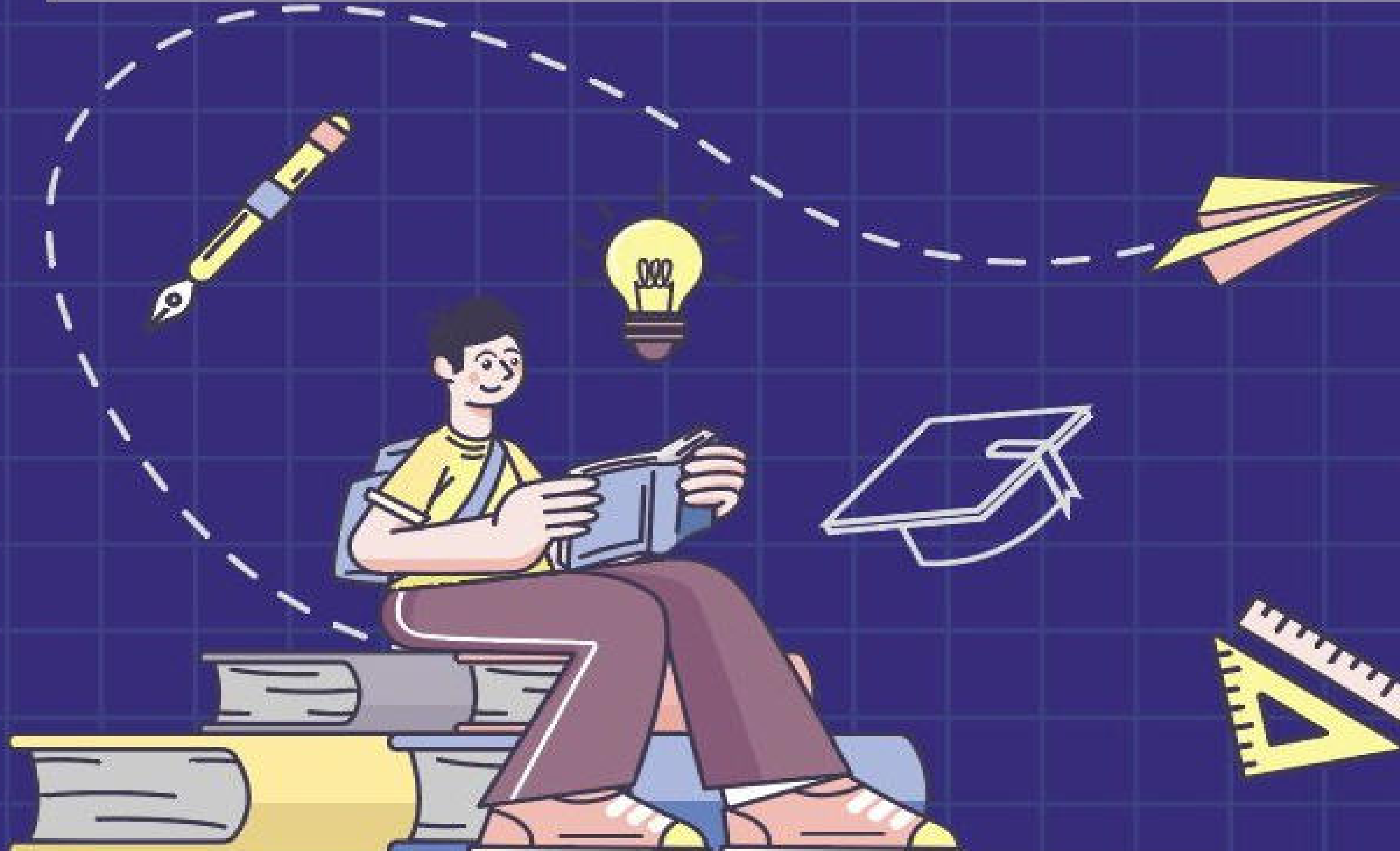
GST CRUX BOOK

FOR CS EXECUTIVE/CA INTER/CMA INTER (MAY/JUNE 2025)



- Applicable for New Syllabus
- This Book is fully ammended as per Finance Act 2024
- Best Book for Revising GST
- Summarize full GST in 25 Pages
- Full Coloured Book

BY CA VIVEK GABA

CA Inter/CS-Executive/CMA Inter
New syllabus
GST

CRUX Book

as per finance Act 2024

By CA Vivek Gaba (YouR VG SIR)

PREFACE

It is my pleasure to present to you the 'GST Crux Book for CA Inter/CS Executive/CMA Inter [May/June 25] and onwards,' a comprehensive guide to help you excel in your journey toward success.

I would like to express my heartfelt gratitude to Shri Nangli Niwasi Bhagwan Ji & my parents (My Visible GOD) for their unwavering love, support, and encouragement. Your guidance and sacrifices have shaped who I am today.

To my wonderful wife, your love, support, and belief in me make every achievement more meaningful.

To my sister and brother, thank you for always being there, for your constant support, and for making life more joyful with your presence.

And to all the students who have shown so much love ,support appreciation.

May we continue to be grateful for one another and cherish the bonds that make us stronger.

Acknowledgements

There are people in this world ,some of them so wonderful, that made this book become a reality that you are holding in your hand .I would like to thank all of them.

SPECIAL THANKS TO

Mr. Krishna vyas [class student]who has taken immense efforts in creating & designing this book.

"Success is the sum of small efforts, repeated day in and day out."

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Abbreviation

CG	Central Government	IGST	Integrated goods and services tax
SG	State Government	CGST	Central goods and services tax
UT	Union territory	SGST	State goods and services tax
SOG	Supply of goods	UTGST	Union territory goods &services tax
SOS	Supply of services	ISD	Input service distributor
CTP	Casual taxable person	EI	Educational institute
NR	Non resident	GA	Government authority
T/F	Transfer	GD	Government department
T/O	Turnover	LA	Local authority
ATO	Aggregate turnover	IRP	Invoice registered portal
BC	Body corporate	CFY	Current financial year
FI	Financial institute	PFY	Present financial year
RP	Registered person	POB	Place of business
URP	Unregistered person	NT	Non taxable

ROADMAP OF GST

professional ← for consultancy — client

checkpoint 1:- Elements covered in the definition of goods/services or both ?

Yes ↓ — No(NO question of GST)

checkpoint 2:- Whether such activity/transaction is cover under supply ?

Yes ↓ — No (NO question of GST)

checkpoint 3:- Whether place of supply is in taxable territory ?

Yes ↓ — No (NO question of GST)

checkpoint 4:- Whether the person cover under the definition of taxable person ?

Yes ↓ — No (NO question of GST)

checkpoint 5:- Whether such supply is cover under 100 % exemption notification ?

Yes (GST levied but not collected) — No (GST levied and collected)

checkpoint 6:- value of supply

checkpoint 7:- Rate of GST

checkpoint 8:- Who is liable to be pay gst

supplier — recipient — 3rd party I.e ECO

checkpoint 9:- When gst is liable to be paid ? (Time of supply)

checkpoint 10:- AIM 4R ITC EC

Audit — Invoice — Manner of payment — Return — Record — Refund — Rregistration — E-way Bill — Composition scheme

checkpoint 11:- Assessment/Inspection under GST

checkpoint 12:- Appeal and advance ruling

checkpoint 13:- Interest/penalty and other penal proceedings

CHAPTER 1 - AN INTRODUCTION

Meaning of Tax

Compulsory exaction of money by public authority for public purpose, enforceable by law.

Meaning of Indirect tax

IDT is tax which levied on a person AND burden on different person.

Difference between DT and IDT

Basis	Direct tax	Indirect tax
Meaning	Levied/burden on same Person	Levied/burden on Different person
Nature	Progressive	Regressive
Concept Of PY/AY	Income of PY assessed In AY	No concept Of PY/AY
Distribute	CG	CG AND SG
Depart-ment	CBDT	CBIC
Taxable Event	When income arise	Supply of goods or Services or both

Definition of GST [ARTICLE 366 (12A)]

- Gst is tax
- Which is levied on supply
- Of goods or services or both
- Except tax on supply of alcoholic liquor for human Consumption.

Types of GST

- CGST
- SGST
- UTGST
- IGST

Combination of Gst

- Intra state:- CGST +SGST
- Intra UT:- CGST +UTGST
- Inter state:- IGST

About GST

- Taxable event of gst is supply
- Gst is consumption /destination based tax
- Gst is value added tax
- Applicable in India excluding j/k on 1/7/2017.including j/k on 8/7/2017

Central level tax subsumed in GST

- Tax on sale or purchase of newspaper
- Excise duty
- Surcharge/cess
- Service tax
- Additional duty on excise
- Conventervailing duty
- Special additional duty of custom
- Central sales tax except 5 petroleum good and alcohol
- Conventervailing duty

State level tax subsumed in GST

- Purchase tax
- Entry tax and octroi
- State cess/surcharge
- Tax on advertisement
- Entertainment tax
- Luxury tax
- Tax on lottery,betting, gambling
- VAT(except 5 pp/alcohol)

Central level tax not subsumed in GST

- Export duty
- Safeguard duty
- Basic custom duty
- Other custom duty
- Excise duty on 5p.p and alcohol

State level tax not subsumed in GST

- Toll tax
- Property tax
- Stamp duty
- Mandi tax
- Professional tax
- Electricity tax
- Road and passenger tax

Limitations in old system and solution by GST

1.Multiple taxes (eg.excise,vat,cst,etc.)	------------→	GST
2.Multiple taxable event (manufacturing, sale,etc.)	------------→	supply
3.Assessee name (seller,trader,Dealer etc.)	------------→	taxable person/supplier
4.Double tax	------------→	No Double tax (2 time taxes)
5.Cascading effect	------------→	No cascading effect (TAX on tax)
6.Different department	------------→	ONE department(CBIC)
8.Higher compliance cost	------------→	Less compliance cost
9.No uniformity	------------→	One nation one tax (5%,12%,18,28%)

Background of GST

1.GST was first levied by France in 1954.
2.Last country to adopt gst is malaysia.
3.India has highest rate of gst in world I.e 28%.
4.Gst is paid by supplier but funded by consumer.
5.Model of gst:-
- Australian model
- Canadian model ------------→ followed in india
- Kelkar -shah medel
- Bagchi -podder model

6.India follow dual GST MODEL i.e CGST +SGST.
7. Indian gst has 5 Rates [0%,5%,12%,18%,28%]. Except precious metal has 3% , rough diamond has 0.25 %

GOODS AND SERVICES TAX NETWORK(GSTN)

GSTN is a not for profit, ltd by shares ,100% govt.company Wholly owned by CG and SG . GSTN has setup for providing IT infrastructure and services to CG,SG, taxpayer and other Other stakeholders.

Functions of GSTN

1.Facilatation of Registration
2.Payment of gst
3.Return filing under gst
4.Maintenance of ledgers of taxpayers
5.Matching of itc
6.Distribution/apportionment of gst
7.Sharing information in taxpayer return with CG/SG
8.Computation and settlement of IGST
9.Providing time to time report to CG/SG

Benefits of Gst

To govt :	• Unified common national market. • Boost to exports • Boost to ' make in india' • Increase in revenue
To busness :	• Simpler taxation system • Easy/less compliance • Ease of doing business • Increase in revenue of business
To consumer :	• Reduction in price of goods/services • Reduction in cascading • Reduction in double tax

ARTICLE 245,246,254

CONSTITUTION OF INDIA ---------→ VIIth schedule

	LIST -1st Union list	LIST -2nd State list	LIST -3rd Concurrent list
Law made by= (A-246)	Parliament	State assembly	Parliament or State assembly (conflict arise Parliament Prevail. A-254)
Extent of law= (A-245)	Whole of india	Whole of state	Depend on law making authority.

ENTRY NO. OF TAXATION

List -1		List -2		List-3
Entry no.	Name	Entry no.	Name	
82	Taxes on income other than agriculture income	46	Taxes on Agriculture Income	NO TAXATION
83	Custom duty			
84	Excise duty			
85	Corporate tax			

- GST are not in any entry ,it origin is ARTICLE -246A

ARTICLE 265

No tax shall be levied or collected without authority of law.

ARTICLE 248 : Residuary article

If any matter is not cover in any list then law made by Parliament from entry no.97 of list 1st.

ARTICLE 271 : Power to levy cess/surcharge by Parliament

Parliament may at any time increase any tax by surcharge for the purpose of union.

Concept of cess	Income tax	GST
Name of cess	health and education cess	gst compensation cess
DOB	Finance Act 2018	Gst compensation Act,2017
Levy on	Tax	Value
Nature	Direct tax	Indirect tax
Rate	4%	3%-290%

ARTICLE-246A : SPECIAL PROVISION WITH RESPECT TO GST

ARTICLE-246A

246A(1) → INTRA-STATE SUPPLY → provision made by Parliament and state assembly.

246A(2) → INTER-STATE SUPPLY → provision made by only Parliament.

Above gst is not applicable on the following goods

1.Petroleum crude 2.High speed diesel 3.Motor spirit
4.Natural gas 5.Aviation turbine fuel

GST on 5 goods is applicable when gst council will recommed

Meaning of Intra state supply and Inter state supply

section 8 of IGST ACT → INTRA STATE SUPPLY

Where the,
location of supplier
And
place of supply

- Same state
- Same UT

section 7 of IGST ACT → INTER STATE SUPPLY

Where the,
location of supplier
And
place of supply

- Two different states
- Two different UT
- Two different countries
- One state one UT
- Supply to/by SEZ

ARTICLE 270: DISTRIBUTION OF TAXES BETWEEN UNOIN AND STATE

- All of the taxes and duties referred in union list.
- Shall be levied and collected by govt. of india
- Shall be distributed between union and state

Amendment made after gst

- CGST levied on intra state supply shall also distributed to CG/SG
- IGST component apportioned to union also be distributed.

ARTICLE 279A: FORMATION OF GST COUNCIL

president -within 60 days from 8/9/16[formation of CAA,101]
Formed-12/9/16
Notified-15/9/16

GST council

Total member =33

2 CG:
- Union finance minister (chairman of council)
- Union minister of State

Total voting share =33.33

31 SG:
- one member from Nominated state or Finance minister of state (vice chairman of council)
- Other nominated or Finance minister of state

Total voting share =66.67

Ouaram required:-minimum 50%

Voting in favour:- 75% of present and vote

GST council make recommendation on following

- Taxes to be Subsumed
- Goods and services to be exempted from gst
- Apportionment of gst
- Special rate for special period
- Threshold limit of T/O
- Special provision w.r.t Special category states

ARTICLE 01 : Difination of India under GST

INDIA

Land mass/ Base line
- 28 state
- 8 UT
  - With Legislature
    - Delhi
    - Pondicherry
    - J&k

    → deemed state
  - Without Legislature
    - Andaman nicobar
    - Dadra&daman
    - Ladakh
    - Lakshdeep
    - Chandigarh
    - Other territory

total 31 state

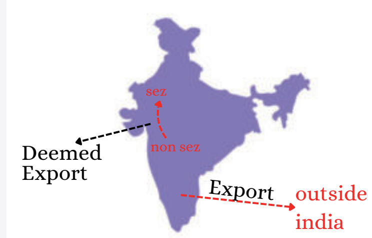
total 6 UT

12 notical miles → nearest state/ UT

200 notical miles → other territory → deemed UT

- Teritorail water of india:-12 NM from base line.
- Exclusive economic zone:- 200NM from base line.
- 1 NM = 1.852km

ZERO RATE SUPPY



Tax on tobacco & tobacco product,opium,narcotics,Indian hamp

These products would subject to gst . in addition Central govt have power to levy excise duty i.e double taxation.

Definition of Goods [sec 2(52)]

- Every kind of movable property other than money and securities
- But includes actionable claim, growing crop ,grass and things Attached to or forming part of the land which are agreed to be Severed before supply or contract of supply.

Money [Sec 2[75]

means
- Indian legal tender
- Foreign currency
- Cheque,draft
- Promissory note
- Bill of exchange etc.

Doesn't include
Any currency that is held for It's numismatic value.(Old coin)

Securities (not defined in gst)

Normal meaning:- shares, Debentures,bonds etc.

Actionable claim

Claims to any debt other than Debt secured by property or Beneficial interest in movable Property. Ex. Lottery, betting gambling, unsecured loan

Movable :- moved as such + marketable value

Definition of Services [sec 2(102)]

- Means anything other than goods ,money and securities
- But includes activity related to use of money or
- Conversation by cash or by any other mode from currency or
- denomination for separate consideration is charged.

Government [2(53)]

- Means the central government.

Local authority

Means • Panchayat • Municipality • Zilla parishad

Supplier [sec 2(105)]

Means person supplying goods or services or both include agent.

Person [sec 2(84)]

Person include
- An individual • HUF • Company • Firm
- LLP • AOP or BOI • Body corporate • Trust
- CG/SG • Local authority • Society
- every artificial person not cover above

Taxable supply [sec 2(108)]

Means supply of goods or services or both which levied to tax Under this Act.

Taxable territory [sec 2(109)]

Means territory to which provision of this Act is apply.

Section and schedule cover under supply chapter

Section 7 : Scope of supply
Section 8 : Tax treatment of composite and mixed supply
Schudule I : Activity to be treated as supply without consideration
Schudule II : Activity or transaction to treated as supply of goods or Supply of services
Schudule III : Activity or transaction shall treated neither as supply of goods or supply of services

Structure of section 7

section 7 : Scope of supply

Sec 7(1)
- Sec 7(1)
  - Sec 7(1)(a) With Consideration
  - Sec 7(1)(aa) Self Supply
  - Sec 7(1)(b) Import of service
  - Sec 7(1)(c) Without Consideration → Refer Schudule I
- Sec 7(1A) Classification of supply → Refer Schudule II

Sec 7(2)
Activity not cover under supply
Refer Schudule III

Sec 7(3)
To be notified.

Section 7(1)(a) : with consideration

All forms of supply
- of goods
- of services
- Both

Such as sale,transfer, barter,disposal,exchange , license, lease,rental
↓
Made or agreed to be made
↓
For a consideration
↓
By a person in the course or furtherance of business

supply must satisfied 2 condition to cover under 7(1)(a)
Supply should made for consideration
+
Supply should be in the course or FOB

Consideration [sec 2(31)]

Consideration includes Something in return it may in form of:-
- monetary
- Non monetary
- Do something
- Not to do something

But exclude subsidy given By CG/SG

Features of consideration

must exist
and
Must be certian
At the time of provision of activity

In the course and FOB

Business and ancillary to business related activity or transaction

Clarification of Government

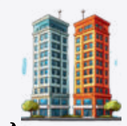
1. Donation received by charitable institution from individual owner

Donation
- Not a intention of marketing /advertisement I.e pure donation ↓ Not cover in consideration hence no gst
- Intention of marketing Means doner details display In charitable institute with aim of publicity ↓ cover in consideration and gst shall apply

2. Artworks sent by artist to gallery for exhibition.
no consideration flow from gallery to artist not covered in supply.

Section 7(1)(aa) : Self Supply

Activity or transaction, by a person,other than an individual to its member or vice -versa for cash , deffered payment or other valuable consideration treated as supply.



Activity/transaction →
← With consideration

Any person other than individual

It's members

Section 7(1)(b) linked with section 7(1)(c) + Schudule I (para 4)

Section 7 (1)(b)
Import of services for a consideration whether or not in the course or FOB

Section 7 (1)(c) + para 4 of Schudule I
Import of services by a person from related person or from any other establishment outside India, in the course or FOB

Analysis of 7(1)(b) and 7(1)(c) + para 4 of Schudule I

o/s india —— Import of services ——→ **india**

- With consideration
  - In the course or fob ↓ By any person ↓ From any person ↓ supply under 7(1)(b)
  - Not In the course or fob ↓ By any person ↓ From any person ↓ supply under 7(1)(b) ↓ GST is exempt Except OIDAR service
- Without consideration
  - In the course or fob ↓ By any person
    - From RP Or other Establish o/s India ↓ supply under 7(1)(c)
    - From any Other Person ↓ not a supply
  - Not In the course or fob ↓ By any person ↓ From any person ↓ not a supply

Section 7(1)(c): Activity treated as supply without consideration

The activities specified in schedule I, made or agreed to be made without consideration treated as supply.

Schedule I para 1

- There must be disposal or transfer of business asset
- Transfer or disposal must be permanent
- ITC must have been availed on such business asset
- without consideration

All condition satisfied then supply under para-1.

Schedule I para 2

Supply of goods or services or both

between related party — between distinct person

Without consideration in the course or FOB

Special point

Employer — Supply of goods/services, Free of cost → Employee

upto ₹50000 not a supply

In excess of ₹50000 Whole value chargeable to gst

Distinct person

- Establishment of person with separate registration whether within the state/UT or in different state/UT
- Where a person having one registered establishment in a state/ut has another establishment in different state/ut(not necessary registered)

Schedule I para 3

Supply of goods-

a) by a principal to his agent where the agent undertakes to supply on behalf of the principal without consideration, or

b) by a agent to his principal where the agent undertakes to supply on behalf of the principal without consideration.

IMPORTANT POINT

Invoice for further supply is issued by agent

his name → cover in para 3

name of principal → Not cover in para 3

Schedule I para 4

Already cover with section 7(1)(b) import of services from RP

Section 7(1A) :Classification of supply

where certain activities or transaction constitute a supply with the provision of section 7(1), they shall be treated either as supply of goods or supply of services as referred in schedule II.

Activities or transaction treated as SOG or SOS

Total 6 PARA
↓
Contained 17 entries

4 entries → deemed 'SOG'

13 entries → deemed 'SOS'

If not classified here then refer section 7(2) or section 8

PARA -1 Link with PARA 5(f)

Transfer

Title → Transfer of title in goods
- 1(a) Immediate transfer
- 1(c) future date transfer

→ Supply of goods

Right
- 1(b) Transfer of right in goods or Undivided shares in goods
- 5(f) Transfer of right to use in goods

→ Supply of services

Right in goods: Possession transfer

Right to use any goods: Possession + contol transfer

PARA -2 link with PARA -5(a) of Schudule III

PARA 2 : land and building

(a) Any lease, tenancy, easement,license to occupy land is a supply of services.

(b) Any lease,letting out of the building including a commercial, Industrial or residential complex for business or commerce , either wholly or partly, is a supply of services.

PARA -5

(a) Renting of immovable property is supply of services.

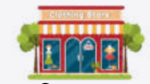
Analysis

Immovable property

- Land or building or both
  - Renting,lease
    - Of land → Any purpose → SOS P-2(a)
    - Of building
      - Business or Commerce → SOS[P-2(b)]
      - Other Purpose → SOS[P-5(a)]
  - Sale → P-5 sch III → not a SOG not a SOS → no gst
- Other immovable property
  - Renting → SOS [P-5(a)]
  - Sale → Law silent ,may be notified

PARA- 3 Treatment or process

Any treatment or process which applied to another person's goods is a supply of services.



Owner — Raw material/ semi finished goods → Job -worker

Job -worker — Return after process → Owner

Waste and scrap sold by job- worker

Supply u/s 7(1)(a) and supply of goods u/s PARA-1 of sch- II

PARA -4

(a) Where goods forming part of business are transferred or disposed is a supply of goods.

Note:- PARA 1(a) cover stock in trade
PARA 4(a) cover business asset

(b) Where, by or under the direction of person carrying business goods held or used for the business, are put to private use or made available to any person for for private use is supply of services.

(C) where any person ceases to be taxable person,any goods forming part of the assets of the business shall deemed to be suplied ans supply of goods except:-

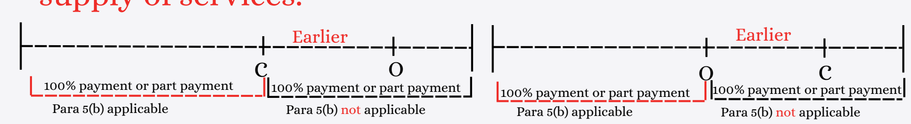
(i) business is transferred as going concern to another person

(ii) business is carried on by a personal representative who is deemed to be a taxable person.

PARA -5

(a) Renting of immovable property [other than cover u/s para 2 2(a)/2(b)]

(b) Construction of complex,building etc. except 100% consideration has been received after issuance of completion certificate or after it's first occupation which ever is earlier. supply of services.



(c) Temporary transfer or permitting the use of any intellectual property right is supply of services.

(d) Development, design, programming, customisation upgradation, enchance,implementation of IT software is Supply of services.

(e) Agreeing to the obligation to refrain from an act ,or tolerate an act(not to do something) is supply of services

(f) Transfer of the right to use any goods for any purpose is SOS.

PARA 6

Composite supply

- Specified composite supply
  - Restaurant service
  - Work-contract service Related to immovable Property
  - → Always deemed as SOS
- Non-Specified composite supply
  - → Treatment under section 8

Tax treatment of non-spefied composite supply or mixed supply

Composite supply [section 2(30)]

Composite supply means a supply by a taxable person to recipient consistent of two or more taxable supplies of goods or services or both ,or any combination thereof, which are naturally bundled and supplied in conjunction with each other in the ordinary course of business, one of which is a principal supply.

Mixed supply [section 2(74)

Mixed supply means two or more individual supplies of goods or services or any combination thereof ,made conjuction with each other by a taxable person for a single price where such supply does not constitute a composite supply.

Identification test

Composite supply	Mixed supply
• Supply made by taxable person +	• Supply made by taxable person +
• Combination of two or more taxable supply +	• Combination of two or more individual supply (taxable/NT) +
• Naturally bundled +	• Not naturally bundled +
• One is principal supply other is ancillary. +	• Not constitute composite supply +
• Not necessary to charge single price	• Charge single price.

Tax treatment of CS (sec 8)	Tax treatment of MS(sec 8)
Treated as supply of principal supply	Treated as supply of which attract HIGHEST RATE OF TAX

Section 7(2) : Activity treated neither as SOG nor SOS

Notwithstanding anything contained in sub-section (1)

(a) Activities or transactions specified in schedule III

(b) Such activity or transaction undertaken by the centrl govt a state govt or any local authority, as maybe notified by the govt on the recommendation of the council,

shall be treated neither as SOG nor a SOS.

Schudule III : Activity treated neither as SOG nor SOS

Total 8 para (in syllabus 6 para)

PARA -1

Services by an employee to the employer in the course or in relation to his employment.

PARA -2

Services by any Court or tribunal establish under any law.

- Court includes district,HC,SC
- Service provide by arbitral tribunal not covered here ,it means gst may be applicable

PARA-3

Function performed by → MPs , MLAs , member of panchayat , Member of local authority, IAS , CAG, Prime minister, president etc.

PARA-4

Services of funeral,burial,crematorium or mortuary or transportation of deceased.

PARA-5

Sale of land or building subject to para -2 of schedule II.

PARA-6

Actionable claim other than specified actionable claim.

specified actionable claim[sec 2(102A)]

Specified actionable claim means the actionable claims involved in or by way of -
- Betting
- Casinos
- Lottery
- Gambling
- Horse racing
- Online money gaming

Notification or Circulars related to supply

1. Activity related to panchayat/municipality

Services by way of any Activity in relation to a function performed by panchayat or municipality

→ neither treated as SOG Nor SOS.

2. Grant of alcoholic liquor license

Services by way of grant of alcoholic liquor license by state are treated neither AS SOG nor SOS.

3. Printing contract

It is clarified that printing contract is a composite supply Nature determine on the basis of principal supply.

Printing of
- Books ,pamlets,annual report where content of printing is more → SOS 
- Printed boxes ,letter cards where physical input is more → SOG 

4. Food supplied to patients

Food supplied to in-patient is part of composite supply of health care and not separately taxable. Food supplied to attendant or visitors are taxable.

5. Activity of bus body building

Classification of this composite supply as goods or services depends on principal supply, determine case to case.


Body + chases → SOG


Only body → SOS

6. Retreading of tyres

Old tyres belong to
- Receiver → Dominating element is process → SOS
- Supplier → SOG

7. supply of food and beverages in cinema hall

It is clarified that:

(i) Supply of food or beverages in a cinema hall is taxable as restaurant services.

(ii) Where cinema ticket and food and beverage are sale combo treated as composite supply.(Rate of cinema hall attract on entire supply)

8. Holding shares of subsidiary company by holding co.

treated neither SOG Nor SOS hence no gst.

9. Inter -state movement of various modes of conveyance between distinct person including:- Trans,tankers,buses,vessels,trucks,aircraft,etc.

(a) Carrington goods or passengers or both

Or

(b) For repair &maintenance purpose shall treated neither as SOG nor SOS.

However, gst shall be leviable on repairs and maintenance done for such conveyance.

10. Inter state movement of rigs,tools and spares and all goods on wheels (like cranes)

Such Inter state movement shall treated neither as SOG nor SOS.

11. Treatment in case of warranty replacement and repair services

1. Manufacturer Providing Warranty Services
   - No Gst on free replacement or repair; GST applies if additional charges are collected.
   - No ITC reversal required as these are part of original supply.
2. Distributor Providing Warranty Services on Behalf of Manufacturer
   - No Gst if no consideration is received ;Gst applies if distributor charges the customer.
   - No ITC reversal if GST is charged to the manufacturer or parts are received without charges ; ITC reversal applies if credit note is issued.
3. Supply Between Distributor and Manufacturer
   - GST is payable if the distributor invoices the manufacturer for replaced parts ; no Gst if parts are provided without charge.
   - The manufacturer can claim ITC on Gst paid on such supplies.
4. Repair services by Distributor to Manufacturer
   - GST applies when the distributor invoices the manufacturer for repair services.
   - The manufacturer can claim ITC on gst paid for these services.
5. Extended Warranty
   - If purchased with the original supply, it is part of the composite supply; If purchased later ,it is a separate taxable service.
   - ITC is available on inputs used for providing extended warranty services.

Section cover in chapter

Section 9

- Sec 9(1) → General provision → Levy,value ,rate etc
- Sec 9(2) → 5 petroleum products
- Sec 9(3) → RCM → 25 service notified & 9 goods notified
- Sec 9(4) → RCM → 1 service notified
- Sec 9(5) → E.com operator → 5 service notified

Section 9(1) : Levy and collection of tax

If any transaction not covered u/s 9(3),9(4),9(5) than supplier is liable to pay Gst called forward charge

Levy

There shall be levied a tax

- Activity/ transaction → supply
- Supply → Goods or services or both
- Supply not covered negative goods → Alcohol liquor for human, 5 petroleum goods,money/securities, electricity
- Value → Determine u/s 15
- Rate of tax → MAX rate 40% (20% CGST,20%SGST)
  Notified 28% (14% CGST,14%SGST)

Collection

- From whom tax will the collect ? → Tax shall be paid by taxable person
- How will the collection be done? → As may be prescribed in rules.

Taxable person [2(107)]

Means a person who is registered or liable to be registered.

Section 9(2) : Petroleum products

GST applicable on 5 petroleum products form the date when GST council recommended. 5p.p → high speed diesel ,natural gas,petroleum crude, aviation turbine fuel, motor spirit.

Section 9(3) : Reverse charge mechanism

GOVT notified specified goods or services or both on which tax is Paid by Recipient, who is liable to pay tax.

Recipient [sec 2(93)]

Recipient of supply of goods and/or services means-

(a) where consideration is payable person who is liable to That consideration,

(b) where no consideration is Payable

- Person to whom goods are delivered
- Person to whom possession or use of goods given
- Person to whom the service is rendered

Recipient include agent also

1. Insurance agent service

Insurance agent → Service → Insurance compnay → RCM

2. Sponsorship services

Supplier

- Cover under exemption [no gst]

  Services by way of sponsorship of sports event organised by-
  - National sports federation & It's affiliated federation.
  - Association of Indian university or inter university sport board
  - Central civil service culture and sport board
  - As a part of national game by india Olympic assoc.
  - Panchayat yuva krida and khel Abhiman scheme
- Cover not under exemption
  - Service provided to → BC, Firm, LLP → RCM
  - Service provided to → Other than BC,firm,llp → FCM

3. Service by director

Director → Service → Company

- cover under employee
  - Service provided in course and FOB → not a supply hence no gst
  - Service provided not in course and FOB
    - Director capacity → RCM
    - Personal capacity → FCM
- Not cover under employee → RCM

4. Copyright service

- Music composer
- Photographer
- Artist the like

Supply of services → T/F of permit of use/ enjoyment of copyright.

- Music company
- Producer the like

RCM

5. Copyright service by author to publisher

Author → Supply of services,T/F of permit of use/ enjoyment of copyright. → Publisher → RCM

- Author have option to pay tax under forward charge by declaration.

6. Renting of passenger vehicle

Provide service of renting of passenger MV

- Opts for 5% with limited ITC
  - Supplier is BC → FCM
  - Supplier is other than BC
    - Recipient is BC → RCM
    - Recipient other than BC → FCM
- Opts for 12% with ITC → FCM

CRUX :- non BC (opt 5%) service provide to BC.

Services related to banking sector

7. Recovery agent → Service → Bank, FI, NBFC → RCM

8. Individual direct selling agent → Service → Bank, FI, NBFC → RCM

9. Agent → Service (FCM) → Business facilators → Service (RCM) → Bank

10. Agent → Service (RCM) → Business correspondent → Service (FCM) → Bank

11. Member of overseas committee → Service → RBI → RCM

Business facilators

helps a company achieve its goals by streamlining processes, improving collaboration, and solving problems

Business correspondent

BCs are an extension of the bank branch and act as intermediaries between banks and customers.

MOS

Help RBI to invest money

12. Renting of Residential dwelling

- For use as residence
  - To Registered person
  - To Unregistered person

  → Exempt under GST
  - Two condition for exemption
    1.use for personal purpose
    2. Rent T/F from his personal A/C
- For use as business purpose
  - To Registered person → RCM
  - To Unregistered person → FCM
- Not exempt if accommodation services to students proving by hostel ,camp paying guest and the like where rent is more than 20000 per parson per month and accommodation is for less than 90 days.

13. Renting of other than Residential dwelling i.e commercial

For use as business purpose [Newly inserted]

- RP
  - to RP (B2B) → FCM
  - to URP (B2C) → FCM
- URP
  - to RP (C2B) → RCM
  - to URP (C2C) → No GST

14. Lending of securities

Lender → Intermediary SEBI approved → Borrower

Lender → Lending of securities under securities lending scheme,1997 of SEBI → Borrower

GST applicable under RCM

15 and 16 . Legal services

Service provided by

- Arbitral tribunal
  - To busness entity
    - CG/SG/LA/GA/GD → Exempt
    - Other than Govt
      - T/O upto threshold limit → Exempt
      - T/O more than threshold limit → RCM
  - To non busness entity → Exempt
- Individual advocate / firm of advocate
  - To busness entity
    - Advocate (inc.senior) Firm of advocate → Exempt
    - CG/SG/LA/GA/GD → Exempt
    - Other than Govt
      - T/O upto threshold limit → Exempt
      - T/O more than threshold limit → RCM
  - To non busness entity → Exempt
- Senior advocate
  - To busness entity
    - CG/SG/LA/GA/GD → Exempt
    - Other than Govt
      - T/O upto threshold limit → Exempt
      - T/O more than threshold limit → RCM
  - To non busness entity → Exempt

Crux :-
- Services provide to non business entity- exempt
- Services provide to govt - exempt
- Services provide to business T/O upto threshold limit - exempt
- Services provide to business T/O more than threshold limit - taxable under RCM

Important point
- Advocate → Firm = exempt (vice versa)
- Firm,advocate → Senior Advocate=exempt
- Senior Advocate→Firm,advocate= Upto limit exempt If BC More limit RCM

17. Government services (Services provided by CG/SG/UT/LA)

- Service provided by department of post
- Service related to aircraft or vessel
- Transport of goods/passenger
- Service provided by railway department

→ FCM

Other services like banking,renting etc
- Non business entity → Exempt
- business entity
  - Renting of immovable property
    - If business entity is CG/SG/UT/LA → Exempt
    - Other business entity
      - consideration charged upto 5000 → Exempt
      - consideration charged more than 5000 → RCM
  - Any other business
    - If business entity is CG/SG/UT/LA → Exempt
    - Other business entity
      - T/O upto limit → Exempt
      - T/O morebthan limit
        - consideration charged upto 5000 → Exempt
        - consideration charged more than 5000 → RCM

18. Security services (Security guard)

Service provided by
- BC
  - Service provided to
    - RP
    - URP
    - → FCM
- Other than BC
  - Service provided to
    - RP
      - Specified RP
        - DEP of establish of CG/ SG/UT
        - Local authority
        - Govt agency Reg. Under TDS
        - Reg. U/s 10
        - → FCM
      - Other than Specified RP → RCM
    - URP → FCM

19. Goods transportation agency services (GTA)

- By Road
  - Through GTA
    - Transportation of specified goods (A MON DC) → Exempt
    - Transportation of non specified goods
      - 12% option with ITC → FCM
      - 5% option without ITC
        - to URP
          - Specified URP
            - Factory registered under factories act
            - Society
            - Cooperative society
            - Partnership firm inc AOP
            - → RCM
          - Other than Specified URP
            - Other than Specified URP
            - UR casual taxable person
            - → Exempt
        - to RP → RCM # subject to exemption
  - Through courier agency → FCM
  - Through other (bus,bike etc) → Exempt
- By Rail
  - Specified goods (A MON DC) → Exempt
  - Non specified gooods → FCM
- By water
  - Inland water ways → Exempt
  - By vessel
    - Specified goods (A MON DC) → Exempt
    - Non specified gooods → FCM
- By Air → FCM

Specified goods
- Aagriculture produce
- milk, salt,food grains
- organic manure
- Newspaper or magazines
- Defence or Military
- Calamity relief material

clarification

ancillary or incidental services provided by GTA in course of transportation of goods by road such as loading/unloading,packing,warehousing etc.will treated as composite supply.

RCM not applicable
- Excise option of FCM by declaration.
- Supplier issue invoice with GST

 # subject to exemption

GTA service provide to
- DEP of establish of CG/ SG/UT
- Local authority
- Govt agency Reg. Under TDS

Section 9(5) : Electronic commerce operator

Supplier ------→  ECO ------→  Receiver

Electronic commerce [sec 2(44)]

Means the supply of goods or services or both including digital products over digital or electronic networks.

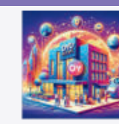
ECO [sec 2(45)]

Means any person who owns, operates or manage a digital or electronic facility or platform for electronic commerce.

- All goods or other than 4 services specified below Always supplier is liable to pay gst.

Specified services where ECO is liable to pay gst

1. Providing accommodation



2. House keeping

3. Restaurant services

- Room Rent is upto 7500 per day → ECO is liable to pay gst
- Room Rent is more than 7500 per day → Supplier is liable to pay gst

4. Passenger transportation

- Omni Bus
  - Supplier is company → Supplier is liable to pay gst
  - Supplier is not a company → ECO is liable to pay gst
- Other vehicle
  - Supplier is company/not company → ECO is liable to pay gst

Important clarification related to ECO

1. Supplier —Restaurant services→ ECO ——→ Receiver
   GST pay by eco
2. ECO supplies own goods or services, no Mandatory required to take separate registration for payment of tax of restaurant services.
3. Supplier (URP) —Restaurant services→ ECO ——→ Receiver
   Gst is liable to pay even supplier is RP or URP
4. Supplier —Restaurant services→ ECO ——→ Receiver
   Aggregate T/O includes supply by own and by ECO
5. Supplier —Restaurant services→ ECO ——→ Receiver
   ECO → pay GST in cash not claim ITC on such inward supply
   not treated as inward supply for ECO
6. Supplier —Charge commission with gst→ ECO
   GST. = xxx
   (-)ITC = xxx
   xxx
7. If ECO is providing restaurant service or any other service, then it will pay GST under 9(5) for the restaurant services and other services ECO will not pay GST that not covered under 9(5) and ECO will collectonly TCS. Separate bill issue of supply.
8. Where any service not cover in 9(5) ,ECO shall collect TCS.

Difference between composition scheme and normal scheme

Normal scheme	Composition scheme
Covered u/s 9 of cgst act	Covered u/s 10 of cgst act
ITC available	ITC not available
GST payable = output tax (-)ITC XXX	GST payable = output tax ~~(-)ITC~~ XXX
Make intra state as well as Inter state.	Cannot make inter state supply (Purchase can intra or inter, sale only intra.)
Any registered person opt.	Only specified registered person opt (ATO 1.5cr/75lakh/50lakh)
return under GST 2 monthly, 1 annual (total 25) GSTR 1,3B,9 If QRMP Scheme opt 1 quarterly, 1 annual (total 5)	Only 2 return annually GSTR-4 ,9A
Higher rate (5%,12%,18%,28%)	Lower rate (1%,5%,6%)
Detailed books of accounts	Less books of accounts
Classification of goods Required	No Classification required
Burden shift on consumer	cannot shift on consumer
Issue tax invoice	Issue bill of supply
No such requirement	bill of supply mention composition scheme
No such requirement	Mention Composition scheme on board of shop
Cess also payable	Cess not payable
Payment of gst • Monthly =20th of next Month Or • Quarterly =22/24th of next quarter	Payment of gst • Quarterly =18th of next quarter
Discharge of liability • E-credit leger • E-cash leger	Discharge of liability • E-cash leger only
NR or CTP allowed	NR or CTP not allowed
ECO allowed	ECO not allowed
Supplier allowed to supply through ECO	Supplier allowed to supply through ECO only intra state.(only goods)
No Such requirement	Assessee not allowed to opt if he is manufacturer of:- P=pan masala A=Aerateal water T=Tabacco I=Ice cream Bricks: Building bricks, Roofing tiles, Fly ash bricks, Bricks of fosil

SECTION 10 OVERRULED ENTIRE GST ACT EXCEPT SECTION 9(3) AND 9(4)

Section 10(1), 10(2), 10(2A), 10(3)

Eligible assessee = Every registered person

Eligible limit=

particulars	section	Normal st	Special st
Goods manufacturer (excluding PATI+ Bricks)	10(1)/10(2)	150 lakh	75 lakh
Goods trader (Including PATI+ Bricks)	10(1)/10(2)	150 lakh	75 lakh
Restaurant service	10(1)/10(2)	150 lakh	75 lakh
Goods manufacturer + Marginal service	10(1)/10(2)	150 lakh	75 lakh
Goods trader + Marginal service	10(1)/10(2)	150 lakh	75 lakh
Restaurant service + Marginal service	10(1)/10(2)	150 lakh	75 lakh
Services other than Restaurant	10(2A)	50 lakh	50 lakh
Services+marginal goods	10(2A)	50 lakh	50 lakh

Marginal service

10% of T/O in PFY
Or
5 lakh
] Higher

Important point

1.first time registration then upto threshold limit no gst
2.CS-150 lakh ,after 150lakh normal gst rate

Special state(UMMM NAST)

- Uttarakhand
- Meghalaya
- Mizoram
- Manipur
- Nagaland
- Arunachal
- Sikkim
- Tripura

Diagram for better understanding

PFY | CFY

sec 10(1) Normal st =150 lakh
sec 10(2) Special st=75 lakh
sec 10(2A) N.st/ S.st=50 lakh

sec 10(3)

Upto 150L/75L/50L	More than 150L/75L/50L
• Pay concessional Gst	—
• No normal gst	• Pay normal gst
• No ITC	• ITC Claim
• Burden cannot Shift	• Burden shift on Consumer

Important points

- If person have one establishment in normal state and another in special state with same PAN then his eligible ATO check 75 lakh instead of 150 lakh.
- Composition scheme avail starting of year and withdraw any time during year
- If one registered person under a single PAN opts for the normal GST scheme, all other businesses under the same PAN become ineligible for the Composition Scheme.

How to compute T/O of PFY for eligibility

Consider only :- **outward supply**

Includes

- Inter state supply(Fcm)
- Inter state supply(Rcm)
- Intra state supply(Fcm)
- Intra state supply(Rcm)
- Intra state supply(Rcm)
- Inter state supply(nil rated/exempted/non taxable)
- Intra state supply(nil rated/exempted/ non taxable)
- Export supply (Actual/deemed) (zero rate supply)
- Any other outward supply.

But does not include
→ GST or CESS
→ Interest or discount
→ Inward supply cover under Rcm

How to compute T/O of current financial year

Consider only :- **Intra state outward supply**

Includes

- Taxable under Fcm
- Taxable under Rcm
- Exempted
- Nil rated supply
- Non taxable supply

But does not include
→ GST or CESS
→ Interest or discount
→ Inward supply cover under Rcm

T/O and rates of taxes

section	particulars	T/O in cfy	concessional gst
10(1)/10(2)	Goods manufacturer	Total turnover	1%(0.5 cgst+0.5 sgst)
10(1)/10(2)	Goods trader	only taxable turnover	1%(0.5 cgst+0.5 sgst)
10(1)/10(2)	Restaurant service	Total turnover	5%(2.5 cgst+2.5 sgst)
10(1)/10(2)	Marginal service with Above category	only taxable turnover	1%(0.5 cgst+0.5 sgst)
10(2A)	Service other than Restaurant service	Total turnover	6%(3 cgst+3 sgst)
10(2A)	Services + Marginal goods	Total turnover	6%(3 cgst+3 sgst)

- Total turnover :- Fcm,Rcm,exempted, nil rated,non taxable
- Only taxable turnover :- Fcm,Rcm

FORM number Availment or withdrawal of scheme

- Fresh registration - PART B of GST REG 01
- Normal scheme to composite scheme - GST CMP 02
- Auto withdrawal or voluntary exit form scheme - GST CMP 04
- Denial by department
  →Show cause notice - GST CMP 05
  →Reply of show cause notice - GST CMP 06
  →Order passed - GST CMP 07
- Payment of concessional gst - GST CMP 08

chapter-5 Place of supply

Relevant definitions

Location of the recipient of services [sec 2(14)]

Means
(a) Where a supply is received at a place of business for registration has been obtain,the location of such place of business;
(b) Where a supply is received at a place other than the Place of business for which registration has been obtain That is to say , a fixed establishment elsewhere,the location of such fixed establishment;
(c)Where a supply is received at more than one establishment whether the place of business or fixed establishment, the location of the establishment most directly concerned wit the receipt of the supply ; and
(d) In absence of such places, the location of the usual place of the recipient.

Location of the recipient of goods not defined in law ,in case of goods it easier to determine where goods are actually located.

Location of the supplier of services [sec 2(15)]

Means
(a) Where a supply is made at a place of business for registration has been obtain,the location of such place of business;
(b) Where a supply is made at a place other than the Place of business for which registration has been obtain That is to say , a fixed establishment elsewhere,the location of such fixed establishment;
(c)Where a supply is made at more than one establishment whether the place of business or fixed establishment, the location of the establishment most directly concerned with the provision of the supply ; and
(d) In absence of such places, the location of the usual place of the supplier.

Location of the supplier of goods not defined in law ,in case of goods it easier to determine where goods are actually located.

Place of business[sec 2(85)]

Includes
(a) A place from where the business is ordinarily carried on includes A warehouse, a godown or any other place where a taxable person Stores his goods, supplies or receives goods or services or both;or
(b) A place where a taxable Person maintain his books of account;or
(c) A place where a taxable Person is engaged in business through an agent by whatever name called.

Fixed establishment [sec 2(7)]

Means a place other than the place of business which is characteristics by a sufficient degree of permenance and suitable structure in term of human and technical resources to supply services ,or to receive and services for it's own need.

Place of supply in case of goods

Place of supply of goods in following cases

1. Supply of Goods

Supply of goods
- Domestic(Section-10)
  - B2B
    - Supply involve movement of goods → POS= Location where goods terminate i.e destination point
    - Not involve movement of goods → POS= Location where goods delivered i.e delivery point
  - B2C → POS= location of reciever in invoice if not mention then location of supplier
- International (Sec-11)
  - Import → POS= In india
  - Export → POS= O/s india

Clarification

Supplier ----------→ ECO ----------→ Receiver
Billing address and delivery address are different , pos taken delivery address.

2. Bill to ship to

POS= Principal palce → Third person/who gave direction

3. Goods are assembled or installed at site

POS= where goods assembled or installed

4. Supplied on-board (Section -12)

POS= Where goods taken on-board

Place of supply in case of services

Place of supply of services in following cases

1. General Rule

Service received by
- RP → POS= Location of RP
- URP → POS= Location of receiver if not available then location of supplier.

2. Immovable property related services including accommodation in hotal/boat

- In india
  - One state → POS= Location of immovable property
  - More than one state → POS= Location of immovable property (Value:-proportion)
- O/s india → POS= Location of Recipient

3. Restaurant and cattering services,personal grooming,fitness, beauty treatment and health service

POS= Where service are actually performed

4. Traning and performance approval

- B2B → POS= Location of RP
- B2C → POS= Location where the service actually performed

5. Admission to an event or amusement park

POS=
- Place where the event held or
- Place where the park or
- Other place is located

6. Admission to an event or amusement park

- In india
  - B2B → POS= Location of RP
  - B2C → POS= Location where the service actually performed
  - (Event held in More than one state value proportionate)
- O/s india → POS= Location of Recipient

7. Transportation of goods including mail or courier

- B2B → POS= Location of RP
- B2C → POS= Location at which goods are handed over

8. Passenger transportation

- B2B → POS= Location of RP
- B2C → POS= Place where the embarks(journey start)

9. Services on board a conveyance

POS= Location of first scheduled point of departure

10. Banking and other financial services inc stock broker

POS
- location the recipient of services in the record of the supplier
- Location of receiver is not available then location of supplier

11. Insurance services

- B2B → POS= Location of RP
- B2C → POS= Location at which goods are handed over

12. Advertisement services to the GOVT

POS= Each of state/union territory where the advertisement is broad casted/ displayed/run/disminated

13. Telecommunication services

- Services involving fixed line,leased and internet leased Circuit, dish antenna etc: location of such fixed equipment
- Post-paid mobile/internet services :location of billing address of the recipient and if the same is not available, location of supply
- Pre-paid mobile/internet/DTH services provided
  - → Through selling agent/ re-seller /distributor: Address of such selling/re-seller/distributor in the record of supplier at the time of supply
  - → By any person to final subscriber : location where pre-payment is received or place of sale of vouchers
  - → When payment made through electronic mode : location of recipient in records of supplier
- Other cases : address of the recipient in the records of the supplier and if same is not available, location of supplier.

chapter-6 Exemption under GST

Power to exempt from Tax

By way of issuance of

Notification
- Exempt generally.
- Either absolutely or subject to such condition as may be specified.
- Goods and/or services of any Specified description.

Special order

Exempt from payment of tax circumstances of an exceptional nature to be stated in such order ,in public interest.

Education services

School

Service provided by EI
- To its student ,faculty, staf
- By way of entrance exam
- Transportation of students,faculty, staff
- Catering include mid meal
- Admission to EI
- Conduct of examination

College

Service provided by EI
- To its student ,faculty, staf
- By way of entrance exam
- supply of online journal or periodicals

Private coaching

Taxable

New entry

Affiliation services provided by

Central or State education board or any other similar body

to school establish, owned or controlled by CG,SG,UT,LA,GA,GE

[Only govt school cover , non govt school and college universities not cover]

Health care services

Health care services

By a clinical estb/authorised medical practitioners/para -medics

not exempt if

Room charges>₹5000 per day other than ICU/CCU/ICCU/NICU

Transportation of patients in ambulance

Health care of bird /animal

Services of transport of passengers

Air plane

Economy class

Embarking or terminating in state

- AP,Assam,Manipur, Meghalaya, mizoram,Nagaland, Sikkim,Tripura, bagdoyra.

Contract carriage other than Air conditioner

Stage carriage other than Air conditioner

Not exempt if book from ECO

Other services provided by
- Inland waterways
- Public transport other than tourism purpose.
- metered cab or auto rickshaw including E-rickshaw [not exempt if book from ECO].

Services provided by ministry of railways

Services provided by ministry of railways to Individual by way of:-
- Railways in a class other than first class /Air conditioner coach.
- Metro ,monorail, or tramway
- Sale of platform tickets.
- Facility of retiring rooms /waiting rooms.
- Cloak room services.
- Sattery operated car services.

Services provided by one zone/division to another zone(s)/division(s).

Services related to charity and religious activities

Charitable activities by an entity registered under sec 12AA/12AB of IT ACT 1961

Services by a person by way of
- Conduct of any religious ceremony
- Renting a religious place for general public not exempt if
  - Room rent >=₹10000 per day
  - Premises committee hall>=₹10000 per day
  - Shop>=₹10000 per month

KMVN/HAJ committee

(Haj and Kailash maansarovar yatra)

Training/coaching in
- Activities related to art /culture by individual
- sports by charitable entities

Agriculture related services

- **Rice**
- **Agriculture produce** — Loading, uploading, packing ,storage or warehousing
- **Ware housing of** — Minor forest produce; Cereals, pulses ,fruits &vegetables
- **Artificial insemination of live stock (other than horses)**
- **Supply of farm labour**
- **Agriculture operations of** cultivation, harvesting, plant protection &testing
- **Agriculture extension services**
- **Renting & leasing of** — Agro machinery; Vacant land

Services provided by government

- Services by GA to municipality/panchayat.
- Services by GA to CG/SG/UT/LA/Any person specified by CG/SG/UT/LA against consideration received form CG/SG/UT/LA , In Form of grants.
- Services of old age home by CG/SG/an entity registered u/s 12AA or 12AB of IT ACT To residents age >=60 years against consideration upto ₹25000 per month.
- Services by CG/SG/UT to their undertaking or PSUs by way of guaranteeing the loans ,they form the banking companies &FI.
- Services provided by CG/SG/UT/LA by way of:-
  - → Registration under any law.
  - → Protection&safety of worker,consumer or public at large including fire license
- Issue of passport,visa,driving license,birth certificate ,death certificate.
- Services by CG/SG/UT/LA by way of tolerating non -performance of a contract for which consideration in the form or liquidation damages is payable to CG/SG/UT/LA under any contact.
- services by CG/SG/UT 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.
- Services provided by CG/SG/UT/LA by way of assignment of right to use natural resources to an individual farmer for cultivation of plants & rearing of all life forms of animals [except horses], for food, fibre, fuel, raw material or other similar products.
- Services provided by rehabilitation professionals recognised under the RCI Act, 1992 by way of rehabilitation, therapy or counselling and such other activity as covered by the said Act at medical establishments, educational institutions, rehabilitation centers established by CG/SG/UT/an entity registered under section 12AA or 12AB of the Income-tax Act, 1961.

Banking and financial

- Discount or interest (other than interest on credit card).
- Sale or purchase of foreign currency between banks or authorised dealers.
- A/C hold under Pradhan mantri jan dhan yojana.
- Single transaction upto ₹2000 through credit card,debit card,charge card or other payment card service.
- Intermediary of financial services located in a multi services SEZ with IFSC status to a customer located outside India for international financial services in currencies other than Indian rupees.

Construction services

- Pure labour contract

Of construction,Erection, installation, completion, fitting out ,repair ,Maintenance, renovation, or alteration of original work pertaining to

Individual house construction or enhancement under the housing for all (urban)mission/Pradhan mantri Awas yojana.

Of construction, Erection, installation of original work pertaining to

A single residential unit otherwise than as a part of a residential complex.

- Services by Electricity distribution utilities by way of infrastructure for extending Electricity network upto tubewell of farmer for agriculture use.

Services of life insurance business

- Such services by way of annuity under the National Pension System by Pension Fund Regulatory .
- Such services 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 CG.
- Services of life insurance provided/agreed to be provided by the Central Armed Police Forces.
- Such services by the Naval Group Insurance Fund to the personnel of Coast Guard under the Group Insurance Schemes of CG.
- Such services under following schemes-
  - → Janashree Bima Yojana;
  - → Aam Aadmi Bima Yojana;
  - → Life micro-insurance product as approved by the Insurance Regulatory and Development Authority (IRDA), having maximum amount of cover of ₹2,00,000;
  - → Varishtha Pension Bima Yojana;
  - → Pradhan Mantri Jeevan Jyoti BimaYojana;
  - → Pradhan Mantri Jan Dhan Yogana;
  - → Pradhan Mantri Vaya Vandan Yojana.

Goods transportation agency

Already covered under reverse charge.

chapter-6 Exemption under GST

General Insurance business

Such services under following schemes -

- Hut Insurance Scheme;
- Cattle Insurance under Swarnajaynti Gram Swarozgar Yojna 62;
- Scheme for Insurance of Tribals;
- Janata Personal Accident Policy and Gramin Accident Policy;
- Group Personal Accident Policy for Self-Employed Women;
- Agricultural Pumpset and Failed Well Insurance;
- Premia collected on export credit insurance; Restructured Weather Based Crop Insurance Scheme (RWCIS), approved by the Government of India andimplemented by the Ministry of Agriculture;
- Jan Arogya Bima Policy;
- Pradhan Mantri Fasal Bima Yojana (PMFBY);
- Pilot Scheme on Seed Crop Insurance;
- Central Sector Scheme on Cattle Insurance;
- Universal Health Insurance Scheme;
- Rashtriya Swasthya Bima Yojana;
- Coconut Palm Insurance Scheme;
- Pradhan Mantri Suraksha Bima Yojna;
- Niramaya Health Insurance Scheme implemented by the 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;
- Bangla Shasya Bima.

Services provided to CG/SG/UT under any insurance scheme for which total premium is paid by CG/SG/UT. Services by way of reinsurance of the insurance scheme .

services provided by specified bodies

- Services by the Employees' State Insurance (ESI) Corporation to persons governed under the ESI Act, 1948.
- Services provided by the EPFO to the persons governed under the Employees Provident Funds (EPF) & Miscellaneous Provisions Act, 1952.
- Services by CMPFO to persons governed by Coal Mines Provident Fund and Miscellaneous Provisions Act, 1948.
- Services by NPS Trust to its members against consideration in the form of administrative fee.

Business facilitator/correspondent

The following services are provided in respective capacities:

- **Business Facilitator/Correspondent to a Banking Co.** - Services related to accounts in rural area branches.
- **Intermediary to Business Facilitator/Correspondent** - Services to a business facilitator or correspondent for banking services in rural areas.
- **Business Facilitator/Correspondent to an Insurance Company** - Services in a rural area for insurance companies.

Pension schemes

Services by way of collection of contribution under:

- Atal Pension yojana
- Any Pension Scheme of SG.

Services provided to Government

The following services are provided to CG/SG/UT/LA in relation to functions entrusted to Panchayats/Municipalities

- Pure services - These are services without any goods involved.
- Composite supply of goods and services - Where the value of goods does not exceed 25% of the total value of the supply.
- Services from Fair Price Shops - Sale of food grains, kerosene, sugar, edible oil, etc. under the Public Distribution System (PDS) against a commission or margin.
- Services under insurance schemes - When the total premium is paid by CG/SG/UT.
- Training services - If 75% or more of the total expenditure is covered by CG/SG/UT administration.

Leasing services

Service Type: Long-term lease (30+ years) of industrial or financial business plots for infrastructure development.
Providers: State Government Industrial Development Corporations/Undertakings or entities with 20%+ ownership by CG/SG/UT.
Recipients: Industrial units or developers in industrial/financial business areas.
Payment: Upfront amount payable for the lease.
Conditions: Subject to specific terms and conditions.

Legal services

Already covered under reverse charge.

Sponsorship of sports events

Already covered under reverse charge.

Skill development services

Services provided by:-

- National Skill Development Corporation (NSDC) set up by the Government of India (GoI).
- Sector Skill Council (SSC) approved by NSDC.
- Assessment Agencies approved by SSC/NSDC.
- Training Partners approved by SSC/NSDC for:
- National Skill Development Programme by NSDC.
- Vocational skill courses under the National Skill Certification and Monetary Reward Scheme.
- Other schemes implemented by NSDC.

Additional Services:

- Assessing bodies empanelled by DGT, Ministry of Skill Development & Entrepreneurship for assessments under the SDI Scheme.
- Training Providers (Project Implementation Agencies) under DDUGKY, Ministry of Rural Development, offering skill or vocational training courses certified by NCVT.

Performance by an artist

Artists' performances in folk/classical music, dance, or theatre if the payment is upto ₹1,50,000, excluding services as a brand ambassador.

Right to admission to various events

Admission to:

- Museum, national park, wildlife sanctuary, tiger reserve, or zoo.
- Protected monuments under the Ancient Monuments and Archaeological Sites & Remains Act 1958 or relevant state laws.

Admission to events or places where the entry fee is not more than 500 per person, including:

- Circus, dance, theatrical performances (drama, ballet).
- Award functions, concerts, pageants, musical performances, or unrecognized sporting events.
- Recognized sporting events.
- Planetariums.

Services by an un-incorporated or non profit entity registered under any law for the time being in force

Services provided by unincorporated bodies/non-profits to their members, such as:

- Trade unions offering reimbursements or shares of contributions for welfare or activities.
- Exempt activities related to social welfare, charitable causes, etc.
- Housing societies providing up to ₹7,500/month/member for common goods/services.
- Bodies focused on welfare (industrial/agricultural labor, farmers), or promoting trade, culture, education, etc., against membership fees up to ₹1,000/year.

These services are provided for the benefit of members and are typically tax-exempt within specified limits.

Other exempt services

Following services are exempt from tax:-

- Renting residential dwellings for personal use, excluding rentals to registered persons for business purposes.
- Hiring motor vehicles to state transport, local authorities, or GTAs.
- Access to roads or bridges for toll charges.
- Electricity transmission/distribution by utilities.
- Services by incubatees with a turnover under 50 lakh within 3 years of agreement.
- Taxable services by recognized technology/business incubators.
- News services by independent journalists or agencies.
- Public library services (books/materials lending).
- Organizing exhibitions outside India.
- Pre-conditioning, pre-cooling, and packaging of fruits/vegetables.
- Cold chain services by the National Centre for Cold Chain Development.
- Services by foreign diplomatic missions.
- Granting National Permits for goods carriers.
- Providing information under the RTI Act.
- Services for sports bodies (players, referees, etc.).
- Public conveniences like bathrooms or toilets.
- Services like renting metering equipment, testing meters, releasing connections, shifting meters/lines, and issuing duplicate bills related to electricity transmission and distribution.
- Research and development services provided for consideration in the form of grants by a government entity or a notified research institution (under Section 35 of the Income Tax Act, 1961) are subject to the condition that the institution is notified at the time of the supply.

Section cover under chapter

First ,we have to ascertain "place of supply " if POS in taxable territory then determine "time of supply"

Place of supply
- Within india
  - Same state – Intra
  - Different state – Inter
  - Next question =when is liable to pay
- O/S india
  - Export
  - No GST,No TOS

Solution= **Time of supply/Point of taxation**
- Sec 12(SOG)
- Sec 13(SOS)
- Sec 14 Change in rates

SOG Sec 12(1)	Sec 12(2)	Sec 12(3)	Sec 12(4)	Sec 12(5)	Sec 12(6)
SOS Sec 13(1)	Sec 13(2)	Sec 13(3)	Sec 13(4)	Sec 13(5)	Sec 13(6)
Refer further provision for TOS	TOS in case of Fcm	TOS in case of Rcm	TOS in case of voucher	TOS in residual case	TOS in case of interest & penalty

Section 13(2) TOS in case of supply of services

Applicability:- All services except RCM

Invoice issue with in prescribed limit
- Yes: Tos= Date of Invoice Or Date of payment
- No: Date of completion Or Date of payment

Which ever is earlier

Date of payment
Date of book entry
Or
Date of bank credit

Invoice issue limit
30 Days in normal case or 45 days in banking,FI,NBFC from the Date of completion

CRUX of Invoice issue limit
Before – no limit | Date of completion | After – 30/45 days

Conncept of advance payment

Advance payment
- upto 1000: Tos=DOP or DOI (At a option of supplier)
- More than 1000: TOS= DOP

Section 13(3) TOS in case of RCM

Date of issue of invoice
- Payment received within 60 days from the date of invoice: TOS= Date of payment
- Payment not received within 60 days from the date of invoice: TOS= 61st day from the date of invoice

Date of payment
Date of book entry
Or
Date of bank credit

Section 13(4) TOS in case of Vouchers

Vouchers
- Identifiable: TOS = Date of issue of voucher
- Non-Identifiable: TOS = Date of Redemption of voucher

Section 13(5) Residual case

- If periodic return filed: TOS=Date on which return is to be filed
- If periodic return not filed: TOS=Date on which tax is paid

Section 13(6) TOS in case of interest, penalty etc

TOS= when such additional consideration received

Section 12(2) TOS in case of supply of goods under FCM

Supply of specified actionable claim
- Date of issue of invoice
  Or
- Last date of invoice required to be issued
  Or
- Date of payment

Whichever is earlier

Supply of other goods
- Date of issue of invoice
  Or
- Last date of invoice required to be issued
  Or
- ~~Date of payment~~

Whichever is earlier

Last date of invoice required to issued

Depend on
- Supply involes movement of goods: Date of removal
- Supply doesn't involes movement of goods: Date of delivery

CRUX

- Movement involes: DOI Or DOR – Earlier
- Movement doesn't involes: DOI Or DOD – Earlier

Section 12(3) TOS in case of supply of goods under RCM

TOS=
- Date of receipt of goods
  Or
- Date of payment
  Or
- 31st day from the date of issue of invoice

Whichever is earlier

Clarification on hybrid annuity model of NHAI

Invoice is issued on or before specific date or date of completion

TOS=
- Yes
  - Issue of invoice
    Or
  - Date of receipt of payment

  Whichever is earlier
- No
  - Due date of payment as per the contract
    Or
  - Date of receipt of payment

  Whichever is earlier

SECTION COVER UNDER CHAPTER

GST Liability = value × rate → Fixed by govt

Determine u/s 15

- 15(1): Value determine u/s 15(1) = xxx
  Add:-Inclusion u/s 15(2) = xxx
  Less:Exclusion u/s 15(3) = xxx
  Value of supply = xxx
- 15(2)
- 15(3)
- 15(4): If value not determine u/s 15(1)
- 15(5): Value in special cases

not In ca inter

Section 15(1)

The value of supply = Transaction value

Transaction value

Price actually paid or payable for the Said supply of goods or services or both.

Important point

Transaction value

- Buyer and seller are not related person And Price is 100% monetary form(sole consideration) → Value of supply U/s 15(1)
- Buyer and seller are related person or Price is not in 100% monetary form(sole consideration) → Value of supply U/s 15(4)

Section 15(2)

The value of supply determine u/s 15(1) shall included

a) Any taxes,duties,cess,fees,charges, which are not subsumed in Gst.

Example
- Import duty
- Toll tax
- Property tax
- Municipal tax
- Stamp duty
- Professional tax
- Electricity tax
- Other custom duty
- Anti-dumping duty
- Safeguard duty
- Excise duty on tobacco etc.

b) Any amount that supplier is liable to pay but incurred by the recipient

- Selling commission
- Cost of transportation
- Cost of insurance etc.

Crux

Expenditure

- Paid by supplier → Treatment under point C
- paid by recipient → Add in value in point B

c) Incidental/ ancillary expenses related to supply

- packing expenditure
- Re-packing
- labeling
- Cost of insurance
- Inspection charges
- Selling commission
- Cost of transportation etc.

Important point :- add only when expenses directly link with transaction

d) Interest/late fees/penalty/for delayed payment

Interst /late fees/ penalty/ for delayed payment

- Gst include: $\frac{\text{Interest}}{100+\text{rate}} \times 100$
- Gst not include: Interest

Important point

If nothing shall be mention in question, assume Gst is included

e)Subsidy directly linked to price except subsidy received by CG or SG

After giving the effect of subsidy

Value after effect	xxx
(+) Non- govt subsidy	xxx
Value of supply	xxx

Before giving the effect of subsidy

Value before effect	xxx
(-) Govt subsidy	xxx
~~(-) Non-govt subsidy~~	~~xxx~~
Value of supply	xxx

Important point

Subsidy directly link with transaction

Section 15(3)

The value of supply determine u/s 15(1) shall exclude/deduct/not include

a) Pre-discount

Any discount which is given:- Before or at the time of supply

b) Post- discount

Any discount which is given:-
After the supply subject to condition
→ Establish at or before the time of supply
+
→ linked with price
+
→ ITC is attributable to discount on the basis of document issued by supplier has been reversed by recipient of supply.

Important point

Discount directly link with transaction

Example


VG (wholesaler)

Supply of utensils
VG give discount of 2 rupee on all order if KV sold 1000 glass in a month .


KV(retailer)

Order	Glass	₹	Value	ITC	ITC reverse	Value
1	250	10	2500	125	25	2000
2	250	10	2500	125	25	2000
3	250	10	2500	125	25	2000
4	250	10	2500	125	25	2000
	1000		10000	500	100	
5	200	8	1600	80 (100)		1600

Some important clarification

1. Treatment of TCS
Tcs would not be included as it is interim levy not having the nature of tax ,therefore TCS is not included in value for the purpose of gst.

2. Staggered discount (buy more save more)
Staggered discount, rate of discount increase with increase in the purchase value. It shall not be included in value.

3. Periodic/year ending/volume/turnover discount
Such discount are excluded to determine the value of supply subject to condition mention under post-supply discount.

4. Secondary discount
Such discount shall not be excluded while determining the value of supply as such discount are not known at time of supply.

5. No claim bonus discount
NCB shall not be includible in the taxable value for computation of gst.

Some important definition

Input	Any goods other than capital goods use and intended to use in course and FOB.
Input service	Any service and intended to use in course and FOB.
Capital goods	Value capitalized in the books& ITC Availed.
Exempted supply	• Nil rated supply • 100% Exempted supply • Non taxable supply
Taxable supply	Levaible to Tax under this Act
Non taxable supply	Not Levaible to Tax under this Act

ITC at a Glance/overview

1. Section :- 16 to 20
2. Avoid cascading.
3. Make GST destination based Tax.
4. Avail on all input, input service and capital goods use for purpose of business or profession.
5. Avail only taxable person.
6. Use for payment of Tax on taxable outward
7. Gst law does not require "one to one" co-relation between input/input service and final product /services. Any eligible ITC can be used for payment of tax of any taxable outward supply.
8. ITC can availed and utilised for the payment of taxable outward supply.
9. Exempted supply -----> ITC ✗
10. Zero rated supply------> ITC ✓
11. Supply both taxable and exempt supply, ITC is available only for taxable supply.

Three Main concept related to ITC

Availment of ITC
- Normal ITC: Sec 16, Sec17
- Special ITC: Sec 18, Sec19
- Sub part- reversal ITC

Utilization of ITC
- For Payment of output tax
- Sec 49,49A,49B rule-88A & sec 20

Refund of ITC
- ZRS
- Inverted duty structure
- Other cases

Sec 16 :- Eligibility and condition for taking ITC
Sec 17 :- apportionment of credit and blocked credit
sec 18 :- Availability of credit in special circumference
Sec 19 :- Taking ITC in respect of input &capital goods sent for job work

Let understand utilization of ITC

System of tax collection (worldwide)

1.First point collection
2.Last point collection
3.Multipoint collection
4.multipoint collection with ITC

1. First point collection

Tax rate=10%

Sale ----> Sale ---->

x	y	z
Value= 1000	Value= 1100	Value= 1200
Tax =100	VA = 100	VA = 100
	1200	1300
	Tax = ----	Tax = ----
	1200	1300

[not followed in india]

Mitroo yaha Tax bhohat Kam he !

2. Last point collection

Tax rate=10%

----> Sale ---->

x	y	z
Value= 1000	Value= 1000	Value= 1100
Tax = -----	VA = 100	VA = 100
1000	1100	1200
	Tax = ----	Tax = 120
	1100	1320

[not followed in india]

Mitroo yaha tum chori Kar Rahe ho !

3. Multi point collection

Tax rate=10%

Sale ----> Sale ---->

x	y	z
Value= 1000	Value= 1100	Value= 1320
Tax = 100	VA = 100	VA = 100
1100	1200	1420
	Tax = 120	Tax = 142
	1320	1562

[not followed in india]

Mitroo wapis se cashcadaing ,hum aapko itna bhi nahi lootenge!

4. Multi point collection with ITC

Pay to govt =₹100
Call to govt =₹100
ITC
₹110 - ₹100 = ₹10
Dene he
Lene he
Output tax
Input tax

x(RP) ----₹1100----> y(RP) ----₹1210----> z(URP)

(1000 + 100)
Value → For x → Output tax
Tax → For Y → Input tax

x(RP)	y(RP)	z(URP)
Value= 1000	ITC=100	Cost =1210
Tax = 100	Value= 1000	
1100	VA = 100	
	1100	
	Tax = 110	
	1210	

- India follow this method in GST.
- Gst is value added tax.

Mitroo ab sahi he !

Example no. 1

x(RP) Delhi → y(RP) Delhi: Intra-state ₹1180; ₹90 → CG, ₹90 → SG; ITC=CG ₹90, SG ₹90
y(RP) Delhi → z(URP) Delhi: Intra-state ₹1770; ₹135 - ₹90= ₹45 CG; ₹135 - ₹90= ₹45 SG

Delhi x(RP)	Delhi y(RP)	Delhi z(URP)
Value = 1000	Value = 1000	Cost =1770
CGST = 90	VA = 500	
SGST = 90	1500	
1180	CGST = 135	
	SGST = 135	
	1770	

Example no. 2

x(RP) Ladakh → y(RP) Ladakh: Intra-state ₹1180; ₹90 CG; ITC=CG ₹180
y(RP) Ladakh → z(URP) Ladakh: Intra-state ₹1770; ₹270 - ₹180= ₹90 CG

Ladakh x(RP)	Ladakh y(RP)	Ladakh z(URP)
Value = 1000	Value = 1000	Cost =1770
CGST = 90	VA = 500	
UTGST = 90	1500	
1180	CGST = 135	
	UTGST = 135	
	1770	

Example no. 3

x(RP) J/K → y(RP) J/K: Intra-state ₹1180; ₹90 → CG, ₹90 → SG; ITC=CG ₹90, SG ₹90
y(RP) J/K → z(URP) Delhi: Inter -state ₹1770; ₹270 - ₹90 - ₹90= ₹90 CG; CGST SGST

J/K x(RP)	J/K y(RP)	Delhi z(URP)
Value = 1000	Value = 1000	Cost =1770
CGST = 90	VA = 500	
SGST = 90	1500	
1180	IGST = 270	
	1770	

Example no. 4

x(RP) Delhi → y(RP) UP: Inter -state ₹1180; ₹180 → CG; ITC=CG ₹180
y(RP) UP → z(URP) UP: Intra-state ₹1770; ₹135 - ₹90= ₹45 CG; ₹135 - ₹90= ₹45 SG

Delhi x(RP)	UP y(RP)	UP z(URP)
Value = 1000	Value = 1000	Cost =1770
IGST = 180	VA = 500	
1180	1500	
	CGST = 135	
	SGST = 135	
	1770	

Example no. 5

₹180 → CG, ITC=CG ₹180
Inter-state ₹1180
J/k x(RP)
Value = 1000
IGST = 180
1180

₹270 - ₹180= ₹90 → CG
Inter-state ₹1770
Ladakh y(RP)
Value = 1000
VA = 500 × 18% = 90
1500
IGST = 270
1770

Haryana z(URP)
Cost =1770

Order and manner of ITC utilization

Section 49 read with Rule 88A

1. IGST credit can be utilized for the payment of first IGST,then CGST or SGST at any manner at any Ratio.
2. CGST credit can be utilized for the payment of first CGST ,then IGST.
3. SGST credit can be utilized for the payment of first SGST,then IGST.
4. UTGST credit can be utilized for the payment of first UTGST,then IGST.

Crux

Order	manner of utilization Credit	payment
I	IGST	1st IGST 2nd CGST or SGST
II	CGST	1st CGST 2nd IGST
III	SGST/ UTGST	1st SGST/UTGST 2nd IGST

Note

CGST credit can't be utilized for the payment of SGST/UTGST or vice-versa.

Example no. 6

Q.) Compute net gst after liability utilization of ITC on the Basis of following details:

Particular	ITC	Payment
IGST	₹185000	₹127000
CGST	₹82000	₹110000
SGST	₹90000	₹140000

ANS:- Computation of net GST liability

Particular	IGST	CGST	SGST
Gross Gst liability	₹127000	₹110000	₹140000
(-)Input tax credit			
1.IGST	(₹127000)	(₹28000)	(₹30000)
2.CGST	—	(₹82000)	—
3.SGST	—	—	(₹90000)
Net Gst liability	Nil	Nil	(₹20000)
ITC C/F	Nil	Nil	Nil

Example no. 7

₹90 → CG, ₹90 → SG, ITC=CG ₹90, SG ₹90
Intra-state(rate=18%) ₹1180
Delhi
Value = 1000
CGST = 90
SGST = 90
1180

₹210 - ₹90= ₹120 CG, ₹210 - ₹90= ₹120 SG
Intra-state (rate =28%) ₹1920
Delhi
Value = 1000
VA = 500
1500
CGST = 210
SGST = 210
1920

Delhi
Cost =1920

cross verification of ₹240

500 (new value addition)×28% =140
1000(old value)×10%(rate↑) (28%-18%) =100
240

Example no. 8

₹90 → CG, ₹90 → SG, ITC=CG ₹90, SG ₹90
Intra-state(rate=18%) ₹1180
Delhi x(RP)
Value = 1000
CGST = 90
SGST = 90
1180

₹37.5 - ₹37.5= Nil CG, ₹37.5 - ₹37.5= Nil SG
Intra-state (rate =5%) ₹1575
Delhi y(RP)
Value = 1000
VA = 500
1500
CGST = 37.5
SGST = 37.5
1575

Delhi z(URP)
Cost =1575

cross verification

1000 ×18% = 180(pay Kiya tha)
1000×5% = 50(dena chaiye tha)
Excess payment 130
(-)Gst payable on VA =(25)
105- Eligible for refund

Rule for ITC

Government

1. Tum mujhe GST do me ,tume ITC dunga
   Exception in
   zero rate supply
   No khoon [GST] fir bhi Azadi[ITC]
2. Agar phele ITC USE Karli he toh wapis ITC reverse Karni padegi.

Reason of no tax/GST payable on outward supply

- Exempted (ITC ✗)
- Nil rated (ITC✗)
- Non Taxable (ITC✗)
- Export I.e ZRS (ITC✓)
- Supply to SEZ(ITC✓)

Example no. 9

₹90 → CG, ₹90 → SG
Intra-state ₹1180
Delhi x(RP)
Value = 1000
CGST = 90
SGST = 90
1180

~~ITC~~
Exempt/nil rate/non taxable
Intra-state
Delhi y(RP)
Value = 1180
VA = 500
1680
GST = -----
1680

Delhi z(URP)
Cost =1680

Example no. 10

₹90 → CG, ₹90 → SG, ITC=CG ₹90, SG ₹90
Intra-state ₹1180
Delhi x(RP)
Value = 1000
CGST = 90
SGST = 90
1180

Export/supply to SEZ ₹1500
Delhi y(RP)
Value = 1000
VA = 500
1500
GST = ----
1500

Delhi z(URP)
Cost =1500

Availment of ITC

Section 16 : Eligibility and condition for taking ITC

Analysis of section 16(1) and 16(2)

Person

- Registered person
  - Person registered u/s 10
  - Person who hold UIN
  - Other Registered person
- Unregistered person

Person registered u/s 10 / Person who hold UIN: Not eligible for taking ITC hence ,there is no question of ITC utilization.

Unregistered person: Not eligible for taking ITC hence ,there is no question of ITC utilization.

Other Registered person:
- Supply of goods or services, which is used or intended to be used in course or FOB.
- Not used or intended to be used in course or FOB.

Now check condition of sec 16(2) - 6 condition .

1. Possession of tax paying document. (Tax invoice,debit note)
2. Details of invoice/debit note Uploaded by supplier in the GSTR -1 or using IFF and details communicated in the the form GSTR -2B.
3. Receipt of goods or services or both.

Bill to ship to model

Mr x → Mr y
Goods to Mr z on the direction of y. → Mr y
Deemed receipt in the hands of Mr y and can claim ITC.

4. Details of ITC in respect of said supply communicated to the registered person u/s 38 "NOT RESTRICTED ".
5. Tax leviable on supply actually paid to govt.
   - FCM-supplier
   - RCM -Receiver
6. The registered person who is liable taking ITC must have File his return in GSTR-3B u/s 39.

Whether above transaction covered u/s 17(5) "blocked ITC"

- Yes → Can't claim ITC
- No → Finally taxable Person can claim ITC

Note 1

- Where Goods received in lots or installments against an invoice.
- The registered person is entitled to take credit only after receiving the last lot or installment.

Note 2

- Where Recipient fails to pay the Supplier within 180 days from the invoice date.
- This applies to all supplies, except those under RCM.
- The amount equal to the ITC availed by the recipient will be added to their output tax liability.(reversal of ITC)
- Interest (18% P.a)will be charged on the added output tax liability.
- The ITC must be reversed due to non-payment within the specified period.

Section 16 (3)

The registered perisn has claimed depreciation on the Tax component of the cost of capital goods and plant and machinery, the input tax credit on said tax component shall not be allowed .

Example

Cost of plant and machinery = 400000
GST @28% = 112000
512000

400000 → Always claim depreciation u/s 32 of IT ACT 1961.

112000 → Either claim depreciation or claim ITC.(at the option taxable person.

Section 16 (4)

ITC on invoices pertaining to a FY or debit note issued In a FY can be availed anytime :-

Till 30th November of the succeeding year
Or
Actual Date of filling of relevant annual return

→ Whichever is earlier

Clarification RCM case

supplier (URP) → Receiver (RP) – receiver issue self invoice within 30 days

The time limit of ITC availment will start from time the receiver raise the invoice.

Section 16 (6) [newly inserted]

RC cancellation → Eligible for ITC But not claim due to cancellation of RC

30th November'

Revocation of RC (Claim within 30 days from revocation of order.)

Section 41 : Availment or reversal in specified case

1. ITC shall be allowed finally not provisionally.
2. ITC availed by RP by the Tax Payable thereon has not been paid by the corresponding supplier then Recipient Shall Reverse ITC along with Interest (18% p.a) if supplier Paid tax to govt after sometime then Recipient can re-claim/re-avail ITC of that amount.

Section 17 : Apportionment and blocked ITC

Section 17

- 17(1),17(2),17(3),17(4) → Apportionment of ITC
- 17(5) → Blocked ITC

Analysis of section 17(1) , 17(2) , 17(3)

Goods/services → Used

- business use
  - Exempted supply
    - Actual exempt: Nil rated, 100% exempt,NT
    - Deemed exempt: RCM,sale of land &building transaction in securities
    - → ITC ✗
  - Non exempted
    - Taxable
    - ZRS
    - → ITC ✓
- Non business use → ITC ✗

Section 17(4)

Not In syllabus

Section 17(5) : ITC Blocked

Analysis of section 17(5)(a)/(aa)/(ab)

Conveyance

- Motor vehicle
  - Passenger MV
    - Sitting capacity upto 13 passenger (including driver)
      - Not cover under 3 specified cases → ITC blocked
      - Not cover under 3 specified cases → ITC allowed
    - Sitting capacity more than 13 passenger (including driver) → ITC allowed
  - Goods MV → ITC allowed
- Vessel/ Aircraft → ITC blocked
  - Except 4 specified cases
    1. Further supply
    2. Importing/Training
    3. Transportation of passenger
    4. Transportation of goods

ITC on tax paid on service also allowed

ITC on tax paid on service not allowed
→ Except
- Manufacturer
- General insurance

→ ITC allowed

specified cases	Services
1. Further supply 2. Importing/Training 3. Transportation of passenger	1. General services 2. Insurance services 3. Repair& maintenance

Clarification on Passenger MV

Demo car, test drive ,trail run - ITC cannot blocked

Section 17(5)(b)

Following supply of goods or services or both :-

(i)
- Food and beverages
- Outdoor catering
- Beauty treatment
- Health service
- Cosmetic and plastic surgery
- Leasing ,renting or hiring of moter vehicle
- Vessels or aircraft referred in clause (a) or (aa)
- Life insurance and health insurance

ITC allowed in following case

1. If inward and outward supply are same.
2. Provided such goods or services as composite supply /mixed supply.

(ii) Membership of club ,Health, and fitness Centre;

(iii) Travel benefit extended to employees on such vacation such as leave or home travel concession.

Proviso to section 17(5)(b) I.e complete clause (b)

ITC in respect of such goods or services or both shall be available, where it is obligatory for an employer to provide the same to its Employees under any law.

Section 17(5)(c)

Goods or services or both on which tax has been paid u/s 10.

Section 17(5)(d)

Goods or services or both received by a Non resident taxable person except on goods imported by him.

Section 17(5)(e)

Goods or services or both used for personal consumption.

Section 17(5)(f)

Goods lost ,stolen ,destroyed, written off or disposed off by way of gift or free samples.

Section 17(5)(g)

Any tax paid in accordance with the provision of section 74,129 and 130.

Section 17(5)(h)

Goods or services provide for CSR Activity.

Section 17(5)(i) and (j)

Work contract and construction contract

- Construction of land and building
  - Re-construction
  - Renovation
  - Addition
  - Repair etc.
  - Expenditure capitalized → ITC Blocked
  - Expenditure not capitalized → ITC allowed
- Construction of plant and machinery
  - Addition
  - Renovation
  - Repair
  - Alteration. etc.
  - → ITC allowed (whether exp. Capitalized or not)

Clarification	Plant & machinery does not include
Ducts and manholes used in network of optical fiber cables cover under plant&machinery and ITC not restricted.	1. Land and building &civil structure 2. Telecommunication towers 3. Pipelines laid outside the factory premises

Section 18 : Availability of credit in special circumstances

Concept of Effective date of registration

Person

- Liable for registration
  - Apply within 30 days from liable. → Effective date of registration → From the date of liable for registration
  - Not Apply within 30 days from liable. → Effective date of registration → From the date of grant for registration certificate
- Not liable for registration → Effective date of registration → From the date of grant for registration certificate

Analysis of section 18(1) and 18(2)

(a)

URP | Liable – Effective date | RP

Apply within 30 days

- Stock purchased & consumed. → GST paid but no ITC
- Stock purchased & not consumed. → ITC allowed on balance stock. → Immediately preceeding the date of liable to Regn.

(b)

URP | voluntary regn | RP

- Stock purchased & consumed. → GST paid but no ITC
- Stock purchased & not consumed. → ITC allowed on balance stock. → Immediately preceeding the date of grant of RC

(c)

Composite scheme | conversation date | normal scheme

- Stock purchased & consumed. → GST paid but no ITC
- Stock purchased & not consumed. → ITC allowed on balance stock. → Immediately preceeding the date of when liable to pay tax under normal scheme.

(d)

Exempted | Notification date | Taxable

- Stock purchased & consumed. → GST paid but no ITC
- Stock purchased & not consumed. → ITC allowed on balance stock. → Immediately preceeding the date of notification

Meaning of stock

- For (a) and (b) clause ,stock means only input stock not capital goods
- For (c) and (d) clause, stock means input and capital goods.

How can claim ITC in case of capital goods

Input Tax paid on capital goods	=xxx
(-) 5% each quarter or part thereof	=xxx
Balance amount	xxx

→ can claim ITC.

Section 18(2) Time limit to claim u/s 18

Upto 1 year from the date of issuance of tax invoice.

Crux of time limit of normal ITC v/s special ITC

Normal ITC u/s 16,17,19	Special ITC u/s 18
30th NOV of next FY. Or Actual date of filing annual return. whichever is earlier	Upto 1 year from the date of issuance of tax invoice.

Section 18(3)

In case of amalgamation, merger ,demerger ,succession of company un-utilized ITC can be carry forward to successor company (I.e Amalgamated company, resulting company, etc.)

Section 18(4)

(a)

normal scheme | conversation date | Composite scheme

- Stock purchased & supplied → ITC Allowed
- Stock purchased & not supplied. → ITC allowed on balance stock. → Reversal of ITC

(b)

Taxable | Notification date | Exempted

- Stock purchased & supplied → ITC Allowed
- Stock purchased & not supplied. → ITC allowed on balance stock. → Reversal of ITC

Meaning of stock

In above both clause, stock means input and capital goods.

Reversal of capital goods

$$\text{ITC reversal} = \frac{\text{ITC claimed}}{60 \text{ month}} \times \text{remaining useful life (in month)}$$

Section 18(6)

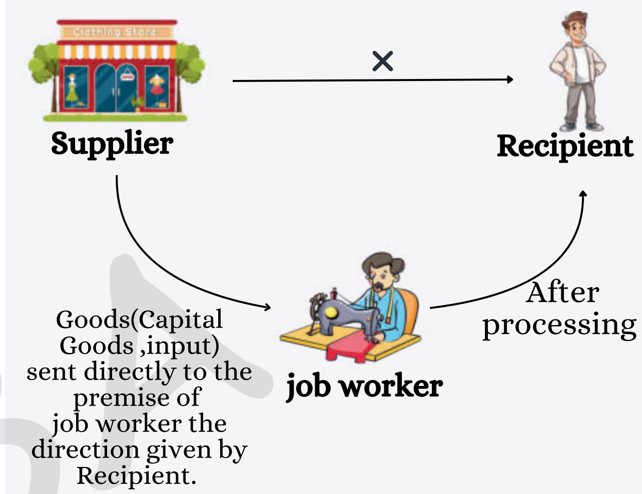
In case of supply of capital Goods on Plant and Machinery on which ITC has been taken, The Registered Person Shall Pay an amount equal to ITC taken on Said CG @ P/M reduced by 5% each quarter on Part thereof or Tax on Transaction value of such CG or P/M, whichever is higher.

Crux

Transaction value × GST rate
Or
ITC availed (-)5% each quarter or part

→ Whichever is higher

Section 19 : ITC in case of job work



- Although section 16(2) provides that ITC Will be allowed only when goods are actually received but under job work this condition is Exempt.
- Therefore , ITC can be claimed even if input /CG directly sent to job-worker being first received to the place of principle business.

Section 22/23/24

Section 22

person liable for registration

Threshold limit -
applicable for intra state

Aggregate T/O in CFY

	Manipur Mizoram Nagaland Tripura (MMNT)	Pondicherry Sikkim UK AP Telangana Meghalaya (PSU ATM)	Other state
7 specified goods [PATI BRICKS]	10L	20L	20L
Other goods	10L	20L	40L
Services	10L	20L	20L
Goods and services	10L	20L	20L

Section 23

person not liable for registration

1.Exclusively supply of exempted goods or services(100% exempt)

2.Agriculturalist

3.person making only reverse charge supplies.

4.Inter state supply of services (taxable) upto 20 lakhs

5.Inter state taxable supply of notified handicraft or handmade upto 20 lakhs

6.CTP making inter state supply of handicraft goods upto 20 lakhs

7.Supplier of services through ECO other than Specifiedu/s 9(5) upto 20 lakh.

8.Supplier of goods who supplyintra state through ECO upto10L/20L/40L

Section 24

Compulsory/ mandatory registration

1.Inter state supply of goods or services Except

2.CTP who does not have fixed place of business in state/ut from where he want to make supply Except

3.Person receiving supply onwhich tax is payable by recipient on RCM.

4.NR taxable person

5.ECO who collect TCS u/s 52

6.ECO who liable to pay gst u/s 9(5)

7. TDS deductor

8.Agent of same principal

9.OIDAR service provider

10.ISD

11.person supply online money gaming

12.supplier of services other than covered u/s 9(5) Except

13.supplies of goods through ECO Except

Nature of registration

- The registration in GST is PAN based &state specific.
- One registration per state/UT. however having separate business entity in a state obtain separate registration.
- GST Identification number called GSTIN-15 digit number
- Single registration for all taxes I.e CGST,SGST,IGST,UTGST

Section 25 : Where and when to apply for registration

1A. Person who is liable to be registered u/s 22 or 24
- In every such state/ut in which he is so liable
- within 30 days from date on which he become liable to registration

1B. CTP or NR taxable person
- In every such state/ut in which he is so liable
- Atleast 5 days prior to commencement of business

1C. Person who supply from Territorial water of india
- In coastal state/ut where nearest point of baseline located
- within 30 days from date on which he become liable to registration .

2. Person having multiple POB in a state/ut may have separate registration for each POB.

3. Person through no liable u/s 22/24 , may get voluntarily registered.

4. Person has obtained /required to obtain multiple reg in one/multiple state establishment of distinct person.

5. Person has obtain/required to obtain regn with respect to an establishment has another establishment in other state/ut.

6. PAN is mandatory for regn ,TDS may have TANbfor regn.

Section 25 Continue

6A. RP shall furnish proof of aadhar no./alternate means of Identification.

6B. Same as (6A) -individual

6C. Other all type of authorised signatory,managing and authorised patterns, karta shall undergo auth from 1/4/20.

6D. (6A),(6B),(6C) not applicable to person notified
- Not a citizen of india
- A department/establishment of CG/SG
- A local authority
- A Statutory body
- A PSU
- A person apply for regn u/s 25(9) I.e UIN

7. NRTP APP-REG 09 + self attested copy of passport
- 5 day prior to Commencement of business.

8. Person fails to obtain regn PO may register him.

9. Specialised agency of foreign embassy and class of notified person shall be granted UIN for the purpose of refund.

Section 26 : Deemed registration

- Grant regn/UIN under SGST/UTGST ACT is deemed to be regn/UIN granted under CGST ACT,provided applicable has not been rejected under CGST ACT.
- Rejection of application for registration/UIN under SGST/UTGST ACT is deemed to be rejection of application for registration under CGST act.

Section 27 : Special provision for Grant of registration in case of NRTP or CTP

Before going into nuances of registration provision of CTP and NRTP ,let's first understand the meaning of CTP and NRTP.

Casual taxable person

- In India, if a person is registered for business in one state but wants to make supplies from another state where they don't have a fixed place of business, they are required to register in the state from where the supplies are made.
- As per the CGST Act, a CTP is someone who occasionally makes supplies of goods or services in a state where they do not have a fixed business location. CTPs cannot opt for the composition levy.

Non resident taxable person

- A person who is foreigner and occasionally wants to effect taxable supplies from any state in India needs registration for the same. such person needs to register in the state from where he seeks to supply as a NRTP.
- CGST ACT defines NRTP as any person who occasionally undertakes transaction involving supply of goods or services or both, whether as a principle or agent or in any other capacity, but who has no fixed place of buss. or residence in India. Further he cannot exercise the option to pay tax under composition levy.
- Based on aforesaid definitions, following points must be considered -
  - →CTP might be registered with regard to his fixed place of business in some other state/UT, while NRTP does not have fixed place of business/residence in India at all.
  - →CTP has to undertake transactions in course or FOB whereas. NRTP need not to undertake transactions in course or FOB. (Business test is absent in definition of NRTP).

Special registration provision of CTP and NRTP

GST law prescribes special procedure for registration as well as for extension of extention of operation period for CTP or NRTP. They have to apply for registration atleast 5 days in advance before making any supply , also registration is granted or period of operation extended only after they make advance deposit of estimated tax liability.

Special registration procedure is as follows

- Both CTP and NRTP have to Compulsory registration under GST irrespective of threshold limit, atleast 5 days prior to Commencement of business.
- As per section 25(6) Every person must have PAN to be eligible for registration .

➔Since NRTP will generally not have PAN of india, he may be granted registration on the Basis of other prescribed document .

Other prescribed document:- NRTP has to submit self -attested copy of a valid passport. along with application signed by authorised signatory who is an Indian resident having a valid PAN.

➔ However ,in case of Business entity, incorporated or established O/S india. Application for registration shall be submitted along with its tax Identification No. Or unique No. on the Basis of entity is Identified by govt of that country or its PAN ,if available.

Continue special registration procedure

- Application will submitted by NRTP in prescribed form I.e GST REG 09 and CTP will submit application for registration in Form GST REG 01.
- Period of validity of registration certificate to CTP/NRTP

Period specified in registration application | 90 days from effective date of registration

Whichever is Earlier

Extension validity

Further extension for 90 Days by making an application before the end of Validity of registration granted him.

- **Advance deposit of tax:-** At the time of submitting registration application CTP/NRTP are required to make an advance deposit of tax is an amount equivalent to estimated tax liability of such person for the period for which registration is sought.
- **Registration of Participants of long run exhibitions:-** In case of long running exhibitions for period more than 180 days. Taxable person cannot treated as CTP ,and thus person would be required to obtain regn as normal taxable person.

CRUX of procedure of regn of CTP or NRTP

Apply for regn 5 days prior

CTP: REG-01
NRTP:REG-09
+ Advance tax

Commencement of business → Make taxable supply Only after issuance of RC

90 days | 90 days → Extension before original expires . APP-REG-11+ pay advance tax.

180 days → Extension beyond 180 days not possible → Take normal regn
- No advance tax
- Surrender regn when exhibition is over

Aggregate turnover (ATO)

ATO is a crucial parameter for deciding eligibility of supplier to avail benefit of threshold exemption from regn and eligibility for composition scheme. →Already discussed in composition chapter

Aggregate turnover

Include (+)

- Value of all outward supplies

  Taxable supplies
  Exempt supplies
  Export
  Inter state supplies of person having same PAN be computed on all India Basis.

- Interest/discount

Not include (-)

- CGST/SGST/UTGST/IGST
- Compensation Cess
- Value of Inward supplies under RCM.

Section 28 : Ammendment of registration

Core/main field ammendment

- Legal name of business
- Address of place of business/additional place of business
- Addition/deletion/ retirement of partner ,director, karta ,CEO responsible for day to day affairs of Business which does not need constitution.

↓

Changes in regn particulars → within 15 days → Apply in GST REG 14 + Supporting documents → verify by PO → P.O is of the opinion that

Ammendment warranted +documents complete and correct → Approved ammendment within 15 days → Issue ammendment order GST REG 15

Ammendment warranted +documents not complete and correct → Serve SCN (REG-03)within 15days. To show cause within 7 days(why application shall not be rejected)

- RP reply (REG-04) and reply satisfactory → Approved ammendment → Issue order GST REG 15
- Reply not satisfactory and no reply → Reject application and pass order GST REG 15

Other normal changes → Apply in GST REG 14 → Upon submission, RC stand amended

Change in constitution (resulting in PAN change) → Apply for fresh registration (GST REG 01)

Note 1: If No action by P.O Within 15 days,Rc shall stand ammended and ammened RC made available to RP

Note 2: Ammendment effective from date of submission of application execpt by commissioner order

Note 3: Change in mobile no./E-mail address only after verification through OTP

Section 29 : Cancellation/suspension of registration (Rule 22 to 22 and 44)

Section : 29(1)

P.O may suo moto / on application by RP or by his legal hier (in case of death) cancel registration where:-

- Business discontinued/ transferred fully.
- change in constitution (amalgamation ,demerger).
- Taxable person no longer liable u/s 22/24 ,or intend to opt-out of voluntary regn u/s 25(3).

Section 29(2)

P.O may cancel registration where :-

- RP has contravention such provisions of ACT/Rules
  - → No Business from declared POB.
  - → Issue invoice/BOS without supply of goods ,services or both
  - → Violates provision of R-10A(bank details).
  - → Furnish incorrect detail in GSTR-1.
  - → Violates provision of R-86B(restriction on ITC utilization in E-Credit Ledger.
- Composition taxable person- No return file from more than 3 month from due date of GSTR -4.
- Normal taxable person- No return for continous 6 month or 2 quarter's (if QRMP).
- Voluntary registration- business not commenced in 6 months.
- Registration obtain by fraud,willful misstatement, suppression of fact.

Procedure of cancellation

Case I :- Cancellation by RP

RP/Legal Hier → Within 30 days → Application for cancellation (GST REG 16) With supporting document details → Cancellation procedure (take max 30 days) → Cancellation order (REG-19) and direct RP to pay balance dues. → 3 months → File GSTR 10 (Final return) → Final return

Case II :- Cancellation by P.O

P.O suo moto or 29(2) → Issue SCN → Within 7 days → Reply by RP(REG -18) → Cancellation proceedings (max 30 days) → 3 months → Final return (GSTR -10)

- Reply satisfactory ,P.O shall drop proceedings and pass order (REG-20)
- Reply not satisfactory → Cancellation order (REG -19) → After order

Section : 29(3)

Cancellation of registration not to affect liabilities to pay tax and dues under tihs Act ,for any period prior to date of cancellation, whether or not determine before or after cancellation.

Section : 29(4)

Cancellation under SGST ACT ,deemed cancellation under CGST ACT

Section : 30 Revocation of registration

Proper officer → Registration cancelled by P.O (suo moto) → Revocation application in GST REG 2 (within 90 days + extension of 180 days)

- P.O satisfied (take max 30 days) → Revoke cancellation → Issue order in REG 22
- P.O Not satisfied → Issue SCN(REG-23)(within 7 days) → RP reply in REG -24 within 30 days
  - P.O satisfied → Issue order in REG 22
  - P.O Not satisfied → Reject application and pass order (REG-04).

Supply (When invoice issue)

Supply of goods
- General case
  - One time supply
    - movement involves → On or before date of removal
    - movement not involves → On or before date of delivery
  - Continuous supply → Where successive statement & Payment involes → On or before date of statement/payment as case may be
- Special case
  - Goods sent on approval basis → confirmation Or 6 month from good sents "whichever isnearlier "

Supply of services
- General case
  - One time supply
    - Before | Date of completion | After
    - no limit | | 30/45 days
  - Continuous supply
    - Due date of payment is ascertainable → due date of payment
    - Due date of payment is not ascertainable → Receipt of payment
    - Payment link to completion of event → completion of event
- Special case
  - Cessation of services before completion → completion of services

E-Invoice V/S Dyanamic QR code

particular	E-Invoice	Dynamic QR code
Notification no.	N/NO. 13/2020 + N/NO. 05121	N/NO. 14/2020CT
Types of transactions covered	B2B supplies (RP-RP) export cover	B2C supplies (RP-URP) export not cover
Threshold limit	RP-T/O>5cr in PY form 17-18 onward	RP-T/O>500cr in PY form 17-18 onward
QR code made available by	QR code would be generated by IRP and return against e-invoice reported to IRP	QR code would be generated by supplier himself on POS
Payment of QR code	To verification	To unable payment

Important points related to E-invoice

a) E-invoice is not mandatory, only notified person are enable to issue e-invoice

b)E-invoice is not generated by govt portal
- Create their own invoice via software
- Invoice reported to INV Reg portal
- IRP generate IRN and QR code and return invoice to supplier

Advantages of E-invoice

- Auto-reporting of invoice into gst return
- Auto-generation of E-way bill
- Reduction in errors
- Easy payment
- Cost-reduction
- Reduction of tax-Evasion
- Elimination of fake invoices

Content of Tax invoice

- Name,address &GSTN of supplier
- Consecutive serial no. & date of issue
- Name,address &GSTN of recipient (if RP)
- HSN/SAC code
- Total value of supply
- Taxable value of supply
- Place of supply
- Tax payable under RCM

Section 31(3)(a) : Revised invoice

Effective date of registration

Liable for registration — Application date (within 30 days) — Date of receipt of reg. Certificate

Revised invoice issue within 1 month from date of receipt of reg. Certificate

Section 31(3)(b) and 31(3)(c)

Value of supply
- less than ₹200 And Recipient is URP And Recipient doesn't demand tax invoice → No need to issue invoice, but issue consolidated invoice at close of such day
- More than ₹200 Or Any one condition not satisfied → Tax invoice is mandatory

Section 31(3)(d) and 31(3)(c)

	Supplier issue
d) In case of advance payment	receipt voucher
c) advance payment received, but no supply made	refund voucher

Section 31(3)(f) and 31(3)(g)

	receiver obligations
f) In case of RCM	self invoice If supplier is URP
g)receiver under RCM Making payment of supply	payment voucher

Rule 48 : Manner of issue tax invoice

In case of supply of goods
- Original - buyer
- Duplicate- Transporter
- Triplicate - Supplier

In case of supply of services
- Original - Recipient
- Duplicate- supplier

Rule 55 : Delivery challan

Delivery chalan is to be issued instead of invoices, in the following situation :-
- Supply of liquid gas
- Goods transportation for jobwork
- Goods transportation other than by way of supplies
- Such other supplies as case may be notified

copies of challan
- Original - consignee
- Triplicate - consignor
- Duplicate- Transporter

Rule 46A : Invoice cum bill of supply

RP — taxable or exempt supply both → URP

Single " invoice cum bill of supply " issue

Exemption from E-invoice

- SEZ units
- Insurer/bank co. /FI Inc NBFC
- GTA
- Supplier of passenger transportation services
- Cinema hall ticket
- Govt department & LA

Exemption from Dynamic QR

- In case of export
- Insurer/bank co. /FI Inc NBFC
- GTA
- Supplier of passenger transportation services
- Cinema hall ticket
- OIDAR service

Requirement to furnish HSN code

ATO in PFY	No of digits	
upto 5cr	4 digits	In respect of goods /services/both • B2B :Mandatory • B2C :optional
>5 cr	5 digits	Whether supply to RP OR URP

Section 34 + Rule 53 : Concept of debit note or credit note

A) Credit note:- If taxable value in Tax invoice is found exceed. taxable value in respect of such supply.
- GST charged on taxable value found exceed
- Goods supplied are returned by recipient
- Goods supplied are found deficient

Time limit to issue credit note

Details of credit note shall be issued till the end of month of November following the end of FY in which supply was made. I.e 30th Nov of next year Or actual date of furnish of annual return → Earlier

B) Debit note:- Supplementary invoice
- Taxable value in "tax invoice" is found to be less than Tax invoice in respect of such supply.
- Gst charged in tax invoice is found less than gst payable in respect of such supply.
- NO time limit to issue debit note

Note

- Assessee/supplier can issue more than one credit /debit note for one Tax invoice.
- Supplier can issue one credit note/debit note for more than one tax invoice.

CRUX

- Value ↓ → Value ↑ = Debit note
- Value ↑ → Value ↓ = Credit note

Chapter-12 Accounts and records

Section 35 : Accounts and records

Assessee

Registered person [sec 35(1)]

Types of books of accounts:-

- Production/manufacturing of goods
- Inward/outward supplies
- Balance stock of goods
- ITC availed
- Output tax paid or payable
- Others as may be prescribed
  - → Goods or services imported or exported.
  - → Supplies cover under Rcm with documents.
  - → Advance received/paid.
  - → Name/address of supplier, receiver, transporter
  - → and warehouser.

Unregistered person [sec 35(2) + rule 58]

Owner of warehouse or transporter

Maintain details of:-

- Consignor
- Consignee
- Other relevant as may be prescribed.

Location of maintenance of BOA

- At principle place of business (mmentioned in certificate of registration).
- Where more than one place of business, is specified in certificate of registration, Account relating to each place of business shall be kept at such place of business.

Mode of BOA

Manual or electronic (at the option of RP)

Power of commissioner

Commissioner may notify class of person for:-

- Additional books of account
- Relaxation in books of account.

Rule 57

- A proper backup of all e-records shall be maintained.
- upon demand ,RP shall make available records in hard copy or e-copy.
- Upon demand, access to e-records shall be provided and password shall also be shared.

Penal provision

If any default arise u/s 35(1) or 35(2) then punishment u/s 73 or 75(will discuss in CA final)

section 36 : Time limit for maintaining BOA

72 months from date of annual return.

when the party for appeal and revision?

1 year after disposal
Or
72 months from the date of annual return

→ Whichever is later

Chapter-13 TDS / TCS

Section 52 : Tax collection at source (tcs)

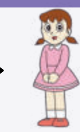
- **Concept :-** TCS refers to the tax which is collected by ECO when a supplier supplies goods or services through ECO and payment for that supplies made through ECO.
- **Purpose:-** To enable govt to have Trail of transactions and to monitor & verify compliance.
- **Tax collector:-** ECO (Third party),the one who is receiving consideration of supply.
- **Eco fulfilling following condition are liable for tcs:-**
  1. ECO is not made liable to pay gst.
  2. ECO is collecting consideration of supply from recipient and then remitting to supplier.
- **Rate :-** 0.5 % (0.25 % CGST ,0.25% SGST).
- **Collection procedure :-**
  1. Collect tax and then deposit to govt on monthly basis(10th of next month).
  2. Furnish monthly statement- GSTR 8, Annual statement GSTR 9B.
- **In case of default:-** Interest @18% p.a to be paid + TCS amount if TCS not collected collected but not paid late.

Section 51 : Tax deduction at source (TDS)

Supplier (Deductee)

Supply of taxable goods or services or both →

- taxable value >250000
- Rate of TDS = 2%



Receiver (Deductor)

Specified category

1. CG/SG - Dept/establishment
2. Local authority
3. govt. Agencies

Notified category

1. Authority/board/ any other body setup by Parliament or state by govt. With 51% equity/control.
2. Societies
3. PSU.

Important Note

Location of supplier Or Place of supply → Different → Location of recipient

TDS provision shall not apply.

Exception

1. Auth. Under ministry of defense
2. PSU → PSU
3. Tax deductor → Tax deductor

Deductor

Stage of deduction

Payment mode
or
Payment credited

Rate of TDS

Total 2%
(1% CGST,1%SGST)

Value

Amt in invoice	xxx
(-) GST or cess	(xxx)
Value for TDS deduction	xxx

Others

1. TDS payment =10th of next month (payment through challan)
2. compulsory registration for TDS deductor u/s 24
3. TDS return = GSTR 7 -10th of next month.
4. TDS certificate- GSTR 7A within 5 days .
5. In case of failure to deduct tds = pay interest @18% p.a and Penalty u/s 122 - 10000 or default amt (higher).
6. Late payment = ₹100 per day max- ₹5000.
7. The refund to the deductor or The deductee arising on account of excess or erroneous deduction shall be dealt with in accordance with provision of sec 54 . Provided, that no refund to be deductor shall be granted ,if the amount deducted has been credited to e-cash ledger of the deductee.

Important point

No TDS on nil rated/exempted supply it means TDS applies on taxable supplies or services or both .

E-WAY Bill concept

- E-way bill is on movement not on supply
- Only in case of goods - rule 138

X — Supply ✓✗ / Movement✓ → Y
EWB✓

X — Supply ✓✗ / Movement✗ → Y
EWB✗

Objective of E-WAY bill

- To control/stop practice of bogus invoice ,related to goods.
- To control tax Evasion in the country.
- To track movement of goods.

Is E-way bill is mandatory ?

yes,mandatory but subject to condition:-

- If value of consignment exceed ₹ 50000
- For less than -optional

Exception of above point

Means in the following cases , E-way bill is mandatory irrespective of value of consignment :-

1.  Owner ← Inter state →  Job -worker
EWB mandatory
(Ignore limit)

2. Inter state movement of hand crafted goods.

Meaning of value

Value of taxable goods + gst + cess

where required ? - Intra/Inter ?

EWB required for Inter as well as Intra state however ,for Intra state value of EWB may vary
e.g. Delhi intra state limit upto 100000

E-way bill made by ?

 Supplier ←→  Transporter ←→  Receiver

- In case of transportation by road
EWB can generated by any person of the above(S+T+R) by Using GSTN
- In case of Air/ship/rail
Prepared by S + R (not transporter)
After movement of goods but before delivery at destination

How to generate?

Registered → GSTN : PAN and aadhar no. → Enrollment
↓
User ID/ password
↓
→ Login EWB generate
→ 12 digit unique no.
→ Having QR code for fast verification
→ EWB no. sent by sms/e-mail to S+T+R

Two parts in EWB
Part A supplier/receiver goods details
Part B transporter detail

Types of E-way bill

Two types

normal EWB
↓
Transportation of goods of one type/one HSN code or assembled goods.

BULK EWB
↓
Transportation of multiple variety of goods or multiple HSN code or disassembled goods

Cancellation of EWB

- Cancel only by person who generate.
- EWB once generated can be cancelled (reason prescribed in GST portal) cancellation within 24 hours.
- After verification no cancellation .

when E-way bill is not required

1. Non -motorized vehicle (eg. hand rickshaw)
2. exempted good supply
3. non taxable goods (alcoholic liquor + 5 pp)
4. Jewellery, gems,coral etc (except artificial jewellery)
5. LPG,Gas
6. Kerosene oil
7. Post ,parcel, mail etc-speed post/courier
8. Currency not cover in goods
9. Custom controlled goods
10. movement-o/s the definition of supply (schedule III)except job worker case.
11. Govt specified areas.
12. govt department goods -eg.defence goods .
13. Empty container transportation. Factory —EWB✓→ Indane —EWB✗→ Customer
14. Goods transport upto Dharamkata upto 20km

Consolidated EWB [GST EWB 02]

Delhi

Supplier 1 — EWB 1
Supplier 2 — EWB 2
Supplier 3 — EWB 3
Supplier 4 — EWB 4

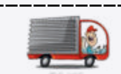
Transporter make consolidated EWB

 → S2 → S3 → Bihar S1

There will be definitely 4 EWB ,Consolidated EWB is optional.

What happened in case of multi vehicle

Laxmi Nagar delhi —Intra→ Chandan chowk Delhi —Inter→ Haryana


T1
↓
EwB generate with details of T1 (12 Digit no.)
↓
However, movement intra state upto 50km detail ~~T1~~ only T2


T2
↓
Amend/update EWB with details of T2

Rejection of E way bill

yes,within 72 hours, if not rejected then deemed to be accepted.

- Cancellation by generator
- Rejection by other than generator

} But before movement of goods

Own master

- List of customers
- list of suppliers
- List of items
- List of destination

Time of EWB

Before movement of goods.

Relevant form numbers

Rule 138 - Information to be furnished prior to Commencement to movement of goods	→ GST EWB 01
Rule 138A - Documents to be carried by a in charge of conveyance	→ GST INV 01
Rule 138C - Inspection and verification of goods	→ GST EWB 03
Rule 138D - Facility for updating information regarding detention of vehicle.	→ GST EWB 04
Consolidated e-way bill	→ GST EWB 02

Validity of EWB

Cargo type	Distance	Validity
1. Overdimensional cargo or multi model cargo (with ship/vessel/T/P) 	• 1st 20km • Additional 20km or part	1 day 1 day
2. Normal cargo(other than above)	• 1st 200km • Additional 200km or part	1 day 1 day

Blocking of EWB

Person including consignor,consignee, transporter etc. Shall be allowed to furnish information in part A of GST EWB 01 in respect of any outward supply of goods of a RP who :-

1. Person availing regular scheme
   - Has not furnished GSTR 3B (for 6 months in normal case or 2 quarter if QRMP)
   - Has not furnished GSTR 1 for any 2 months or 2 quarter's.
2. person availing composition scheme has not furnished GST CMP 08 for consecutive 2 quarter.
3. person whose registration has been suspended.

Difference between E-Liability/E-credit ledger/E-cash Ledger

<table>
<tr><th>E-Liability Ledger</th><th>E-credit Ledger</th><th>E-cash Ledger</th></tr>
<tr><td>1.Booking of liability of RP(Debit In E.L.L)
Discharge of liability (credit in E.L.L)</td><td>ITC availed (credit in ECL)
ITC utilized (debit in ECL)</td><td>Deposit by RP (Credit in ECL)
Payment by RP (Debit in ECL)</td></tr>
<tr><td>2.All the liability of taxable person under this Act,shall be recorded and maintained in E.L.L.
• Self assessed liabilities.
• Determined by proper officer in any proceedings.
• Created by portal itself.
• Interest may arise time to time ,liability arise due to mismatch.</td><td>ITC self assessed in the Return of a RP shall be credited to this E-Credir Ledger.
Purpose:-
Amount available in E-ledger maybe used for:
• Output Tax liability (FCM ONLY)
• Discharge of tax dues(Only FCM liability)
• ~~Discharge of other dues(including RCM~~)</td><td>• Deposit through challan (GST PMT 06)
• Specified mode of payment
→Internet banking
→Debit/credit card
→NEFT/RTGS
→OTC Payment (by cash, cheque -max 10k per challan.
• Additional deposit on E-cash Ledger
→TDS as deposited by recipient .
→TCS as to be deposited by ECO.</td></tr>
<tr><td>3.Order of discharge of the liability:-
1st-self assessed liability(tax and other dues of previous tax period)
2nd-self assessed liability(tax and Other dues of current Period)
Lastly-other liability (Tax/ other dues)(liability determined u/s 73 or 74)</td><td>• Manner[49(5),49A,49,B, 88A]<table><tr><th>Order</th><th>Manner</th></tr><tr><td>IGST</td><td>1st IGST then CGST or SGST (Any manner)</td></tr><tr><td>CGST</td><td>1st - CGST
2nd- IGST</td></tr><tr><td>SGST/ UTGST</td><td>1st -SGST/UTGST
2nd - IGST</td></tr></table>• Rule 86A : Blocking of ITC
→ PO can Restrict a RP from using E.C.L.
• Unblocking ITC
→Unblocking by commission
→Post 1 year ,blocking will cease automatically.</td><td>• Utilization of E-cash Ledger
→ Discharge of tax dues.
→ Discharge of other dues.
NOTE:-RP is allowed to T/F deposit from any major/minor head to another major/major head.
↓
Manner of transfer
↓
GST PMT 09 to be submitted.</td></tr>
</table>

CRUX

Payment (GST+other dues)

	By utilization of ITC	By cash
• Tax dues (Only FCM)	✓	✓
• Other dues →Interest →Penalty →Rcm →Other dues	✗	✓

Some points

1.Due date of Payment is 20th/ 24th/ 22nd of next month Jab POT nikla, Uske next month ki 20th ko.
2.Return Can't be filed without Payment of CGST.
3. No further Return without Previous.
4. Generate Payment challan GST PMT 06 valid for 15 Days.
5. Payment Mode → E-Credit Ledger
→ E-Cash Ledger.

Payment deposit in E-Cash Ledger in following mode :
Net Banking
• RTGS
• Debit Card
• NEFT
• Credit Card
• IMPS, etc.

6. Payment over the Counter, maximum of 10,000 .
7. All the Taxpayers will get 3 Electronic Ledger namely:
- E-Liability Ledger (Rule 85)
- E-Credit Ledger (Rule 86)
- E-Cash Ledger (Rule 87)

E-Liability/E-credit ledger/E-cash Ledger

particular	E-Liability Ledger [Sec49(3) +R-85]	E-credit Ledger [Sec49(2) +R-86]	E-cash Ledger [Sec49(1) +R-87]
Form	GST PMT 01 Part A- return related liab Part B-other liab	GST PMT 02	GST PMT 05
Debit	• Tax+Int+late fee+other dues(payable as per return). • Tax+Int+late fee+other(determined by PO) • Tax+Int (arise due to mismatch) • Int(accruing Time to time.)	• Discharge of liabilities • Any refund of ITC u/s 54.	• Discharge of liabilities • Any refund of claimed from e-cash Ledger.
Credit	Discharge of payment	ITC earned in the Tax period	Deposits made through TDS,TCS
Any discrepancy coming to notice	Communication with dept form GST PMT 04	GST PMT 04	GST PMT 04

Section 50 : Interest on delayed payment

Payment within due date
↓
No default
NO Interest

Payment after due date

Return furnished after the proceedings u/s 73/74
↓
Interest:-Net GST liab× 18%p.a

Return furnished after the proceedings u/s 73/74
↓
Interest:-Gross GST liab× 18%p.a

Net GST liab

Gross GST Liab	xxx
(-)ITC	xxx
Net GST Liab	bxxx

Interest period

From the day succeeding the day on which such tax was due to be paid to the date of Payment.

Clarification

1.Any amount credited to the E- Cash Ledger before the due date but debited for tax payment after the due date,Interest is not considered if it remained in the ledger from the due date until its debit.

2.
- For interest calculation under Rule 88B, total ITC in ECL (IGST, CGST, SGST) must be considered, not just IGST.
- No interest if total ITC balance never falls below wrongly availed IGST credit.
- Interest applies if total ITC falls below wrongly availed IGST credit.
- Compensation Cess in ECL is excluded as it is restricted for cess payments only.

Format of E-Cash ledger

Cross-utilization is now possible by PMT -09
- Major/minor head
- Distinct person(same pan)

major head	Minor head
IGST	Tax Int Penalty Cess Others
CGST	Tax Int Penalty Cess Others
SGST/UTGST	Tax Int Penalty Cess Others
CESS	Tax Int Penalty Cess Others

Rule 86A : Restrictions on utilisation of ITC

- Commissioner/Officer who is empowered to impose restrictions on utilization of ITC available in electronic credit ledger ,If he has reasons to believe that ITC has been fraudulently availed or is ineligible.
- Restrictions can be imposed in following circumstances.

1. ITC has been availed by the RP on the Basis of Tax invoice/debit note/prescribed Docs-
   → Issued by non -existent RP(Supplier) or supplier not conducting any business
   → from the place declared ,or Without actual receipt of
   → goods or services or both,or In respect of any supply, the tax in respect of which has not been paid to the govt.

Rule 86A Continous

2. RP availing ITC has been found non-existent or not to be conducting any business from registered place of business.
3.RP availing ITC is not in the possession of tax invoice/debit note/ prescribed documents.

- Such restriction can be imposed for a period upto 1 year from the date of imposing such restrictions.
- However, commissioner/officer can withdraw such restriction if he is satisfied that conditions for imposing restrictions no longer exist.

Rule 86B: Restrictions on Use of Amount Available in E-Credit Ledger

Applicability

- Registered person having value of taxable supply (other than exempt supply and zero rated supply) In a month exceeding ₹ 50 lakh.
- Where value of taxable supply in a month is upto ₹ 50 lakh the Restriction would not be applicable.

Nature of restriction imposed

- RP to whom the said rule is applicable, Amount available in electronic credit ledger shall be utilized only to the extent of 99% of output tax liability while discharging such tax liability.
- Balance 1% of output tax liability needs to be discharged from electronic-cash ledger.

Exception to Rule 86B

- Payment of Sum more than ₹ 1 lakh as Income Tax in each of the last 2 FYs.
- Receipt of refund amount of more than 1 lakh on account of un-utilized ITC during PFY.
- Payment of output tax liability through electronic cash ledger in excess of 1% of total output tax liability in current FY.
- Specified RP
  - Govt Department
  - Local authority
  - Public sector undertaking
  - Statutory body.

List of Return/ statement of gst

GSTR	period	Description	who files	due date
1	Monthly Quarterly	Outward supply Outward supply	Regular inc CTP QRMP Inc CTP	11th of next month 13th of next month
1A	—	revision of return	Any person	After GSTR 1 and before GSTR 3B
3B	Monthly Quarterly	Return Return	Regular inc CTP QRMP Inc CTP	20th of next month 22/24th of next month
4	Yearly	Return	Composition scheme	30th June of next FY
GST CMP 08	Quarterly	Payment	Composition scheme	18th of next succeeding quarter
5	Monthly	Return	Non-resident	13th of next month or within 7 days of expire of registration. 'Which is earlier '
5A	Monthly	Return	OIDAR	20th of next month
6	Monthly	Return	Input service distributor	13th of next month
7	Monthly	Return	TDS-reg	10th of next month
8	Monthly	Statement	TCS-ECO	10th of next month
9	Annually	Return	RP other than ISD,TDS,TCS,CTP, NR	31th Dec of next fy
9A	Annually	Return	Composition scheme	31th Dec of next fy
10	Final	Return	Registration surrender or cancellation	Within 3 months of date of cancellation or date of order of cancellation. 'Whichever is earlier '
11	—	Detail of inward supply	Person who issued UIN	—

Outward taxable supplies

- B2B suplies
  - Inter state supply → Invoice vice
  - Intra state supply → Invoice vice
- B2C suplies
  - Inter state supply
    - Invoice>₹100000 → Invoice vice
    - Invoice<₹100000 → Consolidated
  - Intra state supply → Consolidated

Important points

1.outward supply NIL
- → Return file compulsory (option to file from SMS)

2. Registered person is not allowed to furnish GSTR 1 :-
- → Not allowed to file return of next month if not file/ compliance of previous month
- → Not furnished bank details as per rule 10A
- → Mismatch with GSTR-1 and GSTR-3B
- → Mismatch with GSTR-2B and GSTR-3B

Rectification of return

30th November of next fy
Or
Actual Date of for filling annual return
— Earlier

- Rectification of account of scrutiny, audit,inspection or enforcement activities not allowed.

Quarterly Return Monthly Payment (QRMP) scheme

Eligibility:- T/O upto 5 crore in py

Condition:- Must furnished last return

Manner:- can opt- 1st day of 2nd month of preceeding to 1st month of quarter for which option is being exercised.

Validity:-
- Not required for exercised option every quarter
- Unless they revise the said option

Payment:- 1. Fixed sum method
2.self assessment method

1. Fixed sum method

Payment Calculation:
35% of the cash tax paid in the preceding quarter's return (if filed quarterly), or The cash tax paid in the last month of the preceding quarter's return (if filed monthly).

Exemptions:
No payment is required for the 1st month of the quarter if the electronic ledger balance is sufficient or if there is no tax liability.
No payment needed for the 2nd month if the cumulative balance covers both the 1st and 2nd month's liability or if there is no tax liability.

Eligibility:
The method is unavailable to taxpayers who haven't filed returns for a complete tax period (from the first to the last day of the tax period).

2.Self assessment method

- Tax is paid based on inward and outward supplies, and ITC using Form GST PMT-06.
- ITC details are auto-drafted in Form GSTR-2B each month.
- QRMP-registered persons can choose between Fixed Sum or Self-Assessment method for two months in the quarter.
- Payments in the first two months are adjusted when filing Form GSTR-3B for the quarter.
- Leftover amounts can be refunded or carried forward after filing the return.
- Deposits cannot be used for other purposes until the quarter's return is filed.
- Interest Applicability:
  →Fixed Sum Method: No interest if tax is paid on time using the auto-calculated amount. Interest applies for late payments or late filing of GSTR-3
  →Self-Assessment Method: Interest under Section 50 for unpaid tax (net of ITC) after the due date for the first two months, paid through GSTR-3B.
- Note: No late fee for delayed payments in the first two months of the quarter.

Late fees for delay in filling return

Quantum of late fees
- ₹5000
- ₹100 for every day during which such failure continues

Whichever is lower

GST PRACTITIONER

Means person who approved as practitioner

1) Function of gst practitioner

- Furnish statement u/s 37 (GSTR -1)
- Furnish return u/s 39(GSTR -3B/4/5/6/7)
- Furnish return u/s 44(GSTR -9/9A)
- Furnish return u/s 45(GSTR -10)
- Other functions
  - →Deposit E-cash ledger
  - →Furnish info for generation of EWB
  - →Cancellation/ammendment of registration
  - →Filling refund application
  - →Filling intimation to pay tax u/s 10 or withdrawal u/s 10

2. Eligibility for GST Practitioner

A person can enroll in GSTP if he :-
1. Indian citizen 2.sound mind
3. Not Insolvent 4. Not convicted from court

+

Satisfy any one condition of the following

a) He is retired judge of commercial tax dept of any SG or retired judge of CBIC

b)He has enrolled as sales tax practitioner or TRP under any old law for 5 year or more

c)He has passed -
- Graduate/post Graduate from Indian university
- Degree of any foreign university which is recognized by Indian university
- final exam of CA/CS/CMA

3. Manner of enrollment

Apply over common portal for enrollment
↓
P.O check eligibility of person for GSTP
↓
Issuance of enrollment certificate
↓
Enrollment is permanent unless cancelled

4. Surrender of enrollment

1. Surrender application over portal
2.Enquiry by commission
3. Enrollment cancellation order

5. Cancellation of enrollment

GST officer cancel if found guilty

Manner-
- Show cause notice of such misconduct
- Reply by GSTP
- Removal order

VG STUDY HUB
CS
VENTURE
ARUN SETIA CLASSES
VG STUDY HUB SHINING STARS
ALL INDIA RANKS
1 AIR (DEC 2024) KASHISH CS PROFESSIONAL
1 AIR (DEC 2023) BHUMI CS EXECUTIVE
1 AIR (DEC 2021) MANYA CS EXECUTIVE
1 AIR (DEC 2021) SHRUTI CS PROFESSIONAL
1 AIR (DEC 2020) AKANKSHA GUPTA CS EXECUTIVE
SMONI AIR - 2 CS EXECUTIVE (DEC. 2020)
BHAVITA AIR - 2 CS EXECUTIVE (DEC.2021)
S.SHWATI AIR - 2 CS PROFESSIONAL (DEC.2022)
RUPALI AIR - 2 CS PROFESSIONAL (DEC.2024)
MADHU AIR - 3 CS PROFESSIONAL (DEC. 2020)
(IN AGRA CHAPTER) SIMONA RANK - 3 CS EXECUTIVE (AUG. 2021)
MANAV AIR - 3 CS PROFESSIONAL (DEC. 2022)
RIYA AIR - 3 CS PROFESSIONAL (DEC. 2022)
SHUBHAM AIR-3 CS PROFESSIONAL (JUNE 2024)
DIVYANI AIR-3 CS PROFESSIONAL (DEC 2024)
AKANSHA AIR - 4 CS PROFESSIONAL (DEC. 2021)
CHANDNI AIR - 4 CS EXECUTIVE (AUG. 2021)
AKSHITA JAIN AIR - 4 CS PROFESSIONAL (DEC.2023)
AAKRTI AIR-4 CS PROFESSIONAL DEC 2023)
NIKHIL AIR-4 CS PROFESSIONAL (DEC 2024)
RIYA AIR - 5 CS EXECUTIVE (DEC. 2020)
ANUJ AIR - 5 CS EXECUTIVE (DEC. 2021)
JASMINE JYOTI AIR-5 CS PROFESSIONAL (DEC.2023)
NIRVAN AIR-5 CS PROFESSIONAL (DEC 2024)
HARSH AIR - 6 CS EXECUTIVE (DEC. 2020)
MANAV AIR - 6 CS EXECUTIVE (DEC. 2021)
ANCHAL AIR - 6 CS PROFESSIONAL (DEC. 2021)
HITANSHI AIR-6 CS PROFESSIONAL (AUG 2024)
SAYYAF AIR - 7 CS EXECUTIVE (DEC. 2021)
TWINKLE GUJJAR AIR-7 CS PROFESSIONAL (DEC.2023)
KHUSHI AIR-7 CS EXECUTIVE (DEC 2023)
SHUBHAM AIR-7 CS PROFESSIONAL (DEC 2023)
SHIVAM AIR-7 CS EXECUTIVE (DEC 2024)
SHUBHISKA AIR - 8 CS EXECUTIVE (AUG. 2021)
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JIGYASA AIR - 8 CS PROFESSIONAL (AUG. 2021)
VAISHNAVI AIR-8 CS PROFESSIONAL (AUG 2024)
MAHEK DALMIA AIR-8 CS PROFESSIONAL (DEC.2023)
ISHIKA AIR-8 CS PROFESSIONAL (DEC 2024)
JIGYASA AIR-8 CS PROFESSIONAL (DEC 2024)
RONIT AIR - 9 CS PROFESSIONAL (DEC. 2020)
NAND KISHOR AIR - 9 CS EXECUTIVE (AUG. 2021)
ABHISHEK AIR-9 CS PROFESSIONAL (DEC 2023)
TVESA LAAL AIR-9 CS EXECUTIVE (DEC 2023)
NISHTHA AIR-9 CS PROFESSIONAL (DEC 2024)
HARSH AIR - 10 CS PROFESSIONAL (DEC. 2022)
CHANDNI AIR - 11 CS PROFESSIONAL (DEC. 2022)
TISJA AIR-11 CS EXECUTIVE (DEC 2024)
HARSHITA AIR-11 CS EXECUTIVE (DEC 2024)
SAUMYA AIR - 12 CS EXECUTIVE (DEC. 2021)
PRIYAM AIR - 12 CS PROFESSIONAL (DEC. 2021)
PULAK AIR - 13 CS PROFESSIONAL (DEC. 2021)
VIDHI AIR - 13 CS PROFESSIONAL (DEC. 2022)
YOGESH AIR-13 CS EXECUTIVE (AUG 2024)
And Many More...
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Metro Gate No. 5, Delhi
Classroom Address
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