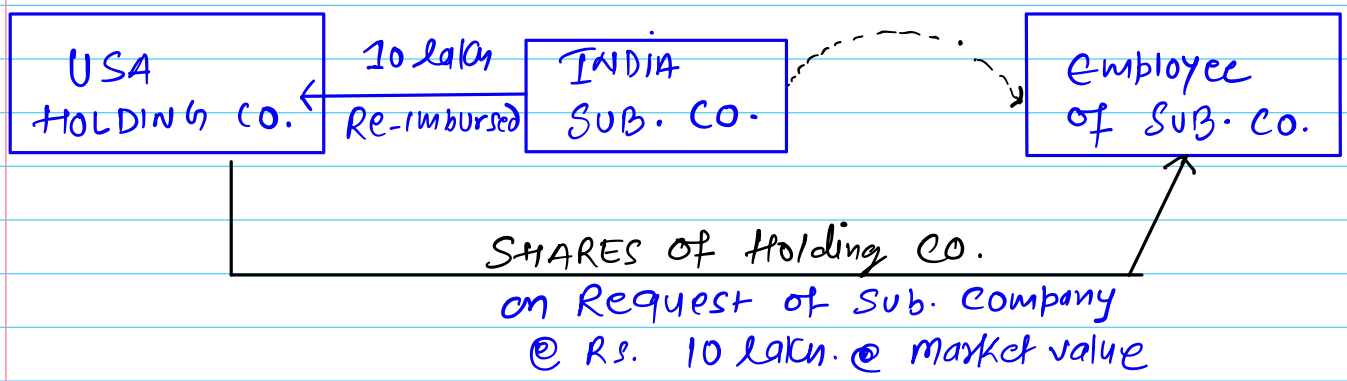


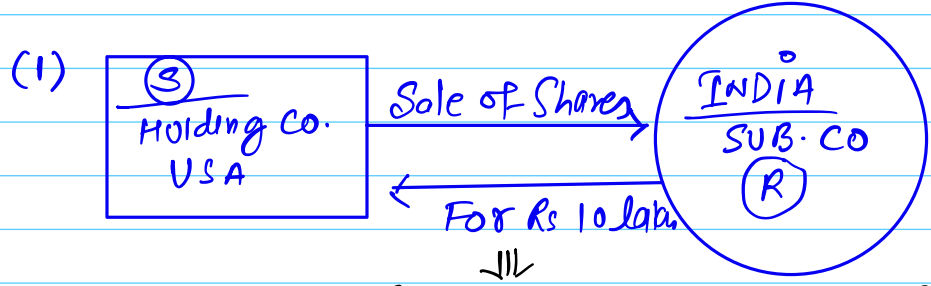


Q=2

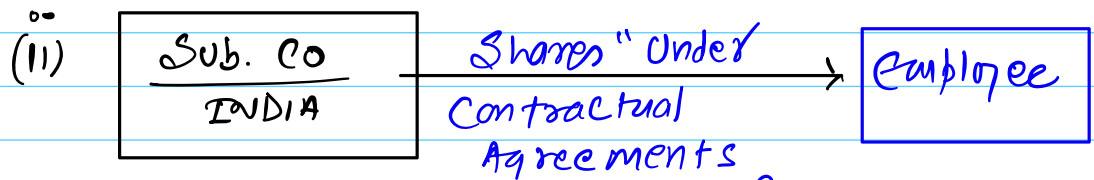


\* & WHAT IF USA Holding Co. charges some additional fee/charges/markup/commission etc from SUB. CO. ?

ANSWER



- Shares neither Goods NOR SERVICES
- NO Question of GST
- NO Question of RCM.

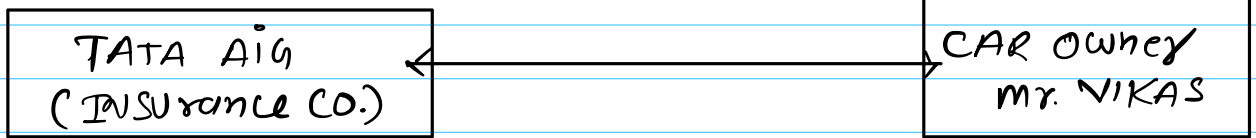


So become PART of Salary  
NO Question of GST  
& NO Question of RCM.

(NOTE: Here NO Relevance of limit of Rs 50,000 Because the limit is Applicable on GIFTS.)

(iii) Where any additional fee/commission etc is CHARGED then It will be a Supply (POS = INDIA)  
Liable to GST under RCM i.e. SUB. CO. liable to pay GST on it under RCM.

Q=3



# CAR of Mr. VIKAS KEMAR was Insured with TATA AIG.

# Value of CAR was = 10,00,000

# CAR Accident

# Now Value of CAR = 50,000/- (Salvage Value)

(I) NOW TATA AIG Gives ₹ 10,00,000 & collect the ACCIDENTAL CAR & Later on sold it @ ₹ 50,000

OR  
(II) TATA AIG Gives ₹  $(10,00,000 - 50,000) = 9,50,000$  to Mr. VIKAS, In this case ACCIDENTAL CAR will remain with Mr. VIKAS.

NOW WHAT will the treatment of GST in the hand of TATA AIG in Respect of Salvage/ ACCIDENTAL CAR?

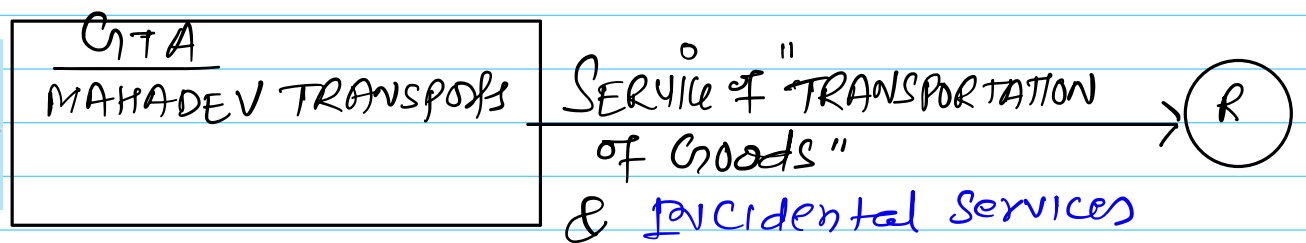
Ans:

(I) In this case when TATA AIG sold the ACCIDENTAL CAR? It is liable to GST.

(II) NO Question of GST in the hands of TATA AIG on ACCIDENTAL CAR, remains with Mr. VIKAS.

GTA = 12%  
Incwo = 18%

Q=4



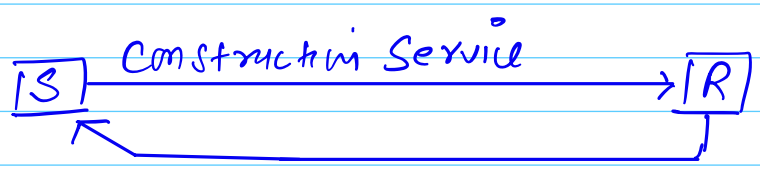
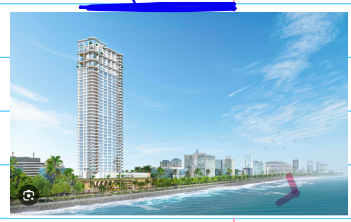
- + Loading / unloading,
- + Packing / Unpacking
- + TRANSHIPMENT
- + Temporary WAREHOUSING
- + etc

- What will be the classification of "Incidental Services"
- (i) Where supplied along GTA service & single price charged
  - (ii) Where supplied along GTA service & separate price charged in Invoice.
  - (iii) Incidental services NOT PROVIDED in the course of TRANSPORTATION of goods and are Invoiced Separately.

Answer:

- (i) Composite supply & classified with GTA service.
- (ii) Composite supply & classified with GTA service.
- (iii) Incidental services will be classified Independently

Q=5



Consideration: 1cr

& Location CHARGES/PREFERENTIAL LOCATION CHARGES (PLC) = 20 lakh

What will be the classification of PLC CHARGES SERVICE

Answer:

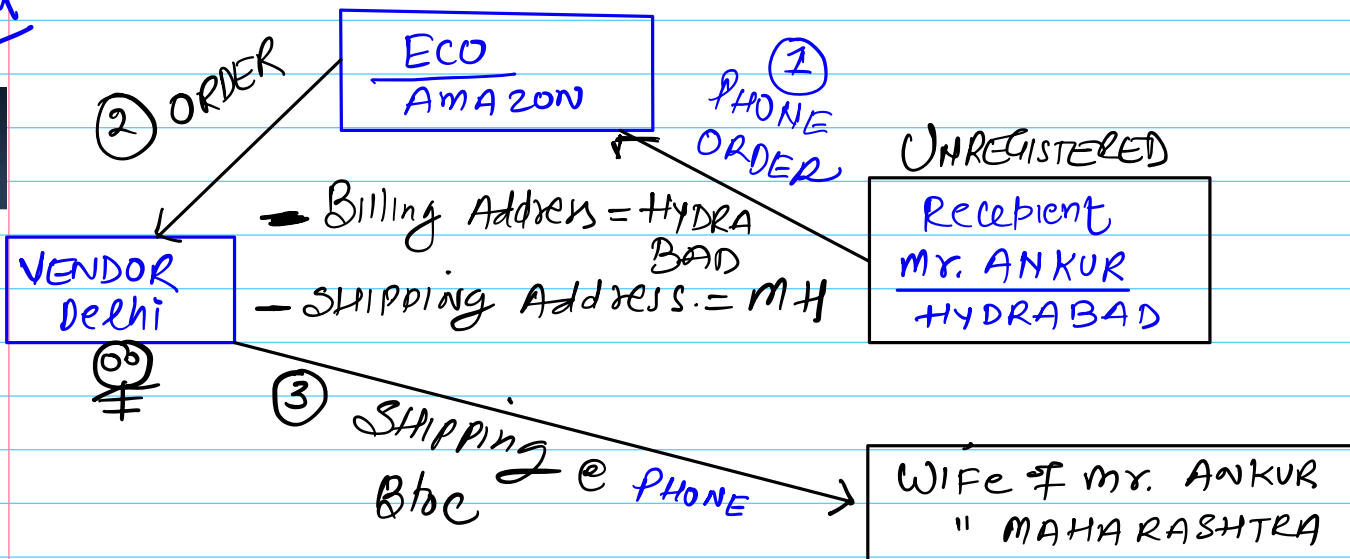
- It is naturally Bundled
- Hence a Composite supply
- ie PLC CHARGES/Service will be classified with main service ie Construction Service.



# CHAPTER: PLACE OF SUPPLY

5

Question



WHAT will be the Place of Supply of this B2C transaction as per sec: 10(1)(ca)?

ANS:

As per Section: 10(1)(ca): Where (R) State/Address is Available then = POS will be that state (By Keeping in mind that (R) State = Delivery place/Consumption place)  
But here delivery is in MH. = SO POS = Delivery place i.e. MH.

Note: Vendor may Record the "Delivery Address" as the "Address of Recipient" = POS



EDUCATION SECTOR

(1)

- NSDC  
- NCVET,  
- AWARDING  
Body etc

Any service in relation  
to NATIONAL Skill  
Development  
↓  
GSTX

(2)

Central / STATE  
EDUCATION  
Board  
ep CBSE

Affiliation  
Services  
↓  
GSTX

Govt. School  
Established, owned or  
Controlled By  
+ CG  
+ SG  
+ UT  
+ Local Authority

WHAT ABOUT

Universities

Affiliation  
services  
↓  
GST ✓

Colleges

Central / STATE  
EDUCATION  
Board  
ep CBSE

Affiliation  
Services  
↓  
GST ✓

Other  
Schools

(3)

Flying Training  
ORGANISATION  
(FTO'S)

Courses  
" Approved By  
" Director General of  
Civil Aviation @ INDIAN LAW  
↓  
GSTX

Note: INDIAN RAILWAY IS TAXABLE However following will be EXEMPTED.

(4)



Indian Railway



TRANSPORTATION Service

Platform Service

Internal Services.

INFRASTRUCTURAL Service

All EXEMPTED (BUT I Class, AC = TAXABLE)

- \* Sale of Platform Ticket.
  - \* Facility of Room or waiting Room
  - \* Cloak Room Service
  - \* Battery car Service
- ↓  
GST X

ONE ZONE/DIVISION to ANOTHER, ZONE/DIVISION Under INDIAN RAILWAY

↓  
GST X

Service By SPV to INDIAN Railway By WAY of ALLOWING INDIAN Railway to USE INFRA of SPV  
↓  
GST X

SPV = KUTCH RAILWAY CO. Ltd. (KRC)

NOTE: Repair etc Service By Indian Railway to SPV = GST X

(5)

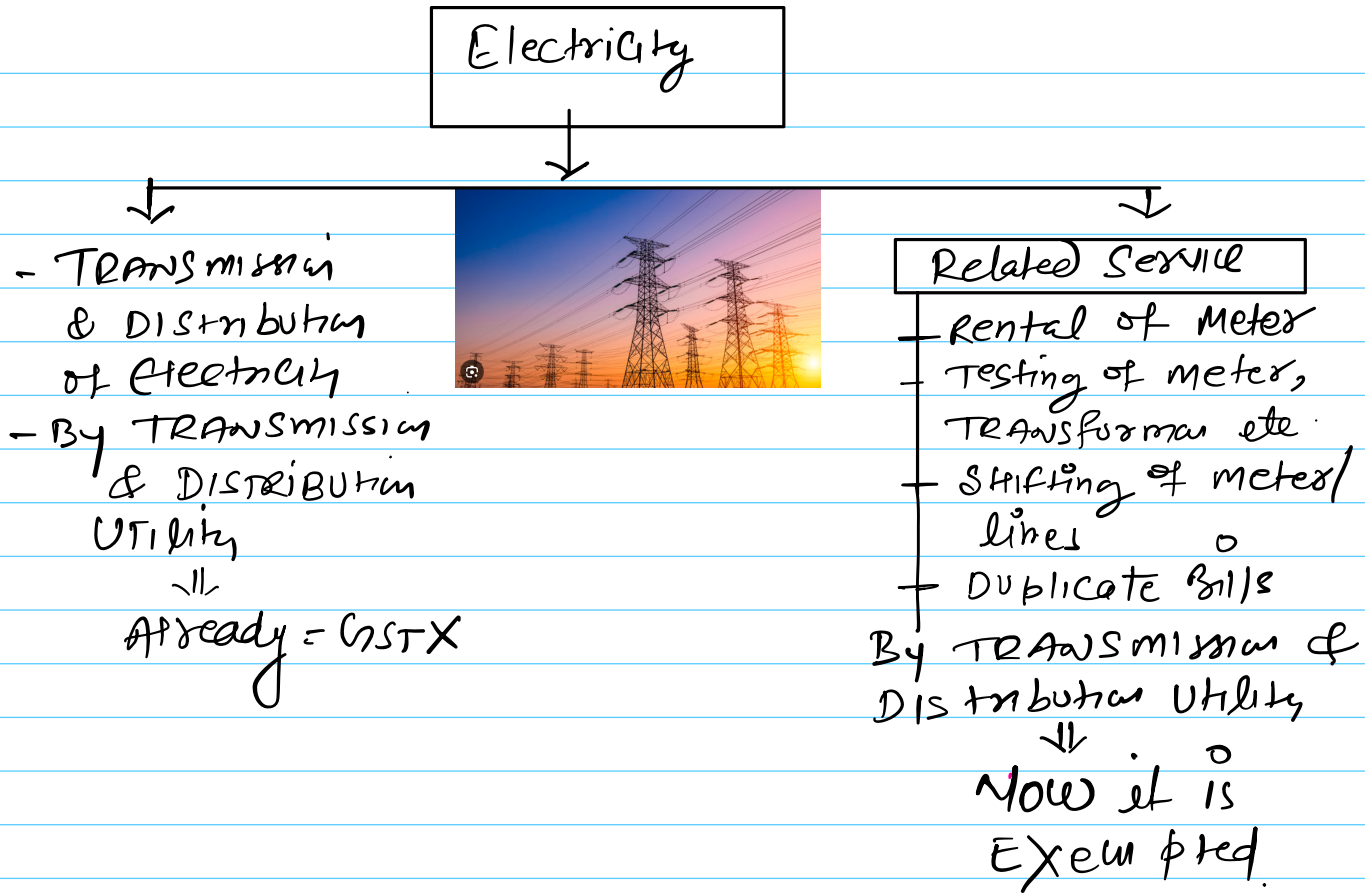


- Govt Entity  
 - Research Association, UNI, College or Other Institution notified Under I.T. ACT, 1961 at the time of Supply

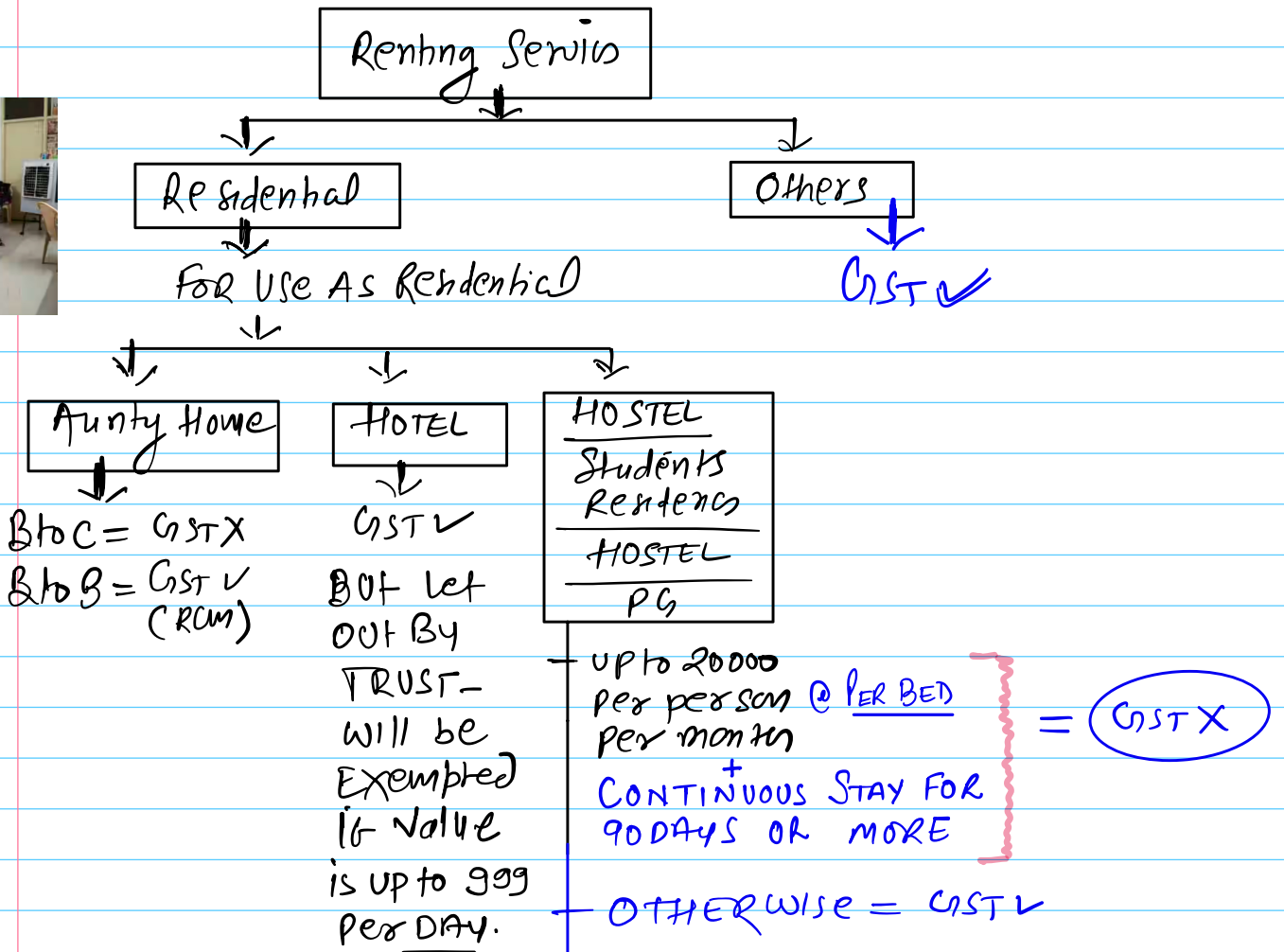
R&D Service

↓  
GST X

(6)



(7)



8

HO  
Bo  
of BRITISH AIRWAYS

IMPORT of service  
FREE of COST  
ie INTERNAL service

R  
BRITISH AIRWAYS (Ho/Bo)

GST

CONDITIONS

- GST on TRANSPORTATION of Goods/Passenger is Paid By such company. and
- other conditions need to be fulfilled.



9

Q.

Govt

Govt. Compensate By way of Incentive @ PER TRANSACTION

like Subsidy = NO GST

Bank

NO BANK CHARGES.

VENDOR

Supply of Goods/service

RECIPIENT

Payment:  
RUPAY Debit CARD/  
low value BHIM UPI

NOW the Question is this where Incentive Amount Shared By Bank with other stake holders in the Digital Payment Eco-system = THEN WHAT ABOUT GST?

ANS: It will remain in the Nature of subsidy Hence = NO GST.

# CHAPTER Valuation

10

Q. NO.: 212/06/2024 :

S → R  
Provision of Post Supply Discount

- (1) PRIOR Agreement for such Discount
- (2) (R) Reduce corresponding ITC on the Basis of Credit Note.

THEN (S) eligible to Reduce corresponding GST liability

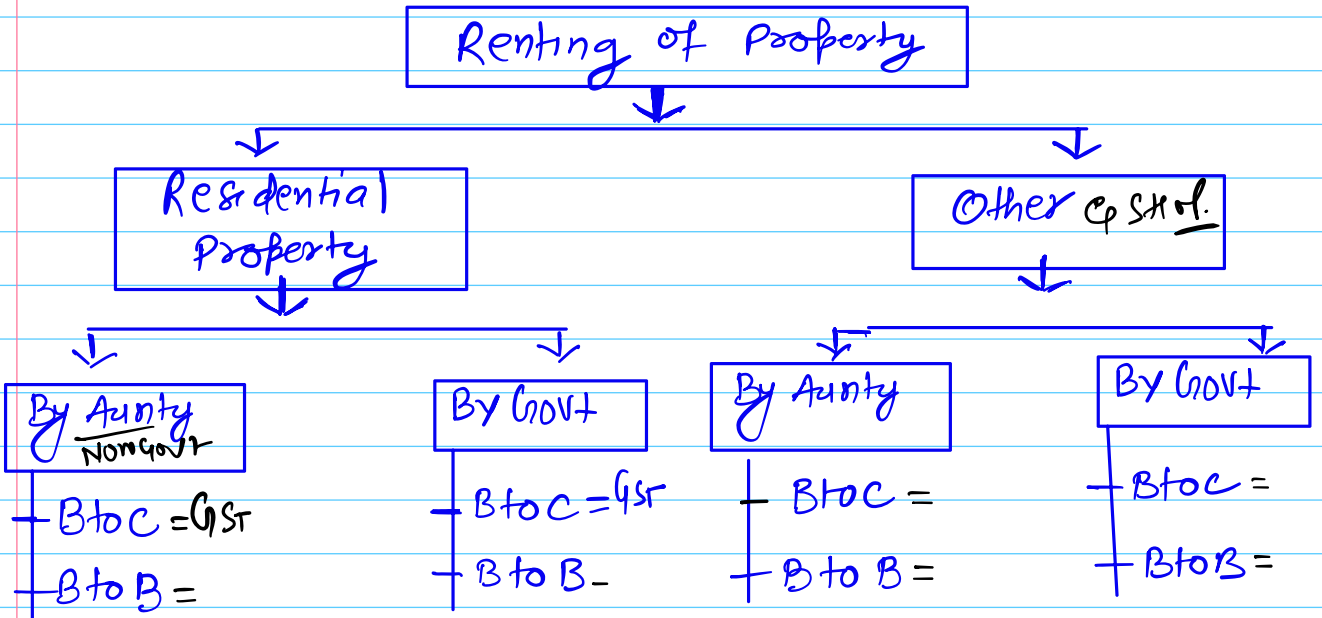
BUT the Question is this How the (S) or TAX officer will check that (R) has Reduced corresponding ITC. ??

Answer : \* PRESENTLY, There is NO facility Available to the Supplier and TAX officer.  
\* Till the time functionality/facility is made Available, Where GST & Cess involved in Discount is -

- + Up to : Rs 5,00,000 : Then (S) may Procure an undertaking / Certificate from the Recipient regarding the same.
- + MORE Than Rs 5,00,000 : Then CA/CMA Certificate issued on behalf of (R) regarding the same would be Required.

# CHAPTER 3: REVERSE CHARGE MECHANISM (RCM)

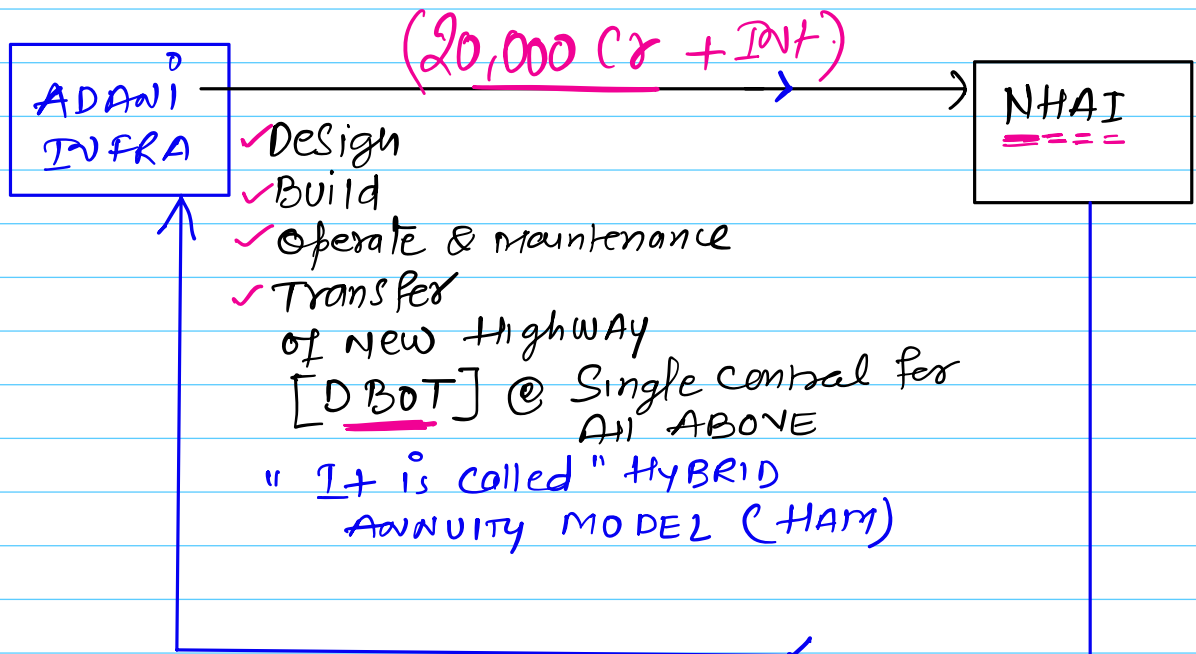
Q =





# CHAPTER: Time of Supply

Q=1



- # Payment is spread over the contract period of 15 to 17 years (APX) in Installment which is to be made after specified period or on completion of an event as per contract
- # Moreover each Installment contains Interest element also.

WHAT will be the Time of Supply in this case?

Answer: # It is a continuous supply of service as life of service is more than 3 months & there is a periodic payment obligation over the period. (SECTION: 2 of CGST ACT)

# As per section: 31 of CGST ACT: Invoice is required to be issued where the payment is due or payment made or completion of specified mile stone, as the case may be.

# As per section 13 of CGST ACT: Time of supply will be :

→ WHERE INVOICE ISSUED ON TIME:

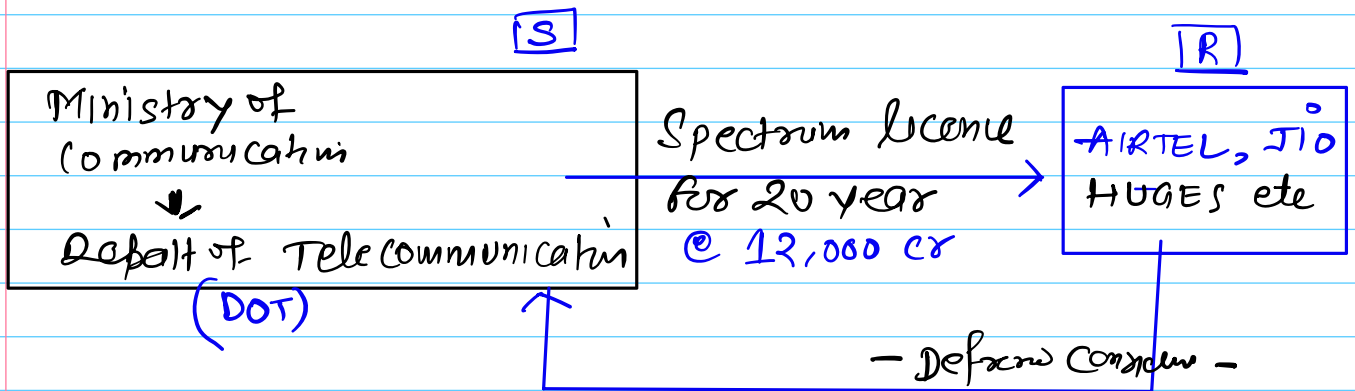
TDS =  $\Rightarrow$  DATE OF INVOICE  
or  
PAYMENT DATE } WHICHEVER IS EARLIER

→ WHERE INVOICE IS NOT ISSUED ON TIME:

TDS = DATE OF COMPLETION  
or  
PAYMENT DATE } WHICHEVER IS EARLIER

MORE OVER, AS PER 15 OF CONTRACT: Interest on Deferred Payment will be includable in AV, therefore full value of each installment - liable to GST.

Q=2



Consideration:

Initially: 2000 cr  
Balance in 10 equal installments along with interest @ 10%

WTAAR will be the Time of Supply.

Ans:

Answer will be the same as in above question

# CHAPTER 3 INPUT TAX CREDIT

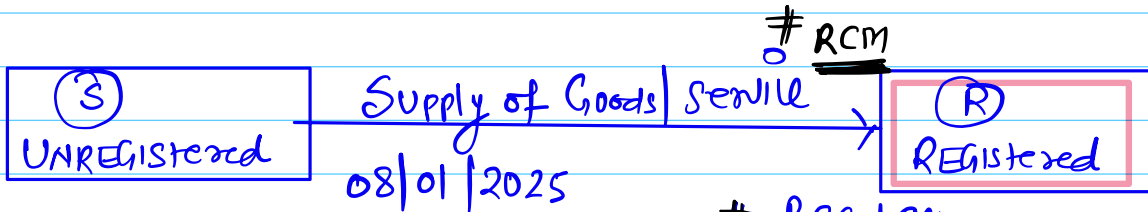
1

Section 16 Read with Rule-36 :

ONE of the condition out of 12 conditions is \_\_\_\_\_

"In respect of any tax that has been paid due to an order where has been confirmed on account of any FRAUD etc. u/s 74."

Q:

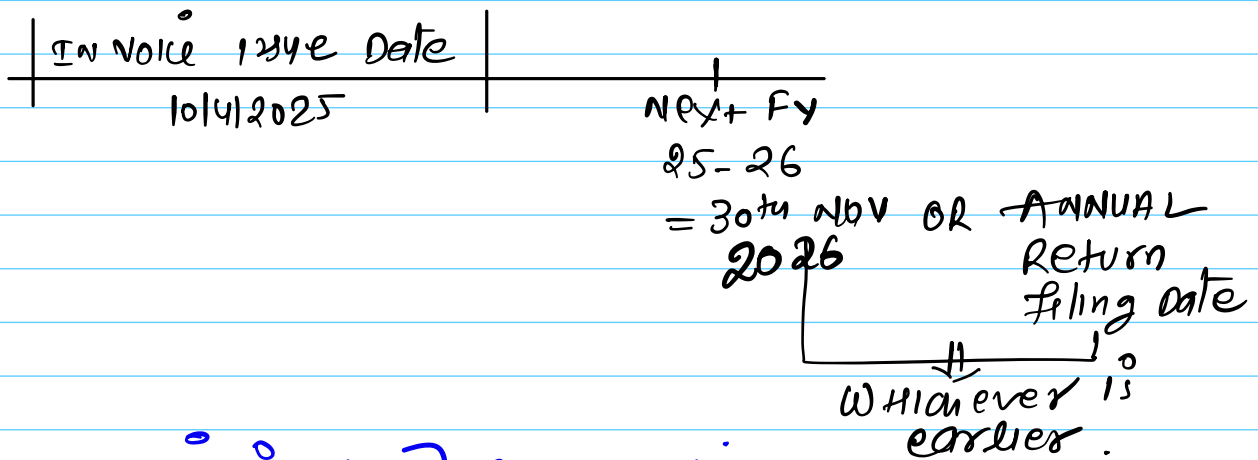


# Recd on: 08/01/2025 [FY: 24-25]

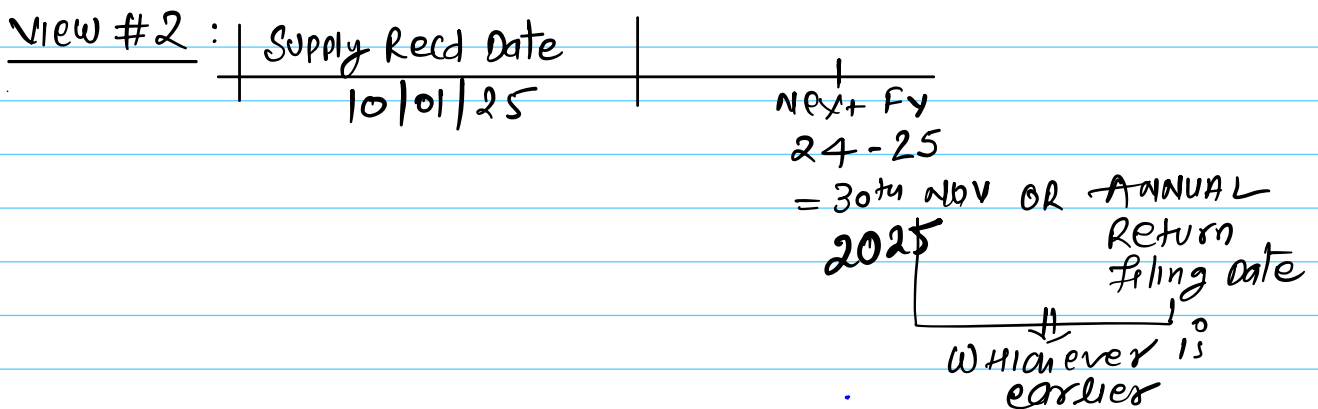
# SELF INVOICING 10/4/2025 [FY: 25-26]

WHAT will be the LAST date of Booking of ITC?? u/s 16

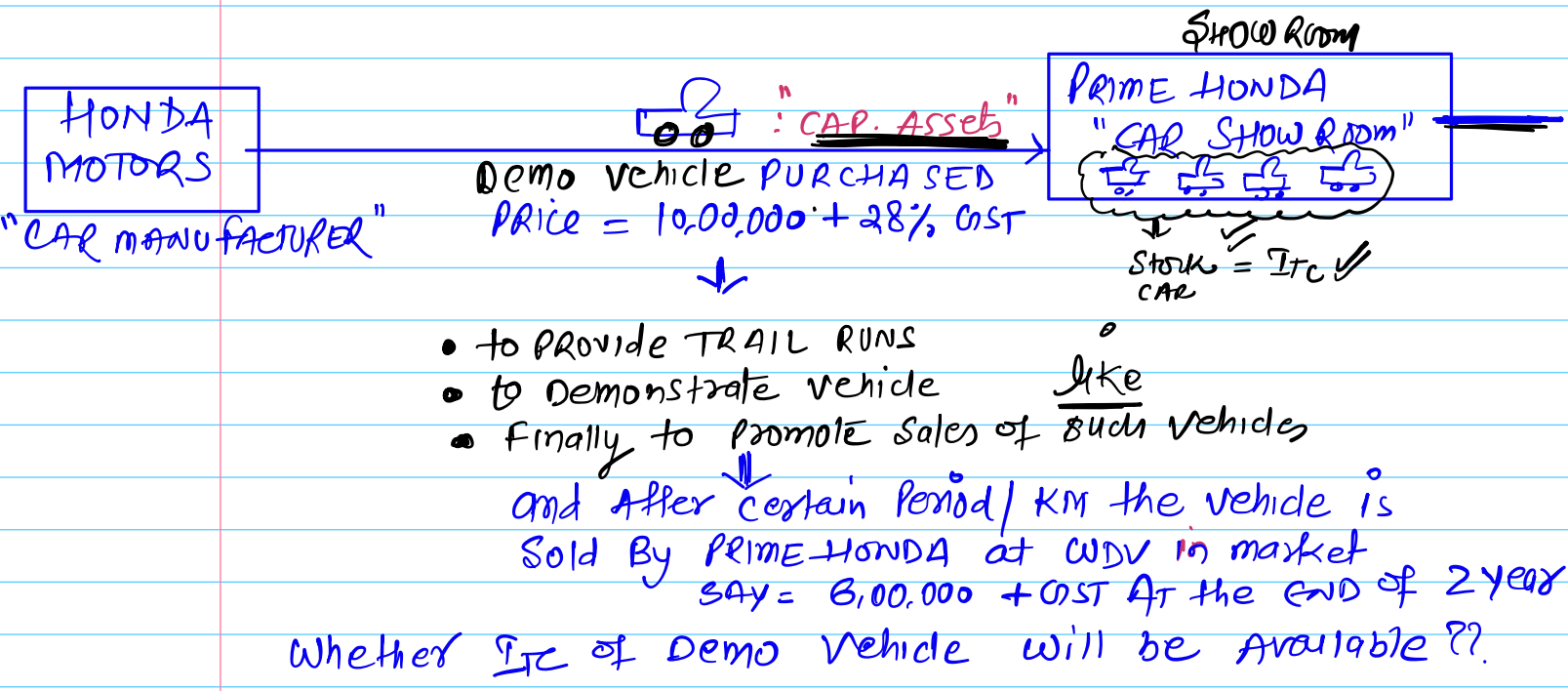
Answer: View # 1:



AS INVOICE is delayed so accordingly interest & penalty u/s 132 shall also be payable.



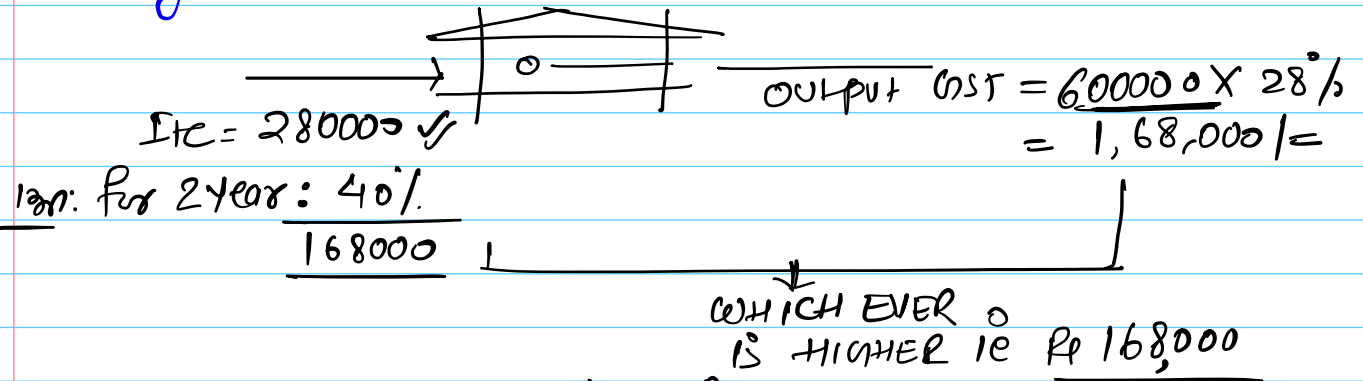
Q Demo Vehicle:



ANS:

AS Per Section 17(5): In General ITC of motor vehicle is NOT ALLOWED BUT ALLOWED in specified cases, and one of the case is "WHEN MOTOR vehicle used for making further supply OF SUCH GOODS (not said goods)"

Here Demo vehicle is used to promote supply of SUCH or like vehicles to ITC shall be ALLOWED. (of ₹ 280,000) moreover on sale Demo vehicle see: 18(6) shall Apply:



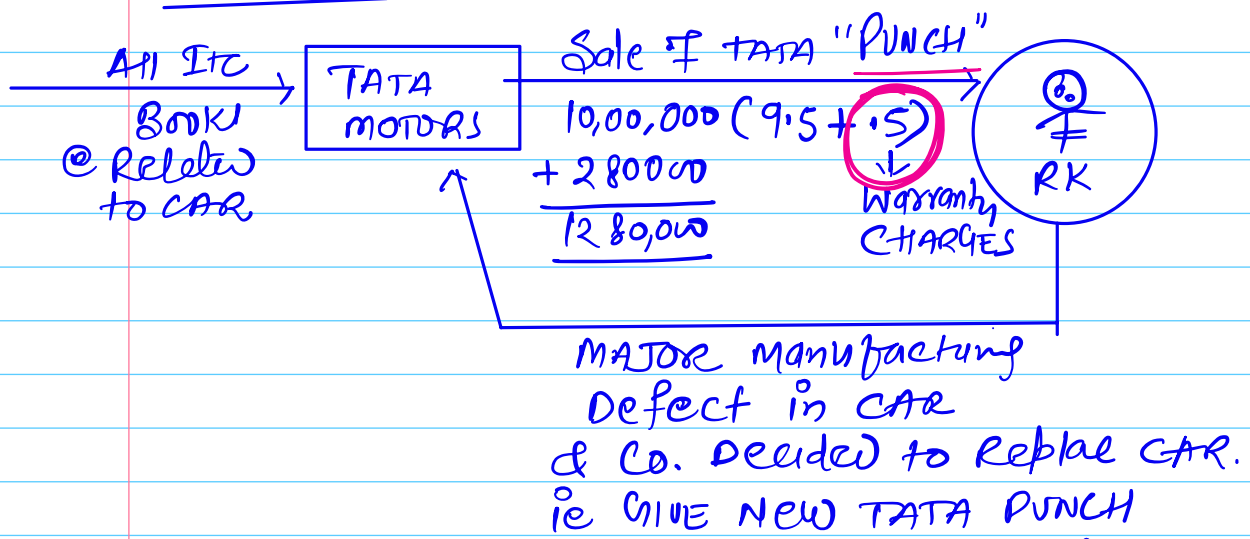
NOTE: AS Demo vehicle is Capitalised and Dep. is claimed under I.TAX of GST component also of ₹ 280,000 then NO ITC shall be ALLOWED [Sec:16]

Q: BACKGROUND: Summary of Cir No.: 195/07/2023 @ WARRANTY

- During Original Warranty period replacement of parts or supply of services without consideration not liable to GST and manufacturer will be eligible to claim ITC on that parts as he has already paid GST in form of warranty charges in each and every case.
- Extended Warranty at the time of supply becomes composite supply and will be classified with main supply ie car otherwise shall be treated as independent supply of services.

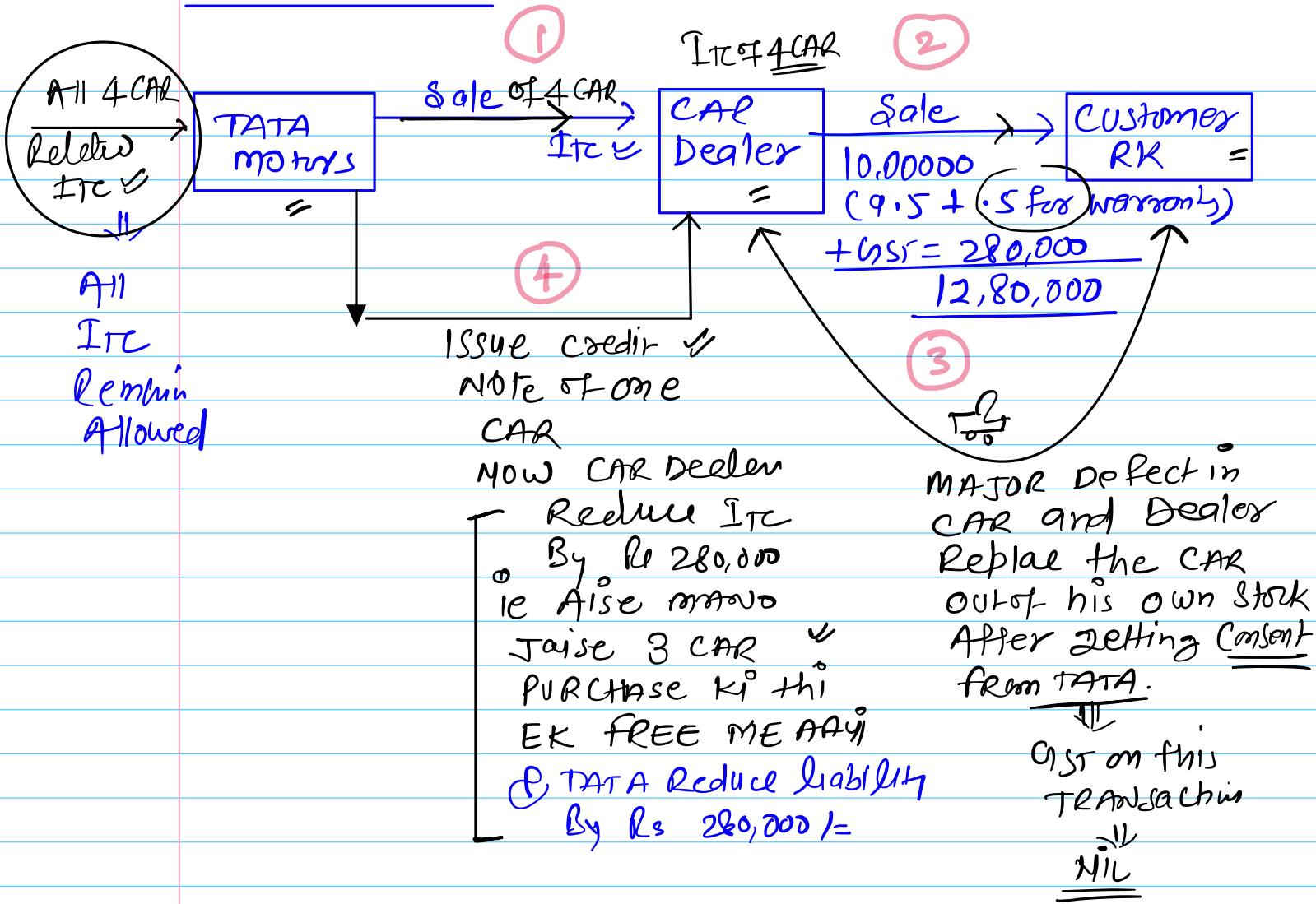
Issue: Above Circular talks about "Replacement" of PARTS only and NOT about "Whole Goods" Replacement as such!  
 So, where "Whole Goods" AS SUCH will be replaced then what will the provisions?

Example: 1



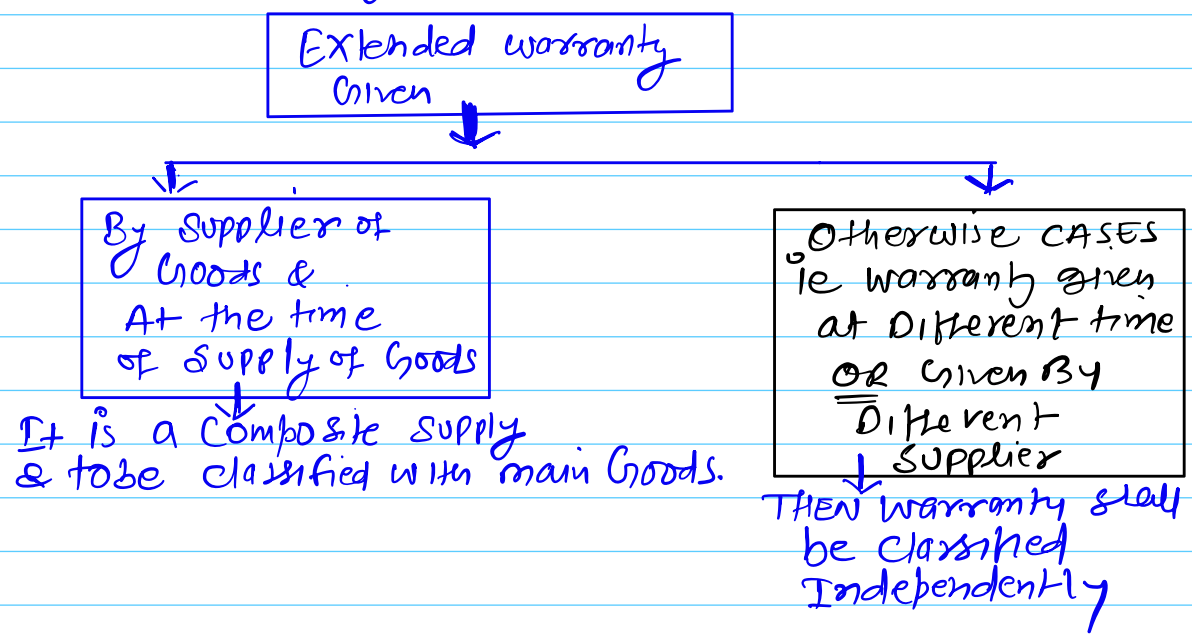
Whether TATA motors will be eligible to retain all credits Related to another New CAR:  
Ans: YES (ie same treatment will be applicable as was given for Replacement of PARTS)

Example: NO. 2



CRUX: Same TREATMENT will be there as given in case of PARTS Replacement.

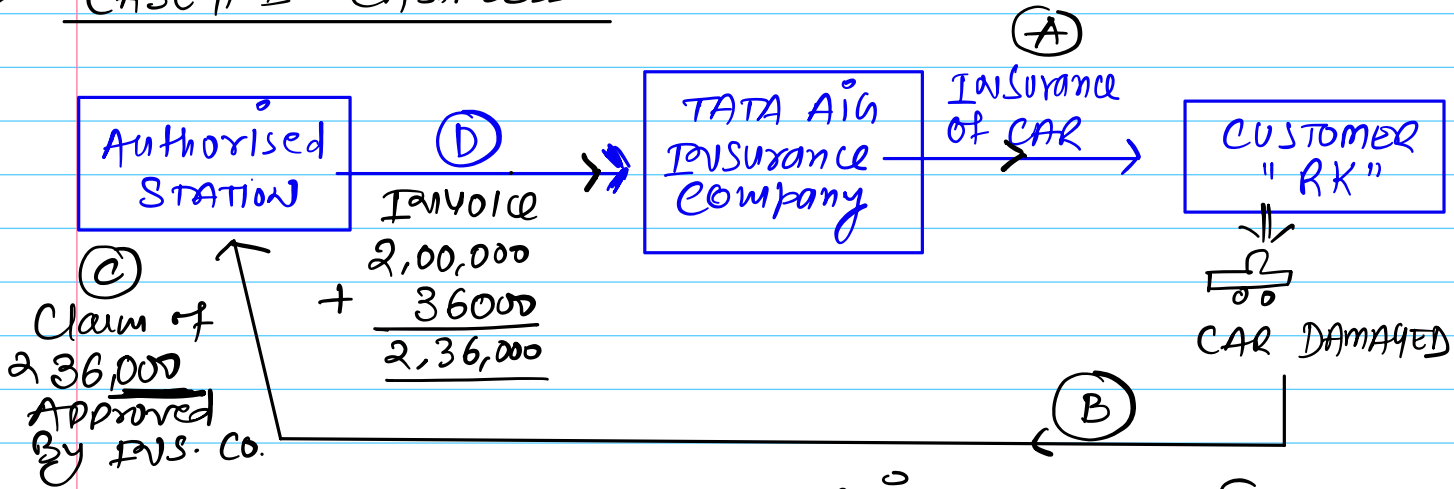
Extended warranty:



MAZA  
AA JAYEGA

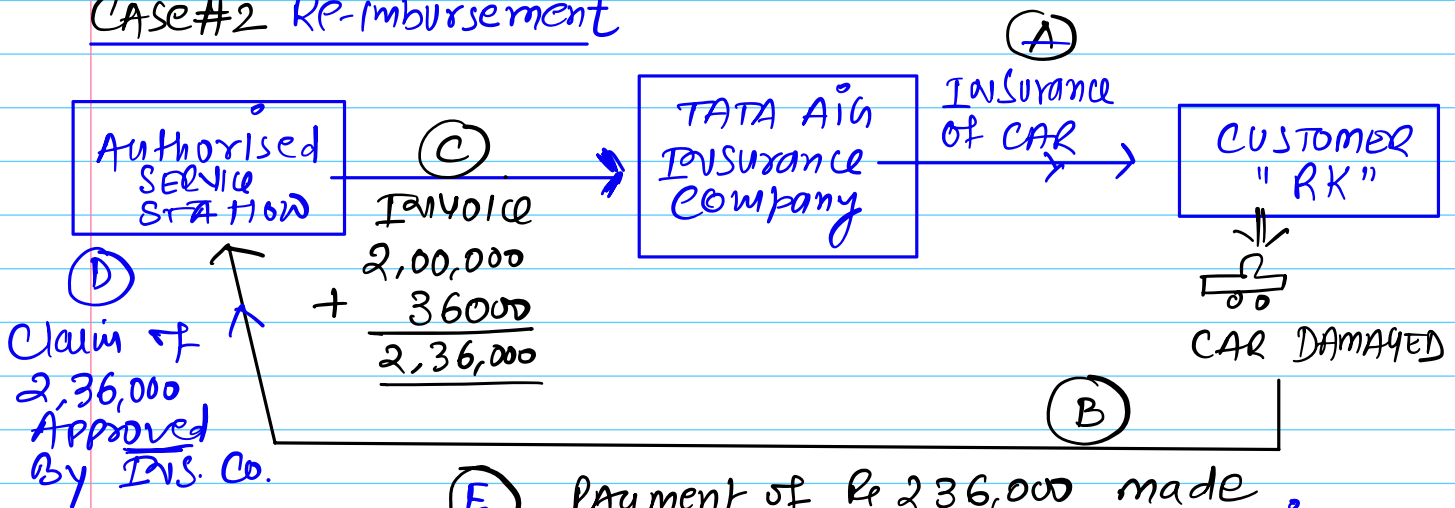
# INSURANCE CLAIMS

## CASE # 1 CASH LESS



WHETHER Insurance co. eligible to book ITC of Rs 36000 = YES

## CASE # 2 Re-Imbursement



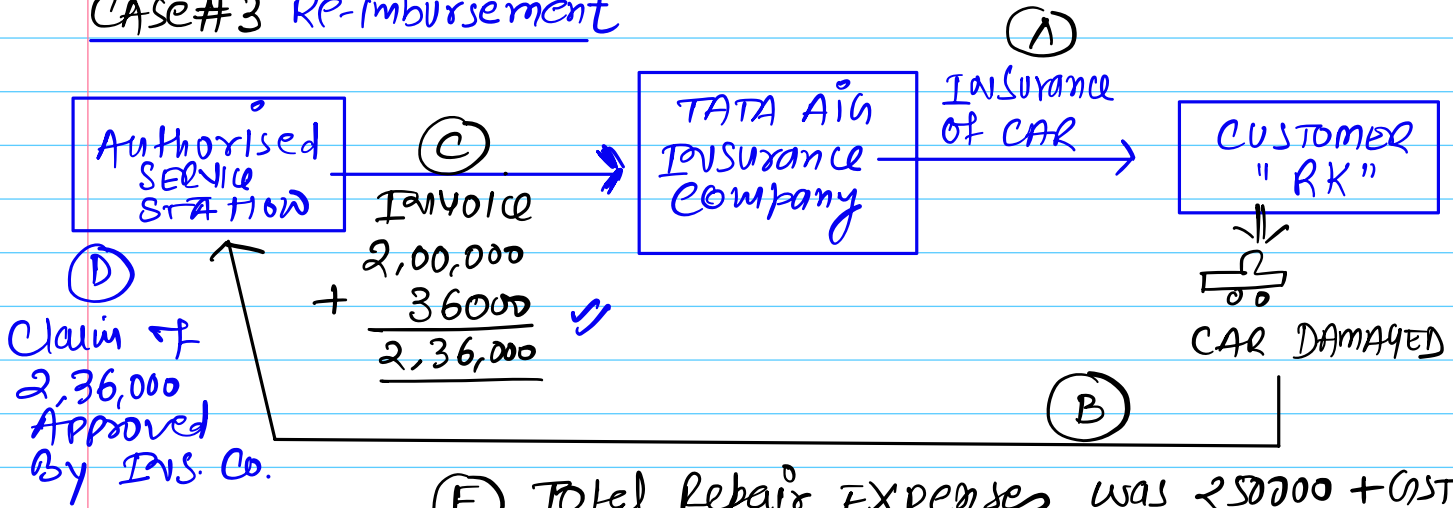
(E) Payment of Rs 2,36,000 made By RK to Authorised SERVICE STATION

(F) Later on Insurance co. Re-Imburse 2,36,000 to RK

NOW, whether Insurance co. eligible to book ITC of Rs 36000? = YES



CASE #3 Re-Imbursement



(E) Total Repair Expenses was 250000 + GST ie = 295000/-

(F) Payment of ₹ 295,000 made By RK to Authorised service station

(G) Later on Insurance co. Re-Imburse 2,36,000 to RK

(H) Insurance co. Issue another Invoice of 50,000 + 9000 = 59000 in the name of RK.

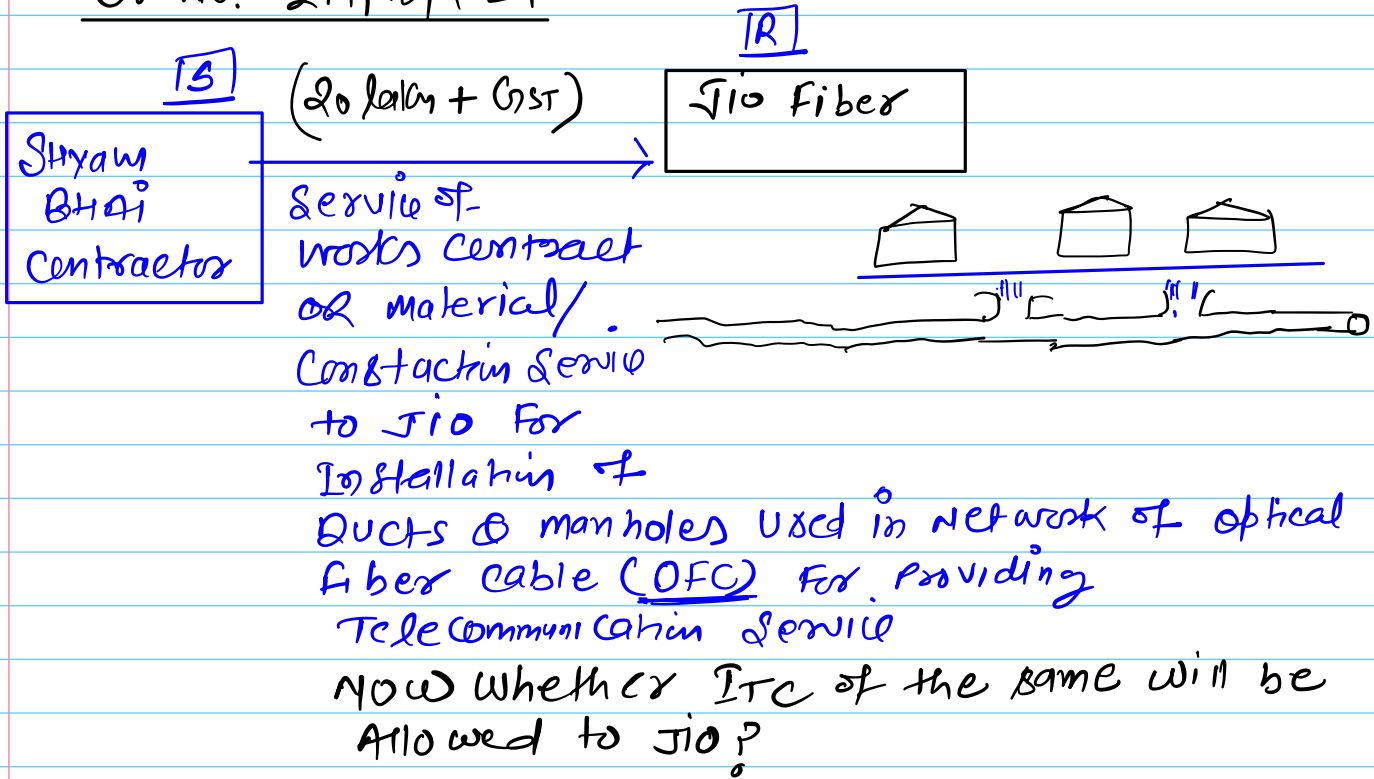
NOW, whether Insurance co. eligible to book ITC & how much ?? = 36000

CASE #4 In CASE #3 WHAT if Authorised service station issue single bill of ₹ 250000 + GST in the name of insurance co. ? 295000 then how much ITC will be booked By Insurance co. ?? = @ Proportionate = 436000

Note: Whether RK can book the credit as per the situation in CASE # 1, 2, 4 = NO, AS NO INVOICE in the name of RK.

Q:

Cir no: 219/13/2024



Answer : As per Section 17(5): works contract service / construction service / material - use for installation etc of "PLANT and MACHINERY" → ITC of the same will be allowed to recipient.

Now whether the duct/manholes are covered under the definition of Plant & machinery - The answer is yes.

Definition of plant and machinery: machinery etc that are used for making outward supply AND

Includes: such foundation & structural support

Excludes: Land, Building etc, telecommunication tower and pipe line laid outside the factory.

The OFC Network Generally laid with the use of PVC ducts in which OFC are housed and service/ connectivity manholes which is NODES of network which is required for laying down cable and repair etc of the same at later stage.

Duct & manholes used in network of OFC have NOT been Excludes from P&M Definition and necessary for providing Telecommunication service hence fall under the Definition of P&M.  
So finally ITC of the same shall be Allowed to Jio.

Newly Insertion of Section: 16(5), (6)  
(NOT Relevant)

Background:

Sec: 16(4) Maximum Time limit for claiming ITC: 30<sup>th</sup> NOV of NEXT FY ANNUAL OR Return filing Date (whichever is earlier)

Newly Inserted: Section: 16(5) : # Invoice or Debit Note issued in FY: 17-18, 18-19, 19-20, 20-21  
# the recipient shall be Entitled to take ITC  
# in Any Return u/s: 39  
# which is filed up to 30 NOV, 2021.  
"ie RETROSPECTIVE Allowance of ITC, which was disAllowed due to Time BARRED"

Newly Inserted: Section: 16(6) : # ~~XXXXXXXXXX~~ | ~~XXXXXXXXXX~~ | ~~XXXXXXXXXX~~  
WEF: 1/07/2017  
"ie Retrospective Allowance of ITC  
1/2/25 RC Canceled  
1/2/26 RC Revocation

# & ITC WAS NOT TIME BARRED on the Date of Cancellation  
# The said person shall be Allowed to take ITC  
# in the Return u/s: 39 (3B)  
# FOR ABOVE RED MARKED PERIOD  
# Within 30 DAYS of Revocation (OR) LAST date of claiming ITC (WHICHEVER is LATER)

## CHAPTER: REGISTRATION

### Rule: 21: "Cancellation of REGISTRATION"

ONE MORE Ground Added for cancellation of Registration :-

" NOT to file Return - within PRESCRIBED PERIOD - AFTER REVOCATION

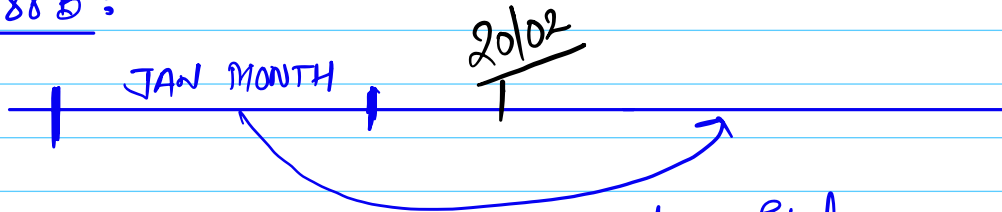
Biometric Provision : NOW Biometric Provision is applicable  
in All the States & UTs.

# CHAPTER: Manner of Payment

23

Rule- 88B :

(1)



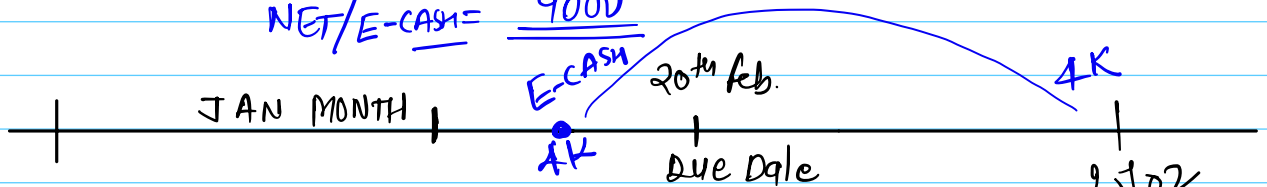
# Whole Return filed  
Belatedly

# & NO NOTICE ISSUED in Between.

THEN Interest shall be calculated on  
NET liability.

NEW Proviso Added :

$$\begin{aligned} \text{G.P.} &= \text{COST} = 15000 \\ \text{ITC} &= \frac{6000}{9000} \\ \text{NET/E-CASH} &= \frac{9000}{9000} \end{aligned}$$



# Amount has been credited to  
E-CASH ledger on or before due date  
say: 18/2/XX (say: 4000)

# & Debit while filing 3B after due date say 25/02/XX

$$\begin{aligned} \text{Calculate Interest} &= 9000 \times \frac{18}{100} \times \frac{5}{365} = 22.19/= \\ &5000 \times \frac{18}{100} \times \frac{5}{365} = 12.33/= \end{aligned}$$

SECTION: 52 : Rate of TCS

$$\begin{aligned} \text{Old \%} &= 0.5\% + 0.5\% = 1\% \\ \text{New \%} &= 0.25\% + 0.25\% = 0.50\% \end{aligned}$$

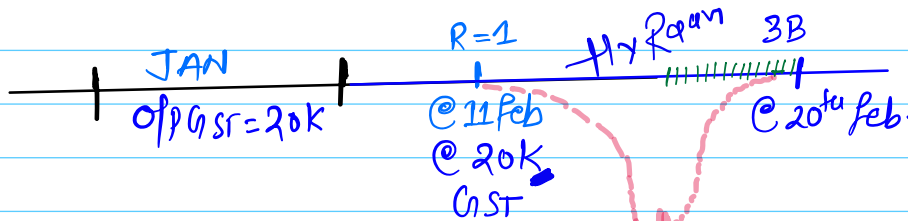
# CHAPTER Filing of Return:

Rule 59 [ AFTER sub Rule = (1), following proviso Added]

(i) Concept of GSTR=1A (OPTIONAL)

The Registered Person -

- # After furnishing GSTR=1
- # But Before furnishing GSTR=3B
- # may Amend (+ -) the details in GSTR=1
- # By way of filing GSTR=1A.



**COPPS!**  
 KUCH RAH GAYA OR (ep 10K GST Transam)  
 KUCH GALAT HO GYA (Rah Gayi)

- Option : 1 : TRADITIONAL Option  
 (WAIT FOR NEXT GSTR=1)
- Option : 2 : SMART Option  
 (AI-Option)  
 DON'T WAIT JUST  
 FILE GSTR=1A  
 "After = R1 & Before 3B"  
 (SHOW : 10K GST)

Q : 1     20th Feb = 3B = GST Liab ??  
 R=1 = 20K     R=1A = 10K     → (30K) ← pay 7K

Q : 2 : 2B of ₹  
 R=1 : KETURANT BAAD @ 23rd Feb = 20K ✓  
 R=1A : @ 23rd of March = 10K

