



**CENTRAL WAREHOUSING CORPORATION**  
**(A GOVT. OF INDIA UNDERTAKING)**



No. CWC/FD- Taxation/GST/2017-18

Dated:12<sup>th</sup> June, 2017

**CIRCULAR-1**

- 1. All the Regional Managers of CWC**
- 2. All the Executive Engineers in-charge of Construction Cells of CWC**
- 3. All the AGMs / Managers / (Sr.) Asstt.Manager(Accts.) In-charge of Finance & Accounts Wings of all Regional Offices & Construction Cells of CWC**
- 4. All Managers of Warehouses , CFSs / ICDs and ICPs of CWC**

**Sub: Implementation of GST w.e.f. 01.07.2017**

Goods & Services Tax (GST) is planned to be made effective by the Govt. from 01.07.2017. For this purpose the following guidelines are issued for implementation.

The guidelines may be discussed with all sectional heads. The Regional Manager may issue these guidelines to warehouses under his control and also call a meeting of all the warehouse managers before 19<sup>th</sup> June 2017 for discussions on these guidelines and for ensuring its implementation.

For GST implementation, computerization will play an important role. RMs may please co-ordinate with GM(Systems) at CO and ensure that each warehouse has necessary hardware (PC, Printer and UPS and internet connection along with data card) and trained manpower in this month itself. The employees required to work on the computer but not having the required skill of computer operation may be provided computer training locally (any good institute) within this month itself.

1. Registration under GST

The Regional Office has to migrate its existing VAT / Service Tax Registration to GST Registration which is to be completed by 15<sup>th</sup> June'2017. For this purpose, the provisional id and password is being provided by the existing VAT / Service Tax Department. After receipt of same, migration to GST is to be applied for.

Statewise registration is mandatory and only one GST registration is permitted against one PAN Number. Please refer the instructions issued by Corporate Office dated 23.11.2016 , 5.4.2017, 1.6.2017 and 8.6.2017 in this regard.

The Regional Offices having warehouses in more than one State are required to take separate registration for each State. For example,

RO Guwahati has warehouses in the States of Assam, Tripura and Nagaland. So, three GST Registrations will be required.

The Regional Offices having warehouses in more than one State are further required to take ISD (Input Service Distributor) Registration in a State in which the Regional Office is situated. For example, RO Guwahati having Regional Office in the State of Assam, will obtain ISD Registration in the State of Assam.

For any issue on registration, we may approach the followings:

(a) Email : cbecmitra.helpdesk@icegate.gov.in, Telephone: 1800-1200-232

(b) Web Portal : www.gstn.org, Email: helpdesk@gst.gov.in, Telephone: 0124-4688999

## 2. Rate for GST

The schedule of GST Rates for various services is enclosed alongwith the list of services which are **exempt** from GST (Annex-I).

The important rates for services related to CWC are given below for reference:

| <u>Description of Service</u>  | <u>GST Rate</u>                   |
|--|-----------------------------------|
| Service of goods transport agency (GTA) in relation to transportation of goods               | 5% (No input tax credit) (No ITC) |
| Other Services i.e. warehousing, cargo handling, pest control, renting of immovable property | 18% With Full ITC                 |
| Transportation of goods in containers by any person other than Indian Railways               | 12% With Full ITC                 |
| Renting of Motorcab  | 5% (No ITC)                       |

For exempt services we don't have to issue tax invoice but bill of supply. The content of bill of supply are enclosed (Annex II). The important services which are exempt from GST and relevant to CWC are as under:

- i. Loading, unloading, packing, storage or warehouses of **agricultural produce**;
- ii. Services by way of loading, unloading, packing, storage or warehousing of Rice;
- iii. Cleaning or housekeeping services provided to educational institutions e.g. Pest Control;

- iv. Services provided by a goods transport agency, by way of transport in a goods carriage of,- (a) agricultural produce; (b) goods, where gross amount charged for the transportation of goods on a consignment transported in a single carriage does not exceed one thousand five hundred rupees; (c) goods, where gross amount charged for transportation of all such goods for a single consignee does not exceed rupees seven hundred fifty; (d) milk, salt and food grain including flour, pulses and rice; (e) organic manure; (f) newspaper or magazines registered with the Registrar of Newspapers; (g) relief materials meant for victims of natural or man-made disasters, calamities, accidents or mishap; or (h) defence or military equipment's;
- v. Services by way of transportation by rail or a vessel from one place in India to another of the following goods – (a) relief materials meant for victims of natural or man-made disasters, calamities, accidents or mishap; (b) defence or military equipments; (c) newspaper or magazines registered with the Registrar of Newspapers; (d) railway equipments or materials; (e) **agricultural produce**; (f) milk, salt and food grain including flours, pulses and rice; and (g) organic manure
- vi. Taxable service provided by State Government Industrial Development Corporations/ Undertakings to industrial units by way of granting long term (thirty years, or more) lease of industrial plots from so much of tax leviable thereon, as is leviable on the one time **upfront amount** (called as premium, salami, cost, price, development charges or by any other name) payable for such lease.

3. Tax Invoice, Credit & Debit Note

Tax invoice is to be issued for every supply of taxable service whether consideration is received in cash or credit is extended. Cash receipt will be issued in addition to invoice whenever amount is received.

The model formats of Invoice, Credit Note & Debit Note as prescribed in the GST Rules are enclosed as Annex-II which are to be followed strictly by all the warehouses including CFS/ICD and ICP. The Tax Invoice / Debit Note / Credit Note is to be issued in triplicate. The original copy, to be marked as ORIGINAL FOR RECIPIENT. Duplicate copy, to be marked as DUPLICATE FOR SUPPLIER i.e. CWC (Regional Office) and third copy, to be retained in the Warehouse.

Invoices with new serial numbers will be issued from the date GST becomes effective.

The Invoice for storage charges on reserved capacity are to be issued on the 1<sup>st</sup> day of the month and in other cases the invoice is to be issued on delivery. Invoice must be issued within a period of 30 day from the date of supply of service.

The invoice can be modified / cancelled by way of Debit or Credit Note only. The Credit Note is to be issued where the services provided are found to be deficient. A Debit Note is to be issued where the amount of taxable value / tax charged in the original Invoice is found to be less than the actual taxable value / tax chargeable.

All the warehouses shall send to Accounts department in Regional Office the duplicate copy of Invoice, Debit Note and Credit Note on weekly basis by courier / Speed Post/in person on 1<sup>st</sup>, 8<sup>th</sup>, 15<sup>th</sup> and 22<sup>nd</sup> of the month. All other documents i.e. Receipts, Payments vouchers, Cash book, temporary advance adjustments, expenses against imprest are also to be sent on weekly basis on the above mentioned dates. The documents issued in the last week of the month shall be sent to RO on **1<sup>st</sup> of the next month**.

The above dates are mandatory and are to be followed strictly. If the day on which documents are to be sent falls on a public holiday or on a day when office is closed, documents are to be sent one day before the schedule day.

The warehouses in a State have to send the documents to RO under which they are registered i.e. their own State for example warehouses situated in the State of UP like ICD Loni, CW-Greater Noida, CW-Ghaziabad. I have to send the document to RO Lucknow. Similarly, warehouses situated in the State of Haryana like ICD Kundli, CW Gurgaon have to send the document to RO Panchkula. **All the income and expenses of such warehouse will be booked in the State where the warehouse is situated.**

4. GST Registration Number of customers/vendors

The Units i.e. Warehouses and Regional Offices may please obtain GST Registration Number of all their customers/vendors and our GST registration number (of concerned RO in the State) may also be informed. The communication may please be sent immediately. GST registration no. of the customers is to be mentioned on each invoice. Similarly, our GST number must be mentioned on the invoice of our vendor.

5. HSN code of goods/Accounting Code of Services

There is separate HSN code/ Accounting Code for each type of goods/service. These codes are to be mentioned by the supplier of the goods/services in their Invoice / Debit Note / Credit Note, Challans for Tax payments and GST Returns to be filed.

The accounting Codes relevant to services being provided by CWC are as under:

| <b>Group</b>       | <b>Accounting Code</b> | <b>Supporting services in transport</b>   |
|--------------------|------------------------|---|
| <b>Group 99671</b> |                        | <b>Cargo handling services</b>  |
|                    | <b>996711</b>          | <b>Container handling services</b>  |
|                    | <b>996719</b>          | <b>Other cargo and baggage handling services</b>                                    |
|                    |                        |   |
| <b>Group 99672</b> |                        | <b>Storage and warehousing services</b>   |
|                    | 996721                 | Refrigerated storage services   |
|                    | 996722                 | Bulk liquid or gas storage services   |
|                    | <b>996729</b>          | <b>Other storage and warehousing services</b>                                       |
|                    |                        |   |
| <b>Group 99679</b> |                        | <b>Other supporting transport services</b>  |
|                    | <b>996791</b>          | <b>Goods transport agency services for road transport</b>                           |
|                    |                        |   |
| <b>Group 99853</b> |                        | <b>Cleaning services</b>  |
|                    | <b>998531</b>          | <b>Disinfecting and exterminating services</b>                                      |
|                    |                        |   |
| <b>Group 99929</b> |                        | <b>Other education &amp; training services and educational support services</b>     |
|                    | 999293                 | Commercial training and coaching services   |
|                    | <b>999294</b>          | <b>Other education and training services</b>  |
|                    | 999295                 | services involving conduct of examination for admission to educational institutions |

The accounting code for other services may please be seen from list of accounting codes available on [www.servicetax.gov](http://www.servicetax.gov).

#### 6. Payment of GST under Reverse Charge

Reverse Charge means the liability to pay tax falls on the recipient of supply of goods and services instead of supplier of goods and services.

The goods and services procured/ purchased where CWC is required to pay tax on “Reverse Charge” is enclosed (Annex-III).

For goods/services purchased from unregistered person, CWC has to pay the Tax under reverse charge.

To avoid any inconvenience of paying the tax on Reverse Charge the goods and services be procured from registered vendors only.

The important services where we have to pay GST under Reverse Charge are mentioned below:

| <b>Services</b>  | <b>Provider of service</b>                  | <b>%age of service tax payable by the Service Receiver (CWC)</b> |
|--|---|--|
| Service provided by a Goods Transport Agency (GTA) in respect of transportation of goods by road | Goods Transport Agency                      | 100%   |
| Services provided by an individual advocate or a firm of advocates by way of legal services      | An individual Advocate or firm of Advocates | 100%   |
| Services provided by an Arbitral Tribunal /Arbitrator  | An Arbitral Tribunal / Arbitrator           | 100%   |
| Sponsorship services   | Any person                                  | 100%   |
| Services provided by a Director of a Company   | A Director of a Company                     | 100%   |

7. Time of Supply

The liability to pay GST arises at the time of supply of services. The time of supply of services is earlier of the following dates:

- a. Date of issue of invoice by CWC
- Or
- b. Date on which CWC receives the payment for supply of service.

Therefore it is necessary that invoice must be issued on dates as stated above in para 3.

In case CWC is liable to pay GST on Reverse charge basis, the time of supply shall be the earlier of following dates:

- a. Date on which the payment is made by CWC to supplier; or
- b. The date immediately following 60 days from the date of issue of invoice by the supplier;

8. Place of Supply

- a. In case supply of service is made by CWC to a registered person, the place of supply of service shall be the location of such person i.e. the state where he is registered;

- b. In case of supply of service is made by CWC to a person other than registered person, the place of supply of service shall be the location of the recipient where the address on record exists else where the service is provided i.e. where CWC warehouse is situated.

The place of supply is important to decide which type of GST is to be charged. There are three types of GST i.e. State GST (SGST), Central GST (CGST) and Integrated GST (i.e. IGST). Assuming GST rate is 18% on warehousing services, the tax will be charged as under:

|  | SGST     | CGST     | IGST      |
|--|----------|----------|-----------|
| CWC Warehouse and customer is registered in same State                 | Yes (9%) | Yes (9%) | No        |
| CWC Warehouse and customer are registered in different State           | No       | No       | Yes (18%) |
| Customer is not registered (Address of customer is in different State) | No       | No       | Yes (18%) |
| Customer is not registered (Address of customer is in same State)      | Yes (9%) | Yes (9%) | No        |
| Customer is not registered (address not available)                     | Yes (9%) | Yes (9%) | No        |

9. Value of Supply

Value of supply of service on which GST is to be charged is the transaction value i.e. the price actually paid or payable by the customer for supply of services e.g. insurance charges or fumigation charges or overtime will form part of transaction value. Value of supply shall include any other taxes, duties, cesses, fees, other charges, incidental expenses, interest, late fee or penalty charged by CWC to the depositor. The amount of discount (only trade discount) is to be reduced from the value of taxable service and shall not attract GST.

10. Input Tax Credit (ITC)

For GST paid on purchase of goods and services, input tax credit is allowed.

The input tax credit for the GST paid on purchase of goods and services can be availed if following conditions are satisfied:

- a. We have a tax invoice or debit note issued by the supplier registered under the GST;
- b. We have received the goods and / or services;
- c. The GST charged for such supply of goods or service has been paid by the vendor.
- d. The vendor has filed the required GST Return.

Input tax credit cannot be taken beyond the month of September of the following financial year to which the invoice pertains or date of filing annual return of GST, whichever is earlier. For example, if CWC has received the invoice dated from 1<sup>st</sup> April, 2017 to 31<sup>st</sup> March, 2018, the credit of the same can be taken up to September, 2018.

Where goods or services are used for supply of services, some of which are subject to GST and some are exempt from GST, the amount of input tax credit shall be reversed in proportion to the value of exempted supply of services.

The credit for GST paid can be availed as under in the same order:

| S.No. | Availment of Credit on | UTILIZATION FROM |               |                                  |
|-------|------------------------|------------------|---------------|----------------------------------|
|       |                        | First Option     | Second Option | Third option                     |
| 1.    | IGST                   | IGST             | CGST          | SGST                             |
| 2.    | CGST                   | CGST             | IGST          | <del>SGST</del><br>(Not Allowed) |
| 3.    | SGST                   | SGST             | IGST          | <del>CGST</del><br>(Not Allowed) |

Thus, credit for CGST cannot be taken against SGST and credit for SGST cannot be taken against CGST

Under transitional provisions of GST Act, the carry forward of CENVAT credit shown in the Service Tax Returns for the period ending 30.06.2017 shall be allowed for adjustment against GST.



It may please be ensured that all CENVAT credits shown in the books are correctly reflected in the Service Tax Returns for the quarter ending 30.06.2017. For all purchase of goods and services made before 30.06.2017 the CENVAT credit is to be shown in the return for the period ending 30.06.2017. All bills for purchase of services which are pending for payment and lying with any official must be sent to Accounts Section for booking on or before 30.06.2017, otherwise Corporation will lose credit for service tax amount.

11. Payment of GST and interest

GST is to be paid on or before 20<sup>th</sup> of the following month. For payment of GST, Form No. GST PMT 6 is to be generated from the common portal and in which the details of amount of GST to be paid, interest, penalty etc are to be given.

The GST can be deposited by internet banking/credit card/ debit card/NEFT/RTGS.

In case of delay in payment of GST, interest would be payable at the rate notified by the Government not exceeding 18% p.a.

12. Returns under GST

In the GST regime, three returns are to be filed by all ROs every month and one return is to be filed annually. Separate returns are to be filed by the Regional Office for each State. The CCs and the regions having ISD registration have also to file a return as ISD. The details of the returns to be filed are as under:

**i. GSTR-1 (Outward Supplies Return):**

For supply of our services, we have to file this Return for each month before 10<sup>th</sup> of the next month. The return should include the details of all invoices, debit notes and credit notes issued by us for services supplied during the month.

It is necessary that the required data is sent by all the Warehouses to the Regional Office strictly as per the periodicity given above in Para 3 and they are to be booked by ROs simultaneously. All entries for the month must be made in the RO before 5<sup>th</sup> of next month. Strict discipline is required in this regard, failing which RO may default in filing of the Return and payment of GST and interest/penalty would be payable. The same can be recovered from the defaulting official.

**ii. GSTR-2 (Inward Supplies (Purchases) Return):**

The Return filed by our supplier of goods and services in their GSTR 1 shall automatically be reflected in the Electronic Credit Ledger of CWC. Each Regional Office has to verify this information and the necessary corrections are to be made in the

Credit in form No. GSTR 2A. The Regional Office will also declare the GST payable under Reverse Charge in GSTR 2.

The details of all purchase of goods and services are to be given in this Return. All the invoices / debit notes / credit notes received from our vendors are to be entered in this return. Therefore it is necessary that details for all expenses incurred by the Warehouse Manager be sent to RO with the supporting invoices, debit notes, credit notes to accounts department in Regional Office strictly as per the periodicity given above in Para 3.

The concerned sections in the RO have also to send all invoices, debit notes, credit notes related to purchases of goods and services to accounts department in Regional Office by 5<sup>nd</sup> of the following month duly approved by the competent authority. Accounts department at RO has to account for the same latest by 10<sup>th</sup> of the next month. This return is to be filed by 15<sup>th</sup> of the next month.

**iii. GSTR-3 (Monthly Return):**

This return is to be filed by 20<sup>th</sup> of the next month. This return gives details for all the services provided, goods and services purchased, input tax credit availed, tax payable, tax paid and any refund claimed etc.

The amount of tax due as per GSTR-1 shall be reduced by input credit availed as per GSTR-2 and the net tax shall be paid to the credit of the appropriate Government by 20<sup>th</sup> of the next month.

**iv. GSTR-6 (Input Service Distributor):**

The Construction Cells and Offices having ISD Registration have to file this Return by 13<sup>th</sup> of the following month. In this Return, the details are to be given for the tax credit received on goods and services purchased and the amount of tax credit distributed to recipient units.

**v. GSTR-9 (Annual Return) :**

The Regional Office has to file the Annual Return by 31<sup>st</sup> December following the end of the financial year. This return will give the following details:

- Details of expenditure;
- Details of income;
- Return Reconciliation Statement;
- Other Amounts i.e. arrears and refunds;

- Profit as per Profit & Loss Statement (Gross profit, Profit after tax, Net profit)

If a Regional Office is having warehouses in more than one State, the Accounts are to be prepared Statewise and also consolidated.

13. Penalty, Confiscation and Fines

There are penal provisions for issuing any incorrect invoice which violates the GST Act or failure to deposit the GST or fraudulently taking input tax credit or refund of tax etc. In such cases penalty higher of the following two amounts is payable:

- a. Rs. 10,000/-
- b. Equal to tax evaded or input tax availed or distributed irregularly or tax refund claimed fraudulently.

14. Arrest and Prosecution

Some of the cases where a person who commits the offence can be punished with imprisonment are as under:

- (a) Supplying any goods or service, without issue of any invoice with the intention to evade tax;
- (b) Issues any invoice or bill without supply of goods or services with the intention to avail or utilize the input tax credit or for refund of tax;
- (c) Availing input tax credit using invoice as referred in (b) above;
- (d) Collects GST but fails to pay the same to the Government within a period of 3 months from the date on which such payment was due.
- (e) Evades the tax or fraudulently avails input tax credit or fraudulently obtains the tax refund;
- (f) Obstruct or prevents any officer of the Government in discharge of his duties under the GST Act.

15. Refund of Tax

Refund of tax can be obtained in cases like excess payment of tax due to mistake or inadvertence or refund of balance in Electronic Cash Ledger. The refund of amount deposited for filing an appeal and refund due to order of Appellate Authority can also be obtained.

16. Accounting entries to be passed

The Accounting entries that will have to be passed at Regional Office/CCs for outward supplies and inward supplies is enclosed (Annex - IV).

17. Accounts & Records

- i. Every Regional Office shall keep and maintain the true & correct accounts (Statewise) at the Principal Place of Business declared in Certificate of Registration for following:
  - (a) Inward and outward supply of goods or services or both;
  - (b) Input Tax Credit Availied;
  - (c) Output tax payable and paid; and
  - (d) Such other particulars as may be prescribed.
- ii. Every warehouse and transporter shall maintain records of the consignor, consignee and other relevant details of goods as may be prescribed.
- iii. We have to get the accounts audited and the copy of audited accounts along with the reconciliation statement as required in GST Act is to be submitted to GST Office.
- iv. Accounts related to the warehouse have also to be kept at the warehouse. The Accounts can be kept and maintained in the electronic form.
- v. All Warehouses engaged in Transporting goods have to maintain records of the goods transported, delivered and goods stored in transit by him.
- vi. The Warehouse has to maintain books of accounts with respect to the period for which goods remained in Warehouse and the particulars relating to dispatch, movement, receipt and disposal of such goods.
- vii. The Warehouse has to store the goods in such manner that it can be identified item wise and owner wise and physical verification is possible by the GST Officer.
- viii. At the Principal Place of Business, the copy of all the invoices, debit notes, credit notes, receipt vouchers, payment vouchers, Refund vouchers, e-way bills, advance received, service supplied, tax collected and paid, input tax and input tax credit claimed, name & address of suppliers from where the goods are received, registers of tax invoice, register of credit note / debit notes, delivery challans issued or received.
- ix. Every Regional office/ CC has to keep the particulars of:

- (a) Name and complete address of supplier from whom goods or services are purchased.
- (b) Name and complete address of person to whom goods or services are sold/supplied.
- x. Any entry in the register, accounts or documents shall not be erased or overwritten. All incorrect entries shall be scored out under attestation by the officer in charge and after that correct entry is to be recorded. Where records are made electronically, a log book for entries edited / deleted is to be maintained.
- xi. Each volume of books of accounts maintained shall be serially numbered.
- xii. Accounts shall be maintained reflecting the quantities of goods used in providing the service, details of input services utilized and the details of services supplied.
- xiii. For works contracts, separate accounts are to be maintained for each works contract showing (a) the name / address of the person on whose behalf the work contract is executed; (b) description, value & quantity of goods / services received & utilized for execution of works contract; (c) details of payment received; and (d) names & address of the suppliers from whom the goods or services are received.
- xiv. The books of accounts are to be retained upto 6 years from the date of filing the annual return.
- xv. For electronic records, the same are to be preserved/back up taken in such a manner that in case such records are destroyed due to any accident, the information can be restored within a reasonable time.
- xvi. The books of accounts are to be produced on demand by the GST officer.

18. Allocation of common expenses as Input Service Distributor

The Regional Office having Warehouses in more than one State, Construction Cells and Corporate Office has to obtain the registration as Input Service Distributor (ISD).

ISD will issue ISD Invoice to the Units who are the recipients of goods and services.

Normally the input tax credit is to be transferred by the ISD Unit to the Unit who is the actual recipient of the goods / service. However, where there is more than one recipient, the distribution of input tax credit shall be made in proportion to the turnover of each recipient.

**So, it is advisable to prepare separate trial balance for each state to substantiate turnover.**

19. Implementation at Warehouses/CFS/ICD/ICP and Strategic alliance

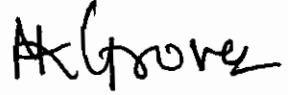
All the warehouses may be advised to strictly follow the format of invoices, debit notes, credit notes as per format enclosed. For CFS / ICDs / ICP / Strategic Alliance, it may please be ensured by Regional Manager that the software being used complies with the GST requirement. This may please be coordinated with GM (MIS) and the software vendor for necessary modification in the software. It may please be ensured that the data generated from the software is put in the Excel format so that same can be imported to the Tally for necessary accounting entries.

In case of any query / difficulty, please contact the undersigned and his team members. The details of team members are given below:

Mr. Anil Manik Rao, GM(System), 01126864711, 9871699240-Mobile (for software related issues)

Mr. Amit Puri, Dy.General Manager(Finance) : 011-26512788, 9810648540 - Mobile, Email-amitpuricwc@gmail.com

Mrs. Kusum Mittal, Manager(Indirect Tax) : 011-26566107 Extn. 258, 8860025589 - Mobile, Email-kusum.cwc@gmail.com



( N.K. GROVER )

Group General Manager(F&A)

Mobile No.: 9811077798

Email id. [grover@cewacor.nic.in](mailto:grover@cewacor.nic.in), [grover.cwhc@nic.in](mailto:grover.cwhc@nic.in)

**Copies for information to:**

1. PPS to Managing Director, CWC, CO, New Delhi
2. AM to Director(Finance) / SAM to Director(Personnel) / PS to Director(MCP), CWC, CO, New Delhi
3. PS to CVO / PPS to GGM(A/cs), CWC, CO, New Delhi
4. All HODs at CWC, Corporate Office, New Delhi
5. All DGMs/AGMs/Managers / (Sr.) Asstt. Managers / Accountants in Finance, Accounts & Internal Audit Cadre at CWC, Corporate Office, New Delhi
6. PPS to GM(Systems), CWC, CO, New Delhi with a request to place this Circular on CWC's Website
7. Manager (Rajbhasha), CWC, CO, New Delhi with a request to arrange Hindi Version of this Circular.

## SCHEDULE OF GST RATES FOR SERVICES AS APPROVED BY GST COUNCIL

The fitment of rates of services were discussed on 19 May 2017 during the 14<sup>th</sup> GST Council meeting held at Srinagar, Jammu & Kashmir. The Council has broadly approved the GST rates for services at Nil, 5%, 12%, 18% and 28% as listed below. The information is being uploaded immediately after the GST Council's decision and it will be subject to further vetting during which the list may undergo some changes. The decisions of the GST Council are being communicated for general information and will be given effect to through gazette notifications which shall have force of law.

| Sl. No. | DESCRIPTION OF SERVICES  | GST RATE                         |
|---------|--|----------------------------------|
| 1.      | Transport of goods by rail   | 5%<br>with ITC of input services |
| 2.      | Transport of passengers by rail (other than sleeper class)   | 5%<br>with ITC of input services |
| 3.      | Services of goods transport agency (GTA) in relation to transportation of goods [other than used household goods for personal use]   | 5%<br>No ITC                     |
| 4.      | Services of goods transport agency in relation to transportation of used household goods for personal use.   | 5%<br>No ITC                     |
| 5.      | Transport of goods in a vessel including services provided or agreed to be provided by a person located in non-taxable territory to a person located in non-taxable territory by way of transportation of goods by a vessel from a place outside India up to the customs station of clearance in India | 5%<br>with ITC of input services |
| 6.      | Renting of motorcab<br>(If fuel cost is borne by the service recipient, then 18% GST will apply)   | 5%<br>No ITC                     |
| 7.      | Transport of passengers, by-<br>(i) Air conditioned contract/stage carriage other than motorcab;<br>(ii) a radio taxi.   | 5%<br>No ITC                     |
| 8.      | Transport of passengers by air in economy class  | 5%<br>with ITC of input services |
| 9.      | Transport of passengers, with or without accompanied belongings, by air, embarking from or terminating in a Regional Connectivity Scheme Airport.  | 5%<br>with ITC of input          |

**SCHEDULE OF GST RATES FOR SERVICES AS APPROVED BY GST COUNCIL**

|     |   |  |
|-----|---|--|
|     |   | services   |
| 10. | Supply of tour operators' services  | 5%<br>No ITC   |
| 11. | Leasing of aircrafts under Schedule II [5 (f)] by a scheduled airlines for scheduled operations   | 5%<br>with ITC of input services                         |
| 12. | Selling of space for advertisement in print media   | 5%<br>With Full ITC                                      |
| 13. | Services by way of job work in relation to printing of newspapers;  | 5%<br>With Full ITC                                      |
| 14. | Transport of goods in containers by rail by any person other than Indian Railways   | 12%<br>With Full ITC                                     |
| 15. | Transport of passengers by air in other than economy class  | 12%<br>With Full ITC                                     |
| 16. | Supply of Food/drinks in restaurant not having facility of air-conditioning or central heating at any time during the year and not having licence to serve liquor.  | 12%<br>With Full ITC                                     |
| 17. | Renting of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having room tariff Rs.1000 and above but less than Rs.2500 per room per day    | 12%<br>With Full ITC                                     |
| 18. | Services provided by foreman of chit fund in relation to chit   | 12%<br>with ITC of input services                        |
| 19. | Construction of a complex, building, civil structure or a part thereof, intended for sale to a buyer, wholly or partly.<br>[The value of land is included in the amount charged from the service recipient] | 12%<br>With Full ITC<br>but no refund of overflow of ITC |
| 20. | Temporary transfer or permitting the use or enjoyment of any Intellectual Property (IP) to attract the same rate as in respect of permanent transfer of IP;   | 12%<br>with full ITC                                     |
| 21. | Supply of Food/drinks in restaurant having licence to serve liquor  | 18%<br>With Full ITC                                     |
| 22. | Supply of Food/drinks in restaurant having facility of air-conditioning or central heating at any time during the year  | 18%<br>With Full ITC                                     |



**SCHEDULE OF GST RATES FOR SERVICES AS APPROVED BY GST COUNCIL**

|     |   |  |
|-----|---|--|
| 23. | Supply of Food/drinks in outdoor catering   | 18%<br>With Full ITC   |
| 24. | Renting of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes where room tariff of Rs 2500/ and above but less than Rs 5000/- per room per day   | 18%<br>With Full ITC   |
| 25. | Bundled service by way of supply of food or any other article of human consumption or any drink, in a premises (including hotel, convention center, club, pandal, shamiana or any other place, specially arranged for organizing a function) together with renting of such premises | 18%<br>With Full ITC   |
| 26. | Services by way of admission or access to circus, Indian classical dance including folk dance, theatrical performance, drama  | 18%<br>With Full ITC   |
| 27. | Composite supply of Works contract as defined in clause 119 of section 2 of CGST Act  | 18%<br>With Full ITC   |
| 28. | Services by way of admission to entertainment events or access to amusement facilities including exhibition of cinematograph films, theme parks, water parks, joy rides, merry-go rounds, go-carting, casinos, race-course, ballet, any sporting event such as IPL and the like;    | 28%<br>With Full ITC   |
| 29. | Services provided by a race club by way of totalisator or a licensed bookmaker in such club;  | 28%<br>With Full ITC   |
| 30. | Gambling;   | 28%<br>With Full ITC   |
| 31. | Supply of Food/drinks in <u>air-conditioned</u> restaurant in 5-star or above rated Hotel   | 28%<br>With Full ITC   |
| 32. | Accommodation in hotels including 5 star and above rated hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes, where room rent is Rs 5000/- and above per night per room   | 28%<br>With Full ITC   |
| 33. | Transfer of the right to use any goods for any purpose (whether or not for a specified period) for cash, deferred payment or other valuable consideration (supply of service) to attract the same GST rate and compensation cess as   | Same rate of GST<br>and<br>compensation<br>cess as on supply |

**SCHEDULE OF GST RATES FOR SERVICES AS APPROVED BY GST COUNCIL**

|     |   |  |
|-----|---|--|
|     | applicable on supply of similar goods which involves any transfer of title in goods (supply of goods)   | of similar goods   |
| 34. | Any transfer of right in goods or of undivided share in goods without the transfer of title thereof (supply of services) to attract the same GST rate and compensation cess as applicable on supply of similar goods which involves any transfer of title in goods (supply of goods). | Same rate of GST and compensation cess as on supply of similar goods |
| 35. | Supply consisting of transfer of title in goods under an agreement which stipulates that property in goods shall pass at a future date upon payment of full consideration as agreed (supply of goods): value of leasing services shall be included in the value of goods supplied.    | GST and compensation cess as on supply of similar goods              |
| 36. | All other services not specified elsewhere  | 18%<br>With Full ITC   |

## Service Tax Exemptions to be continued in GST as decided by GST Council

| Sl. No. | Services  |
|---------|---|
| 1.      | <p>Services by Government or a local authority <b>excluding the following services</b>—</p> <ul style="list-style-type: none"> <li>(i) services by the Department of Posts by way of speed post, express parcel post, life insurance, and agency services provided to a person other than Government;</li> <li>(ii) services in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport;</li> <li>(iii) transport of goods or passengers; or</li> <li>(iv) any service, other than services covered under clauses (i) to (iii) above, provided to business entities.</li> </ul>  |
| 2.      | Services by the Reserve Bank of India   |
| 3.      | Services by a foreign diplomatic mission located in India   |
| 4.      | <p>Services relating to cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products or agricultural produce by way of—</p> <ul style="list-style-type: none"> <li>(i) agricultural operations directly related to production of any agricultural produce including cultivation, harvesting, threshing, plant protection or testing or</li> <li>(ii) supply of farm labour;</li> <li>(iii) processes carried out at an agricultural farm including tending, pruning, cutting, harvesting, drying, cleaning, trimming, sun drying, fumigating, curing, sorting, grading, cooling or bulk packaging and such like operations which do not alter the essential characteristics of agricultural produce but make it only marketable for the primary market;</li> <li>(iv) renting or leasing of agro machinery or vacant land with or without a structure incidental to its use;</li> <li>(v) loading, unloading, packing, storage or warehousing of agricultural produce;</li> <li>(vi) agricultural extension services;</li> <li>(vii) services by any Agricultural Produce Marketing Committee or Board or services provided by a commission agent for sale or purchase of agricultural produce.</li> </ul> |
| 5.      | Service by way of access to a road or a bridge on payment of toll charges   |
| 6.      | Transmission or distribution of electricity by an electricity transmission or distribution utility  |

## Service Tax Exemptions to be continued in GST as decided by GST Council

| Sl. No. | Services   |
|---------|--|
| 7.      | Services by way of renting of residential dwelling for use as residence  |
| 8.      | Services by way of—<br>(i) extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount (other than interest involved in credit card services);<br>(ii) inter se sale or purchase of foreign currency amongst banks or authorised dealers of foreign exchange or amongst banks and such dealers; |
| 9.      | Services by way of transportation of goods<br>(i) by road except the services of—<br>(A) a goods transportation agency; or<br>(B) a courier agency;<br>(ii) by inland waterways;   |
| 10.     | Services provided to the United Nations or a specified international organization.<br>Exemption may be notified by way of issuing notification under section 55 of CGST/SGST Act.  |
| 11.     | Services provided by operators of the Common Bio-medical Waste Treatment Facility to a clinical establishment by way of treatment or disposal of bio-medical waste or the processes incidental thereto;  |
| 12.     | Services by a veterinary clinic in relation to health care of animals or birds;  |
| 13.     | Services by an entity registered under section 12AA of the Income tax Act, 1961 (43 of 1961) by way of charitable activities; [Charitable activities may be defined as presently in notification No 25/2012-ST.  |
| 14.     | Services by a specified organisation in respect of a religious pilgrimage facilitated by the Ministry of External Affairs of the Government of India, under bilateral arrangement;   |
| 15.     | Services provided by-<br>(a) an arbitral tribunal to -<br>(i) any person other than a business entity; or<br>(ii) a business entity with a turnover up to rupees twenty lakh (ten lakh rupees in a special category state) in the preceding financial year;  |

## Service Tax Exemptions to be continued in GST as decided by GST Council

| Sl. No. | Services  |
|---------|---|
|         | <p>(b) a partnership firm of advocates or an individual as an advocate other than a senior advocate, by way of legal services to-</p> <ul style="list-style-type: none"> <li>(i) an advocate or partnership firm of advocates providing legal services;</li> <li>(ii) any person other than a business entity; or</li> </ul> <p>(iii) a business entity with a turnover up to rupees twenty lakh (ten lakh rupees in a special category state) in the preceding financial year; or</p> <p>(c) a senior advocate by way of legal services to-</p> <ul style="list-style-type: none"> <li>(i) any person other than a business entity; or</li> <li>(ii) a business entity up to rupees twenty lakh (ten lakh rupees in a special category state) in the preceding financial year;</li> </ul>  |
| 16.     | <p>Services provided,-</p> <p>(a) by an educational institution to its students, faculty and staff;</p> <p>(b) to an educational institution, by way of,-</p> <ul style="list-style-type: none"> <li>(i) transportation of students, faculty and staff;</li> <li>(ii) catering, including any mid-day meals scheme sponsored by the Government;</li> <li>(iii) security or cleaning or house-keeping services performed in such educational institution;</li> <li>(iv) services relating to admission to, or conduct of examination by, such institution;</li> </ul> <p>upto higher secondary.</p> <p>Provided that nothing contained in clause (b) of this entry shall apply to an educational institution other than an institution providing services by way of pre-school education and education up to higher secondary school or equivalent</p> |
| 17.     | <p>Services provided by the Indian Institutes of Management, as per the guidelines of the Central Government, to their students, by way of the following educational programmes, except Executive Development Programme, -</p> <p>(a) two year full time residential Post Graduate Programmes in Management for the Post Graduate</p>   |

## Service Tax Exemptions to be continued in GST as decided by GST Council

| Sl. No. | Services  |
|---------|---|
|         | <p>Diploma in Management, to which admissions are made on the basis of Common Admission Test (CAT), conducted by Indian Institute of Management;</p> <p>(b) fellow programme in Management;</p> <p>(c) five year integrated programme in Management.</p>  |
| 18.     | <p>Services provided to a recognized sports body by-</p> <p>(a) an individual as a player, referee, umpire, coach or team manager for participation in a sporting event organized by a recognized sports body;</p> <p>(b) another recognised sports body;</p>   |
| 19.     | <p>Services by an artist by way of a performance in folk or classical art forms of (i) music, or (ii) dance, or (iii) theatre, if the consideration charged for such performance is not more than one lakh and fifty thousand rupees:</p> <p>Provided that the exemption shall not apply to service provided by such artist as a brand ambassador;</p>  |
| 20.     | <p>Services by way of collecting or providing news by an independent journalist, Press Trust of India or United News of India;</p>  |
| 21.     | <p>Services by way of giving on hire -</p> <p>(a) to a state transport undertaking, a motor vehicle meant to carry more than twelve passengers; or</p> <p>(b) to a goods transport agency, a means of transportation of goods;</p>  |
| 22.     | <p>Transport of passengers, with or without accompanied belongings, by -</p> <p>(a) air, embarking from or terminating in an airport located in the state of Arunachal Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, or Tripura or at Bagdogra located in West Bengal;</p> <p>(b) non-airconditioned contract carriage other than radio taxi, for transportation of passengers, excluding tourism, conducted tour, charter or hire; or</p> <p>(c) stage carriage other than air-conditioned stage carriage</p> |
| 23.     | <p>Services of life insurance business provided by way of annuity under the National Pension System regulated by Pension Fund Regulatory and Development Authority of India (PFRDA) under the Pension Fund Regulatory And Development Authority Act, 2013 (23 of 2013)</p>  |

## Service Tax Exemptions to be continued in GST as decided by GST Council

| Sl. No. | Services  |
|---------|---|
| 24.     | Services of life insurance business provided or agreed to be provided by the Army, Naval and Air Force Group Insurance Funds to members of the Army, Navy and Air Force, respectively, under the Group Insurance Schemes of the Central Government  |
| 25.     | Services provided by an incubatee up to a total turnover of fifty lakh rupees in a financial year subject to the following conditions, namely:-<br>(a) the total turnover had not exceeded fifty lakh rupees during the preceding financial year; and<br>(b) a period of three years has not been elapsed from the date of entering into an agreement as an incubatee;  |
| 26.     | Service by an unincorporated body or a non- profit entity registered under any law for the time being in force, to its own members by way of reimbursement of charges or share of contribution -<br>(a) as a trade union;<br>(b) for the provision of carrying out any activity which is exempt from the levy of GST; or<br>(c) up to an amount <b>of five thousand rupees</b> per month per member for sourcing of goods or services from a third person for the common use of its members in a housing society or a residential complex;  |
| 27.     | Services by an organiser to any person in respect of a business exhibition held outside India;  |
| 28.     | Services by way of slaughtering of animals;   |
| 29.     | Services received from a provider of service located in a non- taxable territory by -<br>(a) Government, a local authority, a governmental authority or an individual in relation to any purpose other than commerce, industry or any other business or profession;<br>(b) an entity registered under section 12AA of the Income tax Act, 1961 (43 of 1961) for the purposes of providing charitable activities; or<br>(c) a person located in a non-taxable territory;<br>Provided that the exemption shall not apply to -<br>(i) online information and database access or retrieval services received by persons specified in clause (a) or clause (b); or |

## Service Tax Exemptions to be continued in GST as decided by GST Council

| Sl. No. | Services  |
|---------|---|
|         | (ii) services by way of transportation of goods by a vessel from a place outside India up to the customs station of clearance in India received by persons specified in clause (c);   |
| 30.     | Services of public libraries by way of lending of books, publications or any other knowledge-enhancing content or material;   |
| 31.     | Services by Employees' State Insurance Corporation to persons governed under the Employees' Insurance Act, 1948 (34 of 1948);   |
| 32.     | Services by way of transfer of a going concern, as a whole or an independent part thereof;  |
| 33.     | Services by way of public conveniences such as provision of facilities of bathroom, washrooms, lavatories, urinal or toilets;   |
| 34.     | Services by government, local authority or governmental authority by way of any activity in relation to any function entrusted to a municipality under Article 243 W of the Constitution.   |
| 35.     | Services received by the Reserve Bank of India, from outside India in relation to management of foreign exchange reserves;  |
| 36.     | Services provided by a tour operator to a foreign tourist in relation to a tour conducted wholly outside India.   |
| 37.     | Services by way of pre-conditioning, pre-cooling, ripening, waxing, retail packing, labelling of fruits and vegetables which do not change or alter the essential characteristics of the said fruits or vegetables;   |
| 38.     | Services by way of admission to a museum, national park, wildlife sanctuary, tiger reserve or zoo;  |
| 39.     | Services provided by Government or a local authority to a business entity with a turnover up to rupees twenty lakh (ten lakh rupees in a special category state) in the preceding financial year.<br><br>Explanation.- For the purposes of this entry, it is hereby clarified that the provisions of this entry shall not be applicable to (a) services at S. No. 1 (i), (ii) and (iii); and<br>(b) services by way of renting of immovable property; |
| 40.     | Services provided by Employees Provident Fund Organisation (EPFO) to persons governed under the   |



## Service Tax Exemptions to be continued in GST as decided by GST Council

| Sl. No. | Services  |
|---------|---|
|         | Employees Provident Funds and Miscellaneous Provisions Act, 1952 (19 of 1952);  |
| 41.     | Services provided by Insurance Regulatory and Development Authority of India (IRDA) to insurers under the Insurance Regulatory and Development Authority of India Act, 1999 (41 of 1999);   |
| 42.     | Services provided by Securities and Exchange Board of India (SEBI) set up under the Securities and Exchange Board of India Act, 1992 (15 of 1992) by way of protecting the interests of investors in securities and to promote the development of, and to regulate, the securities market;  |
| 43.     | Services provided by National Centre for Cold Chain Development under Ministry of Agriculture, Cooperation and Farmer's Welfare by way of cold chain knowledge dissemination;   |
| 44.     | Services by way of transportation of goods by an aircraft from a place outside India upto the customs station of clearance in India.  |
| 45.     | Services provided by Government or a local authority to another Government or local authority:<br>Provided that nothing contained in this entry shall apply to services at S. No. 1 (i), (ii) and (iii) above   |
| 46.     | Services provided by Government or a local authority by way of issuance of passport, visa, driving licence, birth certificate or death certificate.   |
| 47.     | Services provided by Government or a local authority by way of tolerating non-performance of a contract for which consideration in the form of fines or liquidated damages is payable to the Government or the local authority under such contract;   |
| 48.     | Services provided by Government or a local authority by way of- (a) registration required under any law for the time being in force; (b) testing, calibration, safety check or certification relating to protection or safety of workers, consumers or public at large, including fire license, required under any law for the time being in force; |
| 49.     | Services provided by Government or a local authority by way of assignment of right to use natural resources to an individual farmer for cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products;  |
| 50.     | Services by Government, a local authority or a governmental authority by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution:   |

## Service Tax Exemptions to be continued in GST as decided by GST Council

| Sl. No. | Services   |
|---------|--|
|         | this shall be continued by way of notification under section 7(2)(b) of CGST/SGST Acts.  |
| 51.     | Services provided by Government or a local authority by way of assignment of right to use any natural resource where such right to use was assigned by the Government or the local authority before the 1 <sup>st</sup> April, 2016:<br>Provided that the exemption shall apply only to service tax payable on one time charge payable, in full upfront or in installments, for assignment of right to use such natural resource;                                      |
| 52.     | Services provided by Government or a local authority by way of allowing a business entity to operate as a telecom service provider or use radiofrequency spectrum during the period prior to 1st April, 2016, on payment of licence fee or spectrum user charges, as the case may be;  |
| 53.     | Services provided by Government by way of deputing officers after office hours or on holidays for inspection or container stuffing or such other duties in relation to import export cargo on payment of Merchant Overtime charges (MOT).  |
| 54.     | Services by an acquiring bank, to any person in relation to settlement of an amount upto two thousand rupees in a single transaction transacted through credit card, debit card, charge card or other payment card service.<br>Explanation. — For the purposes of this entry, “acquiring bank” means any banking company, financial institution including non-banking financial company or any other person, who makes the payment to any person who accepts such card |
| 55.     | Services of leasing of assets (rolling stock assets including wagons, coaches, locos) by Indian Railways Finance Corporation to Indian Railways  |
| 56.     | Services provided by any person for official use of a foreign diplomatic mission or consular post in India or for personal use or for the use of the family members of diplomatic agents or career consular officers posted therein. This exemption is available on reciprocal basis based on a certificate issued by MEA (Protocol Division):<br>this shall be continued by way of notification under section 55 of CGST/SGST Acts.                                   |

## Service Tax Exemptions to be continued in GST as decided by GST Council

| Sl. No. | Services   |
|---------|--|
| 57.     | Taxable services, provided or to be provided, by a Technology Business Incubator (TBI) or a Science and Technology Entrepreneurship Park (STEP) recognized by the National Science and Technology Entrepreneurship Development Board (NSTEDB) of the Department of Science and Technology, Government of India or bio-incubators recognized by the Biotechnology Industry Research Assistance Council, under Department of Biotechnology, Government of India;   |
| 58.     | Taxable service provided by State Government Industrial Development Corporations/ Undertakings to industrial units by way of granting long term (thirty years, or more) lease of industrial plots from so much of tax leviable thereon, as is leviable on the one time upfront amount (called as premium, salami, cost, price, development charges or by any other name) payable for such lease.   |
| 59.     | Services provided to the government by way of transport of passengers with or without accompanied belongings, by air, embarking from or terminating at a regional connectivity scheme airport, against consideration in the form of viability gap funding (VGF).<br>Provided that nothing contained in this entry shall apply on or after the expiry of a period of 1 year from the date of commencement of operations of the regional connectivity scheme airport as notified by the Ministry of Civil Aviation |
| 60.     | Services provided by cord blood banks by way of preservation of stem cells or any other service in relation to such preservation;  |
| 61.     | Services by way of training or coaching in recreational activities relating to,-<br>(i) arts or culture. or<br>(ii) sports by charitable entities registered under section 12AA of Income tax Act, 1961;   |
| 62.     | Any services provided by, _<br>(i) the National Skill Development Corporation set up by the Government of India;<br>(ii) a Sector Skill Council approved by the National Skill Development Corporation;<br>(iii) an assessment agency approved by the Sector Skill Council or the National Skill Development Corporation;<br><br>(iv) a training partner approved by the National Skill Development Corporation or the Sector Skill  |

## Service Tax Exemptions to be continued in GST as decided by GST Council

| Sl. No. | Services   |
|---------|--|
|         | <p style="text-align: center;">Council</p> <p>in relation to</p> <p>(a) the National Skill Development Programme implemented by the National Skill Development Corporation; or</p> <p>(b) a vocational skill development course under the National Skill Certification and Monetary Reward Scheme; or</p> <p>(c) any other Scheme implemented by the National Skill Development Corporation.</p>   |
| 63.     | Services of assessing bodies empanelled <u>centrally</u> by Directorate General of Training, Ministry of Skill Development and Entrepreneurship by way of assessments under Skill Development Initiative (SDI) Scheme  |
| 64.     | Services provided by training providers (Project implementation agencies) under Deen Dayal Upadhyaya Grameen Kaushalya Yojana under the Ministry of Rural Development by way of offering skill or vocational training courses certified by National Council For Vocational Training.   |
| 65.     | <p>Services by way of sponsorship of sporting events organised,-</p> <p>(a) by a national sports federation, or its affiliated federations, where the participating teams or individuals represent any district, State, zone or Country;</p> <p>(b) by Association of Indian Universities, Inter-University Sports Board, School Games Federation of India, All India Sports Council for the Deaf, Paralympic Committee of India or Special Olympics Bharat;</p> <p>(c) by Central Civil Services Cultural and Sports Board;</p> <p>(d) as part of national games, by Indian Olympic Association; or</p> <p>(e) under Panchayat Yuva Kreedha Aur Khel Abhiyaan (PYKKA) Scheme;</p> |
| 66.     | Services provided by way of pure labour contracts of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of a civil structure or any other original works pertaining to the Beneficiary-led individual house construction / enhancement under the Housing for All (Urban) Mission/Pradhan Mantri Awas Yojana (PMAY);  |
| 67.     | Services by way of pure labour contracts of construction, erection, commissioning, or installation of  |

## Service Tax Exemptions to be continued in GST as decided by GST Council

| Sl. No. | Services  |
|---------|---|
|         | original works pertaining to a single residential unit otherwise than as a part of a residential complex;   |
| 68.     | <p>Services of general insurance business provided under following schemes -</p> <ul style="list-style-type: none"> <li>(a) Hut Insurance Scheme;</li> <li>(b) Cattle Insurance under Swarnajaynti Gram Swarozgar Yojna (earlier known as Integrated Rural Development Programme);</li> <li>(c) Scheme for Insurance of Tribals;</li> <li>(d) Janata Personal Accident Policy and Gramin Accident Policy;</li> <li>(e) Group Personal Accident Policy for Self-Employed Women;</li> <li>(f) Agricultural Pumpset and Failed Well Insurance;</li> <li>(g) Premia collected on export credit insurance;</li> <li>(h) Weather Based Crop Insurance Scheme or the Modified National Agricultural Insurance Scheme, approved by the Government of India and implemented by the Ministry of Agriculture;</li> <li>(i) Jan Arogya Bima Policy;</li> <li>(j) National Agricultural Insurance Scheme (Rashtriya Krishi Bima Yojana);</li> <li>(k) Pilot Scheme on Seed Crop Insurance;</li> <li>(l) Central Sector Scheme on Cattle Insurance;</li> <li>(m) Universal Health Insurance Scheme;</li> <li>(n) Rashtriya Swasthya Bima Yojana; or</li> <li>(o) Coconut Palm Insurance Scheme;</li> <li>(p) Pradhan Mantri Suraksha BimaYojna;</li> <li>(q) Niramaya Health Insurance Scheme implemented by Trust constituted under the provisions of the National Trust for the Welfare of Persons with Autism, Cerebral Palsy, Mental Retardation and Multiple Disabilities Act, 1999 (44 of 1999); or</li> <li>(r) Any other insurance scheme of the State Government as may be notified by Government of India on the recommendation of GSTC.</li> </ul> |
| 69.     | Services of life insurance business provided under following schemes -  |

## Service Tax Exemptions to be continued in GST as decided by GST Council

| Sl. No. | Services  |
|---------|---|
|         | <p>(a) Janashree Bima Yojana (JBY); or</p> <p>(b) Aam Aadmi Bima Yojana (AABY);</p> <p>(c) Life micro-insurance product as approved by the Insurance Regulatory and Development Authority, having maximum amount of cover of fifty thousand rupees;</p> <p>(d) Varishtha Pension BimaYojana;</p> <p>(e) Pradhan Mantri Jeevan JyotiBimaYojana;</p> <p>(f) Pradhan Mantri Jan DhanYogana;</p> <p>(g) Pradhan Mantri Vaya Vandan Yojana; and</p> <p>(h) Any other insurance scheme of the State Government as may be notified by Government of India on the recommendation of GSTC.</p> |
| 70.     | Services by way of collection of contribution under Atal Pension Yojana (APY).  |
| 71.     | Services by way of collection of contribution under any pension scheme of the State Governments.  |
| 72.     | <p>Service of transportation of passengers, with or without accompanied belongings, by—</p> <p>(i) railways in a class other than—</p> <p style="padding-left: 40px;">(A) first class; or</p> <p style="padding-left: 40px;">(B) an air-conditioned coach;</p> <p>(ii) metro, monorail or tramway;</p> <p>(iii) inland waterways;</p> <p>(iv) public transport, other than predominantly for tourism purpose, in a vessel between places located in India; and</p> <p>(v) metered cabs or auto rickshaws (including E-rickshaws);</p>   |
| 73.     | <p>Services by a person by way of-</p> <p>(a) conduct of any religious ceremony;</p> <p>(b) renting of precincts of a religious place meant for general public, owned or managed by an entity registered as a charitable or religious trust under section 12AA of the Income-tax Act, 1961 (hereinafter referred to as the Income-tax Act), or a trust or an institution registered under sub clause (v) of clause (23C) of section 10 of the Income-tax Act or a body or an authority covered</p>  |

## Service Tax Exemptions to be continued in GST as decided by GST Council

| Sl. No. | Services  |
|---------|---|
|         | <p>under clause (23BBA) of section 10 of the Income-tax Act:<br/>                     Provided that nothing contained in (b) of this exemption shall apply to,-</p> <ul style="list-style-type: none"> <li>(i) renting of rooms where charges are Rs 1000/- or more per day;</li> <li>(ii) renting of premises, community halls, kalyanmandapam or open area, etc where charges are Rs 10,000/- or more per day;</li> <li>(iii) renting of shops or other spaces for business or commerce where charges are Rs 10,000/-or more per month.</li> </ul>  |
| 74.     | Services by a hotel, inn, guest house, club or campsite, by whatever name called, for residential or lodging purposes, having declared tariff of a unit of accommodation less than one thousand rupees per day or equivalent;   |
| 75.     | Services by way of transportation by <u>rail or a vessel</u> from one place in India to another of the following goods - <ul style="list-style-type: none"> <li>(a) relief materials meant for victims of natural or man-made disasters, calamities, accidents or mishap;</li> <li>(b) defence or military equipments;</li> <li>(c) newspaper or magazines registered with the Registrar of Newspapers;</li> <li>(d) railway equipments or materials;</li> <li>(e) agricultural produce;</li> <li>(f) milk, salt and food grain including flours, pulses and rice; and</li> <li>(g) organic manure</li> </ul> |
| 76.     | Services provided by a <u>goods transport agency</u> , by way of transport in a goods carriage of,- <ul style="list-style-type: none"> <li>(a) agricultural produce;</li> <li>(b) goods, where gross amount charged for the transportation of goods on a consignment transported in a single carriage does not exceed one thousand five hundred rupees;</li> <li>(c) goods, where gross amount charged for transportation of all such goods for a single consignee does not exceed rupees seven hundred fifty;</li> <li>(d) milk, salt and food grain including flour, pulses and rice;</li> </ul>            |

## Service Tax Exemptions to be continued in GST as decided by GST Council

| Sl. No. | Services   |
|---------|--|
|         | <p>(e) organic manure;</p> <p>(f) newspaper or magazines registered with the Registrar of Newspapers;</p> <p>(g) relief materials meant for victims of natural or man-made disasters, calamities, accidents or mishap; or</p> <p>(h) defence or military equipment's;</p>  |
| 77.     | <p>Services by the following persons in respective capacities -</p> <p>(a) business facilitator or a business correspondent to a banking company with respect to accounts in its rural area branch;</p> <p>(b) any person as an intermediary to a business facilitator or a business correspondent with respect to services mentioned in clause (g); or</p> <p>(c) business facilitator or a business correspondent to an insurance company in a rural area;</p>   |
| 78.     | <p>Carrying out an intermediate production process as job work in relation to cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products or agricultural produce;</p>   |
| 79.     | <p>Services by way of loading, unloading, packing, storage or warehousing of rice;</p>   |
| 80.     | <p>Services by way of right to admission to, -</p> <p>(i) circus, dance, or theatrical performance including drama or ballet;</p> <p>(ii) award function, concert, pageant, musical performance or any sporting event other than a recognized sporting event;</p> <p>(iii) recognised sporting event;</p> <p>where the consideration for admission is not more than Rs 250 per person in (i), (ii) and (iii) above.</p>  |
| 81.     | <p>Services provided by Government or a local authority where the gross amount charged for such services does not exceed Rs.5000/.</p> <p>Provided that nothing contained in this entry shall apply to services S. No. 1 (i), (ii) and (iii) above:</p> <p>Provided further that in case where continuous supply of service, as defined in sub-section (33) of section 2 of the CGST Act, 2017, is provided by the Government or a local authority, the exemption shall apply only where the gross amount charged for such service does not exceed Rs. 5000/- in a financial</p> |



## Service Tax Exemptions to be continued in GST as decided by GST Council

| <b>Sl. No.</b> | <b>Services</b>  |
|----------------|--|
|                | year; [This may be continued by way of an omnibus threshold exemption from payment of GST under section 9 (4) of CGST/SGST Act in respect of supplies upto Rs 10,000/-].   |
| 82.            | (i) Health care services by a clinical establishment, an authorised medical practitioner or para-medics;<br>(ii) Services provided by way of transportation of a patient in an ambulance, other than those specified in (i) above; |
| 83.            | <b>New Exemption:</b><br>Services provided by the Goods and Services Tax Network (GSTN) to the Central Government or State Governments/Union Territories for implementation of Goods and Services Tax (GST)                        |

**DRAFT**

**FORMATS UNDER**

**GOODS AND SERVICES TAX -**

**INVOICE RULES, 20--**

**Note: Corresponding changes in the Model GST Law are being carried out separately. Comments , if any may kindly be given by 28<sup>th</sup> September, 2016.**

**Government of India/State  
Department of .....**

**Form GST INV - 1  
(See Rule -----)**

**Application for Electronic Reference Number of an Invoice**

1. GSTIN
2. Name
3. Address
4. Serial No. of Invoice
5. Date of Invoice

**Details of Receiver (Billed to)**

Name  
Address  
State  
State Code  
GSTIN/Unique ID

**Details of Consignee (Shipped to)**

Name  
Address  
State  
State Code  
GSTIN/Unique ID

| Sr. No.                                  | Description of Goods           | HS N | Qty. | Unit | Rate (per item) | Total | Discount | Taxable value | CGST |      | SGST |      | IGST |      |
|--|--------------------------------|------|------|------|-----------------|-------|----------|---------------|------|------|------|------|------|------|
|  |                                |      |      |      |                 |       |          |               | Rate | Amt. | Rate | Amt. | Rate | Amt. |
|  |                                |      |      |      |                 |       |          |               |      |      |      |      |      |      |
|  | Freight                        |      |      |      |                 |       |          |               |      |      |      |      |      |      |
|  | Insurance                      |      |      |      |                 |       |          |               |      |      |      |      |      |      |
|  | Packing and Forwarding Charges |      |      |      |                 |       |          |               |      |      |      |      |      |      |
|  |                                |      |      |      |                 |       |          |               |      |      |      |      |      |      |
|  |                                |      |      |      | <b>Total</b>    |       |          |               |      |      |      |      |      |      |
| Total Invoice Value (In figure)          |                                |      |      |      |                 |       |          |               |      |      |      |      |      |      |
| Total Invoice Value (In Words)           |                                |      |      |      |                 |       |          |               |      |      |      |      |      |      |
| Amount of Tax subject to Reverse Charges |                                |      |      |      |                 |       |          |               |      |      |      |      |      |      |

Declaration:

Signatory

**Electronic Reference Number**

Signature

Name of the

Designation / Status

**Date -**





**CENTRAL WAREHOUSING CORPORATION**  
**(A Govt. of India Undertaking) -**  
 4/1, Siri institutional area, August Kranti Marg,  
 Hauz Khas, New Delhi-110016  
 GSTIN:- \_\_\_\_\_

**Debit/Credit Note**

|  |                          |  |
|--|--------------------------|--|
| Details of Customer<br>Name<br>Address<br>State<br>State Code<br>GSTIN | Sr. No.                  |  |
|  | Date:                    |  |
|  | Invoice No.              |  |
|  | Date of Issue of Invoice |  |

| Sr. No                                    | Description | Accounting Code of Services | Taxable Value | CGST |      | SGST |      | IGST |      |
|---|-------------|-----------------------------|---------------|------|------|------|------|------|------|
|   |             |                             |               | Rate | Amt. | Rate | Amt. | Rate | Amt. |
|   |             |                             |               |      |      |      |      |      |      |
|   |             |                             | Total         |      |      |      |      |      |      |
| Total Debit/Credit note Value (in figure) |             |                             |               |      |      |      |      |      |      |
| Total Debit/Credit note Value (in Words)  |             |                             |               |      |      |      |      |      |      |

Signature  
 Name of the Signatory  
 Designation

**Bill of supply**

A bill of supply referred shall be issued by the supplier containing the following details:-

- (a) name, address and GSTIN of the supplier;
- (b) a consecutive serial number not exceeding sixteen characters, in one or more multiple series, containing alphabets or numerals or special characters -hyphen or dash and slash symbolised as “-” and “/”respectively, and any combination thereof, unique for a financial year;
- (c) date of its issue;
- (d) name, address and GSTIN or UIN, if registered, of the recipient;
- (e) HSN Code of goods or Accounting Code for services;
- (f) description of goods or services or both;
- (g) value of supply of goods or services or both taking into account discount or abatement, if any; and
- (h) signature or digital signature of the supplier or his authorized representative:



## SERVICES UNDER REVERSE CHARGE AS APPROVED BY GST COUNCIL

The fitment of rates of services were discussed on 19 May 2017 during the 14<sup>th</sup> GST Council meeting held at Srinagar, Jammu & Kashmir. The Council has broadly approved the GST rates for services at Nil, 5%, 12%, 18% and 28%. The list of services that will be under reverse charge as approved by the GST Council is given below. The information is being uploaded immediately after the GST Council's decision and it will be subject to further vetting during which the list may undergo some changes. The decisions of the GST Council are being communicated for general information and will be given effect to through gazette notifications which shall have force of law.

| Sl. No. | Service   | Provider of service                                  | Percentage of service tax payable by service provider | Recipient of Service  | Percentage of service tax payable by any person other than the service provider |
|---------|---|--|---|---|---|
| 1.      | Taxable services provided or agreed to be provided by any person who is located in a non-taxable territory and received by any person located in the taxable territory other than non-assessee online recipient (OIDAR) | Any person who is located in a non-taxable territory | Nil   | Any person located in the taxable territory other than non-assessee online recipient (Business Recipient)   | 100%  |
| 2.      | Services provided or agreed to be provided by a goods transport agency (GTA) in respect of transportation of goods by road  | Goods Transport Agency (GTA)                         | Nil   | (a) any factory registered under or governed by the Factories Act, 1948;<br>(b) any society registered under the Societies Registration Act, 1860 or under any other law for the time being in force in | 100%  |

## SERVICES UNDER REVERSE CHARGE AS APPROVED BY GST COUNCIL

| Sl. No. | Service  | Provider of service                         | Percentage of service tax payable by service provider | Recipient of Service  | Percentage of service tax payable by any person other than the service provider |
|---------|--|---|---|---|---|
|         |  |   |   | any part of India;<br>(c) any co-operative society established by or under any law;<br>(d) any person registered under CGST/SGST/UTGST Act;<br>(e) any body corporate established, by or under any law; or<br>(f) any partnership firm whether registered or not under any law including association of persons.<br>(g) Casual taxable person |   |
| 3.      | Services provided or agreed to be provided by an individual advocate or firm of advocates by way of legal services, directly or indirectly | An individual advocate or firm of advocates | Nil   | Any business entity.  | 100%  |
| 4.      | Services provided or agreed to be provided by an arbitral tribunal   | An arbitral tribunal                        | Nil   | Any business entity.  | 100%  |

## SERVICES UNDER REVERSE CHARGE AS APPROVED BY GST COUNCIL

| Sl. No. | Service   | Provider of service           | Percentage of service tax payable by service provider | Recipient of Service                   | Percentage of service tax payable by any person other than the service provider |
|---------|---|-------------------------------|---|--|---|
| 5.      | Sponsorship services  | Any person                    | Nil   | Anybody corporate or partnership firm. | 100%  |
| 6.      | Services provided or agreed to be provided by Government or local authority excluding, -<br>(1) renting of immovable property, and<br>(2) services specified below-<br>(i) services by the Department of Posts by way of speed post, express parcel post, life insurance, and agency services provided to a person other than Government;<br>(ii) services in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport; | Government or local authority | Nil   | Any business entity.                   | 100%  |

## SERVICES UNDER REVERSE CHARGE AS APPROVED BY GST COUNCIL

| Sl. No. | Service   | Provider of service                                   | Percentage of service tax payable by service provider | Recipient of Service   | Percentage of service tax payable by any person other than the service provider |
|---------|---|---|---|--|---|
|         | (iii) transport of goods or passengers.   |   |   |  |   |
| 7.      | Services provided or agreed to be provided by a director of a company or a body corporate to the said company or the body corporate;              | A director of a company or a body corporate           | Nil   | A company or a body corporate.   | 100%  |
| 8.      | Services provided or agreed to be provided by an insurance agent to any person carrying on insurance business                                     | An insurance agent                                    | Nil   | Any person carrying on insurance business.                                       | 100%  |
| 9.      | Services provided or agreed to be provided by a recovery agent to a banking company or a financial institution or a non-banking financial company | A recovery agent                                      | Nil   | A banking company or a financial institution or a non-banking financial company. | 100%  |
| 10.     | Services by way of transportation of goods by a vessel from a place outside India up to the customs station of clearance in India                 | A person located in non-taxable territory to a person | Nil   | Importer as defined under clause (26) of section 2 of the Customs Act, 1962.     | 100%  |

## SERVICES UNDER REVERSE CHARGE AS APPROVED BY GST COUNCIL

| Sl. No. | Service  | Provider of service                                  | Percentage of service tax payable by service provider | Recipient of Service               | Percentage of service tax payable by any person other than the service provider |
|---------|--|--|---|------------------------------------|---|
|         |  | located in non-taxable territory                     |   |                                    |   |
| 11.     | Transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 relating to original literary, dramatic, musical or artistic works | Author or music composer, photographer, artist, etc. | NIL   | Publisher, Music company, Producer | 100%  |
| 12.     | Radio taxi or Passenger Transport Services provided through electronic commerce operator   | Taxi driver or Rent a cab operator                   | Nil   | Any person                         | 100% by Electronic Commerce Operator  |

\*\*\*\*

## **ANNEX-IV**

Following accounting system need to be followed:

- 1) For Output GST following Group and ledgers under that group are to be opened:

| <b>Group</b>                 | <b>Ledger</b>                                  |
|------------------------------|--|
| P591 CGST Output Tax Payable |  |
|                              | P591A CGST Registered Dealer                   |
|                              | P591B CGST Un-Registered dealer above 2.5 Lakh |
|                              | P591C CGST Un-Registered Dealer up to 2.5 Lakh |
|                              | P591D Exempted/NIL Rated                       |

| <b>Group</b>                 | <b>Ledger</b>                                  |
|------------------------------|--|
| P592 SGST Output Tax Payable |  |
|                              | P592A SGST Registered Dealer                   |
|                              | P592B SGST Un-Registered dealer above 2.5 Lakh |
|                              | P592C SGST Un-Registered Dealer up to 2.5 Lakh |
|                              | P592D Exempted/NIL Rated                       |

| <b>Group</b>                 | <b>Ledger</b>                                  |
|------------------------------|--|
| P593 IGST Output Tax Payable |  |
|                              | P593A IGST Registered Dealer                   |
|                              | P593B IGST Un-Registered dealer above 2.5 Lakh |
|                              | P593C IGST Un-Registered Dealer below 2.5 Lakh |
|                              | P593D Exempted/NIL Rated                       |

- 2) For Input GST following Group and ledgers under that group are to be opened:

| <b>Group</b> | <b>Ledger</b>                            |
|--------------|--|
|              | P594 CGST Input Tax Credit Availment A/c |
|              | P594A CGST Registered Dealer             |
|              | P594B CGST Un-Registered dealer RCM      |
|              | P594C CGST Un-Registered Dealer Non-RCM  |
|              | P594D CGST –Composition Scheme           |

| <b>Group</b> | <b>Ledger</b>                            |
|--------------|--|
|              | P595 SGST Input Tax Credit Availment A/c |
|              | P595A SGST Registered Dealer             |
|              | P595B SGST Un-Registered dealer RCM      |
|              | P595C SGST Un-Registered Dealer Non-RCM  |
|              | P595D SGST – Composition Scheme          |

| <b>Group</b> | <b>Ledger</b>                            |
|--------------|--|
|              | P596 IGST Input Tax Credit Availment A/c |
|              | P596A IGST Registered Dealer             |
|              | P596B IGST Un-Registered dealer RCM      |
|              | P596C IGST Un-Registered Dealer Non-RCM  |
|              | P596D IGST – Composition Scheme          |

3) Following Entries shall be passed:

A) Entry at the time of raising the bill to customer:

|   |     |     |     |
|---|-----|-----|-----|
| Customer/Debtor's A/c   | Dr. | xxx |     |
| To R900 Warehousing Charges                                   | Cr. |     | xxx |
| To P591A CGST Registered Dealer                               | Cr. |     | xxx |
| To P591B CGST Un-Registered dealer above 2.5 Lakh             | Cr. |     | xxx |
| To P591C CGST Un-Registered Dealer up to 2.5 Lakh             | Cr. |     | xxx |
| To P591D Exempted/NIL Rated                                   | Cr. |     | xxx |
| To P592A SGST Registered Dealer                               | Cr. |     | xxx |
| To P592B SGST Un-Registered dealer above 2.5 Lakh             | Cr. |     | xxx |
| To P592C SGST Un-Registered Dealer up to 2.5 Lakh             | Cr. |     | xxx |
| To P592D Exempted/NIL Rated                                   | Cr. |     | xxx |
| To P593A IGST Registered Dealer                               | Cr. |     | xxx |
| To P593B IGST Un-Registered dealer above 2.5 Lakh             | Cr. |     | xxx |
| To P593C IGST Un-Registered Dealer up to 2.5 Lakh             | Cr. |     | xxx |
| To P593D Exempted/NIL Rated                                   |     |     | xxx |
| (Being bill raised to customer for output supply of services) |     |     |     |

B) Vouchers for booking of any expenditures/ inward supply of goods/services:

|   |     |     |     |
|---|-----|-----|-----|
| Expenditure A/c   | Dr. | xxx |     |
| P594A CGST Registered Dealer                              | Dr. | xxx |     |
| P594B CGST Un-Registered dealer RCM                       | Dr. | xxx |     |
| P594C CGST Un-Registered Dealer Non-RCM                   | Dr. | xxx |     |
| P594D CGST –Composition Scheme                            | Dr. | xxx |     |
| P595A SGST Registered Dealer                              | Dr. | xxx |     |
| P595B SGST Un-Registered dealer RCM                       | Dr. | xxx |     |
| P595C SGST Un-Registered Dealer Non-RCM                   | Dr. | xxx |     |
| P595D SGST – Composition Scheme                           | Dr. | xxx |     |
| P596A IGST Registered Dealer                              | Dr. | xxx |     |
| P596B IGST Un-Registered dealer RCM                       | Dr. | xxx |     |
| P596C IGST Un-Registered Dealer Non-RCM                   | Dr. | xxx |     |
| P596D IGST – Composition Scheme                           | Dr. | xxx |     |
| To TDS(as applicable)                                     | Cr. |     | xxx |
| To Supplier of Goods/Service                              | Cr. |     | xxx |
| (Being expenditure incurred on inward supply of services) |     |     |     |



C) At the time of payment of expenditures/ inward supply of goods/services:

|   |     |     |     |
|---|-----|-----|-----|
| Supplier of Goods/Service                           | Dr. | xxx |     |
| To Bank   | Cr. |     | xxx |
| (Being payments made to supplier of goods/services) |     |     |     |

D) At the time of Payment of balance output tax after utilization of input tax credit:

|  |     |     |     |
|--|-----|-----|-----|
| P591A CGST Registered Dealer   | Cr. | xxx |     |
| P591B CGST Un-Registered dealer above 2.5 Lakh                                 | Cr. | xxx |     |
| P591C CGST Un-Registered Dealer up to 2.5 Lakh                                 | Cr. | xxx |     |
| P591D Exempted/NIL Rated   | Cr. | xxx |     |
| P592A SGST Registered Dealer   | Cr. | xxx |     |
| P592B SGST Un-Registered dealer above 2.5 Lakh                                 | Cr. | xxx |     |
| P592C SGST Un-Registered Dealer up to 2.5 Lakh                                 | Cr. | xxx |     |
| P592D Exempted/NIL Rated   | Cr. | xxx |     |
| P593A IGST Registered Dealer   | Cr. | xxx |     |
| P593B IGST Un-Registered dealer above 2.5 Lakh                                 | Cr. | xxx |     |
| P593C IGST Un-Registered Dealer up to 2.5 Lakh                                 | Cr. | xxx |     |
| P593D Exempted/NIL Rated   |     | xxx |     |
| To P594A CGST Registered Dealer  | Dr. |     | xxx |
| To P594B CGST Un-Registered dealer RCM   | Dr. |     | xxx |
| To P594C CGST Un-Registered Dealer Non-RCM                                     | Dr. |     | xxx |
| To P594D CGST –Composition Scheme  | Dr. |     | xxx |
| To P595A SGST Registered Dealer  | Dr. |     | xxx |
| To P595B SGST Un-Registered dealer RCM   | Dr. |     | xxx |
| To P595C SGST Un-Registered Dealer Non-RCM                                     | Dr. |     | xxx |
| To P595D SGST – Composition Scheme   | Dr. |     | xxx |
| To P596A IGST Registered Dealer  | Dr. |     | xxx |
| To P596B IGST Un-Registered dealer RCM   | Dr. |     | xxx |
| To P596C IGST Un-Registered Dealer Non-RCM                                     | Dr. |     | xxx |
| To P596D IGST – Composition Scheme   | Dr. |     | xxx |
| To Bank  |     |     |     |
| (Being After utilisation of credit available on GSTN Website balance GST paid) |     |     |     |

E) In case any input tax credit need to be reversed due to compliance of any provisions of upcoming GST act, following entry shall be passed:

|  |     |     |     |
|--|-----|-----|-----|
| To R897 UN-Utilised Input Tax Credit(CGST/SGST/IGST)                           | Cr. | xxx |     |
| To P594A CGST Registered Dealer  | Dr. |     | xxx |
| To P594B CGST Un-Registered dealer RCM   | Dr. |     | xxx |
| To P594C CGST Un-Registered Dealer Non-RCM                                     | Dr. |     | xxx |
| To P594D CGST –Composition Scheme  | Dr. |     | xxx |
| To P595A SGST Registered Dealer  | Dr. |     | xxx |
| To P595B SGST Un-Registered dealer RCM   | Dr. |     | xxx |
| To P595C SGST Un-Registered Dealer Non-RCM                                     | Dr. |     | xxx |
| To P595D SGST – Composition Scheme   | Dr. |     | xxx |
| To P596A IGST Registered Dealer  | Dr. |     | xxx |
| To P596B IGST Un-Registered dealer RCM   | Dr. |     | xxx |
| To P596C IGST Un-Registered Dealer Non-RCM                                     | Dr. |     | xxx |
| To P596D IGST – Composition Scheme   | Dr. |     | xxx |
| To Bank  |     |     |     |
| (Being After utilization of credit available on GSTN Website balance GST paid) |     |     |     |

F) In case any input tax credit distribution by CCs/COs being input service distributor to various regional offices:

|  |     |     |     |
|--|-----|-----|-----|
| To Regional Office                         | Cr. | xxx |     |
| To P594A CGST Registered Dealer            | Dr. |     | xxx |
| To P594B CGST Un-Registered dealer RCM     | Dr. |     | xxx |
| To P594C CGST Un-Registered Dealer Non-RCM | Dr. |     | xxx |
| To P594D CGST –Composition Scheme          | Dr. |     | xxx |
| To P595A SGST Registered Dealer            | Dr. |     | xxx |
| To P595B SGST Un-Registered dealer RCM     | Dr. |     | xxx |
| To P595C SGST Un-Registered Dealer Non-RCM | Dr. |     | xxx |
| To P595D SGST – Composition Scheme         | Dr. |     | xxx |
| To P596A IGST Registered Dealer            | Dr. |     | xxx |
| To P596B IGST Un-Registered dealer RCM     | Dr. |     | xxx |
| To P596C IGST Un-Registered Dealer Non-RCM | Dr. |     | xxx |
| To P596D IGST – Composition Scheme         | Dr. |     | xxx |
| (Being distribution of input tax credit)   |     |     |     |

19. Implementation at Warehouses/CFS/ICD/ICP and Strategic alliance

All the warehouses may be advised to strictly follow the format of invoices, debit notes, credit notes as per format enclosed. For CFS / ICDs / ICP / Strategic Alliance, it may please be ensured by Regional Manager that the software being used complies with the GST requirement. This may please be coordinated with GM (MIS) and the software vendor for necessary modification in the software. It may please be ensured that the data generated from the software is put in the Excel format so that same can be imported to the Tally for necessary accounting entries.

In case of any query / difficulty, please contact the undersigned and his team members. The details of team members are given below:

Mr. Anil Manik Rao, GM(System), 01126864711, 9871699240-Mobile (for software related issues)

Mr. Amit Puri, Dy.General Manager(Finance) : 011-26512788, 9810648540 - Mobile, Email-amitpuricwc@gmail.com

Mrs. Kusum Mittal, Manager(Indirect Tax) : 011-26566107 Extn. 258, 8860025589 - Mobile, Email-kusum.cwc@gmail.com



( N.K. GROVER )  
Group General Manager(F&A)  
Mobile No.: 9811077798

Email id. [grover@cewacor.nic.in](mailto:grover@cewacor.nic.in), [grover.cwhc@nic.in](mailto:grover.cwhc@nic.in)

**Copies for information to:**

1. PPS to Managing Director, CWC, CO, New Delhi
2. AM to Director(Finance) / SAM to Director(Personnel) / PS to Director(MCP), CWC, CO, New Delhi
3. PS to CVO / PPS to GGM(A/cs), CWC, CO, New Delhi
4. All HODs at CWC, Corporate Office, New Delhi
5. All DGMs/AGMs/Managers / (Sr.) Asstt. Managers / Accountants in Finance, Accounts & Internal Audit Cadre at CWC, Corporate Office, New Delhi
6. PPS to GM(Systems), CWC, CO, New Delhi with a request to place this Circular on CWC's Website
7. Manager (Rajbhasha), CWC, CO, New Delhi with a request to arrange Hindi Version of this Circular.