture of petrochemical and chemical products</b></p> <ul style="list-style-type: none"> <li>• GST will be payable by the refinery only on the net quantity of petroleum gases retained by the recipient manufacturer for the manufacture of petrochemical and chemical products.</li> <li>• The refinery would be liable to pay GST on such returned quantity of petroleum gases, when the same is supplied by it to any other person</li> </ul>
<p><b>Circular</b> <b>54/26/2018-</b> <b>GST dated</b> <b>09.08.2018</b></p>	<p><b>Classification of fertilizers supplied for use in the manufacture of other fertilizers at 5% GST rate</b></p> <p>It is clarified that the fertilizers supplied for direct use as fertilizers, or supplied for use in the manufacturing of other complex fertilizers for agricultural use (soil or crop fertilizers), will attract 5% IGST.</p>

For any further clarifications on the subject, feel free to write us @ [bcoakp@gmail.com](mailto:bcoakp@gmail.com).