

CHAPTER 1 – INTRODUCTION TO GST

No Amendment

CHAPTER 2 – CHARGE OF GST

I. RCM In Case Of Services As Per Section 9(3) Of CGST Act – New Entry Added:

Description Of Supply Of Services	Supplier Of Services	Recipient Of Services
Service by way of renting of any property other than residential dwelling	Any unregistered person	Any registered person

II. Clarifications In Respect Of Restaurant Services Supplied Through 'Electronic Commerce Operator' Covered u/s 9(5) Of CGST Act:

- ECOs are liable to pay GST on any restaurant service supplied through them irrespective of the fact whether the actual service supplier (ie, restaurant) is registered under GST or not.
- ECOs are required to pay the entire GST liability u/s 9(5) of CGST Act in cash only. In other words, no ITC can be utilised for payment of GST on restaurant services supplied through ECOs.
- ECOs are not required to collect TCS u/s 52 of CGST Act in respect of restaurant services on which tax is paid by ECOs u/s 9(5) of CGST Act.
- ECOs are required to raise invoices on behalf of the restaurants in respect of restaurant services supplied through them.
- ECOs provide their own services as an electronic platform and as an intermediary for which it would acquire inputs/input services on which ECOs avail ITC. The ECO charges commission, platform fee, etc for the services it provides from both the restaurants operators and the customers. Therefore, the tax paid by ECOs on procurement of inputs/input services can be utilised by ECOs for payment of GST on services provided by ECO on its own account.
- As ECOs are already registered as per the provisions of Section 24 of CGST Act, ECOs are not required to take any separate registration for paying tax u/s 9(5) of CGST Act on restaurant services supplied through them.
- The aggregate turnover of the person supplying restaurant services through ECOs shall be computed in accordance with the definition of aggregate turnover u/s 2(6) of CGST Act and shall include the aggregate value of supplies made by the restaurant through ECOs. Accordingly, for threshold consideration or any other purpose in the CGST Act, the person providing restaurant service through ECO shall account for such services in his aggregate turnover.
- In respect of supplies not notified u/s 9(5) of CGST Act but supplied through ECOs, the liability to pay GST shall remain on such supplier and ECOs shall continue to deposit TCS on such supplies.
- Where 'restaurant services' and 'goods or services other than restaurant service' are sold by a restaurant to a customer under the same order, it becomes important to ascertain the manner of raising invoices. Considering that liability to pay GST on supplies other than 'restaurant service' through the ECO, and other compliances under the CGST Act (including issuance of invoice to customer), continues to lie with the respective suppliers, it is advisable that ECOs raises separate bill for restaurant services in such cases.

CHAPTER 3 – SUPPLY UNDER GST

No Amendment

CHAPTER 4 - COMPOSITION SCHEME

I. Additional Time Of 2 Months For Submission Of GSTR-4 Wef FY 24-25 Onwards:

A composition dealer is required to furnish a return for every financial year in Form GSTR-4 as per the following due dates:

Particulars	Due-Date
GSTR-4 for FY 2023-24 & for FYs prior to FY 2023-24	30 th April of the succeeding FY
GSTR-4 for FY 2024-25 & onwards	30 th June of the succeeding FY

CHAPTER 5 - TIME OF SUPPLY

No Amendment

CHAPTER 6 - VALUE OF SUPPLY

No Amendment

CHAPTER 7 - INPUT TAX CREDIT

I. Time Limit For Taking ITC In Case Of Revocation Of Cancelled Registration {Section 16(6)}:

- In case of cancellation of registration and its subsequent revocation thereof, returns for the period from the date of cancellation till the date of revocation of cancellation cannot be filed on the portal by the taxpayers till the time of passing of revocation order.
- In such cases, where the recipient has not claimed the ITC in respect of any invoice/debit note on the date of cancellation of registration and the time-limit stipulated u/s 16(4) lapses during the course of revocation proceedings, he would not be able to claim ITC on the said invoice/debit note.
- Consequently, relaxation has been given and the time limit to avail ITC u/s 16(4) in such cases has been extended. The revised time limit runs till the date of filing returns post the passing of revocation order provided the returns for the period from the date of cancellation of registration till the date of revocation of cancellation of registration are filed within 30 days of revocation of cancellation of registration. Availment of ITC is subject to the condition that the time limit to avail ITC in respect of the said invoice/debit note u/s 16(4) had not already expired on the date of cancellation of registration.

II. Clarification On Time Limit For Availment Of ITC Under Section 16(4) Of The CGST Act, 2017 In Respect Of RCM Supplies Received From Unregistered Persons:

- In cases of RCM supplies received from unregistered suppliers, the recipient is required to issue tax invoice for his own records. The relevant financial year for calculation of time limit for availment of ITC in respect of such an invoice shall be the financial year in which the invoice has been issued by the recipient, subject to payment of tax on the said supply by the recipient and fulfilment of other conditions and restrictions of Sections 16 & 17 of the CGST Act, 2017.
- In case, the recipient issues the invoice after the time of supply of the said supply and pays tax accordingly, he will be required to pay interest on such delayed payment of tax.
- Further, in cases of such delayed issuance of invoice by the recipient, he may also be liable to penal action under the provisions of Section 122 of the CGST Act, 2017.

Note: Rule 47A of CGST Rules has been newly inserted to prescribe the time limit for issuing tax invoice in cases where recipient is required to issue invoice. Rule 47A requires the recipient to issue invoice within a period of 30 days from the date of receipt of the said supply of goods or services, or both. However, Rule 47A has become applicable with effect from 1st November 2024 and thus, not applicable for May 2025 Exams.

III. Clarification On Availability Of ITC In Respect Of 'Demo Vehicles' Which Are Motor Vehicles For Transportation Of Passengers Having Approved Seating Capacity Of Not More Than 13 Persons (Including The Driver):

Demo vehicles are used by authorized dealers to provide trial run and to demonstrate features of the vehicle to potential buyers. It helps the potential buyers to make a decision to purchase a particular kind of motor vehicle. Therefore, as demo vehicles promote sale of similar type of motor vehicles, they can be considered to be used by the dealer for making 'further supply of such motor vehicles'. Accordingly, ITC in respect of demo vehicles is **NOT BLOCKED** u/s 17(5) of CGST Act.

CHAPTER 8 - EXEMPTIONS UNDER GST

I. 'GOODS TRANSPORTATION' SECTOR - New Clarification Introduced:

- It has been clarified by CBIC that ancillary or incidental services provided by GTA in the course of transportation of goods by road, such as loading/unloading, packing/unpacking, transshipment, temporary warehousing etc. will be treated as composite supply of transport of goods. The method of invoicing used by GTAs will not generally alter the nature of the composite supply of service.
- However, if such services are not provided during the course of transportation of goods and are invoiced separately, then these services will not be treated as composite supply of transport of goods.

II. 'EDUCATION' SECTOR - New Exemption Introduced:

- **New Entry (Entry 66A):** Services of affiliation provided by a Central or State Educational Board or Council or any other similar body, by whatever name called, to a school established, owned or controlled by the Central Government, State Government, Union Territory, local authority, Governmental authority or Government entity.
- **Affiliation Provided By Universities To Colleges:**
 - The activity of affiliation is to monitor and ensure whether the institution possesses the required infrastructure in terms of space, technical prowess, financial liquidity, faculty strength, etc. and is thereby eligible for the privileges to conduct the course/program of study for the degree/title extended by the University to the students enrolled in such institutions.
 - The affiliation services provided by the universities are not related to the admission of students to such colleges or the conduct of examinations by such colleges.
 - It has been clarified by CBIC that the affiliation services provided by universities to their constituent colleges are not covered within the ambit of exemptions provided to educational institutions and thus, such services are taxable.
- **Affiliation Provided By Central/State Educational Boards Or Councils Or Other Similar Bodies To Schools:**
 - The activity of affiliation carried out by educational boards or councils, or other similar bodies, is to monitor and ensure whether the schools possess the required infrastructure, finances, faculty strength etc. and are thereby eligible for the privileges to operate under the aegis of said boards or councils.
 - The affiliation services are not related to the admission of students to such schools or the conduct of examinations by such schools.
 - It has been clarified by CBIC that such services of affiliation, provided to schools by Central or State educational boards or councils, or other similar bodies, by whatever name called, are taxable.

- However, it may be noted that the affiliation services provided by Central and State educational boards or Councils, or other similar bodies to GOVERNMENT SCHOOLS (ie, schools established, owned or controlled by Central Government, State Government, Union Territory, local authority, Governmental authority or Government entity) are exempt vide Entry 66A of Exemption Notification.

III. 'RENTING' SECTOR - New Exemption Introduced:

- For determining the taxability of accommodation services for students in student residences & accommodation services provided by Hostels, Camps, Paying Guest accommodations and the like, a new entry has been introduced.
- **New Entry:** Supply of accommodation services having value of supply less than or equal to ₹ 20,000 per person per month provided that the accommodation service is supplied for a minimum continuous period of 90 days.

IV. 'GOVERNMENT' SECTOR - New Exemptions Introduced:

- **1st New Entry:** Services provided by Ministry of Railways (Indian Railways) to individuals by way of:
 - Sale of platform tickets;
 - Facility of retiring rooms/waiting rooms;
 - Cloak room services; and
 - Battery operated car services.
- **2nd New Entry:** Services provided by one zone/division under Ministry of Railways (Indian Railways) to another zone(s)/division(s) under Ministry of Railways (Indian Railways).

V. 'PUBLIC CONVENIENCE SERVICES' SECTOR - New Exemption Introduced:

- **New Entry:** Supply of services by way of providing metering equipment on rent, testing for meters/transformers/capacitors, etc, releasing electricity connection, shifting of meters/service lines, issuing duplicate bills, etc which are incidental or ancillary to the supply of transmission and distribution of electricity provided by electricity transmission and distribution utilities to their consumers.

VI. 'SERVICES PROVIDED BY SPECIFIED BODIES' - New Exemption Introduced:

- **New Entry:** Research and development services against consideration received in the form of grants supplied by:
 - a) a Government Entity; or
 - b) a research association, university, college or other institution, notified under clauses (ii) or (iii) of Section 35(1) of the Income Tax Act, 1961.

VII. 'SKILL DEVELOPMENT' SECTOR - Exemption Modified:

Old Law	New Law
Any service provided by: <ol style="list-style-type: none"> the National Skill Development Corporation set up by the Government of India ('NSDC'); a Sector Skill Council approved by NSDC; an assessment agency approved by Sector Skill Council/NSDC; a training partner approved by NSDC/Sector Skill Council, in relation to: <ol style="list-style-type: none"> the National Skill Development Programme implemented by NSDC; or a vocational skill development course under National Skill Certification & Monetary Reward Scheme; or any other Scheme implemented by NSDC. 	Any services provided by: <ol style="list-style-type: none"> the National Skill Development Corporation set up by the Government of India; the National Council for Vocational Education and Training; an Awarding Body recognized by the National Council for Vocational Education and Training; an Assessment Agency recognized by the National Council for Vocational Education and Training; a Training Body accredited with an Awarding Body that is recognized by the National Council for Vocational Education and Training,

in relation to:

- i. the National Skill Development Programme or any other scheme implemented by the National Skill Development Corporation; or
- ii. a vocational skill development course under the National Skill Certification and Monetary Reward Scheme; or
- iii. any National Skill Qualification Framework aligned qualification or skill in respect of which the National Council for Vocational Education and Training has approved a qualification package.

CHAPTER 9 - PLACE OF SUPPLY

No Amendment

CHAPTER 10 - REGISTRATION

No Amendment

CHAPTER 11 - DOCUMENTATION UNDER GST

No Amendment

CHAPTER 12 - ACCOUNTS & RECORDS

No Amendment

CHAPTER 13 - PAYMENT OF TAX

I. Interest In Case Of Delayed Payment Of Tax {Section 50} - Newly Introduced Relaxation:

- **Background:** For delay in remittance of taxes beyond the stipulated due date on account of delay in filing of return u/s 39, interest is payable only on the net cash liability of taxes discharged through Electronic Cash Ledger and not on the gross tax liability discharged through Electronic Cash Ledger & Electronic Credit Ledger.
- **Amendment:** In this context, a newly inserted provision provides that where any amount has been credited in the Electronic Cash Ledger as per provisions of Section 49(1) on or before the due date of filing the said return, but is debited from the said ledger for payment of tax while filing the said return after the due date, the said amount shall not be taken into consideration while calculating such interest if the said amount is lying in the said ledger from the due date till the date of its debit at the time of filing return.

II. Clarification On Charging Of Interest Under Section 50 In Cases Of Wrong Availment Of IGST Credit & Reversal Thereof:

Issue 1: In cases of wrong availment of IGST credit by a registered person and reversal thereof, for the calculation of interest under Rule 88B, whether the balance of ITC available in Electronic Credit Ledger under the head of IGST only needs to be considered or total ITC available in Electronic Credit Ledger, under the heads of IGST, CGST and SGST taken together, has to be considered?

Clarification: Since ITC of IGST, CGST as well as SGST can be utilized for payment of IGST liability, it is the total ITC available in Electronic Credit Ledger, under the heads of IGST, CGST and SGST taken together, that has to be considered for calculation of interest under Rule 88B. Thus, in the cases where IGST credit has been wrongly availed and subsequently reversed on a certain date, there will not be any interest liability u/s 50 of CGST Act if, during the time period starting from such availment and up to such reversal, the balance of ITC in the Electronic Credit Ledger, under the heads of IGST, CGST and SGST taken together, has never fallen below the amount of such wrongly availed ITC, even if available balance of IGST credit in Electronic Credit Ledger individually falls below the amount of such wrongly availed IGST credit.

However, when the balance of ITC, under the heads of IGST, CGST and SGST of Electronic Credit Ledger taken together, falls below such wrongly availed amount of IGST credit, then it will amount to the utilization of such wrongly availed IGST credit and the extent of utilization will be the extent to which the total balance in Electronic Credit Ledger under heads of IGST, CGST and SGST taken together falls below such amount of wrongly availed IGST credit, and will attract interest as per Section 50 read along with Rule 88B.

Issue 2: Whether ITC of GST Compensation Cess available in Electronic Credit Ledger shall be taken into account while considering the balance of Electronic Credit Ledger for the purpose of calculation of interest under Rule 88B in respect of wrongly availed and utilized IGST, CGST or SGST credit?

Clarification: ITC in respect of compensation cess can be utilised only towards payment of compensation cess. Thus, credit of compensation cess cannot be utilized for payment of any tax under CGST or SGST or IGST heads and/ or reversals of credit under the said heads. Accordingly, credit of compensation cess available in Electronic Credit Ledger cannot be taken into account while considering the balance of Electronic Credit Ledger for the purpose of calculation of interest under Rule 88B in respect of wrongly availed and utilized IGST, CGST or SGST credit.

CHAPTER 14 - TDS & TCS UNDER GST

I. Reduction In TCS Rate From 1% To 0.5% {Section 52 Of CGST Act}:

- The rate of TCS u/s 52 of CGST Act has been reduced from the earlier rate of 1% to 0.5%.
- Where the supply is an inter-state supply, TCS to be collected shall be 0.5% representing IGST.
- Where the supply is an intra-state supply, TCS to be collected shall be 0.5% representing 0.25% CGST and 0.25% SGST.

CHAPTER 15 - RETURNS

I. GSTR-1A {New Form For Amending Details Of Outward Supplies Furnished In Current Period}:

- In cases where a taxpayer, after having filed Form GSTR-1, realizes that some amendment (downward or upward) is required to be made in his tax liability in Form GSTR-1, an optional Form GSTR-1A is provided to him. This allows him to add any particulars of the current tax period missed out in reporting in Form GSTR-1 of current tax period or amend any particulars already declared in Form GSTR-1 of current tax period (including those declared in IFF, for the first and second months of a quarter, if any, for quarterly taxpayers).
- A registered person may, after furnishing the details of outward supplies of goods or services or both in Form GSTR-1 for a tax period but before filing of return in Form GSTR-3B for the said tax period, at his own option, amend or furnish additional details of outward supplies of goods or services or both in Form GSTR-1A for the said tax period.

- **Key Features Of Form GSTR-1A:**

- * Form GSTR-1A is an optional facility and it can be filed only once for a return period.
- * It allows to amend the records filed in Form GSTR-1 of current tax period only. The corresponding effect of the changes made through Form GSTR-1A on the taxpayer's liability shall be reflected in Form GSTR-3B for the same tax period.
- * There is no due date for filing of GSTR-1A. Form GSTR-1A will be available on the portal every month from the due date of filing of Form GSTR-1 or the actual date of filing of Form GSTR-1, whichever is later, and will be available till the actual filing of corresponding Form GSTR-3B of the same tax period.
- * From the liability perspective, the net impact of particulars declared or amended through Form GSTR-1A, along with the particulars declared in Form GSTR-1, shall be auto-populated in Form GSTR-3B for the same tax period as that of Form GSTR-1.

II. Furnishing Details Of Outward Supplies In GSTR-1 (Invoice-Wise v/s Consolidated):

Type Of Supply	Status Of Recipient	Level Of Submission
Intra-State	Registered Person	Invoice-Wise Details Irrespective Of Value Of Invoice
Inter-State	Registered Person	Invoice-Wise Details Irrespective Of Value Of Invoice
Intra-State	Unregistered Person	Details Can Be Furnished In A Consolidated Manner Irrespective Of Value Of Invoice
Inter-State	Unregistered Person	<ul style="list-style-type: none"> * Details To Be Furnished Invoice-Wise If Invoice Value Exceeds ₹ 2,50,000 * Details Can Be Furnished In A Consolidated Manner If Invoice Value Does Not Exceed ₹ 2,50,000 <p>Note: Limit Of ₹ 2,50,000 Reduced To ₹1,00,000 With Effect From 1st August 2024.</p>

III. Late Fees Payable For Delayed Filing Of Returns {Section 47 of CGST Act} - Removed From Syllabus