

GIST OF GST

By - CA Rajkumar



Gate No. 1

| Goods | Services | Neither Goods nor Services |
|--|---|--|
| EVERY KIND OF MOVABLE Properties [WHICH CAN BE MOVED AS SUCH without any dismantling from one place to another] eg.: Exercise Machine, Ceiling fan, small Storage tank etc. Including: GROWING Crops & Grass, things attached to OR forming part OF THE Land (eg. Signage, Electricity Pole etc.) ACTIONABLE CLAIM will Also be treated as Goods | ANYTHING OTHER THAN GOODS (i.e. AN ACTIVITY- either Active /Passive i.e. Do something or Not to do something. ie NEGATIVE ACTIVITIES Including: Transaction in money & Securities with Consideration. | <ul style="list-style-type: none">• Money,• Securities. Transaction in money & Securities Without Consideration. |

Box 9

Miscellaneous:

INVOICE: and E-way Bill

- TAX INVOICE issued BY TAXABLE PERSON
- Bill of Supply: By Person Availing Composition Scheme.

MANNER OF PAYMENT OF GST: -

- By using: E-CASH Ledger & E-Credit Ledger on GST Portal @ Specified Frequency by DUE DATE.

REGISTRATION:

- TIME LIMIT: 30 DAYS From: Crossing the limit of Rs. 20 Lakhs / 10 Lakh/40 Lakhs
- However the limit is Not Applicable - For INTER STATE supply of goods / Casual Taxable Person etc.

RETURN:

- Outward supply Return [GSTR 1]
- Annual return,
- Periodic Return, [GSTR 3B]
- etc.

INPUT TAX CREDIT:

- ITC Availment
- ITC Utilisation

RECORDS

REFUNDS

Box 8

| Charge | Time of Supply of Services | Time of Supply of Goods |
|--------------------------------|---|---|
| Normal Charge Mechanism (NCM) | Invoice date OR Payment Date [Whichever is Earlier] | Invoice date OR Payment Date [Whichever is Earlier] |
| Reverse Charge Mechanism (RCM) | Payment Date OR 61st Day from Invoice Date [Whichever is Earlier] | Payment Date OR 31st Day from Invoice Date OR Goods Receiving Date [Whichever is Earliest] |

Box 7

NCM/RCM

Generally: **SUPPLIER** Liable to **PAY GST** to Govt.

In case of Supply of Specified Services / Goods : **RCM will be applicable** ie Recipient liable to **PAY GST** eg :

- Goods Transport Agency Service,
- Legal Services by advocate or firm of advocate,
- Sponsorship service,
- Govt. services
- Director's services,
- Insurance Agent's service,
- Etc.

Box 6

Computation of GST

| Regular Scheme | Composition Scheme |
|---|--|
| Transaction Value = Assessable Value With Adjustments-- I- [Include] Incidental Expenses eg Packing EXPENSES. D- [Exclude]: Cash /Bulk/ year END DISCOUNT etc. I- [Include] interest, Penalty etc O- [Include] Obligation of Supplier paid by Recipient T- [Include] Taxes other than GST and Compensation Cess eg Excise Duty etc S- [Exclude] Government Subsidy | Alternate method to pay taxes for small Taxpayers. |

Gate No. 2

PART #1 ; Meaning of Supply

All form of supply of Goods/SERVICE such as:

- Sale
- Exchange
- Transfer
- Barter
- License
- Renting
- Lease
- Disposal

Made or to be made IN THE COURSE or furtherance of Business for a consideration

Transactions between club and members with Consideration

Importation of services with Consideration (business/Personnel).

4 specified Activities will be treated as SUPPLY even if it is WITHOUT CONSIDERATION

For Example: Transactions in between Related party ie Transaction between family members etc.

For Example : Transaction in between principal and Agent.

PART #2 ; Some Clarification: Supply of GOODS v/s Supply of SERVICE

| Movable Property (Goods) | Sale of Goods | Supply of Goods |
|--------------------------|---|-------------------|
| | Hire Purchase TRANSACTIONS of Goods | Supply of SERVICE |
| | Transfer of RIGHT / RIGHT to use Goods | Supply of Goods |
| | Permanent transfer of Business Assets (Goods) | Supply of SERVICE |
| Immovable Property | Renting / Leasing of Immovable Property | Supply of Service |
| | Sale of Under Construction Property | Supply of Service |
| | Sale of Complete / Constructed Property | No Supply |

PAR T #3 NO SUPPLY: [NEW MAGIC OF W/G LIQUOR WALE]

- (i) Non Taxable Territory to Non Taxable Territory
- (ii) Activity by employee to employer
- (iii) services by Court, Tribunals
- (iv) services by Govt. officials like president, prime minister, chief minister, minister, MP, MLC, MLA,
- (v) Mortuary services
- (vi) Actionable claims, other than lottery, betting, gambling.
- (vii) Liquor license
- (viii) Sale of Land. Completed Building

PART #4 Bundled Supply

[A] Composite supply (NATURAL BUNDLE): shall be treated as a supply of PRINCIPAL SUPPLY;

[B] Mixed supply (Artificial bundled) – shall be treated as supply of that particular supply which attract HIGHEST tax rates.

Gate No. 3

NATURE OF SUPPLY: INTRA OR INTER

ORIGIN OF SUPPLY

As per section : 2 of CGST Act
1 Head Office
2 Branch Office
3 Head Office / Branch Office (which is more connected)
4 Residence

In 2 Different

- State
- UTS
- State & UT
- Countries ie Border of State/UT/ Country /State & UT : Exist

- Then the supply will be Inter- state Supply
- Otherwise : it will be intra state supply

DESTINATION OF SUPPLY
ie Consumption place of supply

OF GOODS

OF SERVICE

Gate No. 4

BY TAXABLE PERSON: Any person, who is Registered or required to be Registered ie the Person liable to pay GST.

Step 1: No Registration

- # AN Agriculturist exclusively engaged in Agriculture (However corporate agriculturist are Taxable Person)
- # Person making EXCLUSIVE EXEMPTED SUPPLY.
- # Other Person as may be notified eg Supplier in case of RCM.

Step 2: Mandatory Registration

- # Inter- state supply of GOODS
- # Casual Taxable Person
- # Non Resident taxable person.

Step #3 Registration After Limit

#Aggregate Turnover Exceed the Applicable Limit of Rs 10/20/40 Lakh

Gate No. 5

Gate No. 5100% EXEMPTIONS

Exempted Services: Total 100 + Services are exempted

#Daan, Dharm, Shiksha, Swasthya, Khel, Sarkaar, Kisaan, Manoranjan,
#Goods Transportation, Passenger Transportation, Renting of Immovable Property, Social Activity [P.R.S.]

Goods: Total 150 Entries- [NOT IN SYLLABUS]: National flag, Plastic Bangles, Live fish, fresh milk, potato, Grapes, Live bovine animals, Live sheep and goats etc.

CA INTER GST: MARCH, 2025 LIVE BATCH

CHAPTER = 1 : INTRODUCTION

WHAT IS TAX :

TAX is a compulsory **Extortion** of money which is made under an Act or law to support the Nation or to fulfill needs of members of country.

✓ Type of TAX :

TAX can be divided into 2 PARTS : First one is direct TAX and another one is indirect TAX.

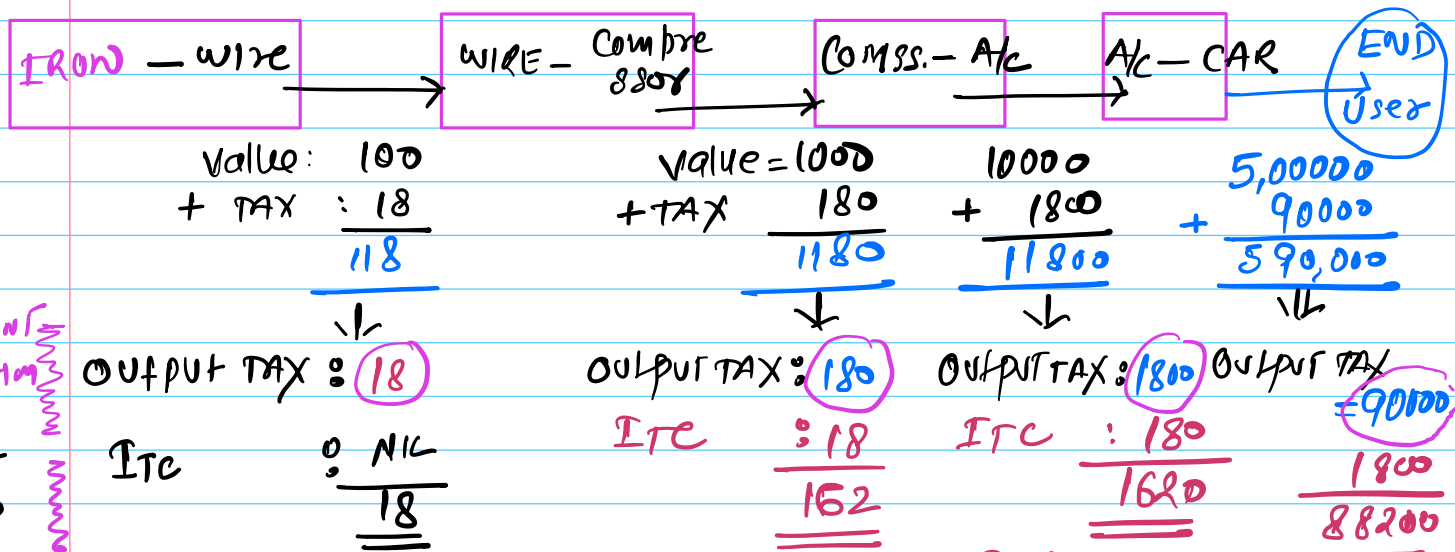
Where incidence of TAX borne by the person on whom it is levied (imposed) then it will be called as direct TAX and,

where incidence of TAX borne by any other person i.e. END USER / CONSUMER then it will be called as Indirect TAX. @ **Goods & services TAX.**

✓ Destination Principle :

According to Destination Principle taxes shall be levied and collected by that country / STATE / UT where goods or services are consumed.

Multistage Collection with credit concept :



Multistage
Collection
Credit
Concept

ITC = Input tax credit

TOTAL TAX = 90000
BORNE BORNE BY END USER

ie KARTA KOI AUR HAI
BHARTA KOI AUR HAI

ie Businessman : It just
TAX collection centre for Govt

Features of Indirect TAXES :

- (i) Important source of Revenue : Indirect TAXES contribute more than 50% of the Total TAX Revenue. e.g. FY 23-24; Revenue was : 20 lakhs or plus.
- (ii) TAX on Goods & Services : Indirect TAXES levied on goods & service i.e. on Businessmans.
- (iii) Shifting of Burden : TAX paid by supplier is recovered from the recipient and ultimately total tax Burden borne by the END USER.
- (iv) NO perception of Direct Pinch : Under Indirect taxes most of the time the taxpayer paying tax without actually knowing that he is paying TAX i.e. TAX Amount generally is built in price.
- (v) Inflationary : Indirect TAX Rate variation directly affects the price of goods or services.
- (vi) wider TAX BASE : It affects larger Number of Peoples as compared to Direct TAX.
- (vii) Regressive in nature : the Rate of Indirect taxes are same for Rich & Poor Consumers.
- (viii) Promote Social Welfare : Under Indirect TAXES, High TAX Rates are imposed on Dement Items. like Tobacco. etc.

Differences in Indirect TAX & Direct TAX

| Basis | INDIRECT TAX | DIRECT TAX |
|------------------------|--------------------------------|------------------------------------|
| 1. Burden of TAX | ON END USER | on the person on whom It is levied |
| 2. NATURE | Regressive | Progressive |
| 3. TAX BASE | Wider | Narrow |
| 4. Effect on INFLATION | YES, Directly Affects | DOES NOT AFFECT INFLATION |
| 5. Effect on Person | It affects END USER Indirectly | It affects TAXPAYER Directly |

INTRODUCTION of GST

WHY GST : ??

- (1) In old TAXATION SYSTEM there are multiple TAXES leading to multiple Acts, multiple TAXABLE EVENTS, and multiple COMPLIANCES - So to overcome with these problems GST has been Introduced in INDIA.
- (2) In old TAXATION SYSTEM there was the problem of cascading i.e. TAX on TAX and Double TAXATION (i.e. where one thing is taxed twice first by treating it as Goods & second by treating it as service) So to overcome with this problem GOVT Introduced GST.
- (3) In old taxation system TAXPAYER was treated as manufacturer, TRADER & service provider BUT under GST TAXPAYER will be called as Supplier & BUYER will be called as RECIPIENT.

WHAT IS GST :

- (I) GST is a tax on Goods or Services
- (II) It is levied on "Supply" of Goods or services
- (III) Supply may be Intra State or Inter State.

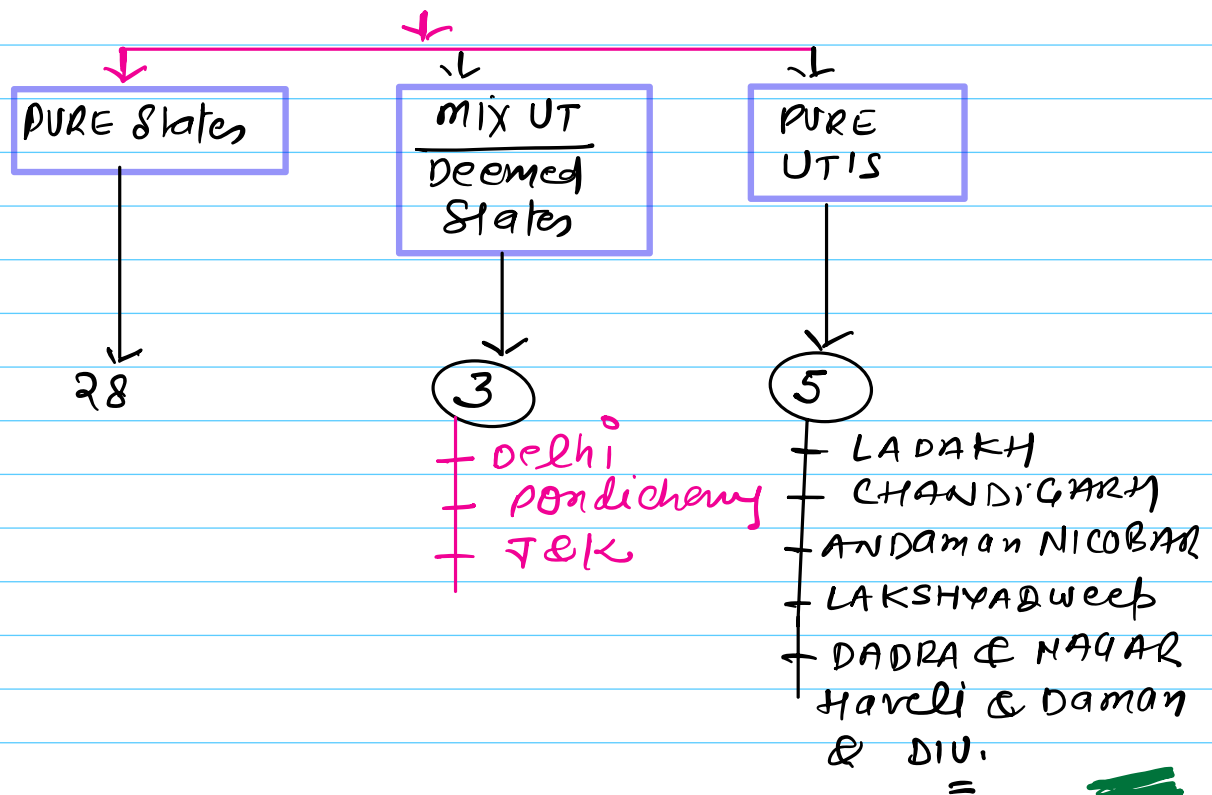
INTRA-STATE Supply : Where origin & destination of a supply fall within the same state or UT then it will be called as Intra-State Supply.

on Intra State supply CST + SST / UTGST will be charged and payable to CH as well Destination State GOVT in SST fund or in UTGST fund which is controlled by CH.

Inter-STATE Supplies : Where origin and destination of supply falls within in two different state, UT's, countries etc then the supply will be called as Inter State Supply.

on Inter State Supplies IGST will be payable to Cn and After that Cn will transfer Cn's Portion (50%) to CnST fund & Balance 50% to consuming State's GST fund.

Total Number of States & UT's



Utilisation of ITC :

ITC shall be utilised in the following sequence :-

- (i) Credit of IGST will be utilised for the payment of
 - a) IGST
 - b) CGST / SGST OR UTGST (IN ANY Sequence & ANY RATIO.
- (ii) Credit of CGST will be utilised for the payment of
 - a) CGST
 - b) IGST

(iii) credit of SGST will be used for the payment of
 a) SGST
 b) IGST

[OR]

(iii) credit of UTGST will be used for the payment of
 a) UTGST
 b) IGST

TAXES: Subsumed & NOT SUBSUMED in GST

| TAXES subsumed in GST | TAXES NOT SUBSUMED in GST |
|--|--|
| <p># 17 types of TAXES have been subsumed in GST which are as follows —</p> <ul style="list-style-type: none"> • CENTRAL EXCISE duty • VAT • Central Sales TAX, • ENTRY TAX / Octroi • Service TAX • <u>TAX on Betting,</u> <u>Gambling & Lottery</u> • etc | <p>TAXES which have not been subsumed in GST are as follows —</p> <ul style="list-style-type: none"> • Import duty • Export duty • Electricity duty • Road TAX, Passenger TAX + Toll TAX + Stamp duty <u>etc.</u> |

OLD TAXES vs NEW TAX (GST)

- * Alcoholic liquor for Human consumption : State EXCISE duty, & Sales TAX
- * 5 Petroleum Products : CENTRAL EXCISE duty & Sales TAX.
- * Tobacco : CENTRAL EXCISE duty, ~~Sales TAX~~ GST.
- * Rest of the Goods & services : GST ✓

BENEFITS of GST:

- (i) NO multiple TAXES, NO multiple TAXABLE Events and NO multiple compliances
- (ii) NO cascading
- (iii) NO Double taxation
- (iv) Uniformity in Law
- (v) Growth in Govt. Revenue
- (vi) Boost to make in India Initiative
- (vii) win-win situation for All like for Govt., for TAXPAYER, for Consumer.

Goods and SERVICES TAX: NETWORK (GSTN)

- # GSTN is a company registered under section 8 of Companies ACT 2013 i.e. NOT for profit company.
- # Both the Govt provide fund to GSTN.
- # GSTN provides GST Portal for Govt and TAXPAYER
- # Following facilities are offered By GSTN viz Registration, Filing of Returns, Payment of GST, Distribution of-Inst etc.

Concept of GSP & ASP

GSP = GST SUVIDHA PROVIDER

ASP = Application service provider

- # Basically, there are some softwares which helps to communicate with GST Portal. These softwares are used By small TAXPAYER to fulfil various legal compliances like filing of Return etc.
- # It works on Pull & Push mode that means Raw DATA is pulled from the computer of TAXPAYER and After organising the same it push the organised DATA to GST Portal.

Constitution of India

There are 4 Articles, which are Relevant Here :-

- # Article NO: 246A
- # Article NO: 269A
- # Article NO: 366
- # Article NO: 279A

Article NO: 246A : Power to make law

- ✓ * For Intra State Supplies : Central Government and Every State Govt have Simultaneous power to make Law
- ✓ * For Inter State supplies : Central Govt has Exclusive power to make laws.
- * 5 Petroleum products i.e Petroleum crude, Diesel, Petrol, Natural Gas, Aviation Turbine fuel (ATF) will be the part of CGST from the date as recommended By GST Council.

Article NO: 269A & Distribution of IGST

- # IGST will be shared in the ratio of 50% - 50% between central Govt and State Govt. (In case of UT 50% for UTGST fund.)

Meaning thereby IGST first goes to IGST fund later on C.G. shall transfer 50% to CGST fund & Balance 50% to SGST / UTGST fund.

- # All International Transactions will be called as Inter-State.

Article NO: 366 : Definitions

GST : # A Tax on goods / services

Excluding Alcoholic liquor for human consumption.

Goods: ANY kind of movable property will be called as goods

Service: Anything other than goods will be called as service.

Article NO. 279A : GST Council

Any kind of changes or amendment in GST is possible on the Recommendation of GST Council.

GST Council shall consist of :-

* Union Finance Minister

* Union Minister of State in charge (Pankaj Ch.)

* STATE Representative : C.M., Dy.C.M., finance minister or any other minister.

The GST Council decide the present and future of GST Law.

Decision making process:

* Representation of any change before GST Council By any industry or department.

• Voting in GST Council over the same.

• On 75% or more weighted favorable voting, GST Council shall send the Recommendation to the Parliament

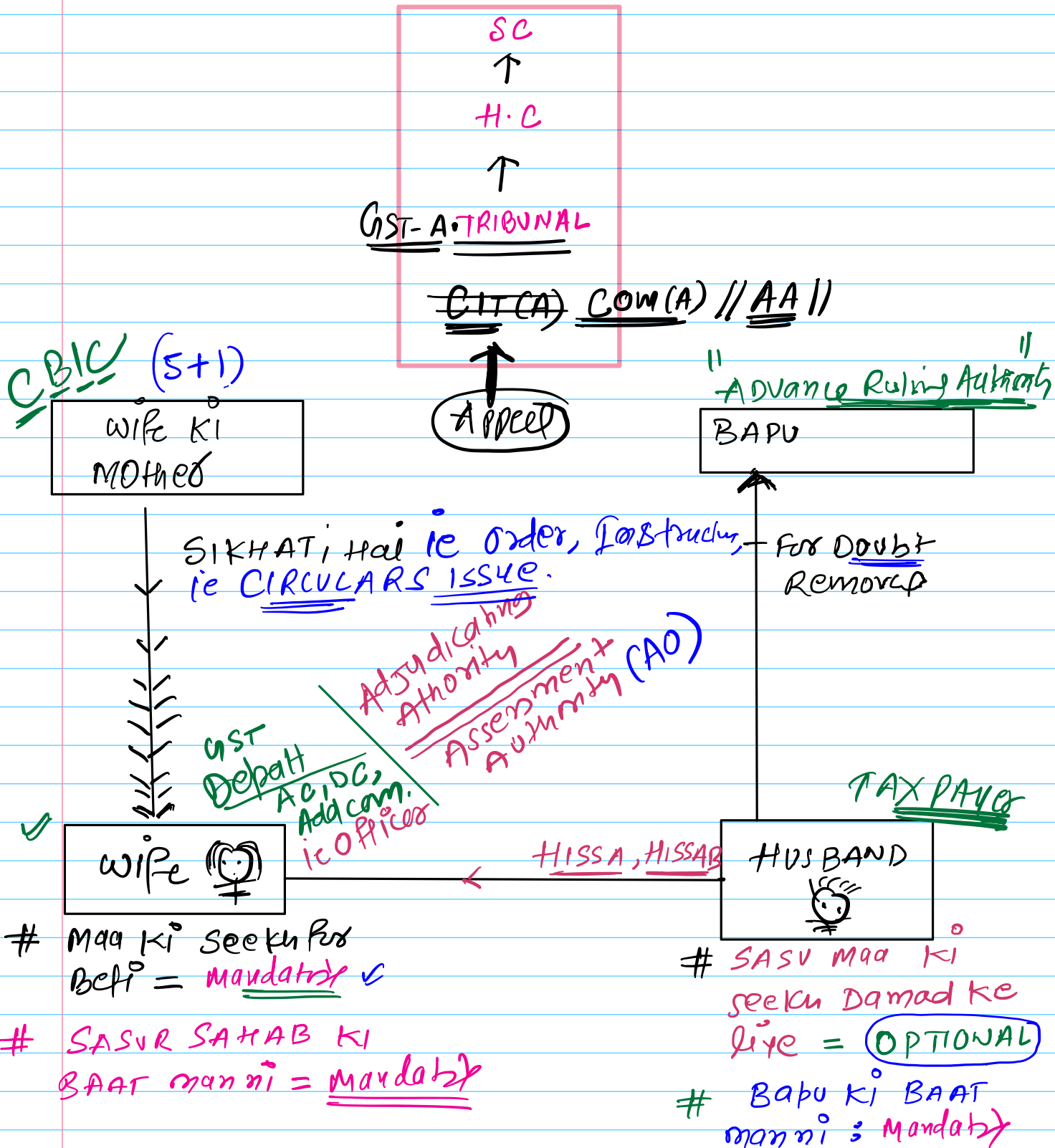
• After that an official Notification shall be issued for such change

• And now the change will be effective

Voting Power : of CG is $\frac{1}{3}$
: of ST is $\frac{2}{3}$

Minimum number of members for a voting = 50%
=

FOR YOUR GK ONLY
ie NOT FOR EXAM



CBIC = Central Board of Direct Taxes & Customs.

CHAPTER : DEFINITIONS

(1) Actonable claim :

Actonable claim is Basically a Contingent Assets meaning those by that Any kind of Assets / Benefit may or may not be Received.

Example :

Specified Actonable claim

- Lottery, Betting, gambling
- Casino, Horse Racing
- online money gaming

Be a
Supply &
liable to
GST

Now Specified Actonable claim

- Unsecured debts
- Pending litigations
- etc.

NOT a
Supply
NOT
liable to
GST.

(2) Agent # Means a person who works on Behalf of his Principal and
Agent can be called with any name like factor, Del credere Agent, Broker etc

(3) PRINCIPAL : # A person on whose behalf Agent works.

(4) Aggregate Turnover : It means :

All Outward supplies

- All Outward Supply will be the part of Aggregate Turnover whether it is Intra, Inter State, NCW, RM etc.

* NO Inward Supply : Inward Supply will never be the part of Aggregate Turnover either it is under NCW or RM.

* Old taxes : Any TAX other than GST and

Compensation CESS will be included in Aggregate turnover. & Central Excise Duty, VAT etc.

Clubbing : In calculation of Aggregate turnover All premises turnover under the, SAME PAN in All over India will be included.

- (5) Exempt supply : AN EXEMPT SUPPLY CONSISTS OF 3 TYPES OF SUPPLIES:
- GANDHARI # A SUPPLY WHICH 100% EXEMPTED BY WAY OF AN EXEMPTION NOTIFICATION ISSUED BY GOVT.
 - DHRITRAX # NIL RATED SUPPLY.
 - SARIKARA # NON TAXABLE SUPPLIES E.G. PETRO PRODUCTS, ALCOHOLIC LIQUOR FOR HUMAN CONSUMPTION.

- (6) Agriculturist : means an individual or HUF who-
- * ACTIVELY ENGAGED IN CULTIVATION OF LAND BY OWN LABOUR OR LABOR OF HIS OWN FAMILY
 - * PASSIVELY ENGAGED IN CULTIVATION OF LAND BY LABOR UNDER THE PERSONAL SUPERVISION, CONTROL OF HIMSELF OR OF ANY FAMILY MEMBER.

(7) Family :

- # Unconditional : spouse & kids ALWAYS be the PART of family.
- # Parents, Grand parents, Brother, Sister will also be the part of family if they are wholly or mainly dependent on the person.

⑧ Authorized Banks : Means the Bank or Branch of the Bank, Authorized By the Government to collect tax or any other amount under the ACT.

⑨ Board : means CBIC i.e. Central Board of Indirect Taxes & Customs.

⑩ Business : "write your own"

⑪ (11A) (11B) : Input, Capital Goods, Input Service

* Goods/Services used or intended to be used for the business or furtherance of business

&

It is a CAPITAL Expenditure for goods: then it will be called as CAPITAL GOODS for Recipient

It is a REVENUE Expenditure for goods: then it will be called as INPUTS for Recipient

It is a SERVICE then it will be called as an INPUT SERVICE for Recipient

12000
+ 18000

Amount of GST Paid on this = INPUT TAX for Recipient

ITC ✓

Amount of GST Paid on this = INPUT TAX for Recipient

ITC ✓

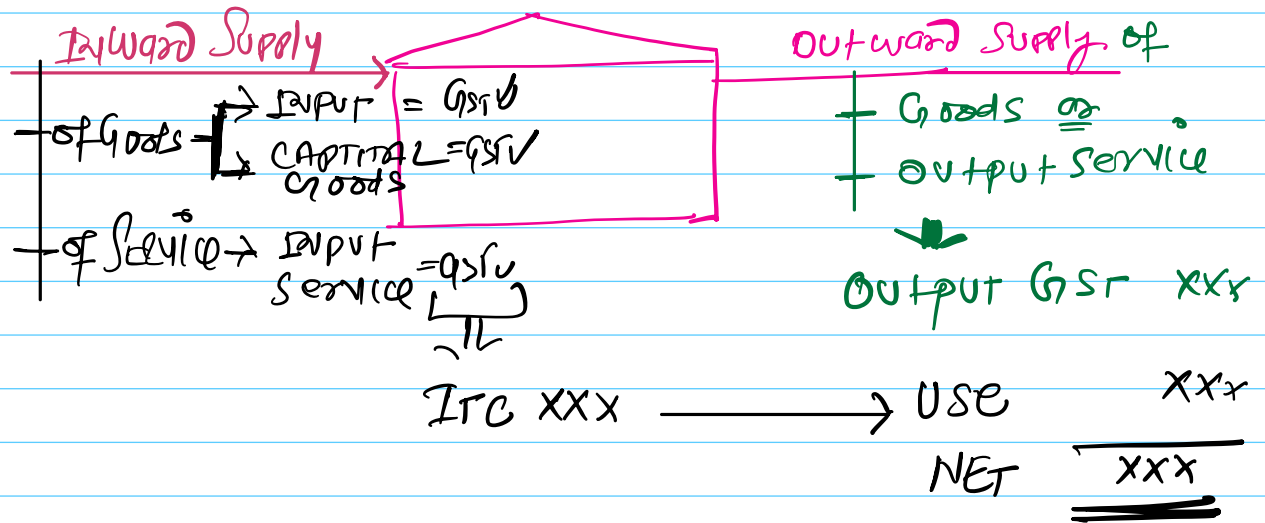
Amount of GST Paid on this = INPUT TAX for Recipient

ITC ✓

Note: Passenger vehicles say car, scooter etc : ITC NOT Allowed.
However Goods vehicles e.g. truck, or any speed

vehicle or fire fighting vehicle, ITC of the same shall be allowed if we are using it for business purpose.

ie



(12) CASUAL TAXABLE PERSON: # Any person who occasionally

undertake transactions of supply of goods or services,

in a state or UT where he has NO FIXED BUSINESS PLACE.

Special Power for C.T.P

threshold limit (Rs 10/20/40) = N.A.

Registration: 5 DAYS in advance

Payment of Estimated GST = 5 DAYS in advance

date of Registration Certificate: 90 + 90 DAYS

(13) NON Resident Taxable person:

A person, who occasionally undertake transactions of supply of goods/services IN INDIA &

He has no fixed business place or Residence in India.

He is coming from outside INDIA.

Special Powers for NRTP: Same AS for C.T.P.

(14) Common Para 2 : Already written in Introduction Chapter

(15) Consideration :

- # Something in Return either in monetary or Non monetary form
- # against supply of goods/service (Active/Passive)
- # will be called as Consideration

WHAT ABOUT :

- # Govt Subsidy : NOT a Part of Consideration.
- # NON Govt Subsidy : Part of Consideration
- # Security deposit : Initially NOT a Part of Consideration but when Security deposit is adjusted against Rent, At that time that Amount will become the Part of Consideration.

(16) Recipient :

- # In Case of Paid Supply : the person who is liable to pay consideration will be called as Recipient.
- # In Case of Free Supply : the person to whom supply of goods/service is made.
- # & It also includes : Agent

(17) Debit Note / Supplemental Invoice :

- # Debit Note is a document which is required to be issued in case where there is a case of under invoicing or to charging lower value or TAX in main INVOICE.
- # Debit Note : Enhance the Value of Invoice, liability of Supplier and ITC of Recipient.
- # Note : Debit Note issued By supplier only be Relevant in GST Law.

(18) CREDIT NOTE:

- # Credit Note is a document which is required to be issued in case where there is a case of over invoicing due to charging higher value of supply or higher rate of tax or under supply of goods/service or in case of sales return of goods.
- # Credit Note decreases the value of main invoice, liability of supplier and ITC of recipient.

(19) E Liability Register / E-CREDIT Ledger / E-CASH Ledger:

- # Where a person gets registration on GST portal, 3 online ledgers are opened by portal for the registered person.
- # E-Liability Register shows the GST liability on the basis of filing of GSTR-1 by the taxpayer in PART: I and PART: 2 carry the additional liability as calculated by GST officer.
- # E-Credit Ledger shows the ITC available based on GSTR-2B.
- # E-Cash ledger shows the cash available in wallet & we need to deposit sufficient cash by challan in E-cash ledger ON OR BEFORE due date of GST payment.

(20) INDIA: India means:-

- # LAND PART OF INDIA
- # TWI (12 NM FROM BASE LINE)
- # Oil Rigs located in "EXCLUSIVE ECONOMIC ZONE (which is treated as Deemed India = other territory = UT)

NOTE: Location in TWI shall be considered to be


located in nearest state / UT.

(21) Inward Supply : (i.e. Lee Hue Supply)

- # Any kind of supply either free or paid
- # which is taken by recipient
- # By way of purchase / Acquisition etc
- # will be called as inward supply.

(22) INPUT TAX :

- # GST charged or payable on any inward supply
- # either fall under NCM or RCM
- # will be called as INPUT TAX
- # moreover GST charged on import of goods will also be called as INPUT TAX

 NOTE: TAX paid by composite dealer will NOT be treated as INPUT TAX for recipient.

(23) OUTPUT TAX :

- # The TAX chargeable on outward supply.

(24) JOB WORK :

- # Any treatment or process undertaken by any person on goods belonging to other will be called as job work.

Comments

- Transfer of goods to job worker = NOT a supply
- Return of goods from job worker = NOT a supply
- work done by job worker over the goods is a supply of service and hence liable to GST.

(25) Outward Supply : (i.e. Hue supply)

- # supply of goods / service provided by supplier
- # By way of sale / transfer / exchange etc.
- # either with consideration or without consideration
- # made during the business or furtherance of business.

(26) Money :

- # The Indian legal Tender or foreign Currency, cheque, promissory notes, bill of exchange, demand draft, traveller cheque money order or any other which is recognised by RBI

(27) Taxable Supply : To become a taxable supply following conditions must be satisfied.

- # there must be goods / service.
- # There must be a supply
- # AND it is leviable to GST.

(28) NON Taxable Supply : To be a NON taxable supply following conditions must be satisfied

- # There must be goods / service
- # There must be a supply.
- # and it is **NOT** leviable to GST
eg 5 Petroleum products,
Alcoholic liquors for
human consumption

(29) Taxable Territory :

- # means the territory to which the provisions of respective GST Act are applied
eg for UP-GST Act = UP is the taxable territory.

(30) NON Taxable Territory :

- # means the territory which is beyond the taxable territory.
eg for **UP GST ACT** : ANY AREA other than UP will be called as NON taxable territory.

(31) STATES: # 28 Natural States
3 Deemed States (J/K, PUD, Delhi)

(32) Union Territory: Already Discussed in Introduction
CHAPTER (5+1)

(33) Other Territory: Oil Rigs AREA is EEZ.

(34) Person: Person Includes, the Individual, HUF, Company firm, LLP, AOP/BOL, Corporation etc, any body corporate incorporated outside India, Govt deptt, Society, TRUST, Any other Artificial Juridical person.

(35) Principal Business Place: The place which is specified in Registration certificate as principal business place or head office, corporate office etc.

(36) Principal Supply: The Supply which has predominant element is a composite supply will be called as principal supply.

$$\uparrow \boxed{(P) + N + T}$$

(37) Quarter: Quarter means: a period of 3 consecutive months which are as follows:

Fixed (A) + (M) + (J), J + A + S, O + N + D, J + F + M

(38) Registered Person:

A person who is Registered under GST will be called as Registered person

But Embassy which has taken unique Identification number for claiming refund

of GST on Inward supply, will not be called as a Registered person.

(39) Removal ^{PUSH}
Removal means: Dispatch of Goods By Supplier or Collection of Goods By Recipient ^{PULL}
Will be called as Removal.

(40) Return: Return means filing of Return of GST-3B

(41) Reverse charge mechanism where Recipient is liable to pay GST to Govt Directly, instead of Supplier.

(42) Supplier
The person who is supplying Goods or service will be called as Supplier and
An Agent who acts on behalf of Supplier will also be considered as supplier
Moreover the persons who are supplying specified actionable claims through App or otherwise will also be called as Supplier

(43) Tax Period: A period for which return is required to be filed say monthly or Quarterly will be called as tax period.

(44) Turnover in a State: It is just like the definition of Aggregate turnover but one difference is this - like AREA will a particular State & NOT ALL INDIA.

(45) Valid Return: means a Return (say: GST-3B) filed along with full payment of TAX.

(46) online Gaming : # means gaming on Internet and
It consists Normal online games
& online money gaming.

Comments : # Normal online game = A Service
whereas online money gaming a
a Goods.

(47) Specified Actionable claim : means
Lottery, Betting, Gambling
online money gaming,
CASINO, HORSE RACING
=

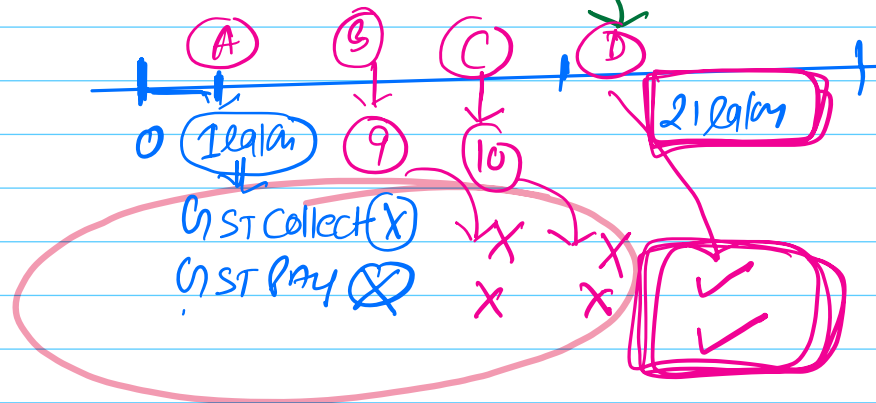
(48) Online money gaming :
An online game, where players pay or deposit money,
or money worth (e.g. Crypto)
In the Expectation of winning,
whether it is legal or not
will be called as online money gaming.
=

Query: = GSTR = 1 → ~~Return~~ "STATEMENT OF
of outward supply,
GSTR = 3B ⇒ Return ✓

REGISTRATION: Limit = 20 LAKH
AAJADI REG: CROSS LIMIT

| | <u>I year</u> 12 LAKH | <u>II year</u> 19 LAKH | <u>III year</u> 20 LAKH | <u>IV year</u> 21 LAKH | <u>V year</u> 25 LAKH | <u>VI</u> 2 LAKH |
|----------------|--------------------------|---------------------------|----------------------------|---------------------------|--------------------------|---------------------|
| TURN OVER : | | | | | | |
| REGISTRATION : | X | X | X | REGISTRATION ✓ | X | X |
| GST payable : | X | X | X | 1 LAKH | 25 LAKH | 2 LAKH |

↓
GSTR ON
1 LAKH OR
21 LAKH

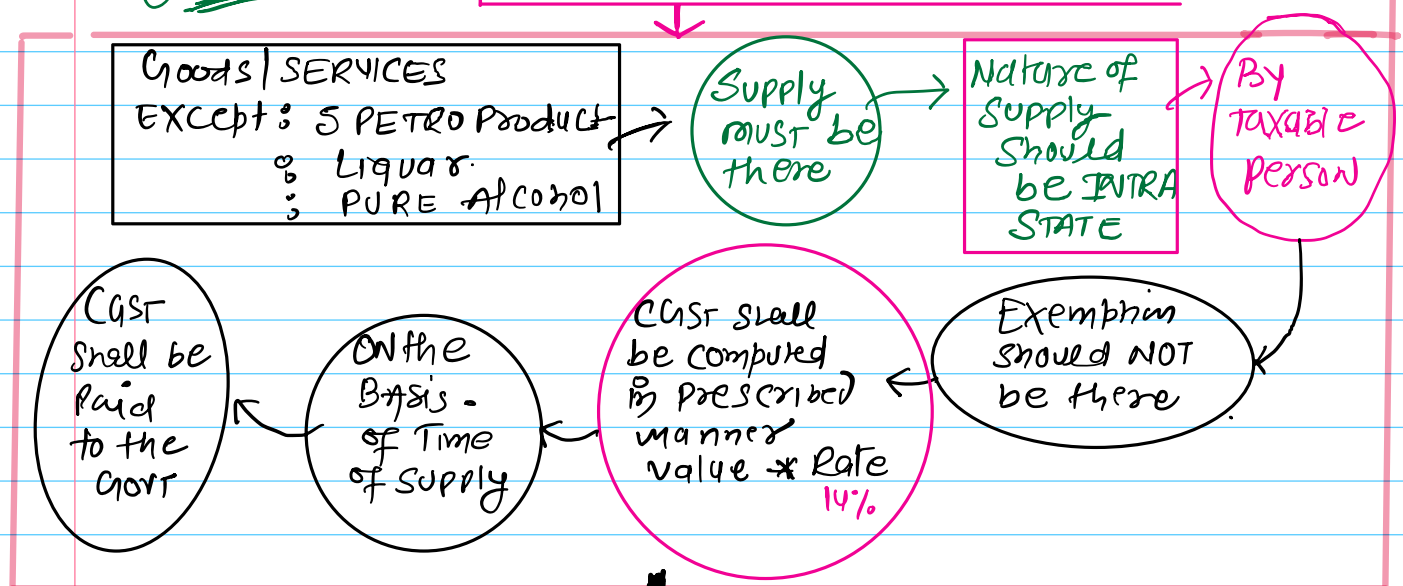


" CHAPTER NO: CHARGED BILLY, Goods & Services "

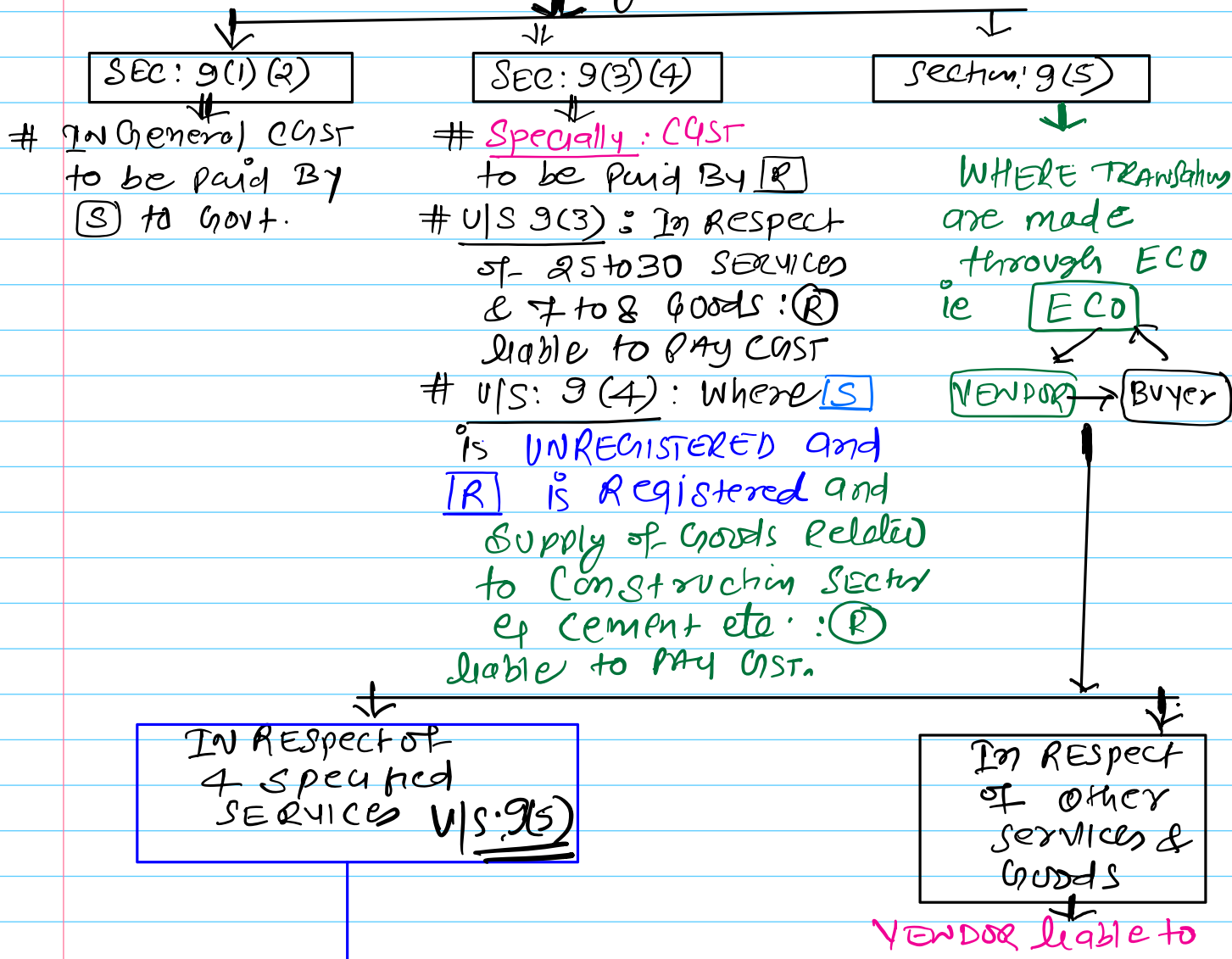
SECTION: 1 : Name: CUST ACT, 2017
; Applicable : In whole of INDIA
; Effective : From 1/07/2017

@ CUST

CHARGING SECTION: 9 OF CUST ACT



CUST Paid By whom??



Pay GST.
(Detail: DISCUSSION
in "CHAPTER:
Manner of
Payment)

| PARTICULARS | Reluctant | | | | |
|-----------------------|---|---|-------------------|--|--|
| | (H) | (M) | (T ₁) | (T ₂) <u>Mini</u> | (R) |
| (I) TAX Paid BY OR | ECO (ep 0%) | ECO (ep UC) | ECO (ep OLA) | ECO | ECO (ep 20 moto) |
| (II) TAX Paid By | VENDOR, IF he has Turnover in PFY more than 10/20 lacs | VENDOR, IF he has Turnover in PFY more than 10/20 lacs | ECO | VENDOR IF Vendor is a Company | VENDOR IF Restant is Inside the Big HOTEL # |

Big HOTEL :

EXISTING HOTEL + ₹500 plus
Room

NEW HOTEL & declare
that Room
will be
₹500 plus
≡

What if OLA/Uber which is located outside India :

How to Collect GST ??

- (I) - ^{UBER} OLA: office in India BANAYE (OR)
- (II) - ^{UBER} OLA: Appoint Agent in India
- Otherwise: APP BLOCK

CHARGING SECTION FOR IGST: SECTION: 5 OF IGST ACT



Notes This charging section will be the same as Above. However few differences are here -

- ① INTRA STATE will be replaced with Inter State.
- ② Rate of CGST is 14% (20%), however Rate of IGST will be 28% (40%).
- ③ ONE Additional provision given in IGST Charging Section
 - # IGST on import of goods shall be imposed and collected by custom law before clearance of goods like import duty.
 - # and later on the Amount shall be transferred by custom deptt to GST deptt.
 - # However In case of "import of goods (online money gaming)" which is intangible: in this case custom deptt can not interfere so IGST shall be imposed and collected by GST deptt itself.

'Goods & Services'

Goods :

- # Any kind of movable property is called Goods. and movable property means which can be moved from one place to another without any dismantling.
- # AND Includes Growing crops, TREES, Grass etc.
- # AND Actionable claim shall also be called as Goods.
 - + Specified
 - + Non-Specified

SERVICE :

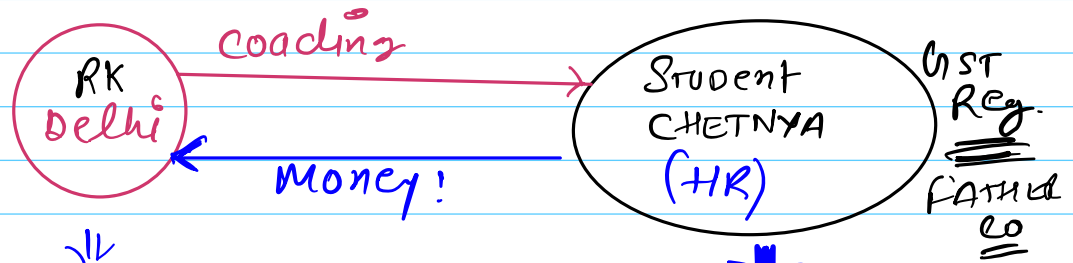
- # Anything other than Goods will be called as service
- # Service can be of two types: one is Active Service another is Passive Services

Neither Goods NOR SERVICES :

- # Money and security shall never be treated as Goods or Services.
- # However where there is a :-
 - Currency change
 - Form Change
 - Denomination changeFor a consideration i.e. commission etc then it will be considered as supply of service
- # Moreover Activities in relation to money for a consideration will also be called as a service.

+ Sale / PURCHASE

NOTE: (1) Security Transaction liable to S.T.T. & NOT GST
NOTE: (2) GST why not on money??
[Security Transaction TAX]



Angle

[S] = RK
[R] = CHETANYA

|||

SERVICE (A)
 # Supply (B) @ monetary
 # Input state (C)
 # IUST V
 # taxable person: RK
 # NO EXEMPTA
 finally: GST V

Angle

[S] = CHETANYA
[R] = RK

↓

Money < Goods? X
 < Service? X
 |||
OUT from GST

: CHAPTER : 4 = Supply :

Meaning of Supply : Section 7 Read with SCH: I

There are 7 POINTS to decide Supply 3 Paid + unpaid i.e. free :

Paid

POINT : # 1 : (A) + (B) + (C) = TEST PASS = SUPPLY.

Paid

POINT : # 2 : Transaction in between club - member etc will be treated as Supply and they shall be treated as Deemed Separate.

Paid

POINT : # 3 Impart of service for a consideration for Business purpose or personal purpose shall be treated as Supply.

FREE

POINT : # 4 : Transaction in between Related Parties or in between Deemed Distinct person shall be treated as Supply.

Related Party :

- Family member
- Company - Director
- Employer - Employee

Note : Gift to employee upto Rs 50,000 per FY per employee will be treated as NO Supply.

Deemed Distinct person :

CON: 1 * 2 Business premises under same PAN
AND

CON: 2 * Both have separate Registration OR one has Registration and another has NO Registration

* Where Both the conditions are satisfied then it will be Deemed Distinct person.

FREE # Point: 5 : Permanent transfer of Business Assets where ITC has already been claimed then the transaction will be considered as supply.

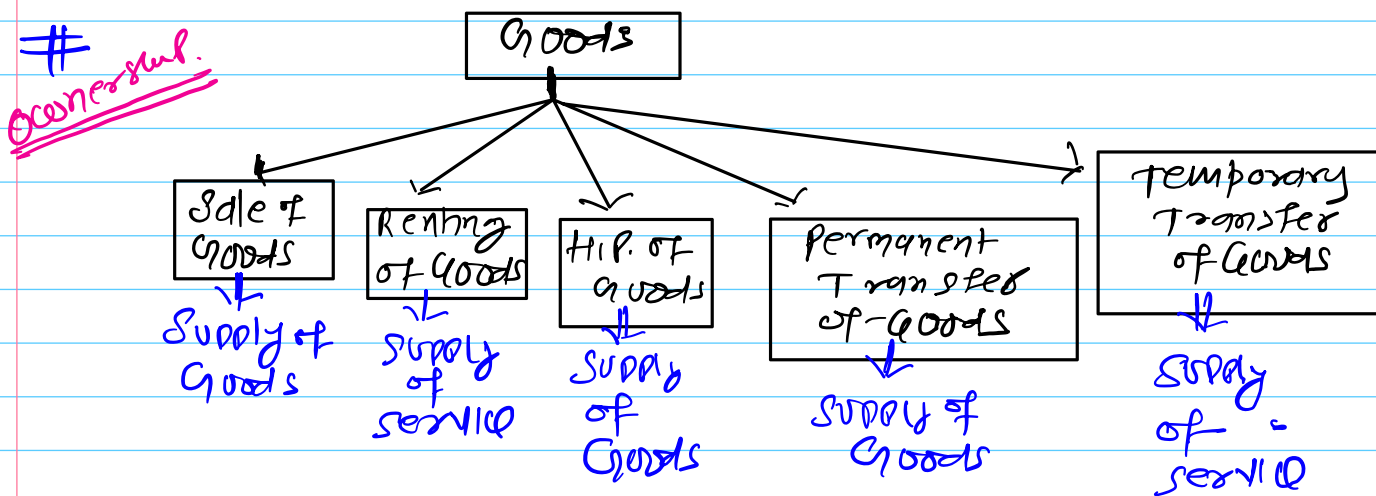
Free # Point: 6 : Import of service @ for free @ for Business purpose @ from APNE se Hai (i.e. Related person) then the Import of service will be a supply.

FREE # Point: 7: Transaction is Between principal AND Agent will be treated as a supply.

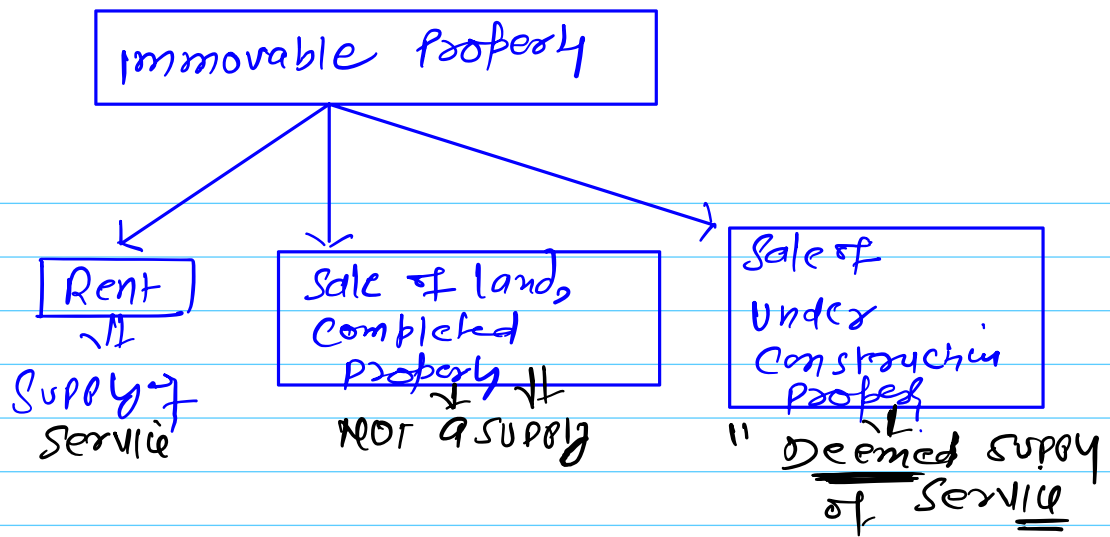
PART: B SECTION: 7 Read with schedule II

AS per 7 pointer there is a supply BUT sometimes Confusions may arise ABOUT whether the given supply is a supply of Goods or supply of service?

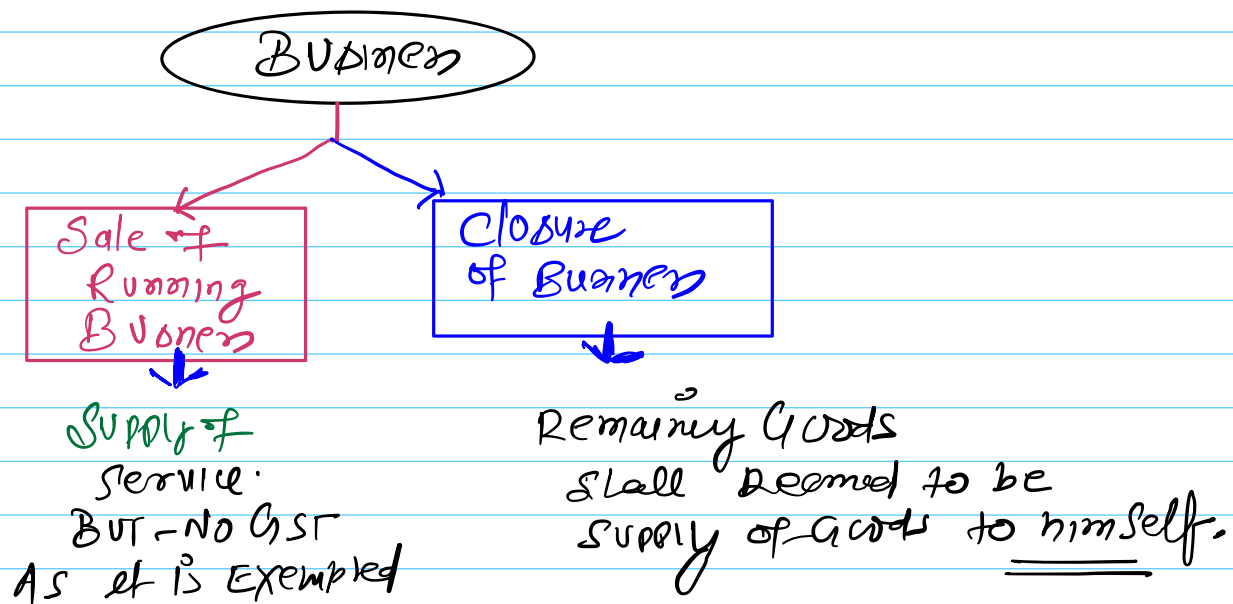
So Here is the clarification U/s: 7 Read with schedule-II:-



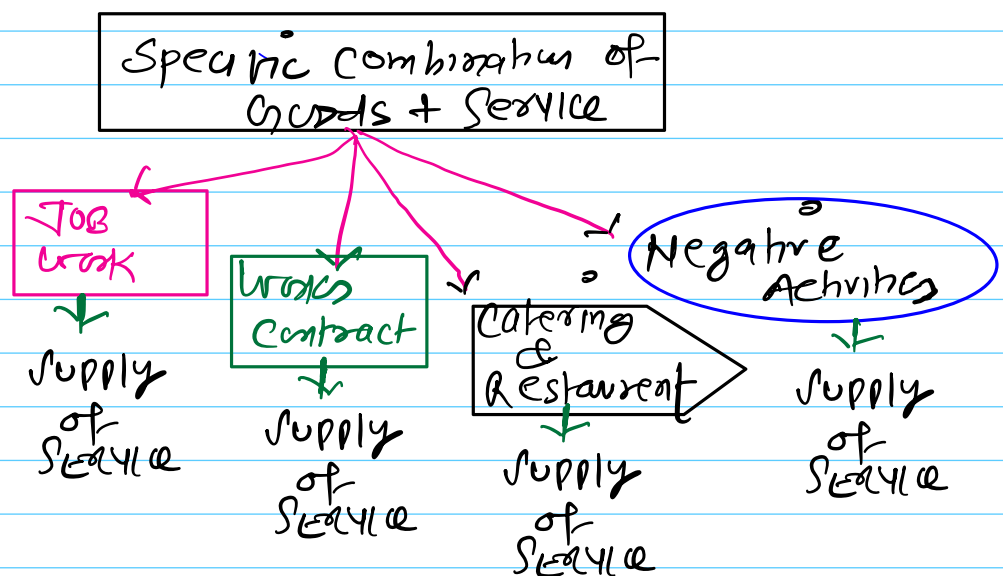
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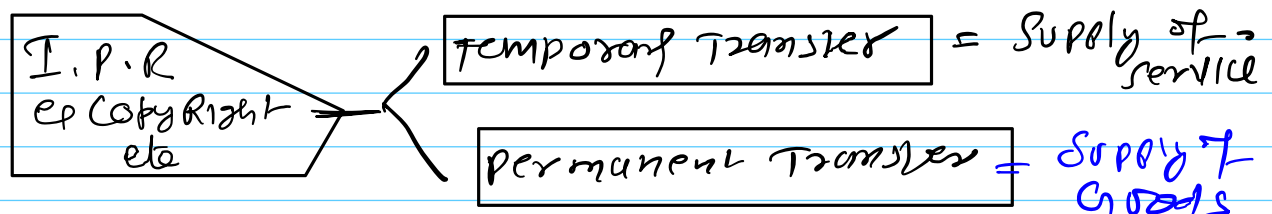
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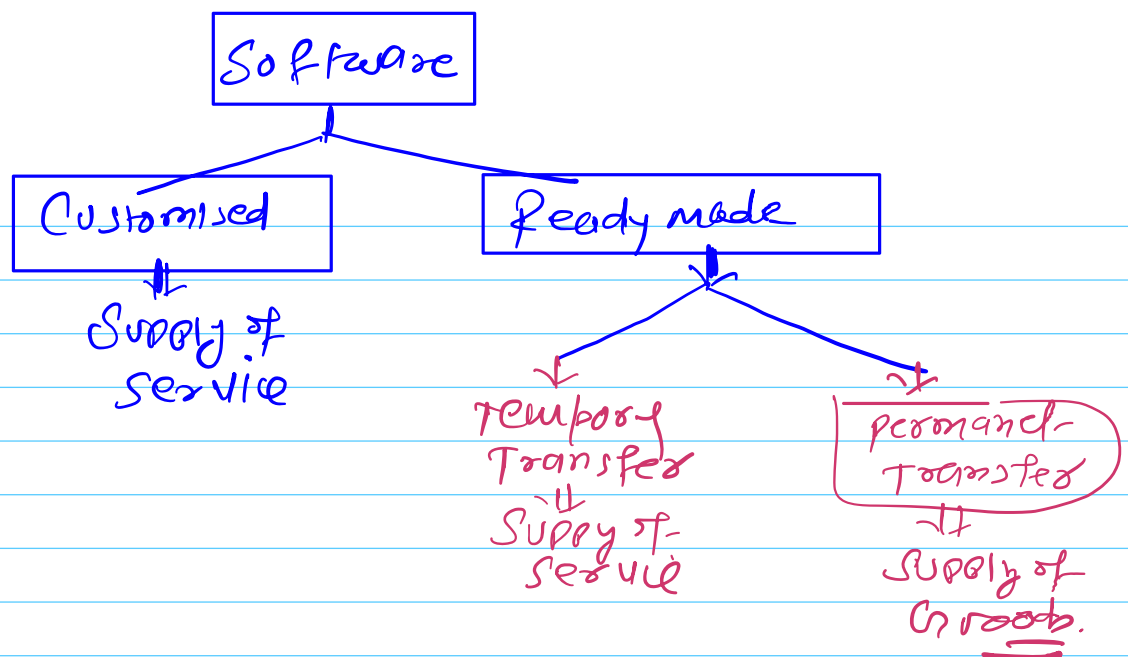
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#



#



PART C: NEGATIVE List of Supply i.e. NO Supply NO GST
i.e. ROOT Extract KAR Di
 (NAAAAHI = KUTTA)

"NEW - MAGIC of w/g liquor walc & Insurance"

(N) = Movement of Goods from HTT to HTT NOT a Supply.
 moreover Indian Agent's Commission also Exempted from GST.

(E) = work done by Employee (including whole time Director) where consideration is called as Salary - NOT a Supply.
 Anything beyond contractual obligation is called as Gift & Gifts upto 50000 per FY.
 NOT a Supply.

(W) Sale of Goods coming from outside India to India before clearance to India (ie when goods in Dolted AREA i.e. when goods lying at Port, when goods lying at custom Warehouse, when goods was in sea) then the Transaction will not be a Supply.

(M) Mortuary services including SHAV VAHAN - NOT a supply.

(A) Actionable claims other than specified
Actionable claims - NOT a supply.

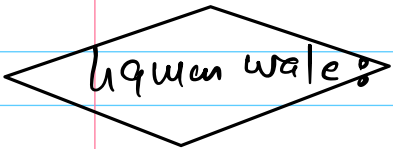
(G) Government people : # President, PM, CM, Minister
MLA, MLC, MP, PARSAD
Chairperson of Govt Body
part time Director of Govt Body.

SERVIS given by above shall
NOT be treated as supply.

(I) Sale of immovable property (other than under
contracting property) shall NOT be a supply.

(C) Service given by S.C, H.C, District Court any
other court OR TRIBUNAL shall NOT be
a supply.

(w/g) Activities as specified under Article NO: 243G/
243W of sanitation etc given by Govt
shall NOT be a supply.

 = Liquor licence given by state Govt
shall NOT be a supply.

Insurance : ?

?

?

?

PART D: Bundle Supplies

Composite Bundle: Where 2 or more taxable supplies (P+V+T) are given which are naturally bundled and one of the supply is a principal supply.

Form 4

AS per section 8: Classification of composite supply shall be given to principal supply.

Mixed Supply: Where 2 or more supplies are made together for a single price and which is not naturally bundled & none of the supply is a principal supply.

AS per section 8: Classification of such bundle shall be made in that supply which carry highest rate of tax.

CIRCULARS

(NO need to remember Circular NO.)

- Q:1 # Supply of PDF to printer and printer use some goods and service like paper, printing, Ink, Binding, packing etc, and give Books to the recipient then it will be considered as composite supply and classification shall go to principal supply i.e. printing. So finally it is a supply of service.
- # WHAT will be the position if goods are replaced with packing material, boxes, visiting card, pamphlet, tissue paper etc; In this case it shall be considered as supply of goods.

Q=2

Permanent Transfer of Goods in Between
Deemed distinct person shall be treated
as a supply. and,
Temporary Transfer of Goods in Between
Deemed distinct persons shall NOT be
called as a supply.

Q=3

Supplier transfer SKO to Recipient and
Recipient extract N-PARA and return
remaining of SKO - so here is supply of what?
Here - It is a supply of N-PARA & NOT of SKO.

Q=4

Re-treatment (Rubber & service therapy)

- # Where Used type belongs to (R) ; & (S) Retread
the type is then It is a supply of service.
- # Where Used type Also belongs to (S) ; & Retread
the same - then it is a sale of goods i.e.
supply of goods.

Q=5

Body Building of chassis =

AS PER CBIC: Depend
FAREAN case to case
may be supply of
service or supply
of goods

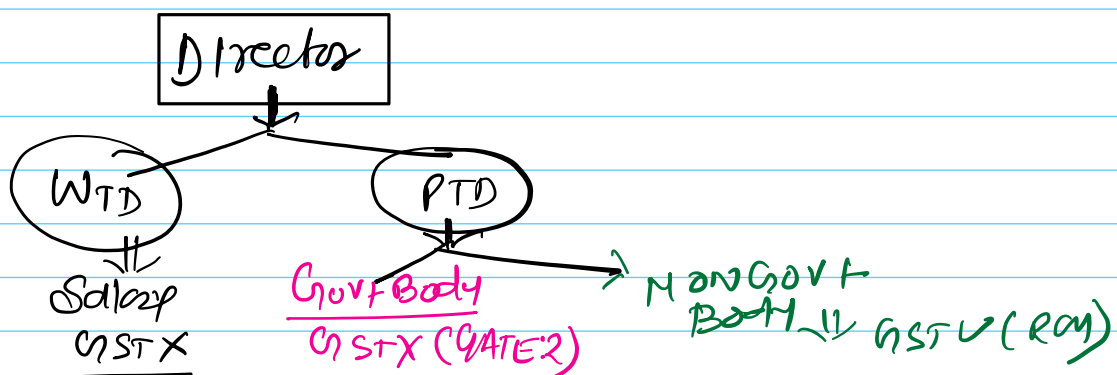
OUR opinion
Supply of service =

Q=6 %

Consumer Cost = $\frac{\text{Supply} \times \text{GST} \times \text{X}}{\text{GST} \times \text{X}}$

Q=7

#



What if Director (WTD/PTD) gives any other service like Architect service, Renting of property to the Company = GSTV (NCM)

Q=8

Donation given & In consideration

- No Commercial gain & Donation given in Individual capacity
 - Supply X GST X
- Otherwise
 - Supply ✓
 - GST ✓

Q=9

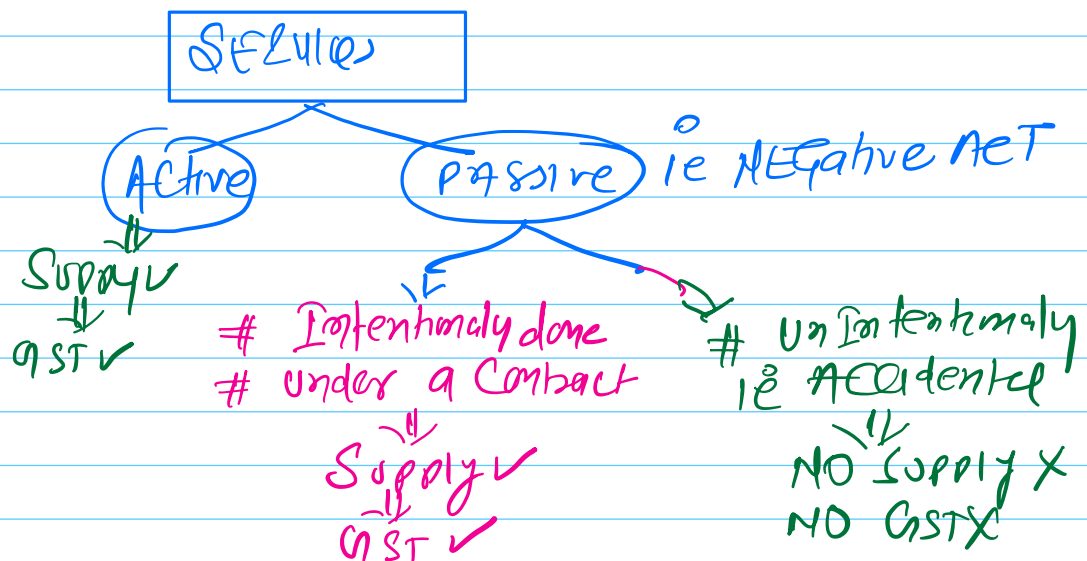
What about Perqs. to Employee.

+ under contractual obligation = Salary = GST X
 + Beyond contractual obligation = up to 50k = (X)
Exceeds = ✓

Q=10

Purchase of Land = Supply X GST X
 # make over of Land = Supply ✓ GST ✓
 # Sale of PLOT/LAND = Supply X GST X
 After make over

Q=11



Q=12 # Sale/Purchase of shares = NOT a Good/Service
= NO GST

Dividend on Holding shares = NO Supply
NO GST.

Q=13 Film + Popcorn = Composite Supply
= Principal Supply is Film

Circular of DCA :

Interest on Loan/Advance/Deposit = NO GST
(GATE:5)
Interest on Delayed/Delivered
Consideration = Interest Component
Also liable to GST.

Cr. NO 218/12/2024 :

Interest on Loan = NOT liable to GST
Loan processing fee = liable to GST.

Cr NO: 213/07/2024

∴ Sale/Purchase of share = NO GST
∴ ESOP to employee under
Contractual obligation = salary
& NO GST
∴ Any processing fee etc =
liable to GST.

Cr NO: 20001/4/2024 :

Sale of scrap liable to GST if sold By
Insurance Company.

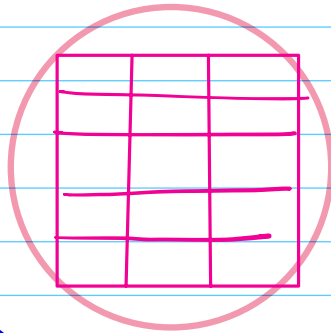
Sale of scrap NOT liable to GST
If sold By Insured person.

Cr No 234/28/2024 :

Transport of Goods
Service
Loading/Unloading etc

⇒ Composite Supply
↓
PRI. Supply
= Transport
Service
=

PLC :



Sale of under
Construction = 1 Cr

P.L.C

= 10 lakhs

1.10 Cr

Tomorrow
off

Whole amount liable to GST
as Construction Service.

As it is a composite
supply and construction
service is the principal
supply.

'Section list' of CGST ACT : (1 to 53A)

Section # 1 : SHORT TITLE, COMMENCEMENT

Section # 2 : DEFINITIONS

Section # 3 : X

Section # 4 : X

Section # 5 : X

Section # 6 : X

X = NOT IN SYLLABUS

Section # 7 : SUPPLY

Section # 8 : COMPOSITE & MIXED SUPPLY

Section # 9 : CHARGING SECTION (MOTHER SECTION) : REGULAR SCHEME

Section # 10 : CHARGING SECTION [COMPOSITE SCHEME]

Section # 11 : POWER TO ISSUE EXEMPTION NOTIFICATION

Section # 12 : TIME OF SUPPLY - OF GOODS

Section # 13 : TIME OF SUPPLY - OF SERVICES

Section # 14 : X

Section # 15 : TRANSACTION VALUE = ASSESSABLE VALUE @ IDIOS

Section # 16 : BOOKING OF ITC - IN GENERAL (12 CONDITIONS)

Section # 17 : (1) (2) (3) (4) : COMMON CREDIT @ PROP.

(5) : BLOCKED CREDIT @ C&E

Section # 18 : BOOKING OF ITC - IN SPECIAL CASES

Section # 19 : X

Section # 20 : X

Section # 21 : X

Section # 22 : LIMIT BASED REGISTRATION (10/20↑)

Section # 23 : NO REGISTRATION

Section # 24 : MANDATORY REGISTRATION

Section # 25 : (P) - PROCEDURE FOR REGISTRATION

Section # 26 : (D) - DEEMED REGISTRATION (CG) (SG)

Section # 27 : (C) - C.T.P. / NRTN KA REGISTRATION (C-5 DAYS)

- SECTION # 28 - Amendment in Registration
- SECTION # 29 - Cancellation of Registration ¹⁷³
- SECTION # 30 - Re-RESTORATION of REGISTRATION
- SECTION # 31 - Invoice : WHO, WHEN, HOW
- SECTION # 32 - only REGISTERED PERSON - CAN ISSUE INVOICE
- SECTION # 33 - Collect GST WITH PRESCRIBED RATE : 5%, 18%, 12%
- SECTION # 34 - Debit / Credit Note
- SECTION # 35 - maintain Records - WHO - WHEN - HOW
- SECTION # 36 - Periods of Records = 6 year
- SECTION # 37 - Filing of GSTR = 1
- SECTION # 38 - GSTR : QB.
- SECTION # 39 - GSTR = 3B
- SECTION # 40 - First Return
- SECTION # 41 - Related to ITC
- SECTION # 42 : X
- SECTION # 43 : X
- SECTION # 44 - Annual Return (A/E)
- SECTION # 45 - final Return (A/E)
- SECTION # 46 - Notice on non Filing of Return
- SECTION # 47 - Fees on date Filing of Return
- SECTION # 48 - GST Practitioner
- SECTION # 49 + 49A + 49B - Payment of GST
- SECTION # 50 - Interest on Delayed Payment
- SECTION # 51 - Concept of TDS (TAX Deducted at Source)
- SECTION # 52 - Concept of TCS (TAX Collected at Source)
- SECTION # 53 - Internal Transfer @ credit
- SECTION # 53A - Internal Transfer @ CRN

SECTION TEST ACT

SECTION # 1 = SHORT TITLE, commencement etc

SECTION # 2 = DEFINITION

SECTION # 3 = X

SECTION # 4 = X

SECTION # 5 = CHARGING SECTION.

SECTION # 6 = POWER TO GRANT EXEMPTION

SECTION # 7 : INTER-STATE

SECTION # 8 : INTRA-STATE

SECTION # 9 : T.W.I.

SECTION # 10 : POS = GOODS = DOMESTIC

SECTION # 11 X

SECTION # 12 : POS = SERVICE = DOMESTIC

SECTION # 13 X

SECTION # 14 X

SECTION # 14A X

CHAPTER: Place of Supply

SECTION: 2 of CGST Act:

- # Location of Supplier: is origin of supply - it will be the Business place or Residence place of the Supplier.

SECTION: 7 of IGST Act:

- # Where Location of Supplier and Place of Supply is fall in 2 different State-UT or Country i.e. a Border is EXIST in between then the supply will be Inter State Supply.
- # Supply to SEZ (UNIT/Developer) from Domestic Tariff AREA (DTA) OR VICE VERSA: Shall ALWAYS be treated as Inter State Even if Location of Supplier and Place of Supply is fall in the same State/UT. moreover SEZ to SEZ also be Inter-State.
- # Import-Export will be treated as Inter State.
- # Supply made to a Tourist who will claim Refund at Indian Airport will be called as Inter-State.

SECTION: 8 of IGST Act:

- # Where Location of Supplier and Place of Supply is fall in same State or UT then the transaction will be called as Intra-State Transaction.

Section: 9 of TWT:

- # Where A person is located in TWT then the origin or Location of that person will be the Nearest State/UT.

Where the Destination or Place of Supply is fall in TWI then the place of Supply shall be considered to be fall in nearest state/UT.

Note: Oil Rigs in EEZ will be treated as Union Territory with the Name of "Other Territory"

SECTION: 10 @ POS = Goods = Domestic

Section: 10(1)(a) & 10(1)(ca)

Where there is a movement of Goods then the Place of Supply will be the : DELIVERY PLACE / (R) Location
IF Delivery Place is known as per the Records of Supplier like

- * It is a B2B Transaction - then Invoice shall contain Delivery / (R) Address
- * It is a B2C Transaction: - But more than 50000 - so EWAY Bill shall be prepared
- * If It is a B2C Transaction and Recipient told his Address / State Name to the Supplier
- * Any Other way may Be.

Where there is a movement of Goods But Delivery is NOT Known to Supplier By Any way then the Place of Supply will be the location of Supplier
• @ Bill to Ship to match @ B2C

NOTE: * In CASE of B2C Supply

* Where Bill to Address & Ship to Address is Different

* Then POS will be the "SHIP to Address" i.e. Delivery Place.

Section: 10(1)(b): Bill to Ship to model @ BtoB:

Where there is a Supply under Bill to Ship to model @ BtoB pos will be the Billing Address of Recipient.

Section: 10(1)(c): Where NO movement of Goods then place of supply will be the the Location of Goods.

Section: 10(1)(d): In Case of Assembly or Installation of Goods place of supply will be the Assembly / Installation Place.

Section: 10(1)(e): In Case of Supply of Goods "ON Board a Conveyance" then Place of Supply of Goods will be place where Goods are taken "ON Board".

SECTION 11: Import - Export of Goods

In Case of Import of Goods: Place of Supply will be the Location of Importer.

In Case of Export of Goods: Place of Supply will be the place Outside India.

NOT
in
Syllabus

SECTION: 12: Place of Supply of Service

Section: 12(1): Applicability:

SECTION: 12 will be Applicable where Supplier and Recipient both located in India.

Section: 12(2): Residing Provision:

POS = Location of Recipient

POS = Location of Supplier, where location of Recipient not known to the Supplier

Section: 12(3): Immovable Property linked Service

For Application of this sub-section immovable property must be identifiable and the service must be linked directly to immovable property.

POS = POS of such services like, Construction service, Accommodation service, Architect service, Interior Decorator service, Renting of property service, Banquet hall service, Vessel is CRUISE OR HOUSE BOAT ki service having purpose of Accommodation & NOT transportation: — THEN the Place of Supply will be the Place where immovable property is located or Intended to be located.

Where immovable property is located outside India then place of supply of service will not be the location of property is outside India BUT it will be the location of Recipient. (नतीजा)

Where multiple states are involved in a transaction then the POS shall be All that

States and GST Revenue shall be Apportioned Among them as per Reasonable Base/Ratio.

SECTION: 12(4) : Performance Based Service

ITC X

- + Restaurant Service
- + Gym
- + Beauty Parlour
- + Health care etc

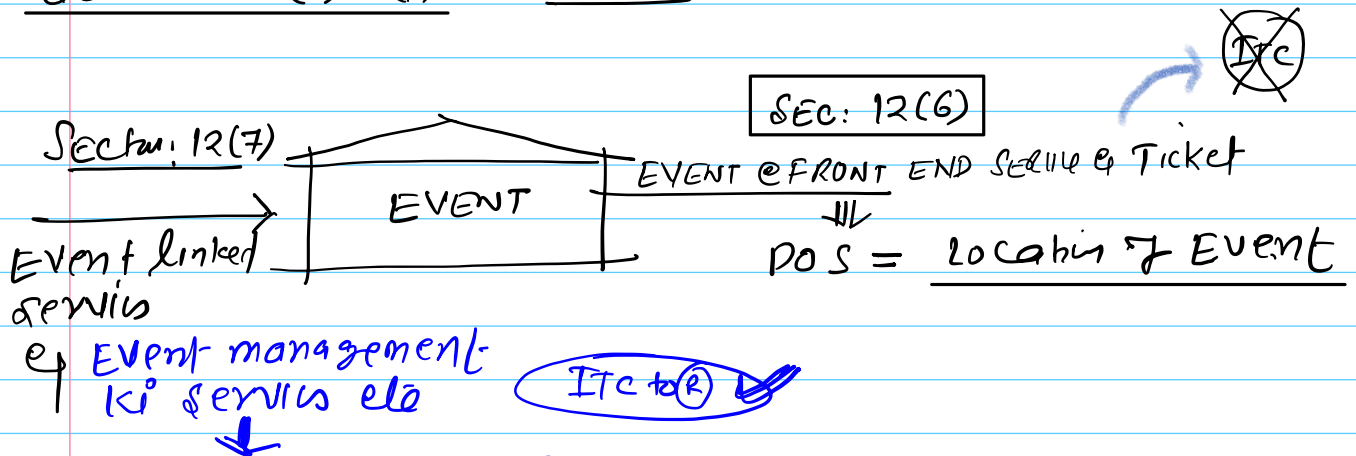
POS = Performance Place

Section: 12(5) : Training Related ITC to R

POS = B to B = Recipient Location

POS = B to C = Performance Place.

Section: 12(6) & (7) @ EVENT



- # POS = B to B = (R) ki Location
- # POS = B to C = Location of EVENT

WHAT if Event is in multi state : THEN POS shall be Apportioned among the states on Reasonable Basis.

WHAT if transaction is B to C and Event location is outside INDIA (say CANADA) : THEN POS shall be ~~CANADA~~ the location of Recipient.

- # WHAT IF Transaction is BtoB and Event Location is outside INDIA say CANADA then the place of supply will be: the location of Recipient.

ITC ✓

SECTION 12(8): TRANSPORTATION OF GOODS & COURIER SERVICE

- # Where transaction is BtoB = then POS = Location of (R)
- # Where transaction is BtoC = then POS = Goods Pick up POINT / Goods loading POINT / Where Goods are Handed Over to (S) for transportation =

SECTION 12(9): TRANSPORTATION OF PASSENGER ITC ✓

- # BtoB transaction = POS = Location of (R)
- # BtoC transaction = POS = Pickup Point / Boarding Point
- # But where Embarkation Point i.e. Pickup point is not known:

$$\begin{aligned} & \text{BtoC} = \boxed{12(9): \text{NA}} \text{ \& } \underline{12(2) \text{ Applicable}} \\ & \text{BtoB} = \underline{\underline{\text{Location of (R)}}} \end{aligned}$$

SECTION 12(10): ON BOARD SERVICE

ITC X

NOTE: Section 12(10) will be applicable only when on board service are provided at its own specific charge @ separately.

POS = FIRST departure Point of conveyance.

WHAT if "on Board" services are provided along with Transportation of Passenger service then under this composite supply "TRANSPORTATION" service will be the main service and accordingly sec: 12(9) shall apply on whole Bundle.

Section: 12(11): Telecommunication Services

| | |
|--|--|
| # Where fixed Device involved in the service | POS = Location of Device |
| # Where portable Device involved in service then | POS = <ul style="list-style-type: none"> + POS Paid Connection POS = Billing Address + PRE Paid Connection <ul style="list-style-type: none"> + manual Recharge : POS = Location of Recharge Shop. + online RE-CHARGE : POS = Location of (R) |

Section: 12(12): # Banking Service

Stock Broker Service
Other Financial Service



- * Where Location of Recipient known to Supplier (Because of B2B Transaction OR Supplier has Record of Recipient in his records) : then POS will be the location of (R)
- * Where Location of Recipient not known to Supplier then : POS will be the location of Supplier

Section: 12(13) @ Insurance Service:

Note: Insurance company always know the location of recipient so either the transaction is B2B or B2C: POS will always be the location of recipient

Section: 12(14): Govt Advertisements

POS = Where the Advertisement done and it shall be Apportioned Among the States: on Reasonable Basis:

- # Newspaper → Number of Readers
- # Pamphlets → Number of pamphlet Distributed in each State
- # Hoarding → no. of hoarding Installed in each State
- # Train → Track length.
- # Railway Ticket → no of Railway Stations
- # Gas Bill → No. of Consumer
- # Radio → No. of listeners.
- # Television → No of Viewers.
- # Internet → No of subscriber and Internet Add to be done @ All over INDIA
- # Cinema Hall → Number of Screens

Circular: # Any Space taken By Advt Agency for placing Hoarding etc = POS = 12(3)

Any space taken By company in DATA Centre = POS = 12(3)

In ECD transaction @ B2C @ an Invoice (R)
STATE NAME DALNA Mandator Hai,

Remember
Need to follow
sequence

CHAPTER : TAXABLE PERSON

- # Taxable person = Registered person or person to get registration
ie. गंगधोर हि शाकिमन मा।
- # We need state wise registration
 - * minimum registration = 1 state - ME 1 registration
 - * maximum registration = AS the number of business place in a state/UT.
- # Threshold limit is available as a fresh every year till the year of registration.

NOW WE have 3 steps and we have to follow them in sequence : -

- U/S: 23 Step: 1 = NO Registration
- U/S: 24 Step: 2 = Mandatory Registration
- U/S: 22 Step: 3 = Limit Based Registration

Out from
GATEB4

- Step: 1 : NO REGISTRATION = NON TAXABLE = NO GST
- # Individual/HUF @ Exclusively engaged in @ Agriculture
 - # Person engaged Exclusively in Exempted supplies
 - # Other Specified person: eg (S) who exclusively engaged in RCM supplies.

Step: 2 : Mandatory Registration

- # (i) Inter State taxable supply of goods = mandatory
(BUT Handicraft / Services & Limit Based Reg.)
- # (ii) Casual taxable person = mandatory Reg.
(BUT Handicraft = Limit Based Registration)

(iii) NRTP = mandating Registration

(iv) E-commerce operators = mandating Registration

(v) Vendor of $\left\{ \begin{array}{l} \text{HMTD fall u/s: 9(s)} = \text{Limit Based} \\ \text{Other service} = \text{Limit Based} \\ \text{Goods} = \text{Mandatory Registration} \end{array} \right.$
But Relaxation: to those who is unregistered now i.e. PFY T/o is limited to 10/20/40.
Such person initially may take ENR No
and later on: on crossing of limit: get Limit Based Registration But without Registration: only EXTRA state supply can be made from one place of business.

(vi) Govt default as TDS deductor = mandatory Reg.

(vii) TDS collector = mandatory Registration

(viii) Recipient under RCM = mandating Reg.

(ix) Online money gaming = mandatory Registration

(x) Principle ke "Agent" ka mandatory Reg.

(xi) Officer MOH Fied person = Mandatory Reg.

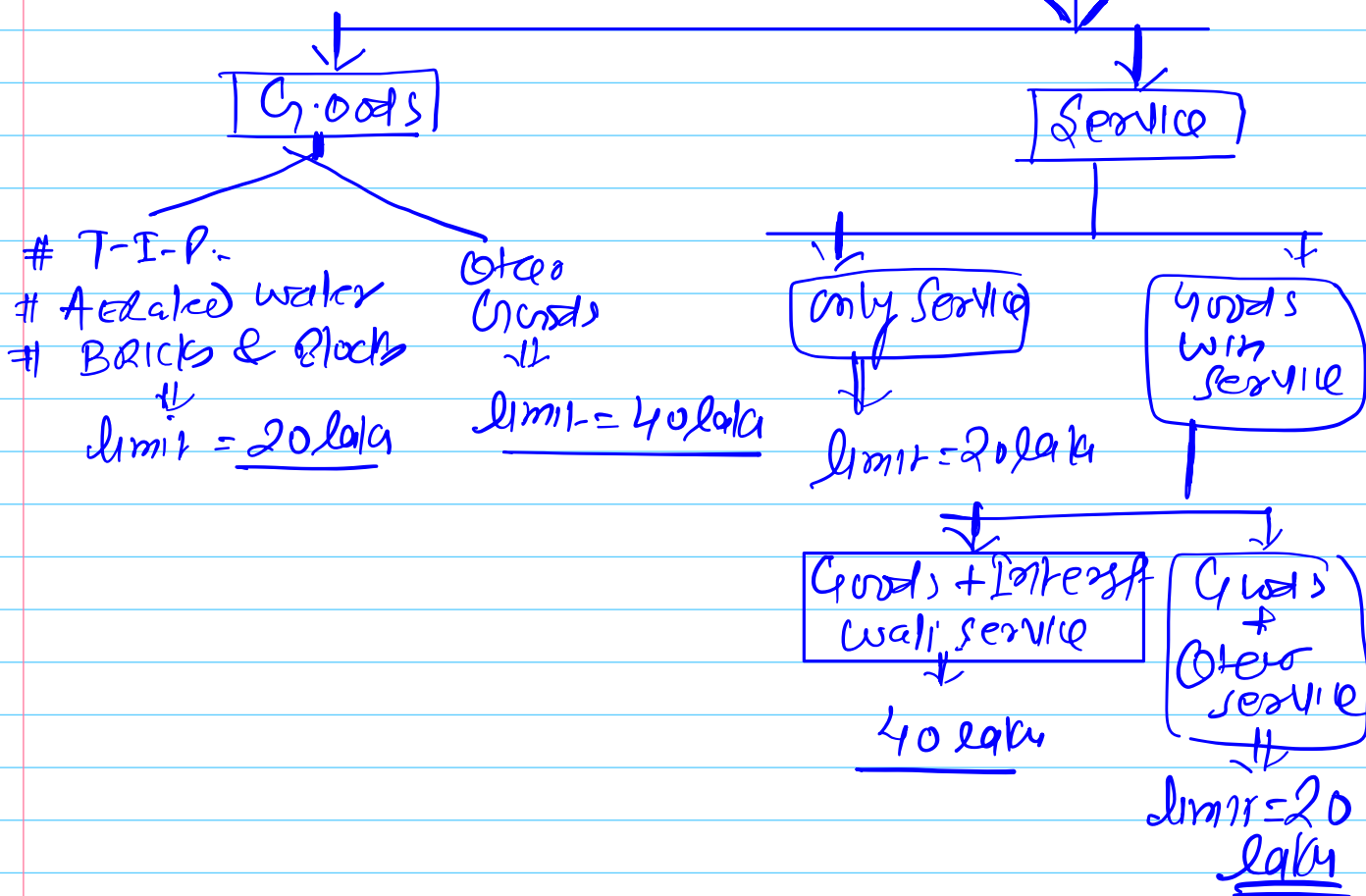
STEP: 3 : Limit Based Registration:

(a) Aggregate turnover \leq Applicable limit = NO Registration

(b) Aggregate turnover $>$ Applicable limit = REG. in all those states from where he is making Taxable supply

Applicable Limit

| (i) | (ii) | (iii) |
|---|--|--|
| making TAXABLE supply from any of the states; then limit will be <u>10 lacs</u> ⇓ manipur, MIZORAM NAGALAND TRIPURA. | making TAXABLE supply from any of the following states; then limit will be : <u>20 lacs</u> ⇓ # UTTARAKHAND # ARUNACHAL # SIKKIM # MEGHALA # TELANGANA # PUNJAB | making TAXABLE supply from any of the Rest of the states; then the limit will be |



note: (1) Where Agent make supply of that Goods which was transferred By Principal then it will be Included in the Turnover of Agent.

note: (2) Sale of Goods By Raw material Supplier directly from the premises of JOB worker then It will be Included in the Turnover of Raw material Supplier.

note: 3 In case of change in PAN: the new owner need to fresh Registration

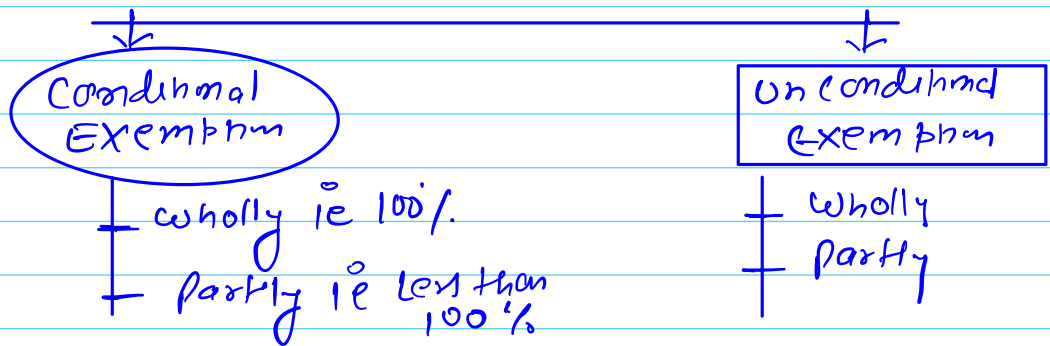
note: 4 Where a person need Registration us: 24 (mandatory) or limit Based (us: 22) and he Applied for Registration within prescribed time of 30 days then the Registration certificate will be effective from the date on which the person was require Registration us: 22/24,
1e Day + 01

CHAPTER NO: 7 Exemption

SECTION : 11 Power to grant EXEMPTION NOTIFICATION

#

Under Section 11 ; Govt has the power to issue EXEMPTION NOTIFICATION for goods and services:
which may be —



#

Effective Date of main NOTIFICATION :

* Effective Date as mentioned in E/N.
OR

* Date of issue
(As the case may be)

#

Effective Date of Supplementary NOTIFICATION which is issued to clarify the scope of main NOTIFICATION: will be :

→ The Effective Date of main NOTIFICATION [IF It is issued within one year]

→ otherwise : Date of issue of Supplementary NOTIFICATION

NOTE:

Special order issued By the Govt has the above specification like EXEMPTION NOTIFICATION But It has limited AREA & It is issued for limited period eg. Flood affected AREA NO GST for 4 months.

Need = GSTX
Degree = GSTV

CHARITABLE & Religious

| SERVICE | SUPPLIER & RECIPIENT | STATUS. |
|---|---|-------------------|
| <u>CHARITABLE TRUST:</u> (a) CARE & Counselling & Spread Awareness Related to terminally Ill person, HIV Infected and person Addicted to DRUGS or Alcohol. (b) Advancement of "Religion, Spirituality, Yoga (c) Educational programs and Skill Development for Gramin Butwrg (65 PLUS), Abandoned Children, Prisoners, and Traumatized persons. (d) Preservation of ENVIRONMENT Including WATERSHED, Forest and wild life etc ie BACHAO - BACHAO ABHIDHAN | By A TRUST Recognised under I-Tax ACT. | will be Exempted. |
| <u>Conduct of Religious Ceremony & Renting of Religious Premises</u> (a) CONDUCT of Religious Ceremony (b) Renting of : <div style="display: inline-block; vertical-align: middle;"> Room: 999 per day Hall: 9999 per day Shop: 9999 per month </div> | By Recognised TRUST | will be Exempted. |
| <u>Religious Journey</u> * Kailash Man Sarovar Yatra * HAJ YATRA | By; • K M V N Limited • HAJ Commelies | will be Exempted. |

EDUCATION

| SERVICE | SUPPLIER & RECIPIENT | STATUS. |
|--|---|---------------------|
| <u>News</u> : Service of providing news | By Independent Journalist, PRESS TRUST of India (PTI) United News Agency (UNI) | will be Exempted |
| <u>Library</u> : + service By way of "Lending Books etc" | By Public Library | will be Exempted |
| <u>EDUCATIONAL Institute</u> : # Any Services to the students (Present / PAST / Future), Faculty or staff including * Service of EDUCATION, Transportation, Library and All. | By EDUCATIONAL Institute i.e * School (Play way to 12 th) Including Anganwadi * Colleges + Institutes + Educational Boards | will be Exempted |
| # TCS Service i.e Transport, Catering / mid day meal (By Govt / Corporates), Indoor security, House keeping | <u>TO</u> School | will be Exempted |
| # online periodical Journals | To Colleges | will be Exempted |
| # Exam Related Services e.g. Paper seller, etc | TO ANY Educational Institute | will be Exempted |

| SERVICE | SUPPLIER & RECIPIENT | STATUS. |
|---|--|------------------|
| <u>CORPORATE cum Institute:</u> Any Service in Relation to NSDC or NCVT, Including Training Partners | By: NSDC, NCVT Training Partners | Will be Exempted |
| <u>SDI</u> Service under "Skill Development Initiative" | — | Will be Exempted |
| <u>DDUKY</u> Service under Deen Dayal Upadhyay Gramin Kaushal Yojana | — | Will be Exempted |
| <u>Affiliated Services</u> | By CENTRAL/ STATE EDUCATION Board or Council To a School owned, controlled by Govt. | Will be Exempted |
| Service By way of Training to Govt | By ANY ONE TO Government (i.e. Consideration Paid By Govt) i.e. 75% to 100%, Borne By Govt. | Will be Exempted |

Health CARE Service

| SERVICE | SUPPLIER & RECIPIENT | STATUS. |
|---|---|------------------|
| <u>Veterinary Clinic</u> SERVICE of health care of Birds and ANIMALS | By Veterinary clinic | will be EXEMPTED |
| Health CARE of <u>HUMAN BEINGS</u> : Health care service of Human Being. + OPD fees | By HOSPITAL, Nursing Home, Sanatorium, Clinic, PATH LAB (INDOOR/OUTDOOR) | will be EXEMPTED |
| ✓ <u>Health care</u> : <u>Diagnostic + Treatment</u> & CARE + Food for Patient @ Indoor + medicine for Patient @ Indoor + Room upto 5000 Patient @ Indoor + IVF + ABbulance + Plastic Surgeon, Cosmetologic Surgeon, Hair transplant for CURE. + ICU, CCU etc ANY Amount) | Physiotherapist, Dietician etc. However Ambulance service can be given by ANY one. | |
| <u>Comment</u> : Any Health care service which is NOT Recognized under Indian medical world will be taxable. | | |
| <u>Comment</u> : <u>Referral Service/CHARGES</u> = GST ✓ ; WASTE MANAGEMENT SERVICE - YES HOSPITAL Let's = GST ✓ | | |
| <u>Rehabilitation Centre</u> Rehabilitation Therapy or Counseling etc service provided AT - EDO Calhonal Institutes - Rehabilitation Centre Established By GOVT / TRUST | By REHAB. Professionals | will be EXEMPTED |

| SERVICE | SUPPLIER & RECIPIENT | STATUS. |
|---|--|---------------------|
| <u>PUBLIC CONVENIENCE</u> Public convenience service like provision of BATHROOM, WASHROOM, URINAL, TOILETS etc. | By ANY ONE | will be Exempted |
| " SPORTS " | | |
| <u>FIFA (M)</u> Services Related to ANY EVENT under FIFA U-17 world cup 2017 | By FIFA and its subsidiary TO FIFA and its Sub Group. | will be Exempted |
| <u>FIFA (W)</u> Service Related to ANY EVENT under FIFA U-17 Women's world cup - 2020/2021 | By FIFA and its subsidiary TO FIFA and its Sub Group. | will be Exempted |
| <u>AFC (Asian Football Confederation):</u> Service Directly or Indirectly Related to any of the Event under AFC Women's Asia Cup 2022 | By AFC and its its subsidiary TO AFC and its Sub Group. | will be Exempted |
| <u>Sponsorship :</u> # Service By way of Sponsorship of sporting event organised | By <u>RSB</u> (Recognised Sports Body) | will be Exempted |
| <u>Individual Service :</u> # Service For PARTICIPATION in a sporting event organised By <u>RSB</u> | By Individual as a Player, Referee, Umpire, coach or Team manager | will be Exempted |
| # Supply of Service | By RSB TO RSB | will be Exempted |

Govt Services

SERVICES Related to

Article NO: 243 G/W

• Street light maintenance

• Land consolidation

• etc

Taken By

Taken By
CG/SA/LA = GST
ie 100% Govt Exempt

[Service element
should be
75% to 100%]

TAKEN By
Govt Authority / = TAXABLE
Govt Entity

But few services are Exempt

* WATER Supply.

* Public Health

* Sanitation

* Solid WASTE management

* Slum Improvement

(There: 5 services will be Exempt)

NOTE#1 For Franchise (ie Adding
minerals) and Packaging Along
with service given to Govt

Will be $\left\{ \begin{array}{l} \text{Exempt} = \text{if Govt up to } 25\% \\ \text{Taxable} = \text{if Govt } \\ \text{portion Exceeds } 25\% \end{array} \right.$

Given By

By CG/SA/LA = NOT a
(ie 100% Govt) SUPPLY,
NO GST

By Govt Authority /
Govt Entity = NO GST
AS it
is Exempt

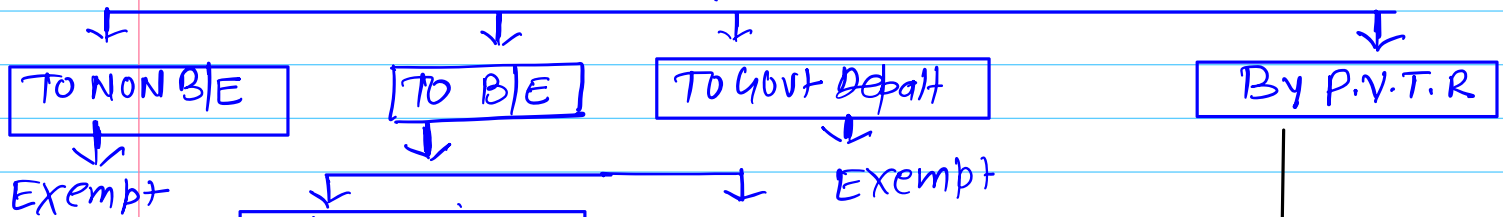
NOTE#2

ARMY
MESS

GSTX

Employee
NON BIE
JAWAN

Govt Service



B/E Having T/o up to 10/20/40 lacs in PFY.

Exempt

B/E Having T/o in EXCEN of 10/20/40 lacs in PFY.

Value of service up to 5000

Exempted

Value of service in EXCEN of 5000

Taxable

Note: For continuous supply of supply of service i.e. long term service limit of 5000 to be checked AS per whole F.Y.

Service By Post-office

In General TAXABLE in ALL CASES WHAT EVER MAY HAPPEN.

However service of POST CARD, Inland Letter (up to 10 gram) will be EXEMPTED. (Dead service)

VESSEL/AIRCRAFT

Service Related to Vessel or Aircraft of Repairing, Packing service etc will ALWAYS BE TAXABLE

TRANSPORT of Goods/Passenger

Service of Transport of Goods and Passenger will ALWAYS BE TAXABLE

INDIAN Railway

In General
Indian Railway
services

Taxable

How ever few Exemptions
are Given Here

Transportation
of Passenger

Platform
services

Interzonal
services

Infrastructural
services

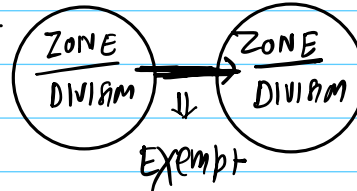
Other Other Service = Exempt

Platform Ticket

Waiting Room

Cloak Room

Battery CAR
Service
↓
Exempt



Service of
Leasing of
Track By
SPV to
Railway
↓
Exempt

Service By
Railway to
SPV Byway
Repairing etc
↓
Exempt

AC Coach
I AC = Taxable
II AC = Taxable
III AC = Taxable
NON AC Coach
(& Hill) AREA
I class = Taxable
II class = Exempt
III class = Exempt

Note: Court GRANT : Also Exempt

#

Long term lease i.e.
30 year or more
of industrial plot etc

By Govt 100%.
Govt + PRIVATE sector
(At least 20%) (max: 80%)

→ g.c.
(500 x 18%)

UPFRONT
payment

Exempt

Periodic Rent

Always TAXABLE

| SERVICE | SUPPLIER & RECIPIENT | STATUS. |
|---|--|------------------|
| Spectrum licences PRIOR to 1/4/2016 | By Govt (DOT) TO BUSINESS Entity | will be Exempted |
| <u>GOVT. TESTING etc :</u> services provided By way of Registration under ANY law, TESTING, calibration, safety check, fire license etc | By GOVT | will be Exempted |
| <u>NON performance :</u> penalty or liquidated charges or fine payable on Breach of Govt Contracts | By Govt. | will be Exempted |
| <u>NATURAL RESOURCE like River water</u> service By way of Assignment of Right to use " NATURAL RESOUR. like River / Canal water for Agriculture purpose | By Govt TO Individual | will be Exempted |
| <u>R&D SERVICE :</u> SERVICES By way of R&D | By Govt or University college etc which was NOTIFIED under INCOME TAX ACT, AT the time of Supply | will be Exempted |
| <u>Coal mine (It is just like Spectrum)</u> Coal mine contracts Before 1/4/2016 | By Govt | will be Exempted |
| <u>MERCHANT overtime fee :</u> # merchant overtime fee due to deputing custom officers Beyond office hours or on Holiday | By Govt (CUSTOM Department) TO Importer / Exporter | will be Exempted |

| SERVICE | SUPPLIER & RECIPIENT | STATUS. |
|--|--|--|
| <u>RTI</u> SERVICE By way of RTI (R10) | By Govt Deptt. | will be EXEMPTED |
| <u>ERCC</u> : # SERVICE By way of "Collecting EXCISE Royalty on Behalf of Govt" | By State Govt TO ERCC Contractor | will be EXEMPTED to the extent main contract. Paid GST |
| <u>Guarantee By Govt (ABBU)</u> SERVICE By way of Guaranteeing the Loans to Bank / Financial Institutions | By Govt TO Govt undertakings or P.S.U. | Commitment Charges will be EXEMPTED |

"AGRICULTURE"

| | | |
|---|---|--|
| <u>Electricity Connection:</u> # SERVICE By way of providing Electricity Connection <u>FOR</u> Agriculture Use. <u>Agriculture & Cultivation of PLANT</u> ie KHEET BADI and Rearing of ANIMALS EXCEPT HORSE <u>NOTE:</u> # MACHALI PALAN # MADHU MAKKI PALAN # MURGI PALAN @ All are covered under AGRICULTURE | By Electricity Exchange TO an agriculturist @ Individual | will be EXEMPTED |
| # <u>Transmission & Distribution & Support Services</u> * Transmission of Electricity * Distribution of Electricity * Support services like meter charges, Duplicate Bill charges etc <u>NOTE:</u> Any other person providing such service like Group | <u>By Electricity</u> transmission and Distribution Utility & Electricity Co, etc | Will be EXEMPTED however liable to Electricity Duty. |

Housing providing Electric Back up service will be TAXABLE. [BUT NOT liable to Electricity Duty.

Loading, unloading etc service:

Loader, unloader etc. :-

- * Agriculture produce
- * Rice

—

will be Exempted

WAREHOUSING/STORAGE service

WAREHOUSING of:-

- * Agriculture produce
- * Rice
- * minor forest produce
- * DAAL, DALIYA, FAL, SABZI

—

will be Exempted

Agriculture related:

Approx All services taken by Agriculturist for

- Cultivation
- Rearing of Animals (except: HORSE)
- Agriculture produce

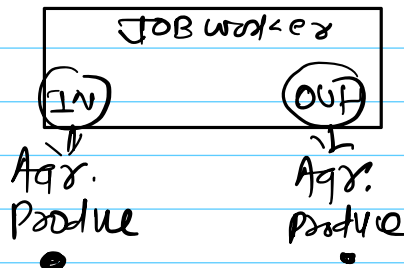
will be Exempted

—

will be Exempted

JOB work:

Job work related to Agriculture where



—

will be Exempted

Note:

Paddy to Rice by Job worker will be TAXABLE

In Semination:

In Semination of live stock "except HORSE"

—

will be Exempted

Fruits & VEGETABLES:

" Service by way of pre-conditioning, ripening etc of Fruits & Vegetables

—

will be Exempted

SERVICE of NCCCD

—

will be Exempted

ENTERTAINMENT

ZOO & PROTECTED MONUMENTS :

Entry fee of a museum, National Park, Wild life Sanctuary, Tiger Reserves, Zoo, Protected monuments

will be Exempted

ART Culture Sports

(a) Recreational Activity i.e. Funclans → By Individual
(b) Sports Activity → By TRUST

Will be Exempted

Entertainment :

Entertainment Activity + Specified event i.e. Circus/Dance/Theatre/Award Function/Regent/Recognised Sports Event, Planetarium

Ticket: up to ₹ 500

will be Exempted

NOTE: Amusement will always be Taxable

SPORTS TICKET

FIFA (W/M), AFC, (Ticket)

will be Exempted

Folk & Classical ART :

Service by way of Folk and Classical Art where value of service is up to ₹ 1,50,000 per performance

By Folk or Classical Artist

will be Exempted

NOTE: as Brand Ambassadors = Taxable

RENTING, CONSTRUCTION @ Immovable property

ROT | KAPDA | MAKAN

OWN

P.M.A.
YOJANA

Others

Rental

Rentable
property

Commercial
eg Showroom
Shop

Intended
for
Longterm
Use

Shortterm
Use
ie HOTEL
etc

Rentable

Otherwise
eg Clinic
eg Coaching
Centre
etc

- # PURE Construction service = Exempt
- # Building material = Taxable
- # Goods + service = Taxable

Single UNIT
Building ie
EK GHAR =
PURE Construction
service = GSTX

Multiple UNIT
Building ie
ANEK GHAR
= GST ✓

ie
VERMA
SHARMA
GUPTA

BtoB = GST ✓
under RCM
BtoC = GSTX

GST ✓

CRUX :

ONLY Construction service
EXEMPT : Home; PMAY OR
: Single UNIT

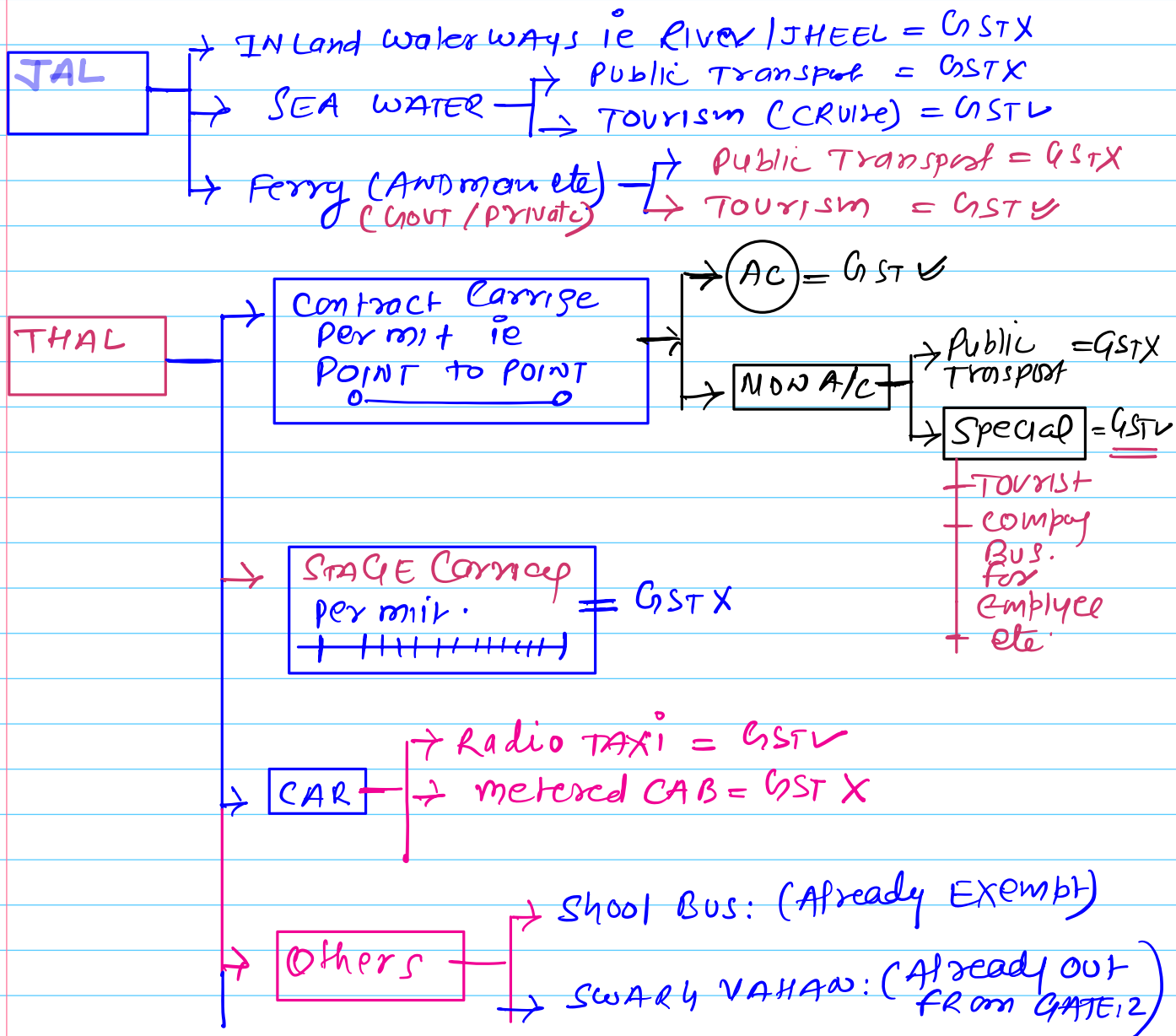
Property Intended for
Longterm Use + Actually
Use as Rentable +
BtoC = Then EXEMPT

HOSTEL : $\frac{\text{minimum} = 90 \text{ days or more}}{\text{maximum} = 20000 \text{ PM.P.}}$ Exempt

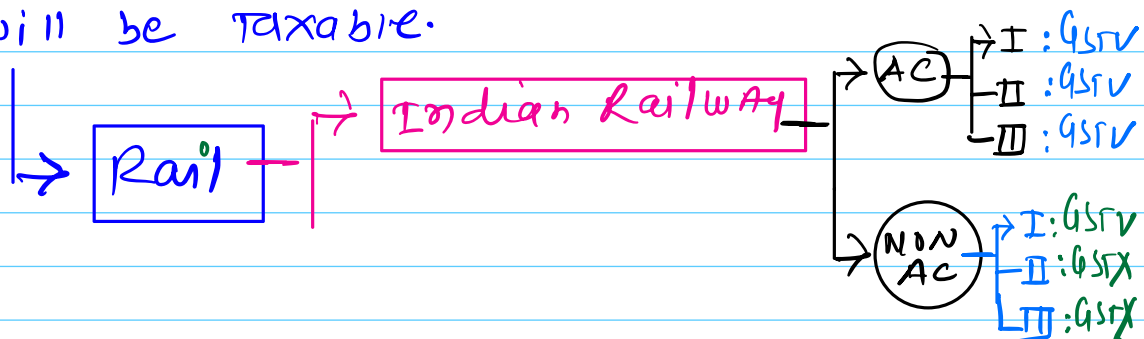
Note: Mr. Aman REG. AS property under GST
taken Ansh House < For Family + Payment
Savings A/c = BtoC = GSTX
For employee + Current = GST ✓
ACCOUNT BtoB

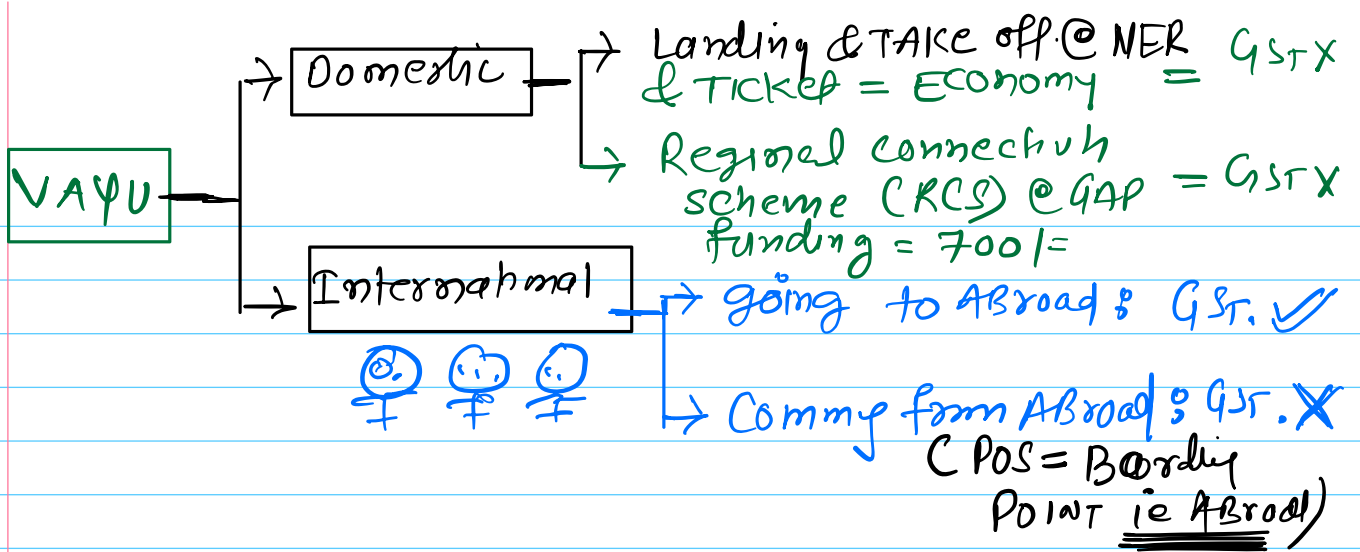
Note: Advance Rent = Rent

TRANSPORTATION & Passenger Service:



NOTE: In above Chart which is Exempted if that is Route out via Eco. then that will be Taxable.





Embassy: #

Embassy service = VISA issue = fee = GSTX

BUT: VFS (VISA Facilitation Service) Service (Agent) = GSTX

DL/B.C/DC: Driving licence, Birth certificate, Death certificate, VISA on ARRIVAL (Fee paid to CG) = GSTX

Tour operator Service:

| Tour operator @ INDIA | | | |
|-----------------------|---------|---------|--|
| Tourist | Videshi | Videshi | Videshi |
| Tour | Videshi | Desh. | Desh & Videshi |
| Exemption | EXEMPT | Taxable | proportionate EXEMPTION to the extent TOUR outside India |

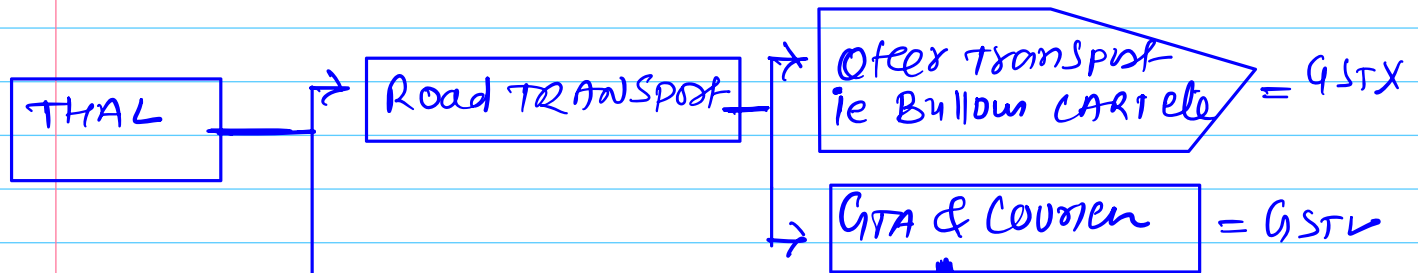
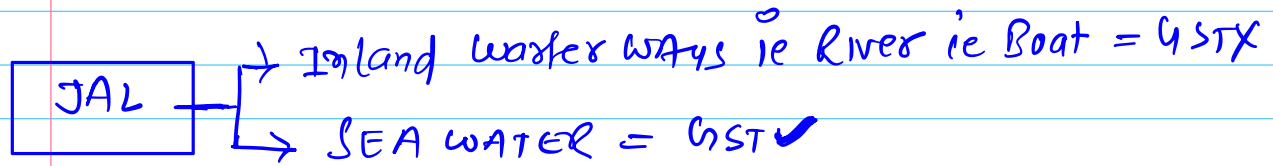
How to make it proportionate?

- (I) 50% EXEMPT. i.e. 50% of total AMT
- (II) DAYS BASIS: Total AMT * $\frac{\text{Days Videshi}}{\text{Total Days}}$

whichever is lower

NOTE: DAYS: # LESS than: 12 hour = $\frac{1}{2}$ DAY
12 hour or more = full 1 DAY

: TRANSPORTATION & Goods SERVICE :

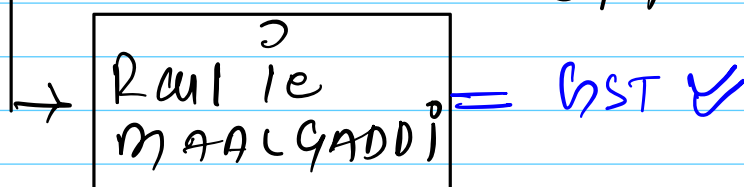


However following will be EXEMPTED.

- (i) — B to C Supply = GSTX
- (ii) — B to C to CTP (Handicraft) = GSTX
- (iii) — Govt Depart Having TDS Registration = GSTX only on Income
- (iv) — Tax Depart
- (v) — Specified Goods & Transport

- # SALT, MILK
- # Flour, Pulse, Rice
- # Agriculture produce
- # Newspaper / Magazines
- # Relief material
- # Defence material

NOTE: Transportation of Railway Equipment = TAXABLE



Social WELFARE

| Service | Supplier and recipient | Status. |
|---|---|-------------------|
| <u>OLD AGE HOMES:</u> Service By way of running old Age Home @ Consideration Rs 25000 Including All | By Govt or TRUST TO Residents having Age 60 Year or more | will be Exempted |
| <u>Fair Price Shop. (Commision)</u> # Service By way of Sale of food grains etc to Public and Received Commission from Govt. | By Fair Price Shop Keeper (RINKU Pradhan) TO Govt | will be Exempted |
| <u>NOT for profit Entity (NPO)</u> # Service By way of Contribution or Reimbursement of charges. * AS Trade Union. * For provision of Exempted Service (eg SHRI and BHABHU) * @RWA 7500 Per month Per flat as maintenance charges | By unIncorpore) Body or NPO Entity TO its members | will be Exempted. |
| <u>NPO @ (2)</u> # Services Related to welfare of Industries, Agriculture laborer / Farmers, Promotion of TRADE, Commerce, Education etc # Where fee is 1000 Per member Per year | By unIncorpore) Body or NPO Entity TO its members | will be Exempted. |

" BANKING SECTOR "

| Service | Supplier & Recipient | Status |
|--|----------------------------------|--|
| <u>Interest & Forex:</u> | | |
| # Interest on loan/Advance and deposit. | — | Will be Exempted Lower Interest on delayed payment/ |
| # Forex Service In Between Banks and Forex Dealers will be Exempted | | Deferred Consider & Credit Card Charges will be Taxable |
| <u>JAN DHAN YOJANA:</u> | | |
| Bank charges in respect of JAN DHAN YOJANA | By Banks TO ACCOUNT Holder | Will be Exempted |
| <u>CARD PROCESSING CHARGE</u> | | |
| # Where Transaction / Payment made by using Credit CARD / Debit Card, Other Card | By Bank TO Seller | Then GST on BANK charges e 2% — Will be Exempted |
| # Where Transaction Amount is up to Rs 2000 | | |
| <u>Agency Service:</u> | | |
| # Banking Agent Related to Bank Branch in Rural AREA. | | Will be Exempted. |
| # Sub-Agent of Above | — | |
| # Insurance Agent Related to Insurance Co.'s Branch in Rural AREA | | |
| <u>IFS:</u> Services provided from SEZ as Intermediary financial services & consideration is foreign currency. | | |
| | — | Will be Exempted |

Insurance & Pension

| Regulatory Bodies / Services | Supplier & Recipient | Status. |
|--|-------------------------------------|------------------|
| <p>Service provided by following Regulatory Bodies:</p> <ul style="list-style-type: none"> # ESIC (Employee State Insurance Corp.) # EPFO (Employee Provident Fund Org.) # CM-PFO (Coal mine - P.F.O. Fund. Org.) # NPS (National Pension Scheme) | — | Will be exempted |
| <p>General Insurance @ BPL/APL</p> <p>General Insurance service under following schemes:</p> <ul style="list-style-type: none"> # HUT Insurance scheme # Arogya Bima Policy # P.M. SURAKSHA Bima Yojana # NIRMAA (Health Insurance) # Bangle Shakti Bima Yojana | By Insurance Co. to APL/BPL people. | Will be EXEMPTED |
| <p>Life Insurance @ APL/BPL</p> <p>Life Insurance service under the following scheme:</p> <ul style="list-style-type: none"> # JAN SHRI Bima Yojana # Aam Admi Bima Yojana # Life Micro Insurance Product where maximum cover is up to ₹ 200000/- # Varishtha Pension Bima Yojana # P.M. JAN DHAN Yojana # P.M. Vaya Vandan Yojana | To persons falling under APL/BPL | Will be EXEMPTED |
| <p>Premium Paid By Government</p> <p>Service by way of Insurance where total premium paid by Govt.</p> | By Insurance Co. To Government | |
| <p>Re-insurance</p> <p>Re-insurance of Above Insurance</p> | — | Will be EXEMPTED |

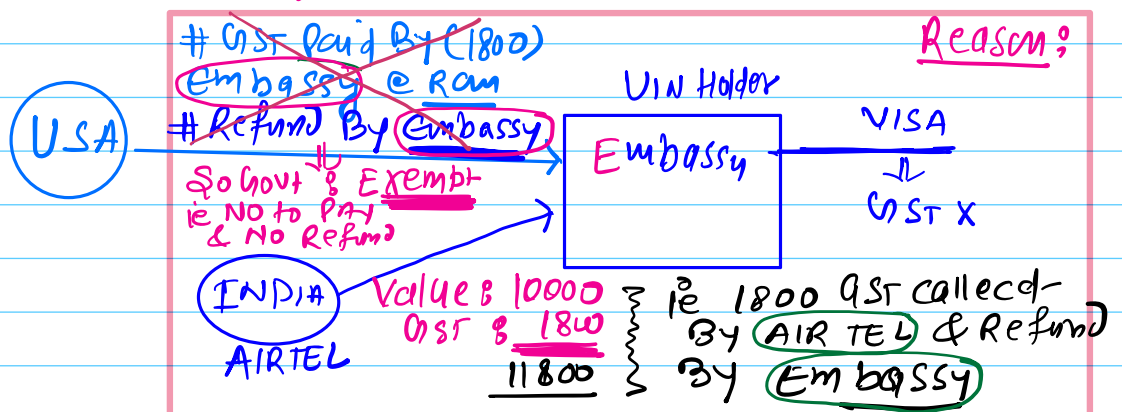
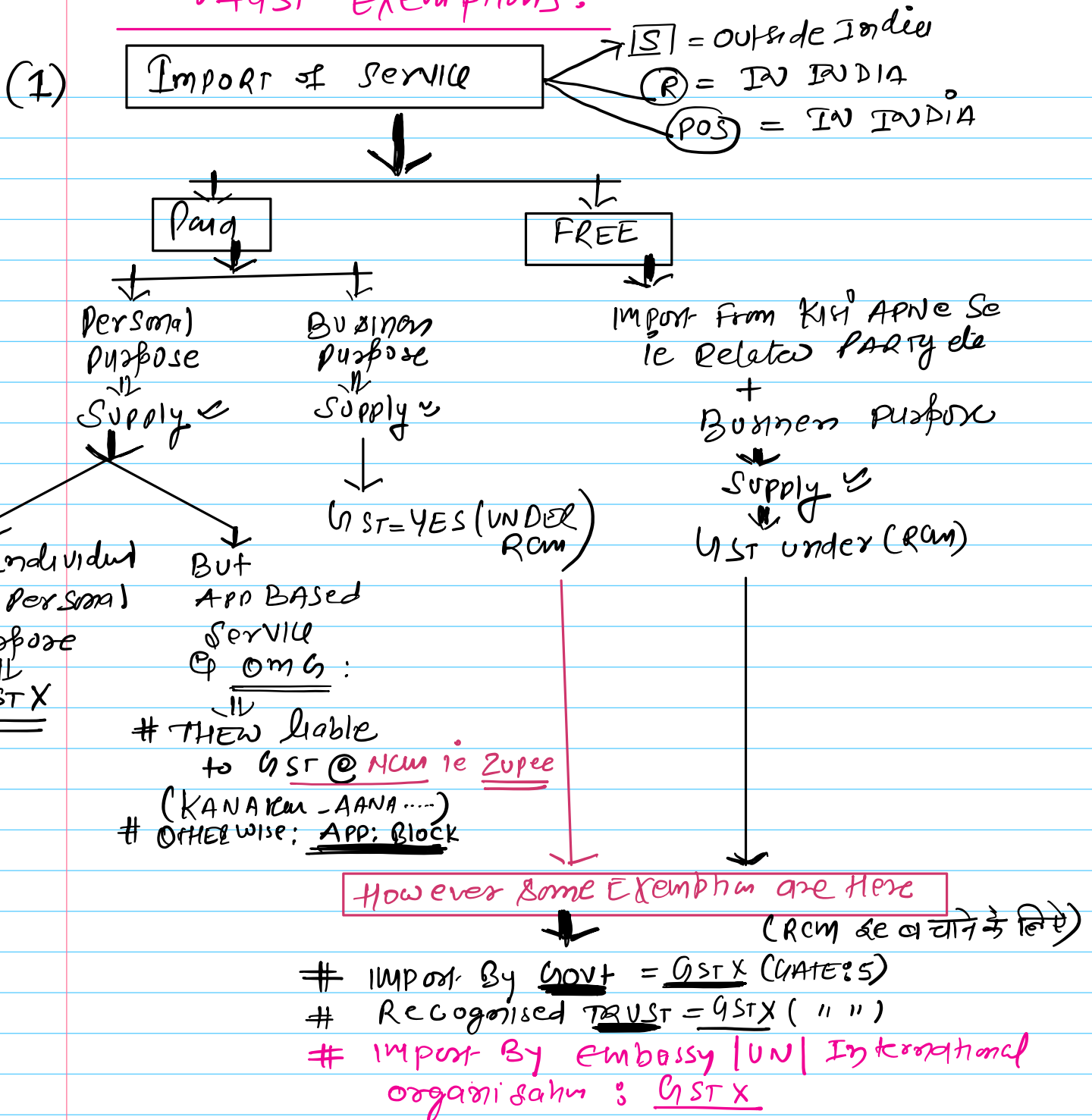
| | | |
|--|--|------------------|
| <u>Group Insurance</u> # Service of life insurance business provided under "Group Insurance Scheme of CG" | By Army, NAVAL, Coast Guard, Airforce, CRPF "GROUP Insurance fund" To the members of Army, NAVY, Coast Guard, Air Force and CRPF | will be Exempted |
| # <u>ANNUITY @ Pension</u> Service of life insurance business By way of Annuity under the National Pension System | — | will be Exempted |
| # <u>ATAL Pension</u> Service Under ATAL Pension Yojana | — | will be Exempted |
| # <u>State Pension Scheme</u> "Service Under State Pension Yojana" | — | will be Exempted |

BUSINESS Related SERVICES

| Service | Supplier & Recipient | Status |
|---|---|---|
| # <u>TRANSFER of Going Concern</u> Service By way of Transfer of Going Concern | — | will be Exempted |
| # <u>Hiring of motor vehicle</u> Service of hiring of Passenger Motor vehicle having Capacity 13 or more (BUS/minibus) | To State transport undertaking (STU) eg D.T.C | will be Exempted |
| # <u>Service of hiring of "E-vehicle"</u> Having Capacity of 13 or more (BUS/minibus) | To Local Authority | will be Exempted |
| # <u>Service of hiring of "Goods Transport vehicle"</u> | To Goods Transport Agency (GTA) | will be Exempted |
| # Service of <u>hiring</u> of motor vehicle | TO A Person, who is providing transportation service to an Educational Institute By way of Transporting Student/Faculty/Staff | will be Exempted |
| # Toll Charge and EXTRA Toll charges (DUE to non having FAST TAG/ Overload vehicle) | — | will be Exempted |
| # <u>INCUBATOR : ie START-UPS</u> Service of START UPS. | By Incubator from R&D Institutes | Will be Exempted However : the Exempted will work only for first 3 years & in CFY Exemption will be limited to 50 lakhs, # IF 70% of startup was 50 lakhs in FY |

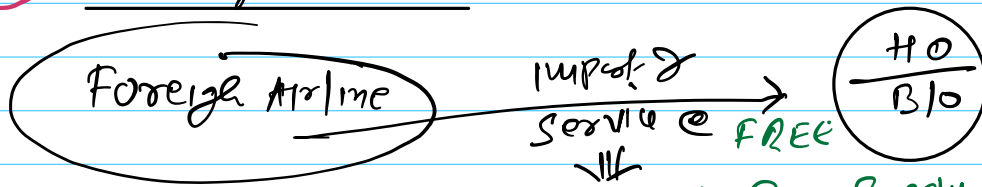
| | | | |
|---|---|--|--|
| # | <u>SERVICE OF INCUBATOR</u> Service provided by Incubator to Allow Research & API | To Incubatee | will be Exempted |
| # | <u>LEGAL SERVICES</u> | # | By: Advocate (Junior/Senior), Firm of Advocate, ARBITRAL TRIBUNAL |
| # | Legal Services like Advice, Consultancy, Assistance Services (eg Contract Drafting, Return filing etc), and Representational services | TO NON BUSINESS Entity, TO BUSINESS Entity having TPO limited to 10/20/40 in PFY TO Govt Deptt (like Income Tax Deptt) | will be EXEMPTED However: Service By Senior Advocate to Other Advocate would be liable to GST. and Client will be deemed as Recipient and liable to pay TAX under RAM. |
| | <u>Business Exhibition @ Abroad</u> Service in respect of Business Exhibition Held Outside India | — | will be Exempted |

: FIRST Exemptions :



Import- By Special Economic zone = GSTX

1A Foreign Airline



- # Normally @ = Supply
- # Gable to GST under RCM
- # BUT in case of Foreign Airline = Exempt

2. Where both the parties (S) & (R) located outside India and Place of Supply falls in India; then
Due to collection issue we will exempt the GST.

Note: # ISKA BADLA taken u/s 12(3) & immovable property based service KA POS & 12(7) Event linked services KA POS;
Where (S) & (R) both in T.T. (India) & POS falls under outside India
Then we will DRAG the POS to the place of Recipient.

③ (a) Tourist wala \Rightarrow Already covered

(b) Supply of service between H.O. and B/O, B/O to B/O from India to outside India will be Exempted.

(c) # Where an Intermediary: Intermediate a transaction where (S) of goods is in MTR and Recipient of goods also in MTR: then earning commission on execution of such transaction will be Exempted.

Valuahan / Compuhahan

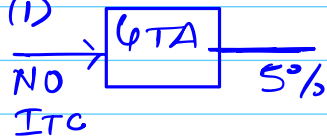
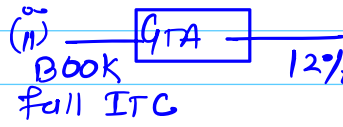
components do form

book it self

Keep
mind
Exemption

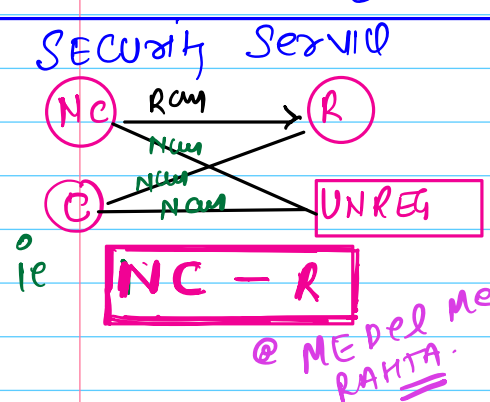
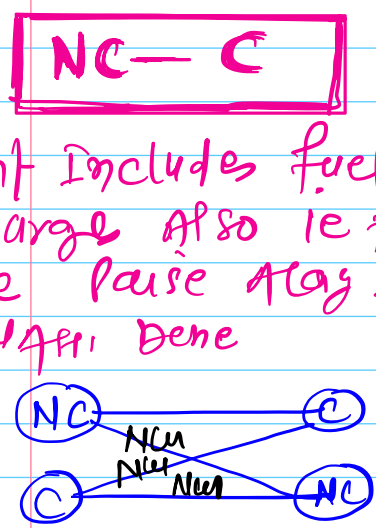
CHAPTER: Reverse charge Mechanism : Box : 7

Note: For Applicability of RCM Recipient must be located in T

| SN. | Service | Supplier | Recipient | Status. |
|-----|--|---|---|---|
| (1) | Goods Transport Agency (GTA = Engage in transportation of goods of others and Required to issue Bilty) i.e. TRIO) | GTA | <ul style="list-style-type: none"> - Factory - Society - Co-operative Society - GSTIN Holder - Firm/LLP (either REG. or NOT) - CTP (REG.) - AOP. etc | <p># RCM Applicable then (R) is Required to pay GST @ 5%</p> <p># <u>OPTION to GTA</u></p> <p>* TAKE REGISTRATION</p> <p>* Declare to Govt to pay GST under NCM. then NCM shall Apply and 2 type of Rate structure Available:-</p> <p>(i) </p> <p>ITC</p> <p>(ii) </p> <p>Full ITC</p> |
| 2. | LEGAL SERVICES (Legal service = Advice, Consultancy, Representational services, Assistance Service) | <ul style="list-style-type: none"> - Advocate (Senior or Junior) - Firm of Advocate | <ul style="list-style-type: none"> - AMIR Business Entity: (ie HAVING T/o in PFY Exceeding 10/20/40 Lakhs) | ALWAYS RCM |
| 3. | ARBITRAL TRIBUNAL | Arbitral Tribunal | <ul style="list-style-type: none"> - AMIR Business Entity: (ie HAVING T/o in PFY Exceeding 10/20/40 Lakhs) | ALWAYS RCM |

| SN. | Service | Supplier | Recipient | Status. |
|------------------------|--|--|----------------------------------|----------------------|
| 4. | Sponsorship Service NE - C/F | Non Company | Company FIRM | RCM |
| 5. SA SAA SAB | RENTING of ANY property + Residential + Commercial B to B | ANY ie Govt PRIVATE SECTOR | ANY Registered Person | ALWAYS RCM |
| | Renting of Residential property B to C | ANY ie Govt NON GOVT | ANY UNREG PERSON | GST X NCM / RCM X |
| | Renting of Commercial property B to C | ANY ie Govt NON GOVT | ANY UNREG PERSON | GST & NCM |
| | Govt Service: P-V-T-R + Post office + VESSEL / AIR craft Related + TRANSPORTATION + Railway | Govt | ANY | ALWAYS NCM |
| | Rest of the TAXABLE Govt Service B to C | Govt | ANY UNREG | NCM |
| | REST of the TAXABLE Govt Service B to B | Govt | ANY REG. Person | RCM |
| 5B 5C | Transfer of Development Right ie TDR / FSI / Long term lease. (Where NO GST on sale of Building ie sale of Complete Building) | PLOT OWNER | Builder Promoter Developer | RCM |

| SN. | Service | Supplier | Recipient | Status. |
|-----|---|---|--------------------------------------|--|
| 6. | <p>"Service in the capacity of Director to Direct the Company"</p> <p>"What if Director provides Other Service to Company that shall be treated Independently" & NOT to be considered in the capacity of Director</p> | Director ie P.T.D of private SECTOR | Company | <u>Run</u> |
| 7. | Insurance Agent ki Service | Insurance Agent | Insurance Company ki URBAN Branch | Run |
| 8. | Recovery Agent ki Service | RECOVERY AGENT | Bank, Financial Institution, NBFC | Run |
| 9. | <p>Copy Right: "D-M-A"</p> <p>- Dramatic</p> <p>- Musical</p> <p>- Artistic</p> | <p>Music Composers</p> <p>- Photographers</p> <p>- ARTIST</p> | Any ie music company etc | Run |
| 10. | Copy Right (Book) ie original literary | Author | Publisher | <p>Run</p> <p>C <u>Option to Author</u></p> <p>* TAKE Registration</p> <p>* Declare to PAY TAX under New fees New shall apply: and lock in period 1 year from Declaration</p> |
| 11. | Overseeing Committee ki Service | Overseeing Committee | RBI | Run |

| | Service | Supplier | Recipient | Status |
|-----|---|---|----------------------------|---|
| 12. | B/F KP Service ie (Business Facilitator) | B/F | BANK ki URBAN Branch | RCM |
| 13. | Agent of B.C. ki Service (BUSINESS CORRESPONDENT) | Agent of B.C | B.C | RCM |
| 14. | DSA / Loan Agent ki Service | INDIVIDUAL ie OTHER THAN Company OR FIRM | BANK NBFC | RCM |
| 15. | SECURITY SERVICE  | NON Company | REGISTERED PERSON | RCM APPLICABLE BUT 2 EXCEPTIONS - Where (R) is REGISTERED COMPANY Dealer OR - REGISTERED GOVT Deptt having TDS REGISTRATION In these 2 cases NCM shall APPLY |
| 16. | RENTRE OF PASSENGER MOTOR VEHICLE  Rent Includes fuel charge also ie fuel ke pause Aag se Naghi Dene | NON Company - Company | | RCM ie (R) Goble to PAY @ 5% GST. IF NCM APPLICABLE # 5% WITHOUT ITC to (C) BUT Renting of MIV Service 16A Mileage # 12% WITH ITC full ITC ✓ |

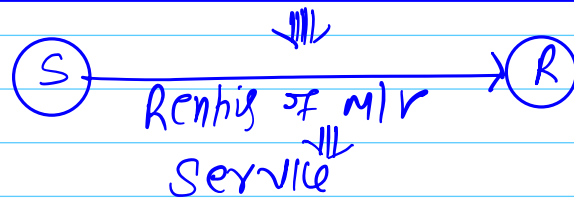
| | Service | Supplier | Recipient | Status |
|----|------------------------------------|---------------------------------|--------------------------------|--------|
| 17 | SECURITY lending | LENDER | Borrower | Rem |
| 18 | IMPORT of Service (Any Service) | (S) located outside INDIA | (R) located Inside INDIA | Rem |

Section : 9(4) : @ CONSTRUCTION SECTOR

| | Goods/ Service | Supplier | Recipient | |
|----|---|------------------------|------------------------------------|---|
| 1. | # Cement | UNREGISTERED PERSON | REGISTERED PERSON ie Builder | Rem |
| 2 | # CAPITAL Goods | UNREGISTERED PERSON | REGISTERED PERSON ie Builder | Rem |
| 3. | # Other Input ie Other than Cement # Input services | UNREGISTERED PERSON | REGISTERED PERSON ie Builder | # Upto 20% : No Rem / Nil # In EXCESS RCM APPLICABLE |

" # RENTING of Passenger motor vehicle & "

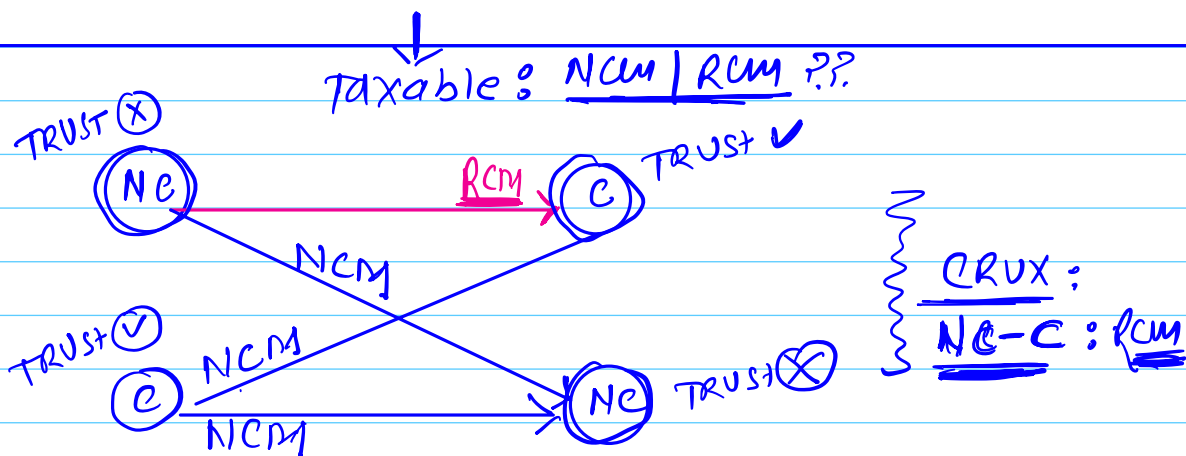
Rent ME fuel Added RAHEGA ie
 डेरा (Fuel) के पैसे ALAG से Nahi Dene



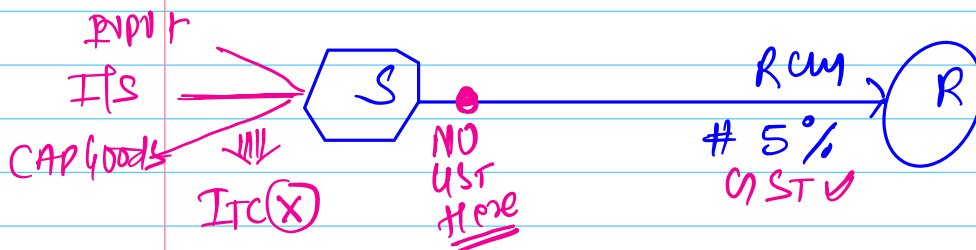
+ supply ✓
 + EXTRA/INTRA ✓

" Exemption;

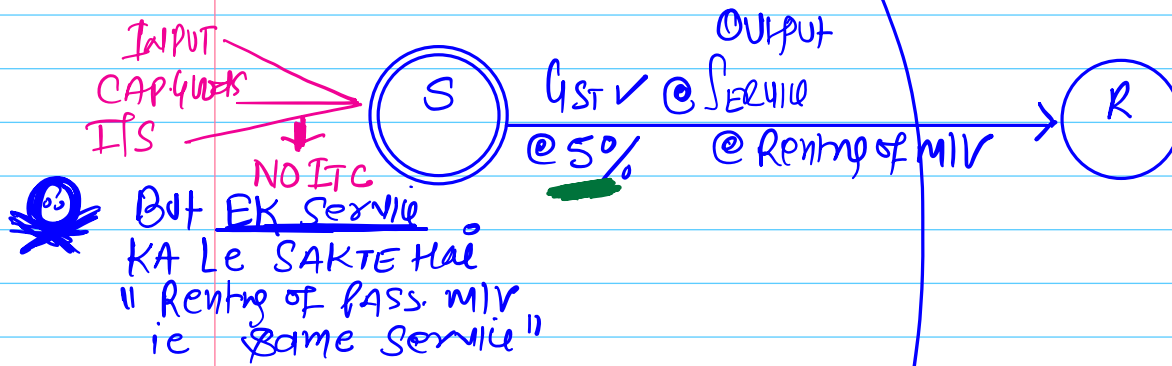
Rent OUT to STU of Delhi Transport Corp.
 GST = Exempt "



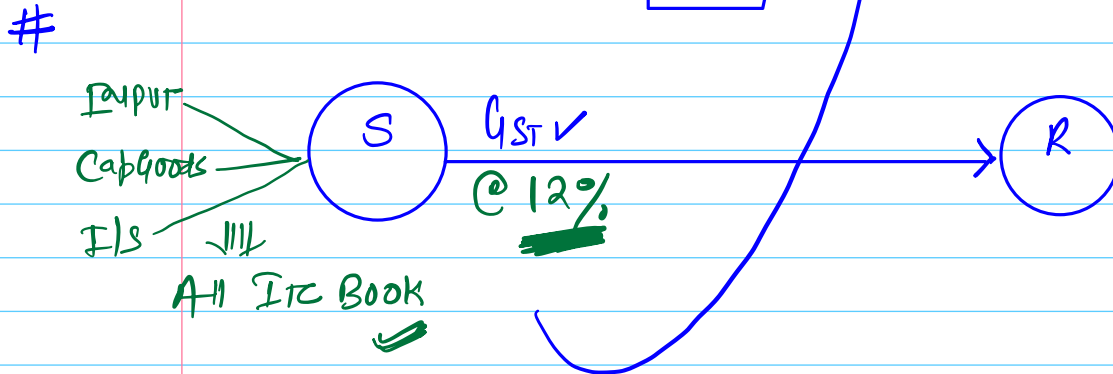
Where (R) liable to pay GST under RCM: (NC-C)



Where NCM is Applicable i.e. S is liable to pay GST



OR



CHAPTER: INVOICE

PERSON REGISTERED
AS TAXPAYER

Liable to pay
GST Under NCM

Under Regular
Scheme

Taxable Supply

INVOICE

Exempt
Supply

Bill of
Supply

Both

INVOICE
cum Bill
of Supply

Under Composition
Scheme

ALWAYS
Bill of
Supply

Liable to pay
GST - RCM

(S) is
REGISTERED

(S) will
ISSUE
INVOICE

Supplier
is ON REG.

(R) will
ISSUE
SELF INV.
WITHIN 30
DAYS OF
RECEIPT OF
GOODS / SERVICE

UP TO WHAT TIME INVOICE
SHOULD BE ISSUED IS
LAST DATE OF INVOICE

Goods

Removal
of Goods

Removal
date

No Removal
of Goods

Goods Hand
over date

Continuous
Supply of
Goods

Statement
ie HISSAB

HISSABI
DATE

INVOICE

PAYMENT

Payment
date

Cessation
of CONTRACT

Cessation
DATE @ JIRNA
work complete

Service

Generally

Within
30/45
DAYS
of Supply

Payment
due date
Mile Stone
Date

①

INVOICE

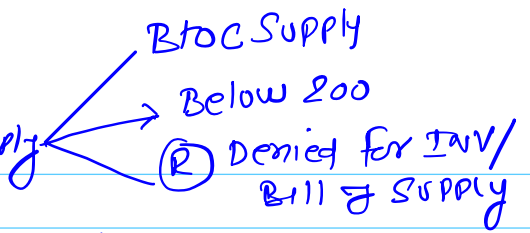
②

Continuous
Supply of
Service

Sale on
Approval

Approval
Date (OR)
6 MONTHS OF
Removal
(EARLIER)

Actual
Payment

Note (1): NO Mandatory Need to issue Invoice/Bill of Supply 
But Keep consolidated INV/Bill of Supply AT the END of the DAY for himself.

Note (2) # ON Receipt of Advance : (A) INVOICE (B) RECEIPT VOUCHER
ON Refund of Advance : (A) CREDIT NOTE (B) REFUND VOUCHER

Note (3) : # Signature is Required on Invoice - But NO need in case of ERP (website) Based INVOICE.

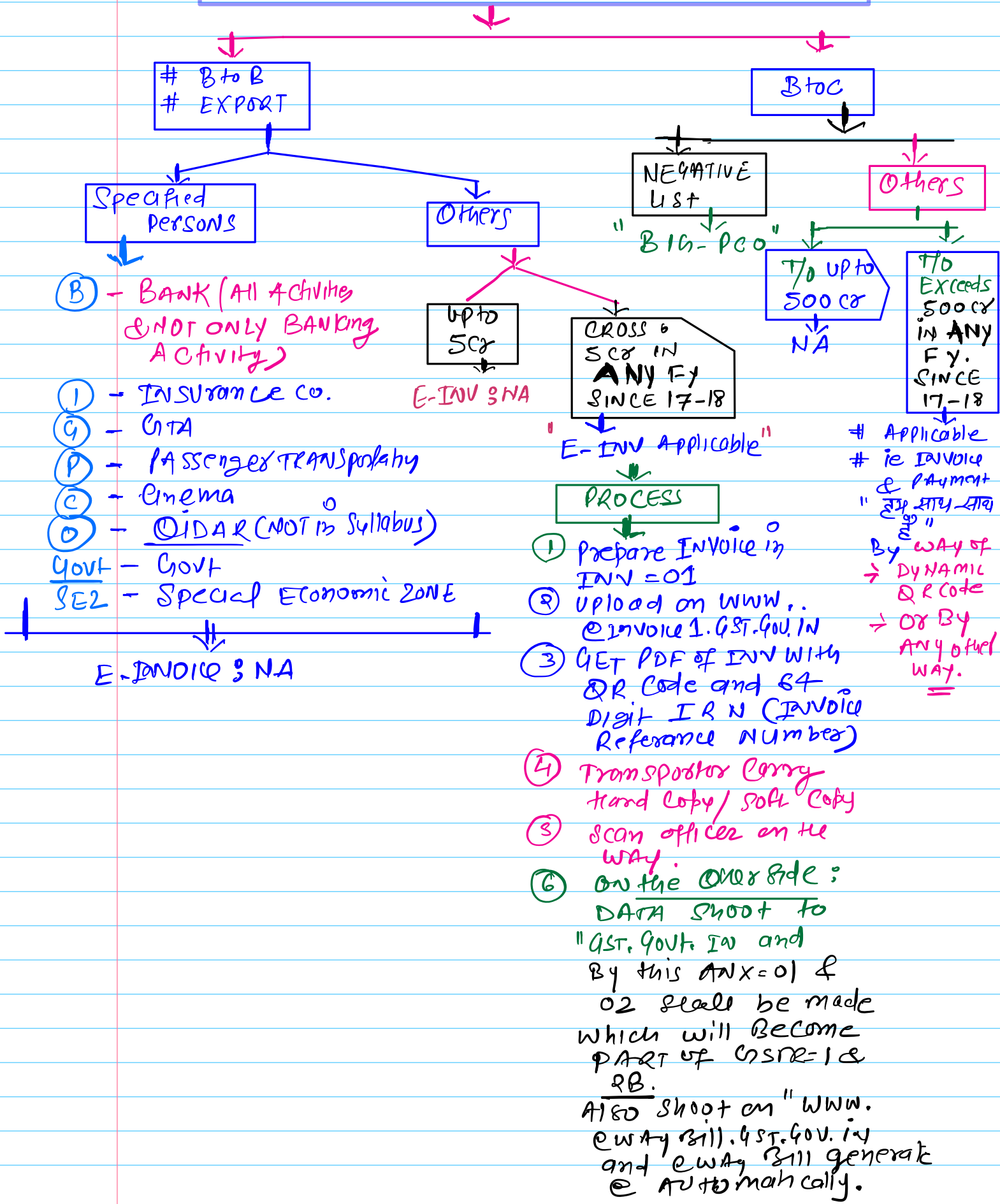
REVISED INVOICE :
supplier may issue a revised invoice for "PRE REPEND" within 1 MONTH of getting RC.

The Date on Which liable for Reg. to Date of receiving R.C.

SPECIAL POINTS :

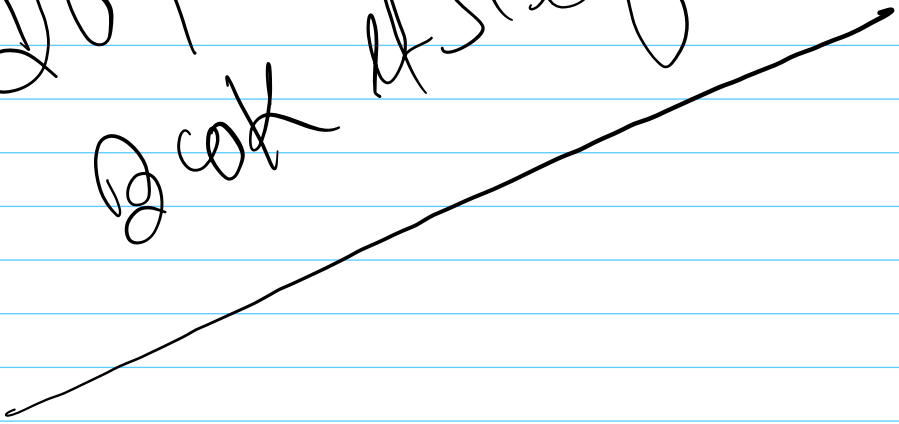
- BANKING & INSURANCE : ~~SN~~ ~~Address of R~~ ~~45 DAYS~~
- [GTA] : Invoice include Detail of Bilty.
- PASSENGER TRANSPORTATION & Cinema = Ticket hi Invoice hai.

CONCEPT OF E-INVOICE & INVOICE - PAYMENT LINK



CHAPTER = Time of Supply

Do from
Book it self



But Circulars given below

Circular : 222/16/2024

Supplier

Ministry of Telecommunications
Dept of Telecommunications

" Spectrum
Licence i.e
SEQUE (Value 20,000 cr - for 20 years)

JIO/AIRTEL/HUGES

AS per the Guidelines of "MOT/DO"

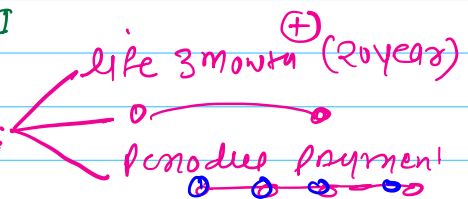
① CAN PAY

+ whole amt of 20000 cr in one go. (OR)

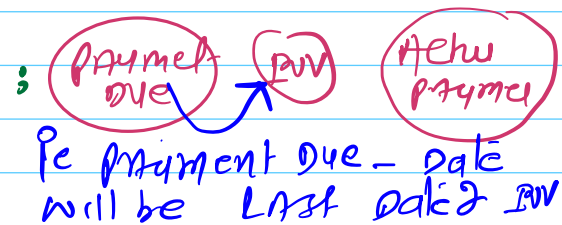
+ 10 Equal Installment

| I | II | III | ... | X (with 10% Int) |
|------------|------------|------------|-----|------------------|
| 2000 cr | 2000 cr | 2000 cr | | |
| +INT | +INT | +INT | | |
| <u>EMI</u> | <u>EMI</u> | <u>EMI</u> | | |

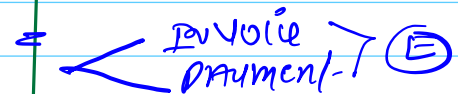
Q:1 Is it Continuous Supply of Service?

YES: 

Q:2 LAST date of issue of Invoice

: 
ie Payment due - date
will be LAST date of INV

Q:3 Time of Supply

=  (E)

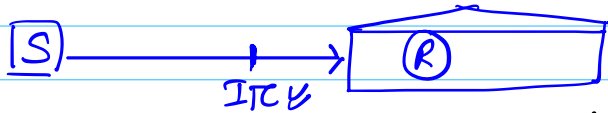
Q:4 Whether Interest would be
Includible in AV. ?

= YES, it is Deferred
Consideration

CHAPTER INPUT TAX credit

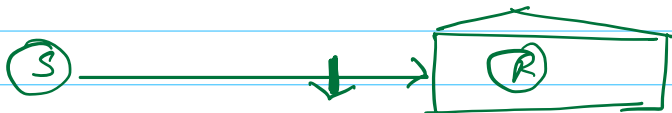
Section: 16 : 12 conditions to Book ITC ie All the 12 conditions to be fulfilled to enjoy ITC

① ② must HAVE TAX Paid Documents



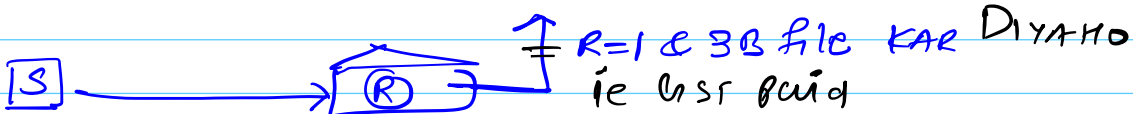
- # TAX Invoice / DR. Note issued issued By Supplier / I.S.D / SELF
- # Input of Goods : Bilty.

②



- # Supply must be Received ie under control of (R)
- # Where supply is Received By III party under Bill to Ship to model : then when Received by III party then It shall be deemed to have been Received By (R)
- # Supply Received in LOT : ITC Available in that Month in which LAST LOT Received.
- # (S) should NOT be a fraud person.

③

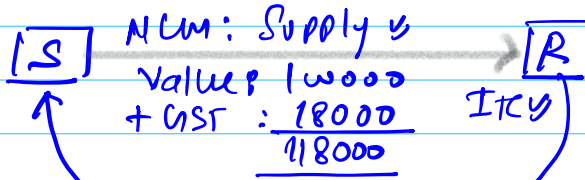


④

- # R=1
 - # 3B file
 - ie Gsr Paid
-
- ```
graph LR; S[S] -- ITC --> R[R]; GSR[ie Gsr Paid] --> R
```
- # is NOT to pay GST By 30<sup>th</sup> Sep of NEXT FY
  - # then (R) Need to Reverse ITC By 30<sup>th</sup> NOV

(without interest), After 30<sup>th</sup> Nov with int.  
 # moreover (5) pay GST to Govt later on then (6)  
 Eligible to RE-Avail ITC: (NOTE: Time limit of  
 Booking of ITC N.A. in case of RE-Availment)

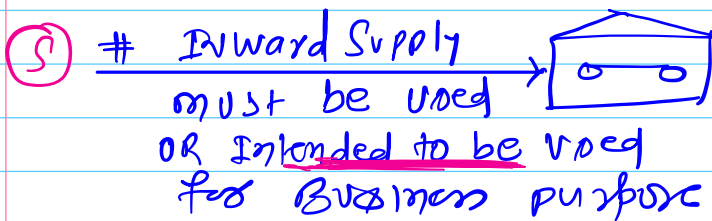
(5)



180 DAYS  
 Condition: NOT  
 Applicable  
 # RCM supply  
 # 4 free supplies

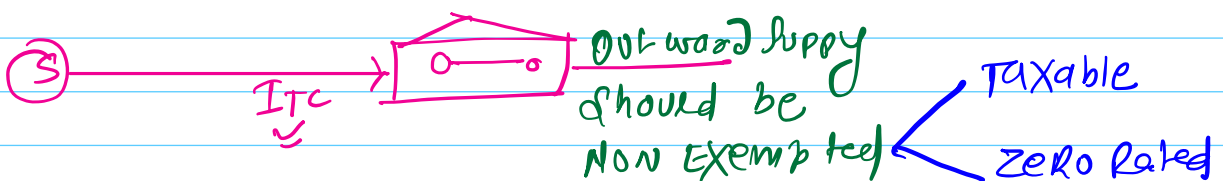
- # Bill payment must be within 180 DAYS of invoice
- # Other wise on 18<sup>th</sup> day "Proportionate" Reversal of ITC.
- # moreover make payment after that then RE-Avail ITC on Proportionate Basis.

(6)

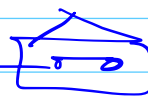


Q: "PUT to Use" is necessary to Avail ITC = (NO)

(7)



(8) (A)

# NO ITC shall be Allowed after Last Date:   
 # LAST Date: 30 Nov. of NEXT FY

BASE Invoice

OR  
 ANNUAL Return  
 filing 1<sup>st</sup> Actual Date

which ever is earlier

(B) Suppose Invoice issued in FY: 25-26 (TAX Paid = 18000)  
and Debit Note Related to that Invoice (TAX Paid = 1800)  
in FY = 26-27

Inv  
Debit

# LAST Date for ITC of 18000/-

# LAST Date of ITC of 1800/-

30 NOV, 2026 (OR) Earliest  
AIR Filing Date

30<sup>th</sup> NOV 2027 Earliest  
AIR Filing Date

## (C) SELF INVOICE

Inv  
Base

(S)  
UNREGISTERED

RCM → Registered

SELF INVOICE

Date: 13/05/25

LAST Date: 30<sup>th</sup> NOV. of 2026

OR Earliest  
AIR Filing Date

(9)

CAPITAL Goods

$10000 + 18000 = 18000$



claim ITC: 18000

OUTWARD  
NON EXEMPTED

# do on 18000

depreciable Amt under I-TAX ACT  
@ PGBP = 10000

OUTWARD  
EXEMPTED

# do on 18000

Not to claim ITC

depreciable amount 18000 for  
depreciation under I-TAX ACT

CRUX: on 18000 either TAX ITC (OR) claim Depreciation

(10)

# CAPITAL Goods must be used for whole life (Deemed  
life of Capital Goods = 5 years)

# Otherwise Proportional Reversal of ITC ✓

(11)

NO ITC shall be Allowed if tax Arise on Re-Assessment  
@ fraud.

(12)

# NO ITC shall be Allowed if Inward Supply - which  
is Blocked u/s: 17(5).

## Section 17(5): Blocked credit

Do from  
back itself

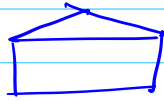
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## Section: 17(1)(2)(3)(4)

## Common credit

①

Exclusive use for  
Business purpose



↓  
Full ITC ✓

②

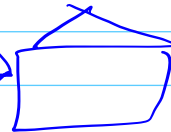
Exclusive use  
for NON Business  
purpose



↓  
NO ITC

③

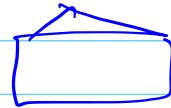
Common Use for  
Business &  
NON Business purpose



↓  
Proportional ITC : As per Rule: 42/43

④

Exclusive use for  
NON EXEMPTED purpose



↓  
Full ITC ✓

⑤

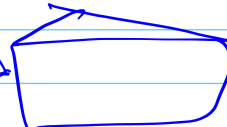
Exclusive use for  
EXEMPTED purpose



↓  
NO ITC

⑥

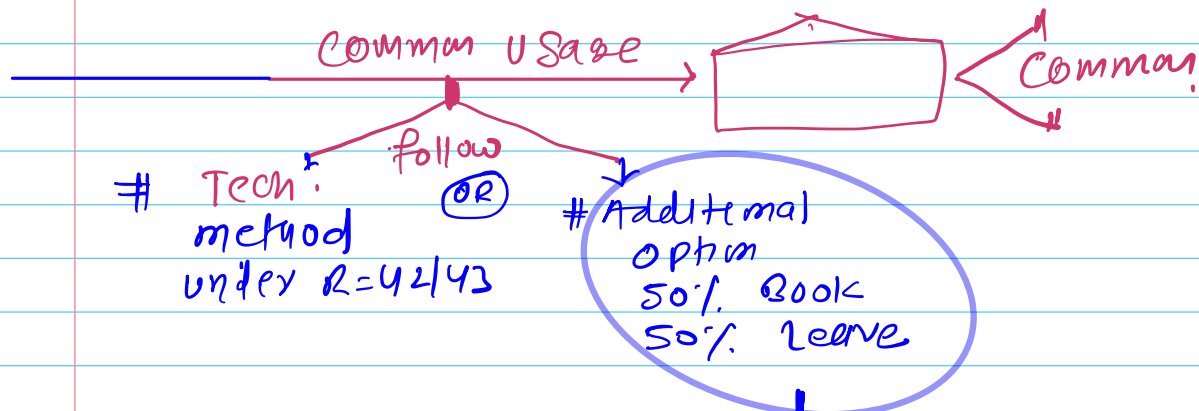
Common Use for  
EXEMPTED and  
NON EXEMPTED purpose



↓  
Proportional ITC shall be allowed  
As per Rule: 42/43.

Notes: Rule: 42/43 (Technical method to make proportion)  
BUT NOT in Syllabus.

# Special for Banking



Option once exercised shall not be withdrawn during the gamefy.

# Note: (1) transaction in between deemed distinct person = 100% ITC Allow

# Note: (2) IF ANY inward supply used EXCLUDING for EXEMPTED / NON BUSINESS purpose = NO ITC

# Note: (3) IF ANY supply used for NON EXEMPTED @ BUSINESS purpose EXCLUDING = 100% ITC shall be allow

# Note: NO ITC shall be Allowed @ Blocked Credit  
u/s: 17(5)

Cut off date : 10/9/xx

## SECTION : 18

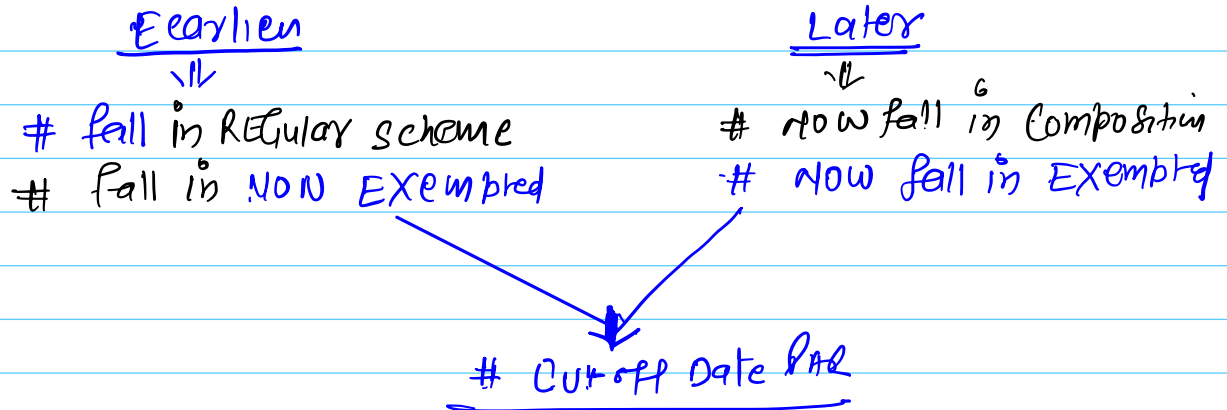
| Section                        | INPUT/CAP                   | Situation                                                                                                                                                                                  | "Stock Age"                                                                                                                                                                       | Remark 18(2)                                                                                                       |
|--------------------------------|-----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|
| 18(1)(a)<br><u>New Reg</u>     | INPUT                       | UNREG to REG Required<br>@ Lawfully<br>U/s: 22/24<br><br>Note: Registration<br>Application should be<br>filed within <u>30 DAYS</u><br># IF Applied for REG<br>After 30 DAY: <u>NO ITC</u> | Cut off date SE 1<br>DAY Before TO BH1.<br>INPUT KA Stock Hou<br>in ANY form<br>CAS SUCH, PART OF<br>WIP, PART OF<br>Finished Goods :<br>Related ITC Available<br>on cut off date | Stock which is<br>purchase with<br>in <u>1 year Before</u><br>cut off: only be<br>be considered for<br>taking ITC. |
| 18(1)(b)<br><u>New Reg</u>     | INPUT                       | UNREG to <u>Vol. REG</u><br>U/s: 22                                                                                                                                                        | - Same AS Above-                                                                                                                                                                  | - Same AS Above                                                                                                    |
| 18(1)(c)<br><u>Already Reg</u> | INPUT &<br>CAPITAL<br>Goods | Composition to Regular                                                                                                                                                                     | FOR INPUTS:<br>Same AS Above<br>FOR CAPITAL Goods<br>Total ITC xxx<br>- Usage Period<br>ITC @ 5%<br>Per Quarter<br>or Part thereof (xxx)<br>BACHA KUCHA xx<br>↳ ITC Available     | - Same-As Above-                                                                                                   |
| 18(1)(d)<br><u>Already Reg</u> | INPUT &<br>CAPITAL<br>Goods | Exempted to NON<br>Exempted                                                                                                                                                                | FOR INPUTS: Same<br>AS ABOVE<br>FOR cap. Goods: Same<br>AS ABOVE                                                                                                                  | - Same as Above                                                                                                    |

Section 18(3) :# IF there is change in constitution & business  
ie PAN CHANGE

- # Because of sale, merger, PF to company etc
- # then Old Registration cancel & Fresh Registration  
with new PAN KARWANA HOGA.

# Moreover ITC Balance in old E-CREDIT Ledger will be transferred to NEW E-CREDIT ledger  
By way of filing ITC=02

## Section: 18(4) : Reverse Position:



(\*) INPUT in ANY form (अचानक) : Related  
ITC = Reverse

(\*) CAPITAL Goods :  
ITC  $XXx$

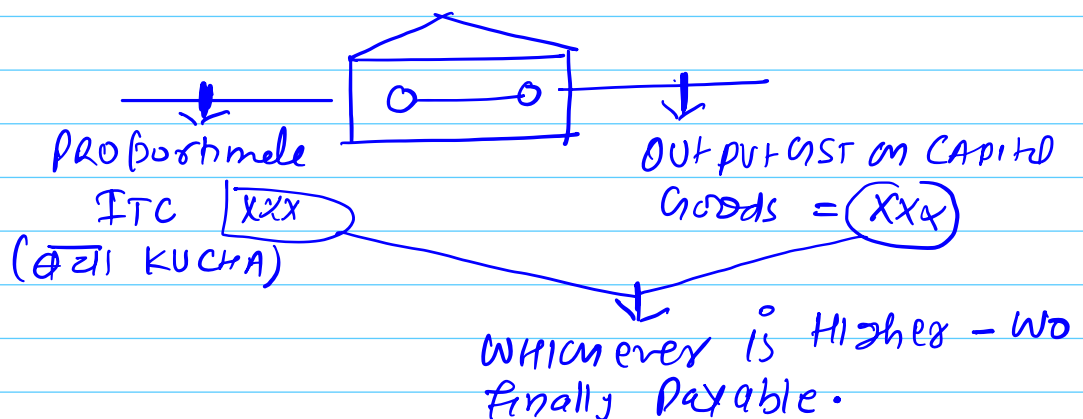
(-) ITC Related to  $XXx$   
Usage  $Permu$

BACHA KUCH @ Reverse

Notes After Reversal of ITC IF ANY  
Balance is still available in E-credit  
ledger - LADSE.

## Section: 18(5) : NOT Relevant

Section 18(6) : CAPITAL Goods Discarded in Between i.e.  
Before 5 years :





Note: Refracting Bricks, moulds & Dies, Jigs & fixtures: only output GST will be payable i.e. No Reversal of ITC.

22-23

## "Notes Based Upon Circulars"

### Note: 1 FREE warranty Replacement:

# Under free warranty replacement PART or whole product  
(C/A/C) (C/A/C)

is Replaced free of cost it will not be a supply and No GST

# However TATA i.e. (S) will be eligible to Book Corresponding ITC as consideration has already been charged in the form of Original warranty charges and GST on that Amount already paid.

"Ham GST already BHAR CHUKA Janam"

# Moreover where Extended warranty is given by the same supplier at the time of supply of main product (C/A/C) then it will be a composite supply and Extended warranty will be classified with main supply i.e. CAR  
otherwise where Extended warranty given by different supplier or given at different time then Extended warranty shall be classified Independently.

### Note: 2 : Insurance claim:

# In case of Insurance claim whether it is CASHLESS OR Re-imbursement mode: Billing By service station to Insurance company shall be made

to the extent Insurance company approved the claim. and hence Insurance company will be eligible to Book ITC.

# Moreover where total EXPENSE (say : 250000 + 45000) is higher than the amount of claim approved (say 2,00,000 + 36000) ; and total amount Billed of ₹ 250,000 + 45,000 made in the name of Insurance company then Insurance company will be eligible to Book ITC to the extent it approved the claim i.e. ₹ 36000.

NOTE: 3 : Telecommunication company say Jio Fibre will be eligible to Book credit of works contract service used in laying optical fibre cable.

NOTE: 4 : A CAR Dealer will be eligible to Book ITC of Demo vehicle IF he is NOT claiming Depreciation on GST component as per Income TAX ACT.

CHAPTER  
Registration

DO it from Book it self

Chapter: Manner of Payment  
and TDS/TCS

NOTED in Book  
it self

# CHAPTER 8 Filing of Return "

easy

BUT : Dates ??

& Forms : 27

## POINTERS

- ① Section List and forms list
  - ② FIRST Return & LAST Return
  - ③ Periodic Return, Annual Return, Reconciliation Statement & Notes
  - ④ LATE Filing fees
- 
- ⑤ GST Practitioner
  - ⑥ QRMP (Quarterly Return, monthly payment) scheme
- 
- ⑦ Details of GSTR=2B
  - ⑧ Some points related to Booking of ITC
- 
- ⑨ How to file GSTR=1 and Restrictions on filing of GSTR=1
  - ⑩ Concept of GSTR=1A
  - ⑪ Return filing of OMG.
- 
- 

## ① : SECTION LIST & FORM LIST :

Section: NO: 37 : Filing of GSTR=1

Section: NO: 38 : ITC @ GSTR=2B

Section: NO: 39 : Filing of Periodic Return like 3B

Section: NO: 40 : **FIRST RETURN**

Section: NO: 41 : **Booking of ITC**

BUT SHAYAD NEED NAHI THI

# Section: NO: 42 : **Overruled**

# Section: NO: 43 : **Overruled**

A/F Section: NO: 44 : **Annual Return**

Section: NO: 45 : **Final Return**

Section: NO: 46 : **Notice to NON Filing of Return**

Section: NO: 47 : **LATE fees**

Section: NO: 48 : **GST Practitioner**

## FORM LIST:

GSTR = 01/PA + Outward Supply Ki Detail  
 GSTR = 2B + ITC Statement @ Available on Portal  
 GSTR = 3B + Periodic Combined Return  $\leftarrow$  Output + ITC  $\begin{matrix} \text{xxx} \\ \text{xxx} \end{matrix}$

# GSTR = 4 + Composite Dealer Ki Return.

# GSTR-CMP = 08 + Outward Supply KA statement for composite Dealer

Videmi

GSTR = 5 + NRTP Ki Return

GSTR = 5A + NR @ APP Based Goods/Service ep "OIDAR", OMG.

GSTR = 6 + NOT in syllabus : INPUT service distributor RETURN

GSTR = 7 + TDS Return

GSTR = 8 + TCS Return

GSTR = 9 + ANNUAL Return

# GSTR = 9A + Annual Return for composition Dealer

GSTR = 9B + Annual TCS Statement

GSTR = 9C + Reconciliation Statement

GSTR = 10 + LAST/FINAL Return

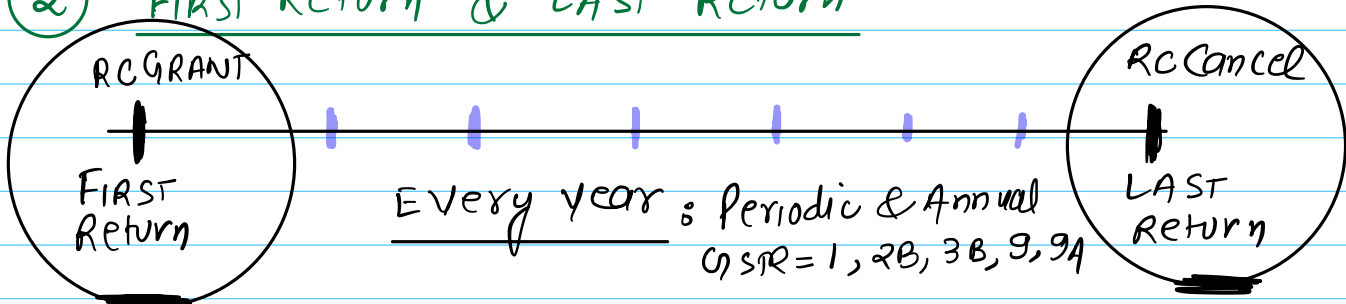
GSTR = 11 + RETURN of UIN Holder ie embassy etc.  
 (Refund claim)

Fy: 24-25

31/3/25

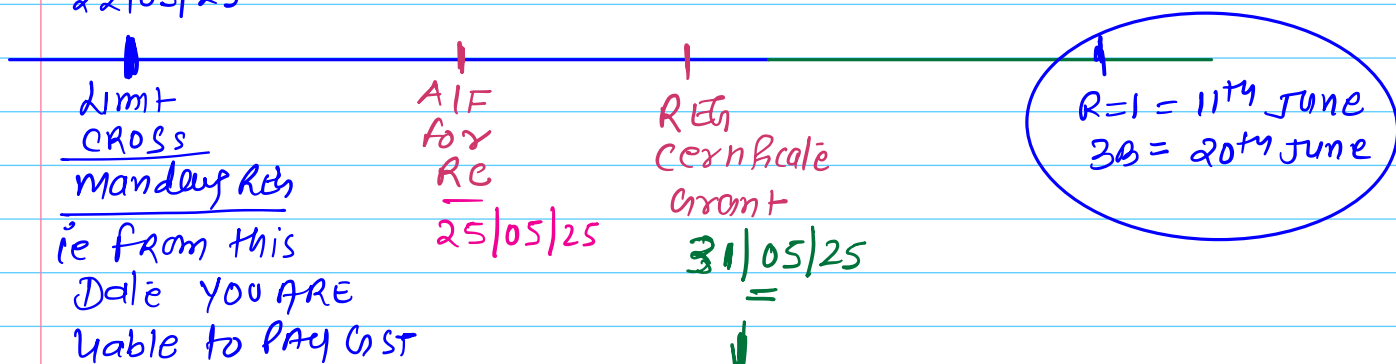
31<sup>st</sup> Dec.

## ② FIRST Return & LAST Return



### FIRST Return :

22/05/25



# PRE RC period

# first Return for this period.

# Form : ?? No separate form

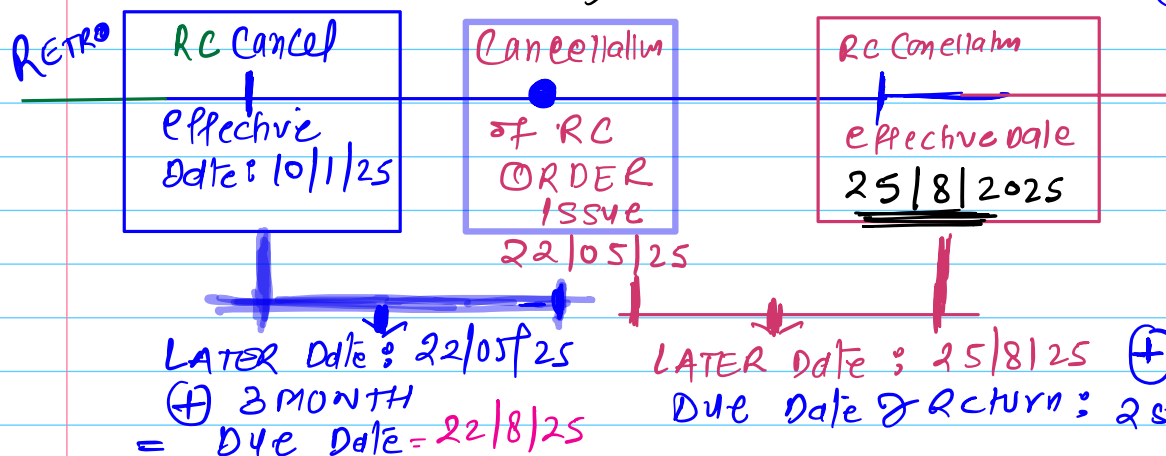
# Due date : ?? No separate due date

BUT Normal  
JO BHI GSTR=1  
, 3B, wohi  
file honge  
for this period

### LAST Return : ON Cancellation of RC

# In General Provision :

- ① order
- ② order effective

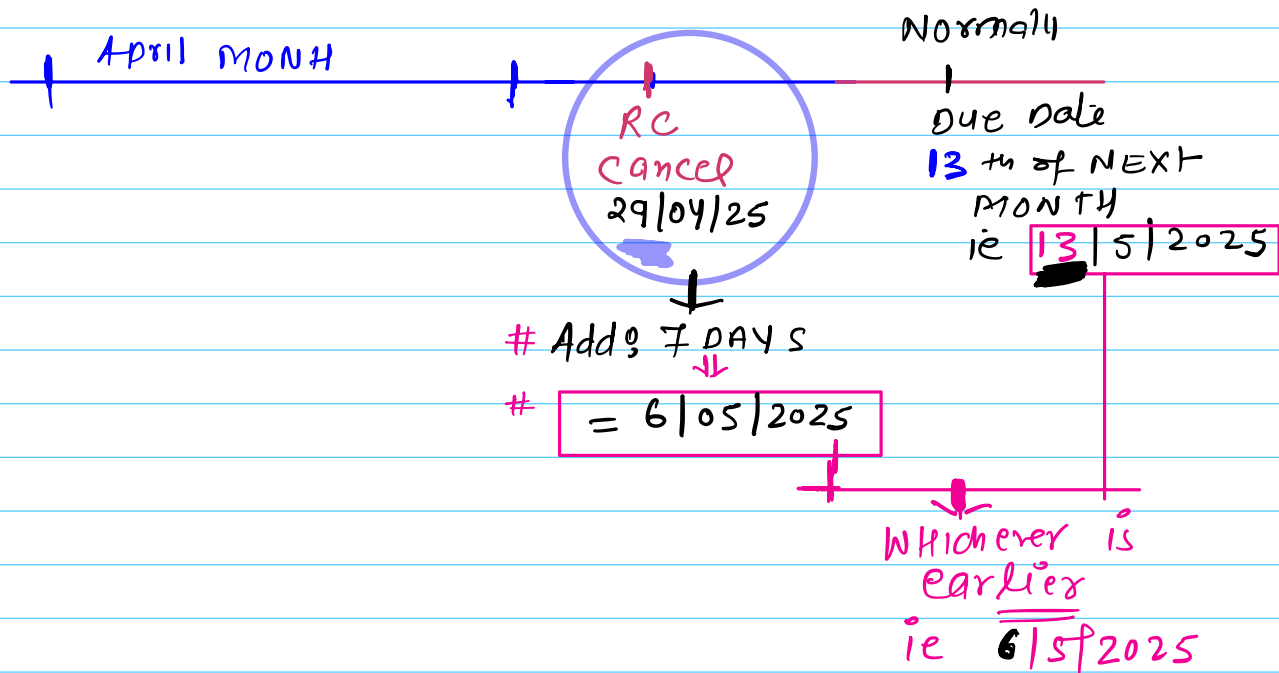


CRUX Cancellation: order date

Cancellation: order Effective date

Later Date (+) 3 MONTH = Last Date

# Special Provision for "NRTP" (Re life limited: 90+90 DAYS)



# Became early filing & return as you are videsthi

# Whether will do like this for CTP = No, no to Indian trav.

# ③ Periodic | ANNUAL @ Return, Annual Statement and Reco.

## PERSON REGISTERED AS

TAXPAYER

Refund claimer

Others

PERMANENCY

Temporary

REGULAR

Composition

CTP

NRTP

Normal

QRMP

ISD

TDS

TCS

NA लेन में  
NA देन में

| Basis                                         | ①                                                             | ②                                                                            | ③                                                                 | ④                                                             | ⑤                                                             | ⑥                                                                                | ⑦                             | ⑧                                                                    | ⑨                                                                                             |
|-----------------------------------------------|---------------------------------------------------------------|------------------------------------------------------------------------------|-------------------------------------------------------------------|---------------------------------------------------------------|---------------------------------------------------------------|----------------------------------------------------------------------------------|-------------------------------|----------------------------------------------------------------------|-----------------------------------------------------------------------------------------------|
| # STATEMENT of out ward Supply                | GSTR=1<br>MONTHLY<br>By 11 <sup>th</sup> OF<br>NEXT MONTH     | GSTR=1/<br>IFF @<br>monthly/<br>Quarterly<br>By 13 <sup>th</sup>             | CMP=08<br>Quarterly<br>By 18 <sup>th</sup> of<br>Quarter END      | GSTR=01<br>MONTHLY<br>By 11 <sup>th</sup><br>of NEXT<br>MONTH | -NA-                                                          | -NA-                                                                             | NOT<br>in<br>Syllabus         | -NA-                                                                 | -NA-                                                                                          |
| # Payment                                     | MONTHLY<br>By 20 <sup>th</sup> OF<br>NEXT MONTH               | MONTHLY<br>By 25 <sup>th</sup><br>of NEXT<br>MONTH                           | Quarterly<br>By 18 <sup>th</sup><br>of Quarter<br>ENDING.         | PREPAID<br>5 DAYS<br>in Advance                               | PREPAID<br>5 DAYS<br>in Advance                               | -NA-                                                                             | NOT<br>in<br>Syllabus         | TDS KA<br>Payment<br>monthly By<br>10 <sup>th</sup> of NEXT<br>MONTH | TCS KA<br>Payment<br>monthly<br>By 10 <sup>th</sup> of<br>NEXT MONTH                          |
| # Periodic Return                             | GSTR=3B<br>MONTHLY<br>By 20 <sup>th</sup> of<br>NEXT MONTH    | GSTR=3B<br>Quarterly<br>By 22 <sup>nd</sup> /<br>24 <sup>th</sup><br>→ MILEI | GSTR=04<br>ANNUALLY<br>By 30 <sup>th</sup><br>APRIL OF<br>NEXT FY | GSTR=3B<br>MONTHLY<br>By 20 <sup>th</sup><br>of NEXT<br>Month | GSTR=5<br>MONTHLY<br>By 13 <sup>th</sup><br>of NEXT<br>Month. | GSTR=11<br>MONTHLY<br>By 28 <sup>th</sup><br>of NEXT<br>Month<br>(INWARD Supply) | GSTR=6                        | GSTR=7<br>MONTHLY<br>By 10 <sup>th</sup> of<br>NEXT<br>Month         | GSTR=8<br>MONTHLY<br>By 10 <sup>th</sup> of<br>NEXT<br>Month.                                 |
| # ANNUAL Return IF T/O EXCEED 2 CRORE (BIKE)  | GSTR=9<br>ANNUALLY<br>By 31 <sup>st</sup> Dec<br>of NEXT FY   | GSTR=9<br>ANNUALLY<br>By 31 <sup>st</sup> Dec<br>of NEXT FY                  | GSTR=9A<br>ANNUALLY<br>By 31 <sup>st</sup> Dec<br>of NEXT FY      | -NA-                                                          | -NA-                                                          | -NA-                                                                             | NOT<br>in<br>Syllabus<br>-NA- | -NA-                                                                 | -NA-<br>BUT AS per<br>Section 52<br>ANNUAL<br>STATEMENT<br>GSTR=9B<br>By 31 <sup>st</sup> Dec |
| # RECO. Statement IF T/O EXCEED 5 CRORE (CAR) | GSTR:9C<br>ANNUALLY<br>By 31 <sup>st</sup> Dec.<br>of NEXT FY | GSTR:9C<br>ANNUALLY<br>By 31 <sup>st</sup> Dec.<br>of NEXT FY                | GSTR:9C<br>ANNUALLY<br>By 31 <sup>st</sup> Dec.<br>of NEXT FY     | -NA-                                                          | -NA-                                                          | -NA-                                                                             | -NA-<br>NOT<br>in<br>Syllabus | -NA-                                                                 | -NA-                                                                                          |

NOTES

Annual Return and Reconciliation Statement is NOT Required to be filed By "Govt depart"



## Additional Notes: BHUL - CHUK

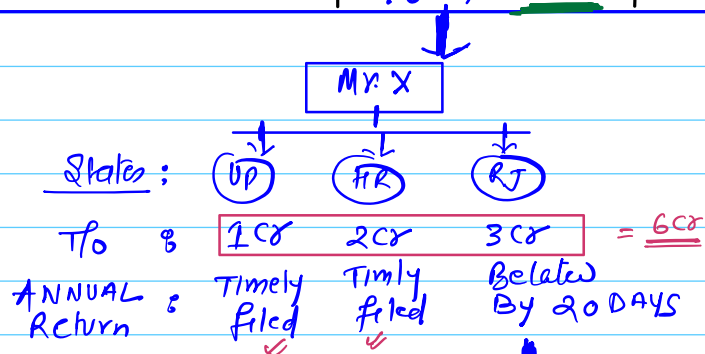
Note: 1 NO Rectification in Above Return/ Statement By 30<sup>th</sup> NOV of NEXT FY (OR) Annual Return filing date (WHICHEVER IS EARLIER)

Note: 2 NIL Return i.e. ZERO TAX liability is Also Required to be filed. ORIGINAL Filing

Note: 3 : max to max time to file GSTR=1, 3B, 9, 9A, 9B etc By 3 years of DVC date.

### ④ "LATE Filing fee" u/s: 47

| Situation                          | Variable Late fee                 | Fixed Late Fee                                                                        | Finally Late fee.                 |
|------------------------------------|-----------------------------------|---------------------------------------------------------------------------------------|-----------------------------------|
| # IN CASE OF NIL Return.           | Rs 10 Per DAY for Belated period  | Rs 250                                                                                | Whichever is Lower <del>xxx</del> |
| # IN CASE OF OTHER than NIL Return | Rs 25 Per DAY for Belated Period  | T/o<br># upto 1.5cr → 1000<br># 1.5cr to 5cr → 2000<br># 5cr PLUS → 5000<br>(ANY ONE) | WHICHEVER is Lower <del>xxx</del> |
| # TDS Return                       | Rs 25 Per DAY for Belated Period  | Rs 1000                                                                               | whichever is Lower <del>xxx</del> |
| # Annual Return                    | Rs 100 Per DAY for Belated period | 0.25% of T/o in a state                                                               | WHICH is lower.                   |



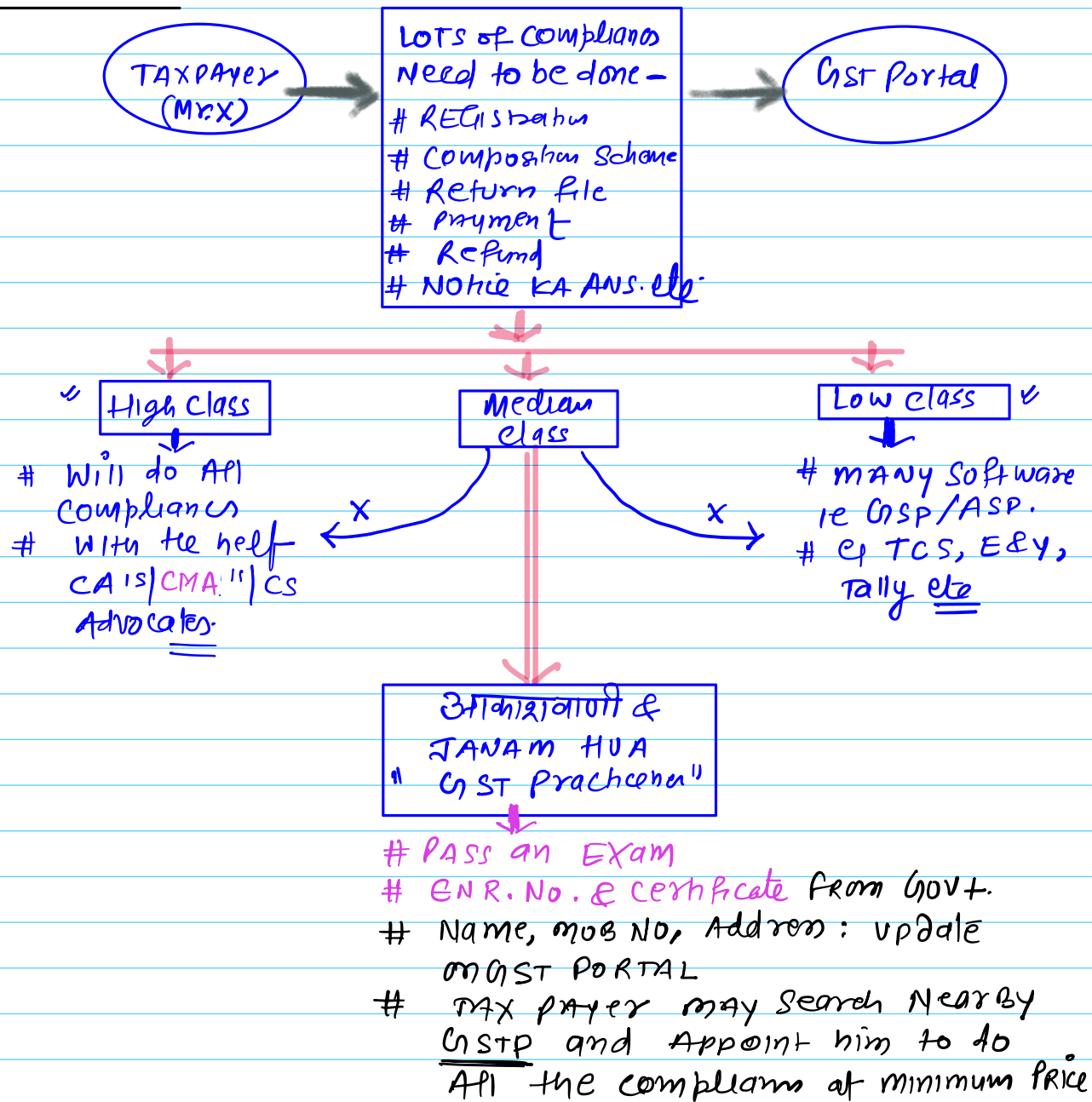
Imp

late fee  $\left\{ \begin{array}{l} 100 \times 20 \text{ DAY} = 2000 \\ \text{OR} \\ 0.25\% \times 3 \text{ crore} = 75000 \end{array} \right\}$  Lower 2000 finally

Note: All ABOVE fees under CUSTACT: xxx (Rs 10,000) } i.e. make Equal Amount late fee under : xxx (Rs 10,000) } at Double 20,000

## (5) "GST Practitioner" (AAPKO BANNA HAI FOR EXTRA : EARNING)

### Background :



- ✓ Eligibility to sit in Exam :
- Educational** : # Atleast GRADUATE (BA/BSC/BBA etc)  
# ~~CA Intermediate~~  
# CA/CMA/CS, etc  
# CA in Practice
  - Others** : # sound mind  
# BADTAMIZ NA HO  
# Solvent HO.  
etc

Now Eligible Candidates # Fill Form: NACIN Ki website.  
(IRS option Trany)

- # Admit Card
- # MCQ Based (100%)
- # 2 Year Quota
- # Every 6 months Exam
- # 1 month Result
- # Certificate & Detail over GST Portal.
- # Pass 85%

Note: 1 # All Filing of Document to be done with the "DSC" of TAXPAYER.

# But if anything wrong then it will be the Responsibility of TAXPAYER.

Note: 2 # Before filing any Document NO Consent of Taxpayer is Required By GST Portal

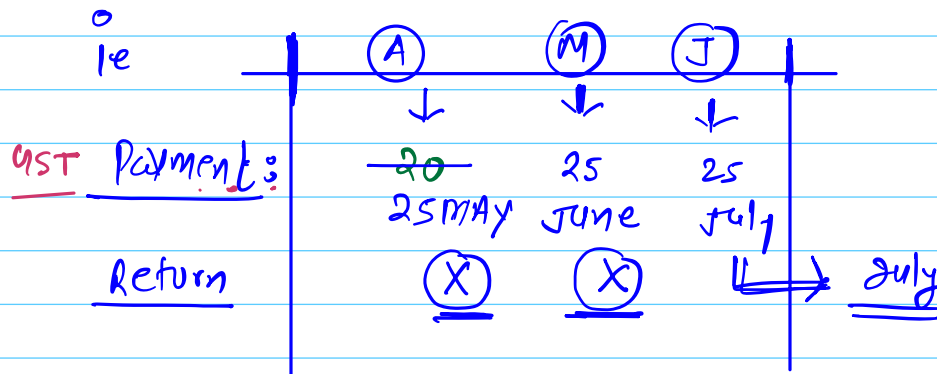
# But When Filer Refund claim At GST Portal then Application can be filed only After Consent of TAXPAYER

(6)

## QRMP scheme

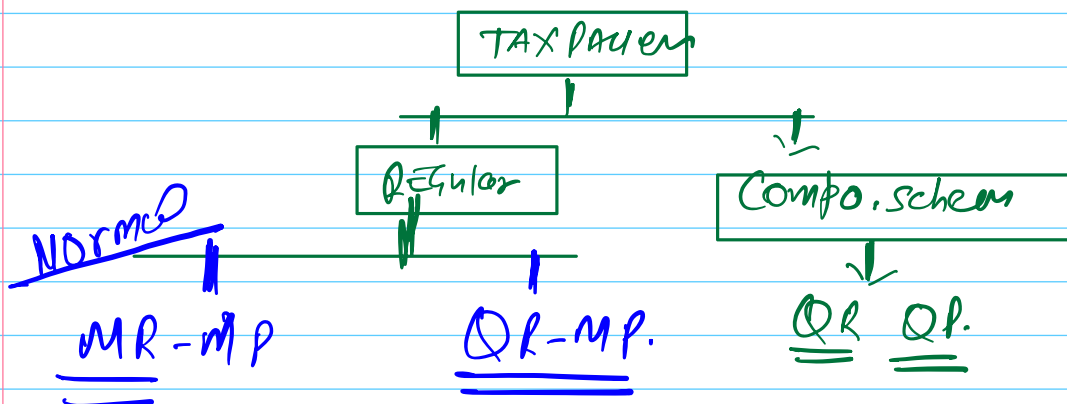
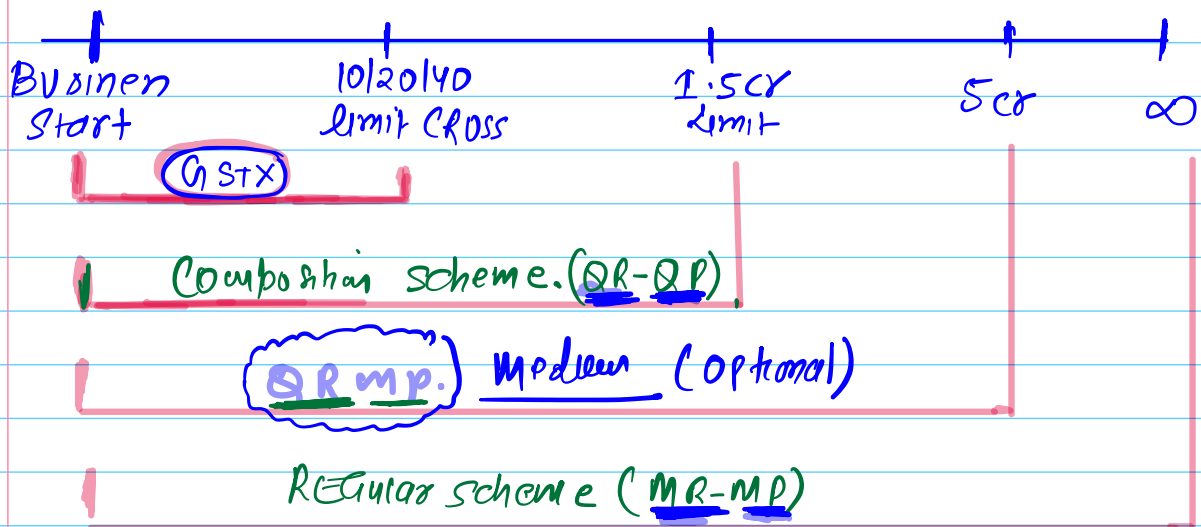
Name of the scheme

QRMP = Quarter Return and Monthly Payment  
(3B)



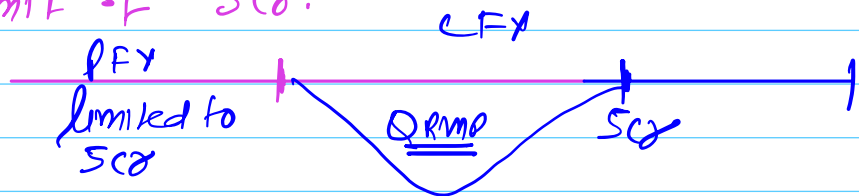
@ Benefit:  
Deferral of Return

Eligibility:



So For QRMp :

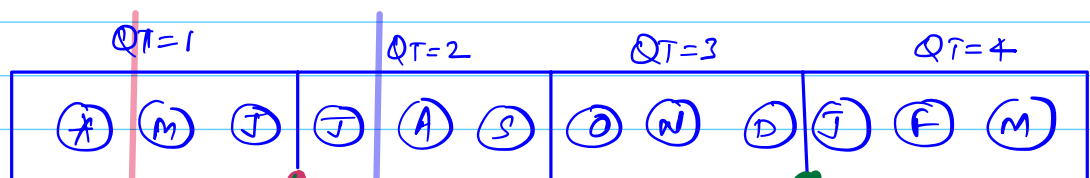
- # IF YOU have T<sub>FO</sub> in PFY limited to 5cr
- # Then you will remain eligible for QRMp. in the CFY
- # Till the Quarter in which you have crossed the limit of 5cr.



Example

| CFY  | T <sub>FO</sub> | =                                                                 | Cum. T <sub>FO</sub> |                       |
|------|-----------------|-------------------------------------------------------------------|----------------------|-----------------------|
| QT=1 | 2cr             | A + M + J                                                         | 2cr                  | QRMp ✓                |
| QT=2 | 2cr             | J + A + S                                                         | 4cr                  | QRMp ✓                |
| QT=3 | 2cr             | <u>Q</u> + <u>N</u> + <u>D</u> <small>SCF CROSS (2/12) XX</small> | 6cr                  | <u>QRMp</u> ✓         |
| QT=4 | 2cr             | J + F + M                                                         | 8cr                  | <u>Regular-Normal</u> |

When to Opt: Formula =  $-2 + 1$  "Option - Every Quarter"



$-2M$   $+1M$

WANT to opt WEF 1<sup>st</sup> July i.e. from QT=2

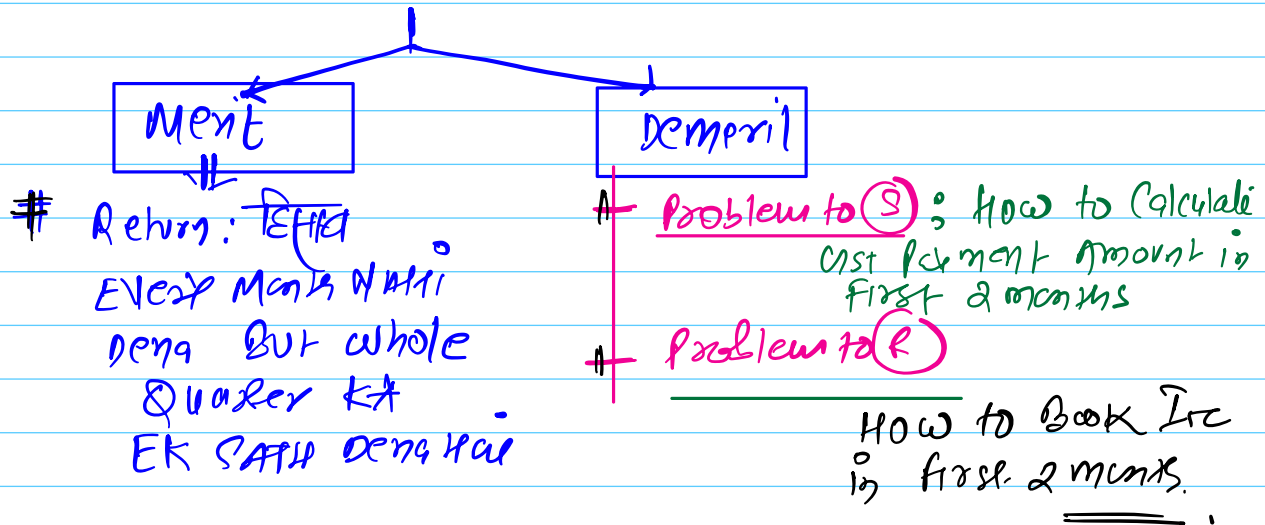
ie 1/05/xx till 31<sup>st</sup> July

IF I want to opt from QT=4

select Date Range:-  $(-2 + 1)$

1 NOV to 31<sup>st</sup> JAN

## Merit and Demerit of scheme :



## Note:

Due Dates of

GSTR = 1 = 13<sup>th</sup> → Norm India } East India }

GSTR = 3B = 22<sup>nd</sup> 24<sup>th</sup>

GST Payment = 25<sup>th</sup> → REST of India

Problem # 1 : i.e. Problem to suppliers like how to make payment in first 2 months

fixed (or) Actual

| Situation                                                                                               | (A)    | (M)    | (J)            | JULY                                            |
|---------------------------------------------------------------------------------------------------------|--------|--------|----------------|-------------------------------------------------|
| # GST Payments DUE DATE                                                                                 |        | 25 MAY | 25 JUNE        | 25 JULY                                         |
| # GSTR = 3B                                                                                             |        |        |                | Full HASSAB 22/24 JULY (A) + (M) + J<br>16 Lakh |
| i.e. <u>PAST-BASE</u>                                                                                   |        |        |                |                                                 |
| <u>Problem 1 Fixed METHOD</u>                                                                           |        |        |                |                                                 |
| (a) Where previous tax period was @ <u>Monthly System</u> of March month @ CASH Payment of GST = 5 Lakh | 5 Lakh | 5 Lakh | Balance 6 Lakh |                                                 |

(b) where previous tax period was Quarterly i.e. J+FM & cash payment of GST was 15 days

35%  
5,25,000

35%  
5,25,000

Balance  
(550,000)

Option: 2 in the first

2 months calculator  
your GST on Actual  
Basis i.e. month द्विमा  
द्विमा file NAHI KARNA.

xxx

xxx

xxx

PROBLEM: NO 2 (R) KA ITC for first 2 months

| Situation        | (A) | (M)            | (J)            |                                       |
|------------------|-----|----------------|----------------|---------------------------------------|
| GSTR = #1        |     | <del>(R)</del> | <del>(R)</del> | R=1 of full QT<br>(13 <sup>th</sup> ) |
| GSTR = #3B       |     | <del>(R)</del> | <del>(R)</del> | 3B for whole<br>QT = 22/24            |
| GSTR = 2B to (R) |     | <del>(R)</del> | <del>(R)</del> | 2B of whole QT ✓                      |
| ITC to (R)       |     | <del>(R)</del> | <del>(R)</del> | ITC of whole QT ✓                     |

Solution of Problem: How (R) Get ITC in first 2 months

# (R) ITC depends on : GSTR = 2B

# GSTR = 2B depends on : GSTR = 1

# So in first 2 months → [S] need to file  
Partial GSTR = 1 i.e. only for BtoB transactions

ie # I Month

# II Month

# III Month

GSTR = 1 / IFF = only BtoB

GSTR = 1 / IFF = my BtoB

GSTR = 1 = first 2 months KA BtoB  
& Last month ke  
BtoB & BtoC

ONE More: first 2 months maximum  
Invoice furnish limit: 50 lakhs per month

Partial  
GSTR = 1  
= Invoice furnish  
facility IFF

What about Interest:-

# JAB Jitna Mangga - Ufna Diya = NO

# JAB Jitna Mangga - Usse kam Diya, then  
Jitna kam Diya us per till the date of payment  
18% PA @ Interest

| Cp                 | I             | II            | III                                    |
|--------------------|---------------|---------------|----------------------------------------|
| <u>demand:</u>     | <u>5 lakh</u> | <u>5 lakh</u> | 6 lakh<br>(balance)                    |
| <u>Actual Paid</u> | 5 lakh        | <u>5 lakh</u> | <u>5 lakh</u>                          |
|                    |               |               | ↓<br>of 1 lakh after<br><u>10 days</u> |

$$10000 \times \frac{10}{365} \times \frac{18}{100} = \underline{\underline{493}} =$$

Pointer (7)

"Detail of CSR= RB" Section: 38

- (I) After furnishing of CSR= #1 By supplier, an auto generated statement containing details of ITC shall be made available to (R) only CSR= RB
- (II) The CSR= RB shall consist of -
  - (a) Inward supplies in respect of which ITC shall be allowed
  - (b) Inward supplies in respect of which ITC can not be available.



~~बिप्रा~~

~~बिप्रा~~

फर्जी  
आपत्ति

→ Where Return Not Submitted By  
(S) on time

→ Non/Short Payment of TAX By (S)

- (S) NOT to follow concept of 2%

- any other Reason.

### Pointer NO: 8 ITC Availment; Section: 41

(NOTE: Content of this has already been covered under Section: 16 of IT)

FORM 4

[S]

(1)

# ITC of  
eligible Inward  
Supply XXX

(R)

(2)

# IF TAX Not Paid  
By (S) to govt By  
30<sup>th</sup> Sep. & next FY

(4)

# Later on Paid

(3)

# (R) ITC Reverse  
By 30<sup>th</sup> NOV &  
NEXT FY

(5)

# otherwise with INT  
Re-claim

## Point no: (9) How to file GSTR=1

#

In Filing of GSTR= #1/14

Invoice wise  
DATA upload / feed

Consolidated  
DATA upload / feed  
@ STATE WISE

- # B to B : Transaction
- # B to C (+) LARGE Invoice + Intra  
ie more than state  
20000/-

In All other  
cases

Above of Related Debit/Credit  
note is INTRASTATE that  
will also be upload Individually.

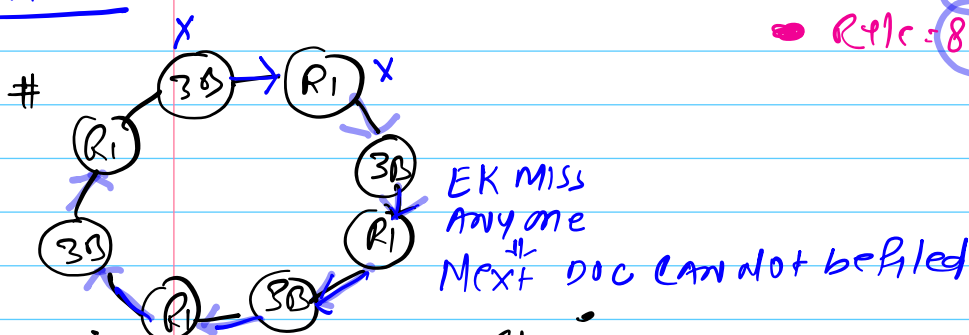
ie Related Debit/  
Credit note  
@ Consolidated.

# Restriction of Filing: GSTR=1 ie AAPKO GSTR=1 file  
NAHI KARNE DIYA JAYEGA. (EPEC: BAWAAL BADA WAKH)

- \* IF A taxable person NOT filed  
GSTR=3B for previous tax period.  
ie AGAR PICHHLA 3B FILE NAHI KIYA  
TO AANE WALA R=1 file NAHI KAR PAOGE.

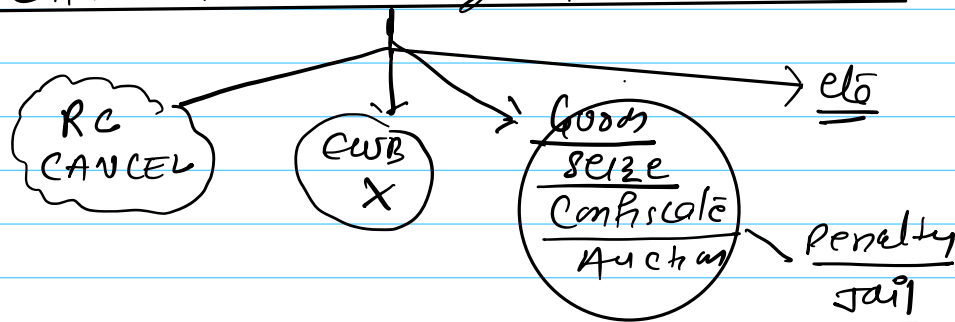
- \* IF A REG. person NOT to follow the  
provision of
  - Rule=104: Bank A/c detail in 3A
  - Rule=88C: O/P liability composition
  - Rule=88D: ITC composition

Note:1



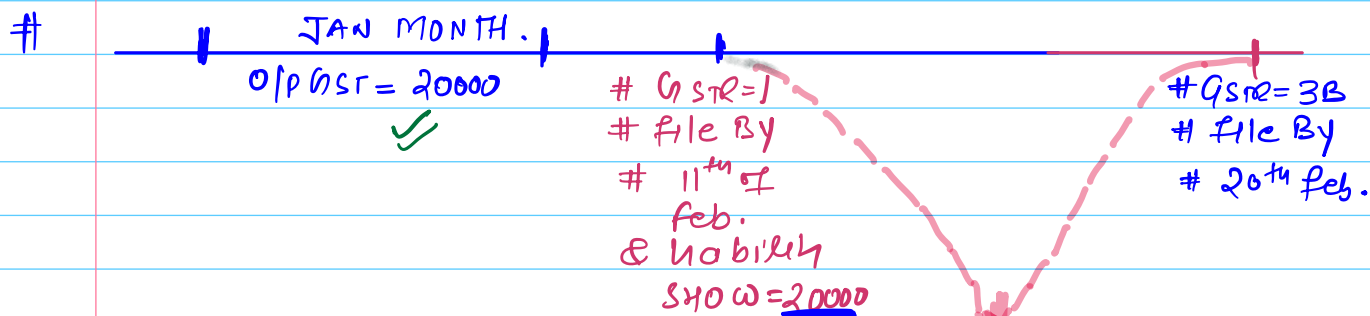
Covid: Break the Chain  
GST: DONT - Break the chain, (oh. BABY)

## NOTE: 2 Effect of Non Filing of GSTR=1/3B



## POINT: 10 Concept of GSTR=1A

→ INVOICE → INVOICE KO Boost → ⊕ Debit Note  
 → GSTR=1 → GSTR=1 KO Boost → ⊕ GSTR=1A



one Invoice having GST of Rs 10000  
 # Mean some transaction Related to Jan month MISS HO GAYI

### Option # 1

- # TRADITIONAL option
- # cover this transaction in NEXT GSTR=1 i.e. in 11th march
- # Payment in 20th march

But Intzr Applicable.

$$\text{Interest} = 10000 \times \frac{18}{100} \times \frac{28}{365} = \underline{138/-}$$

### Option No #2

- # Newly launched smart option
- # TO SAVE Interest cost
- # File GSTR=1A

Con: 1  
 Con: 2  
 # AFTER: 11 feb  
 # AFTER: R=1  
 # BUT Before: 20th feb  
 # BUT Before: 3B

Q=1 R=1 Filed on 8<sup>th</sup> Feb: THEN

GSTR=1A Available from

+ 9<sup>th</sup> Feb. (X)  
+ 11<sup>th</sup> Feb (X)  
+ 12<sup>th</sup> Feb. (✓)

Q=2 R=1 Filed on 13<sup>th</sup> Feb: THEN GSTR=1A

Available from

+ 11<sup>th</sup> Feb (X)  
+ 12<sup>th</sup> Feb (X)  
+ 13<sup>th</sup> Feb (X)  
+ 14<sup>th</sup> Feb. (✓)

Q=3: GSTR=1A can be filed: How many times for a month:

+ 1 time ✓  
+ 2 times (X)  
+ 3 times (X)

Q=4 GST liability to be paid on 20<sup>th</sup> Feb:

(3B) → (1+1A)  
+ 10,000 (X)  
+ 20,000 (X)  
+ 30,000 ✓ Interest saved  
HO JAYEDA

Q=5 ITC to (R) Related to Jan month show  
in GSTR=2B in Feb: Amount

+ 10,000 (X)  
+ 20,000 ✓  
+ 30,000 (X)

Q5

GSTR=2B  
After R=1  
& 1A After R=1

2B = STATIC DOC.

like PDF  
NOT Dynamic Doc

Q=6 & GSTR=1A file in Jan.

GSTR 2B JD Feb month  
KA Banga & (R) ko  
March me dikhega =  
+ 10,000 ITC ✓

Point 11 :

[S]

# OMG is specified Achondle  
claim of online money trans = Goods  
# OIAR (of online Paid Gaming) = service.

WTR

[R]

UNREGISTERED Person in INDIA

TT

Kanaya - Kamam - Aarav Padayh

App holder liable to pay  
GST in under NCM

Centralised REG, i.e. I REG  
for All INDIA

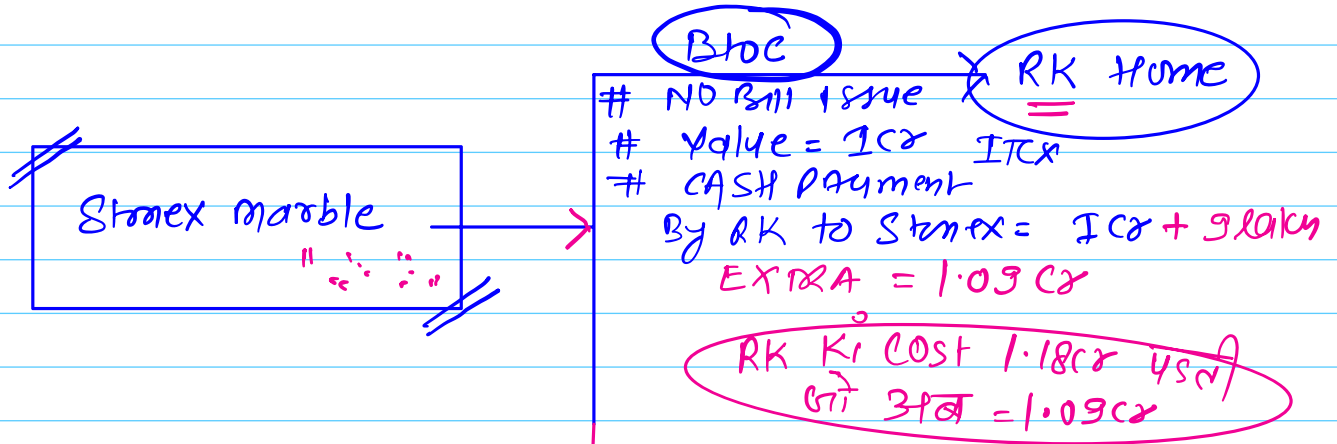
GST Payment by 20th

RETURN : GSTR = SA

## Example : E-Way Bill :

### WHY EWAY Bill :

- # log KYA KARTE HAI : Jisko Supply Di Use Bill NAHI DIYA, Jisko Bill DIYA Use Supply NAHI Di



# Stonex Benefit : 9lakh (RK)  
5lakh (Builder)  
14lakh

# Builder :

Loss in GST :  $1.18cr - ITC$   
 $18lakh$   
Cost = 1cr  
95lakh  
Loss 5lakh

## Bot Builder KA Income Tax Benefit

PABP. : FREE EXP.

1 crore

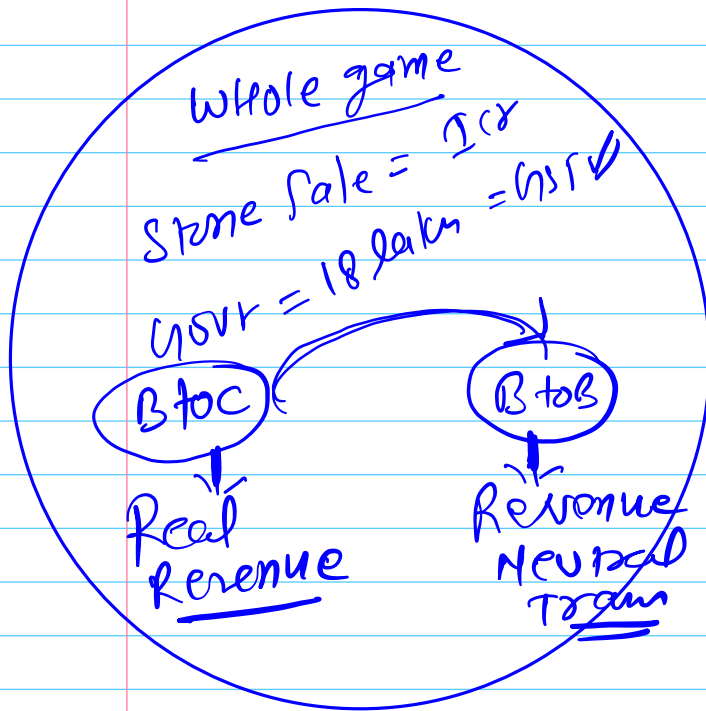
# Taxable profit Reduce  
By 1cr

# do it Rate of Income  
Tax 25%

# Income Tax Save  
25 lakhs

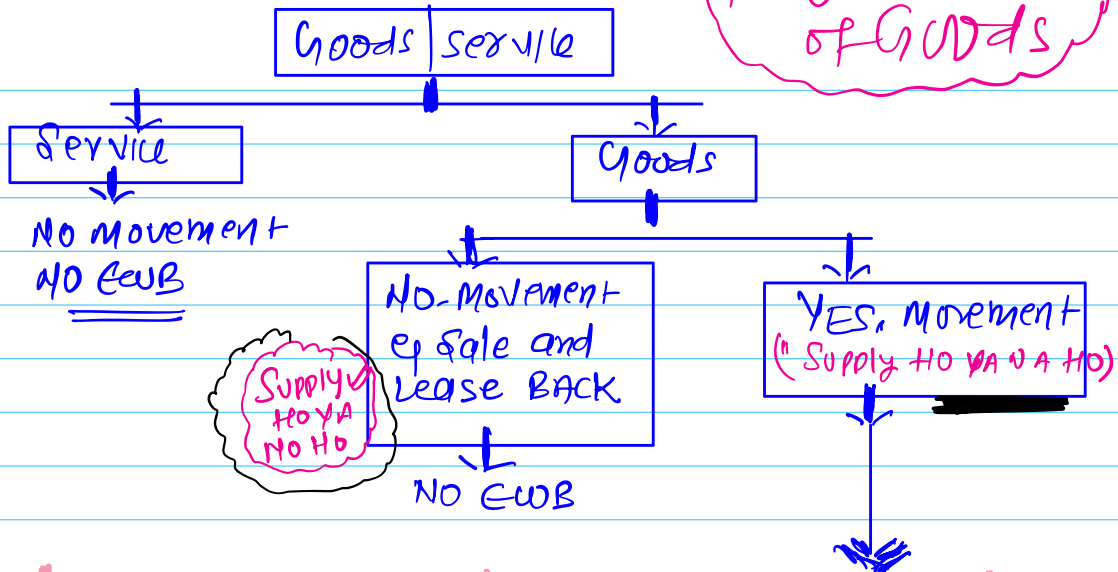
# GST loss = 5 lakhs

Net gain = 25-5  
= 20 lakhs

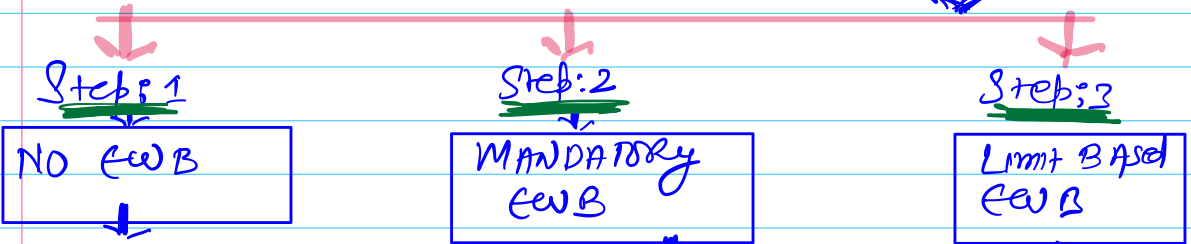


# So to track the movement of Goods  
we need movement Tracker = EWAY  
Bill

# Movement of Goods



Supply  
HO YA  
NO HO



- # Exempted Goods e.g. Indian Flag.
- # NON Taxable Items e.g. Petrol, Diesel, DARRU.
- # CASH V.A.N.
- # POST V.A.N.
- # Gems and Jewellery (ORIGINAL)
- # LPG / Kerosene / Coal
- # Empty Gas Cylinder @ Return
- # Govt. Deptt @ Goods e.g. Defence Ministry
- # Non Motorised Vehicle e.g. Bullock Cart, Horse Cart, Hand pulling Rickshaw.
- # Movement up to 20km for Weightment Station etc.

- # Interstate Movement of Goods @ JOB Work. = Mandatory EWB
- # Interstate movement of Goods @ Handcarrying

you want - Carbol =

Invoice Value  
---  
Consignment Value  
---  
Value Inc. of GST  
---  
Goods @ Value

Up to 50,000

NO EWB

Voluntary EWB: YES

Exceeds 50,000

YES, EWB  
BANA NA HAI



Q: Invoice cum Bill of Supply

Taxable goods = 30000

Exempted = 25000

Gst @ 18% = 5400

60400

EWB?

Invoice value or  
Consignment  
value of Taxable  
goods = 30000 +  
5400 = 35400

So No EWB

"EWB" ✓

12 Digit Unique Number

PART : A

[S] K<sub>i</sub><sup>o</sup> Detail

[R] K<sub>i</sub><sup>o</sup> Detail

Goods K<sub>i</sub><sup>o</sup> Detail

PART : B Transporter K<sub>i</sub><sup>o</sup> Detail

# e-Way Bill



## 1. E-WAY BILL Details

eWay Bill No: **7312 1998 0697** Generated Date: **28/10/2021 01:19 PM** Generated By: **07ACH PK397 3F1ZI** Valid Upto: **29/10/2021**  
Mode: **Road** Approx Distance: **30km**  
Type: **Outward - Supply** Document Details: **Tax Invoice - 664 - 28/10/2021** Transaction type: **Regular**

## 2. Address Details

### From

# GSTIN : 07ACH PK397 3F1ZI  
QM ART PRESS  
DELHI  
:: Dispatch From ::  
C-60A GROUND FLOOR  
WAZIRPUR INDUSTRIAL AREA WAZIRPUR INDUSTRIAL AREA  
North West Delhi, DELHI-110052

### To

GSTIN : 09AAL CA820 7B1ZU  
ABHAAS EDUTECH PRIVATE LIMITED  
UTTAR PRADESH  
:: Ship To ::  
GIANT LOGISTICS  
D-335, SECTOR-10  
NOIDA, UTTAR PRADESH-201301

## 3. Goods Details

| HSN Code | Product Name & Desc.                             | Quantity | Taxable Amount Rs. | Tax Rate (C+S+I+Cess+Cess Non.Advol) |
|----------|--------------------------------------------------|----------|--------------------|--------------------------------------|
| 4901     | CA Inter Amendment Booklet & Books               | 2500.00  | 245000.00          | NE+NE+12.000+0.000+0.00              |
| 4901     | CA Final Additional Question Answer Book & Books | 1510.00  | 238580.00          | NE+NE+12.000+0.000+0.00              |

Tot. Tax'ble Amt ` **483580.00** CGST Amt ` **0.00** SGST Amt ` **0.00** IGST Amt ` **58029.60** CESS Amt ` **0.00** CESS Non.Advol Amt ` **0.00**  
Other Amt ` **0.00** Total Inv.Amt ` **541609.60**

## 4. Transportation Details

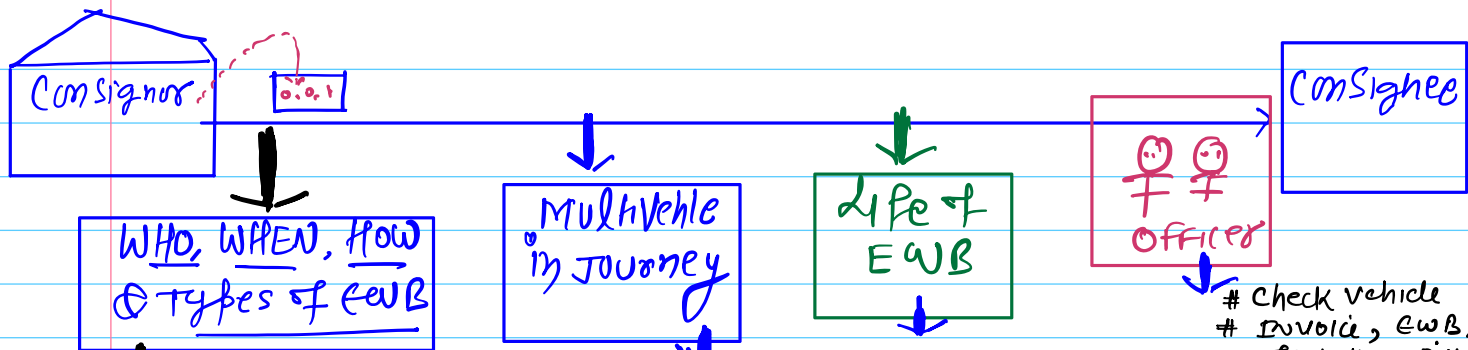
Transporter ID & Name : **09AOJPP7044J1ZF & LOGIZENITH SERVICE** Transporter Doc. No & Date : **GL18460 & 28/10/2021**

## 5. Vehicle Details

| Mode | Vehicle / Trans<br>Doc No & Dt.    | From             | Entered Date        | Entered By      | CEWB No.<br>(If any) | Multi Veh.Info<br>(If any) |
|------|------------------------------------|------------------|---------------------|-----------------|----------------------|----------------------------|
| Road | DL01LAA5142 & GL18460 & 28/10/2021 | North West Delhi | 28/10/2021 01:19 PM | 07ACHPK3973F1ZI | -                    | -                          |



731219980697



WHO will prepare EWB :

# By Road :

- ✓ **[S]** : PART: A and/or PART B
- ✓ **[R]** : PART: A and/or PART B
- ✓ **[T]** : PART: A and/or PART B

Before Departure of goods / vehicle from ORIGIN

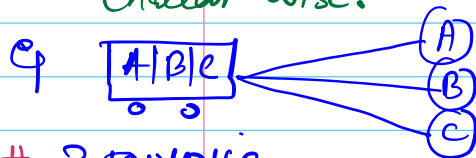
By Rail / vessel / Air

- [S]** ✓
- [R]** ✓
- [T]** ✗

Before Delivery of goods at DESTINATION

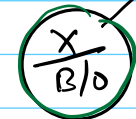
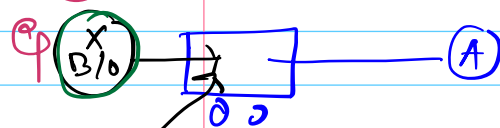
How to Prepare :

# Invoice / transfer Challan wise.



# 3 Invoice

# **(3)** EWB

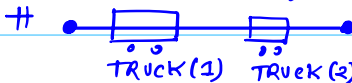


2 Invoice ✓

2 EWB

# IN CASE of

Use of multivehicle in a Journey

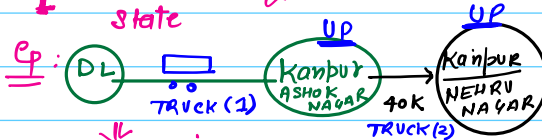


Q: How many EWB is Required?

Ans: EWB only 1 BANEGA BUT PART (B) will be updated with vehicle NO: 2 Details Also.

However No need to update TRUCK (2) Details in PART-B in the following case -

- # Multivehicle CASE
- # DISTANCE only upto 50km
- # and the LEG was INTRA State

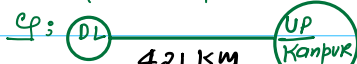


EWB with detail of TRUCK (1)

Which detail of TRUCK (2) is Required to be updated in EWB? NO

# NORMAL CARGO :

200km PER DAY OR PART thereof



# 25/05/2025 : Generate  
# Time: 7:50 pm

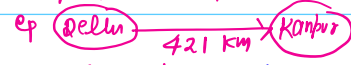
Life of EWB: 1+1+1=3 DAYS

ie EWB Valid upto: 28/05/25

Time: 11:59:59 pm

# OVER DIMENSIONAL CARGO :

\* 20 km per DAY or PART thereof



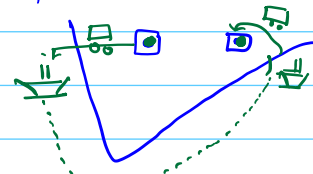
Generate 25/05/2025  
Time: 7:50 pm

Valid up: 2 DAY + 1 DAY = 3 DAYS.

ie 16/06/2025  
Time: 11:59:59 pm

# ANY CARGO :

\* CASE of multimode and in ANY Leg. Use of Vessel.



\* 20 km per DAY OR PART thereof.

eg Total Distance: 621 km

DAYS:  $\frac{621}{20} = 31.05$

31 DAYS + 1 DAY = 32 DAYS

# WHETHER life of EWB can be EXTENDED?

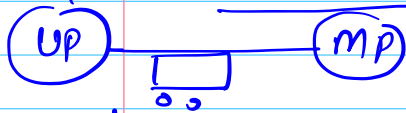
YES: # By officer in General - Commn Cause

eg Flood, Lockdown etc

# on Request of (S)(R)(T) :

→ Before EXPIRY OR within 8 hour of EXPIRY.

Q: machine value ₹  
5,00,000 @ lease  
for 3 months @  
10,000 per month



# Supply of Service.  
# movement of Goods.

# Limit of ₹ 50,000  
ie value of goods ✓  
service

TO ₹ 5,00,000

ie Movement of Goods  
of ₹ 5,00,000  
(But iss Goods ki  
Supply nahi hai)

EWB? = BANEGA

But Base Document  
KYA RAHEGA:

~~"INVOICE - But to service  
KA hai"~~

In Addition to Invoice  
one T/F challan also  
prepared & Base  
document will be

T/F Challan (of Goods)

Q: Qale n approval Baze  
2,00,000 goods movement  
JFK to Delhi?

~~Supply of Goods / service~~

~~INVOICE~~  
Transfer challan ✓

EWB: YES: Base  
Document T/F  
Challan

Q: Whether EWB can be cancelled  
or Rejected After Generation?

Ans: YES

# By creator (S/O/T) = CANCEL within  
24 Hour. and

# By other: REJECT: within  
72 hours.

Q: Whether EWB can be  
EDITED After Generation  
if Anything entered wrongly.

Ans: NO,  
But you may cancel that  
& issue fresh EWB.

## Types of EWB :

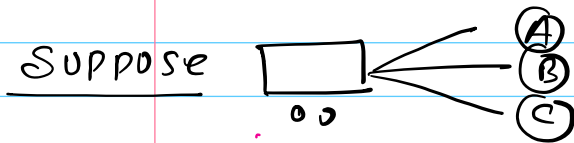
### # In General / Normal EWB

○ — ○ — ○  
ie EK BAAR ME EK EWB  
BANATA HAI

### # BULK EWB

○ — ← ○  
EK BAAR ME  
multiple EWB BAN  
sakte hai.  
ie J-Son file upload one  
time and multiple  
EWB @ Ready

### # Consolidated EWB (Optimal) For ease in transparency



TRUCK Carry goods.

① ② ③ do 3 INVOICE  
Generate & 3 EWB Generate

Whether API Such 3 EWB  
Can be Consolidated in one  
PAPER :

|              |               |       |
|--------------|---------------|-------|
| Value: 10000 | } * 3 INVOICE |       |
| usr 1800     |               | 3 EWB |
| 11800        |               |       |

Consolidate : EWB : YES

Notes: → IF officer HOLD the TRUCK more than 30 mins  
→ transporter may file complaint on GST PORTAL.

Note: If TRUCK move in multistate say:

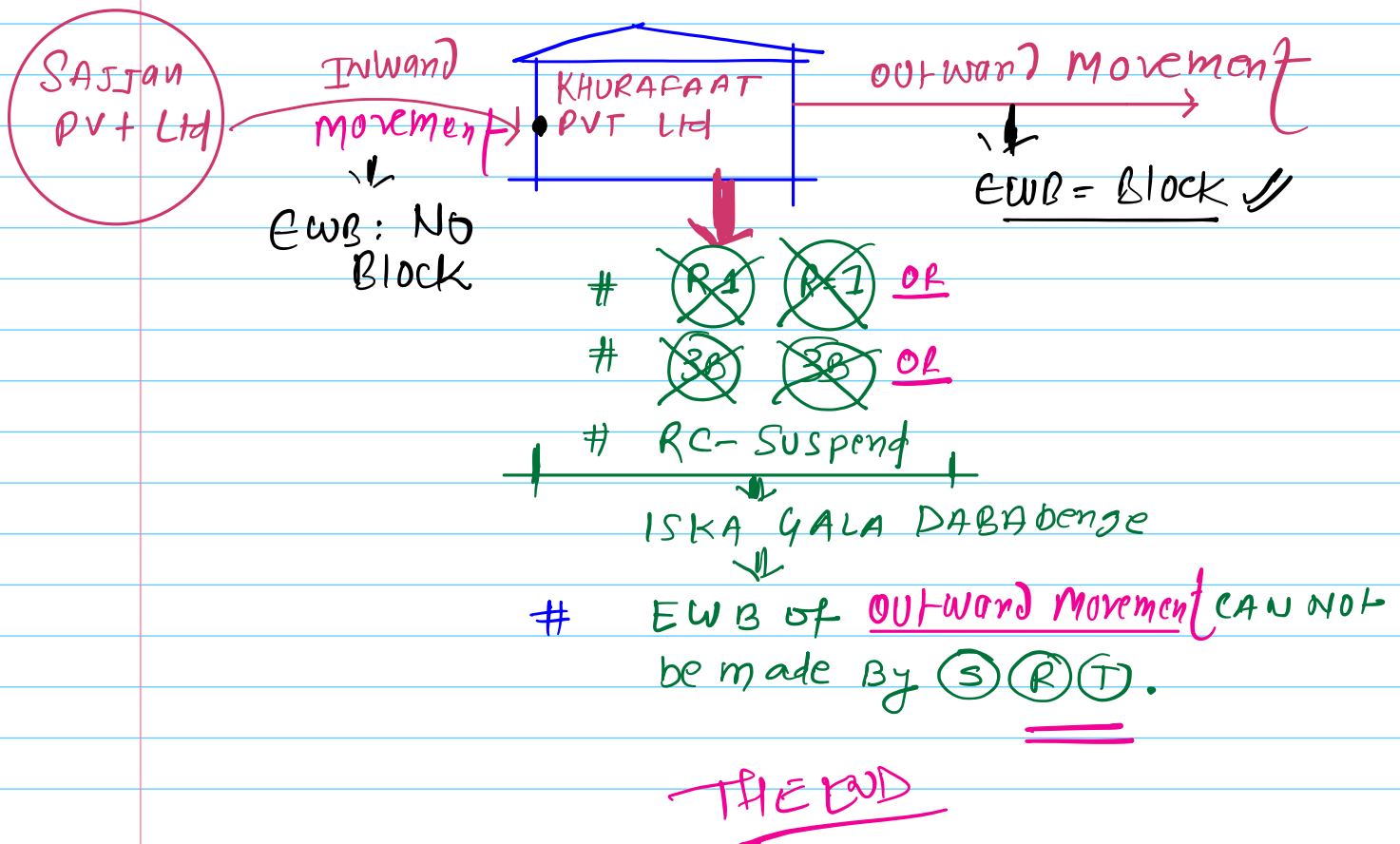
(DL) . (UP) . (HR) . (PB) . (JK)

How many EWB: 1 i.e. EWB = NATIONAL document

Note: After verification of TRUCK whether EWB  
can be cancelled or Rejected? (No)

Note: Verification Done Once — Whether can be done Again?  
No, But if any serious irregularity INFO available  
to officer then can be verified again.

Blockage of CREATION of EWB  
i.e. EWB NAHI BANANE Denge



CHAPTER BOOKS of APC

Noted in  
Book itself

Thank you

Best Wishes

CARAJ Kumar

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