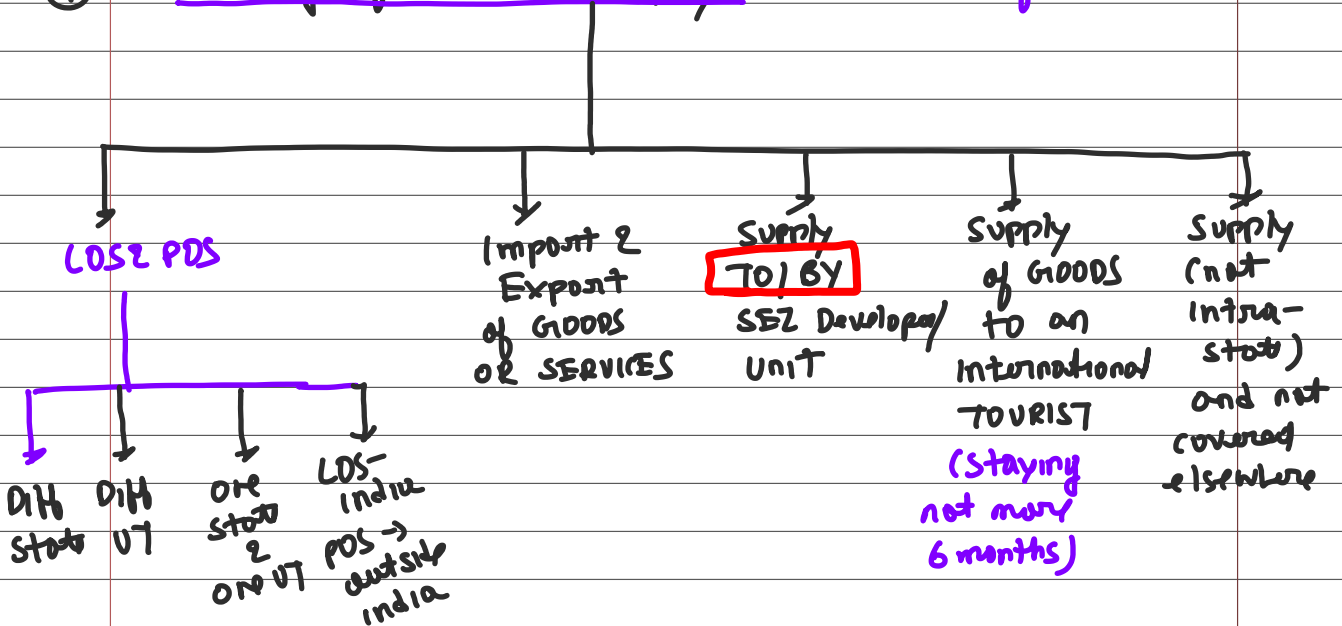
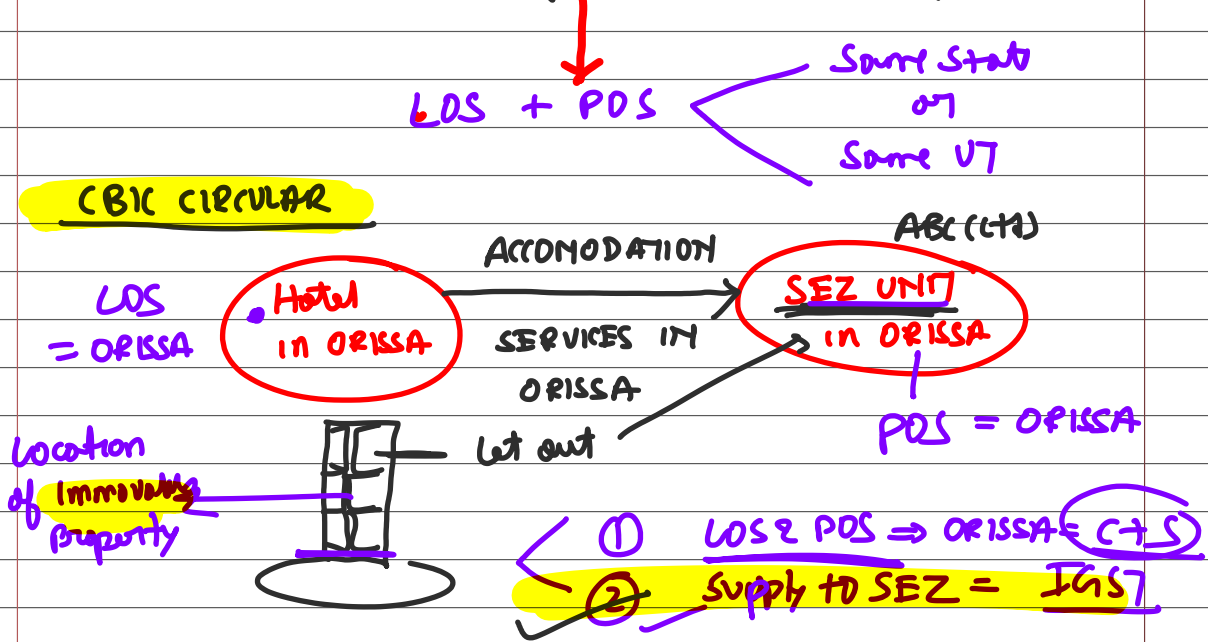


CHARGE OF GST

① Meaning of Inter-state Supply : Section 7 of IGST Act

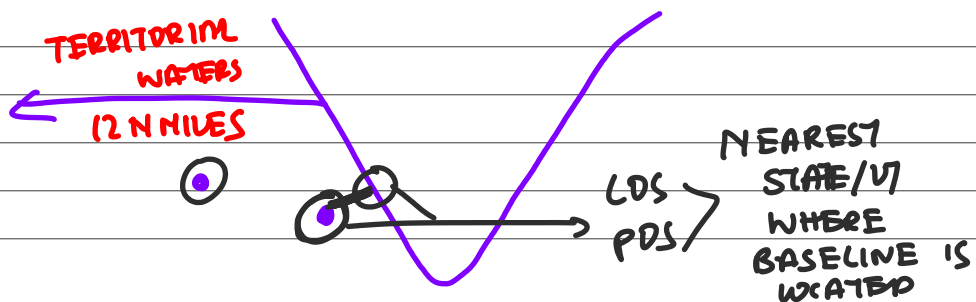


② Meaning of Intra-state supply [SEC 8]



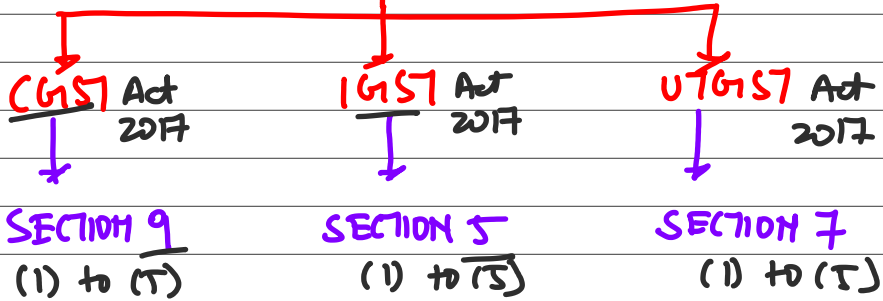
Specific provisions prevail over general provisions

③ (SEC 9) SUPPLIES IN TERRITORIAL WATERS



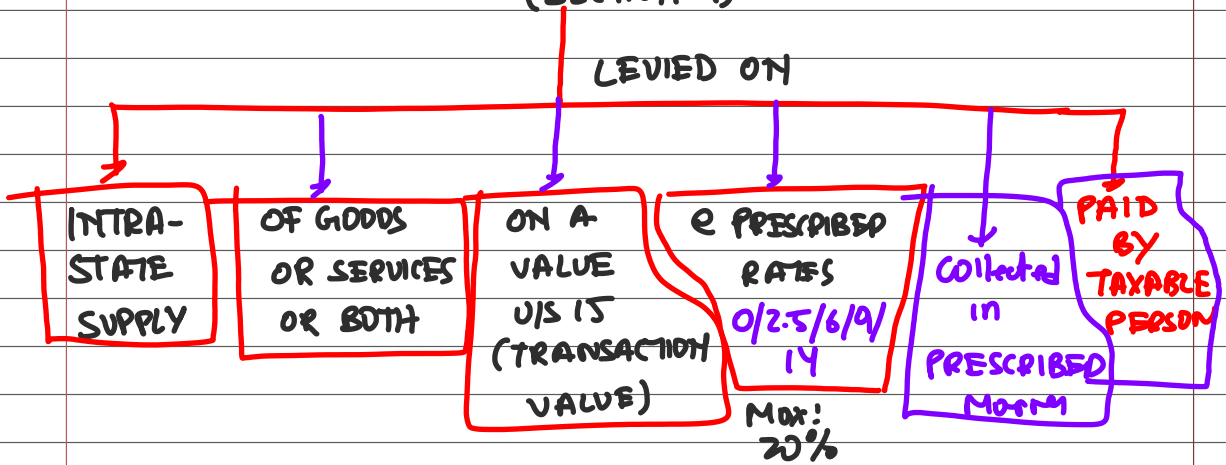
④

CHARGE UNDER GST



⑤

LEVY & COLLECTION OF CGST (SECTION 9)



⑥

CUSTOMS ACT, 1962

IMPOST OF GOODS

BASIC CUSTOM DUTY (BCD)

+ IGST (Additional duty of customs)

- Customs Act, 1962
- Customs Tariff Act, 1975

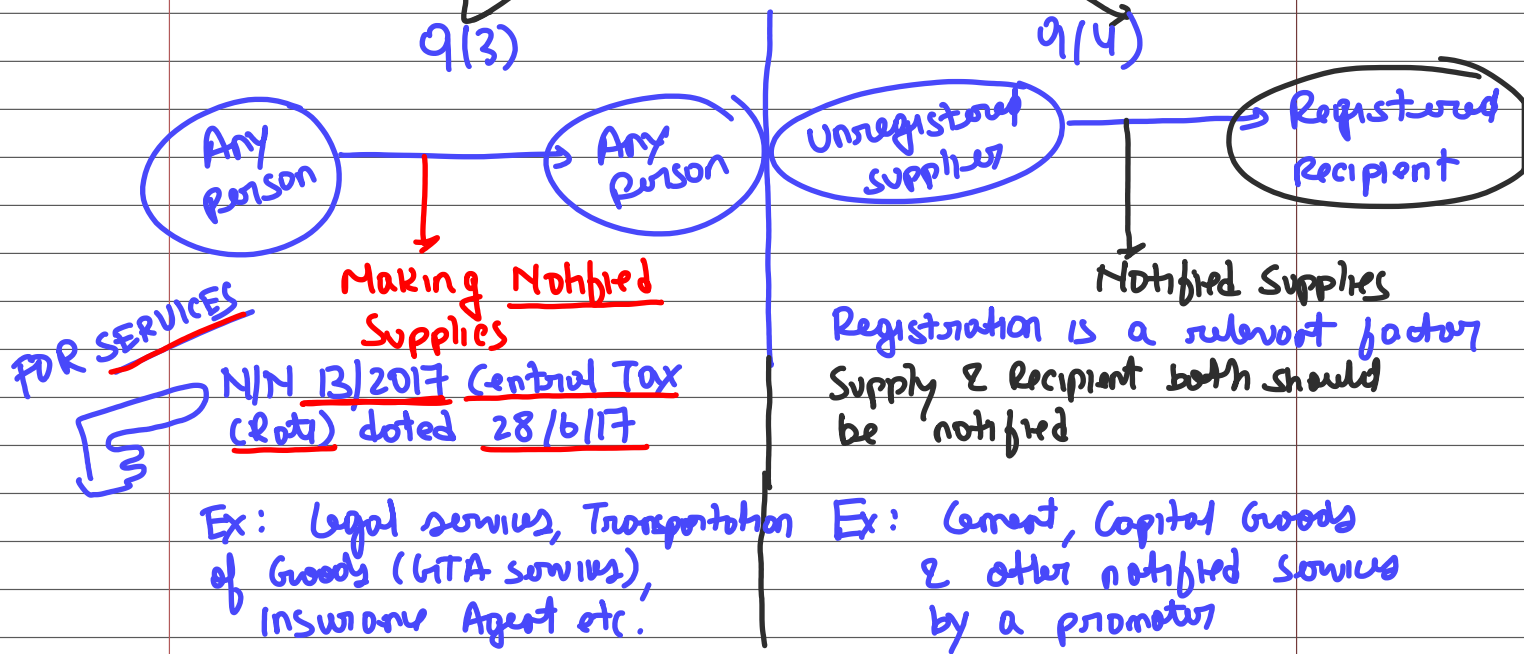
IMPOST OF SERVICES

ONLY IGST

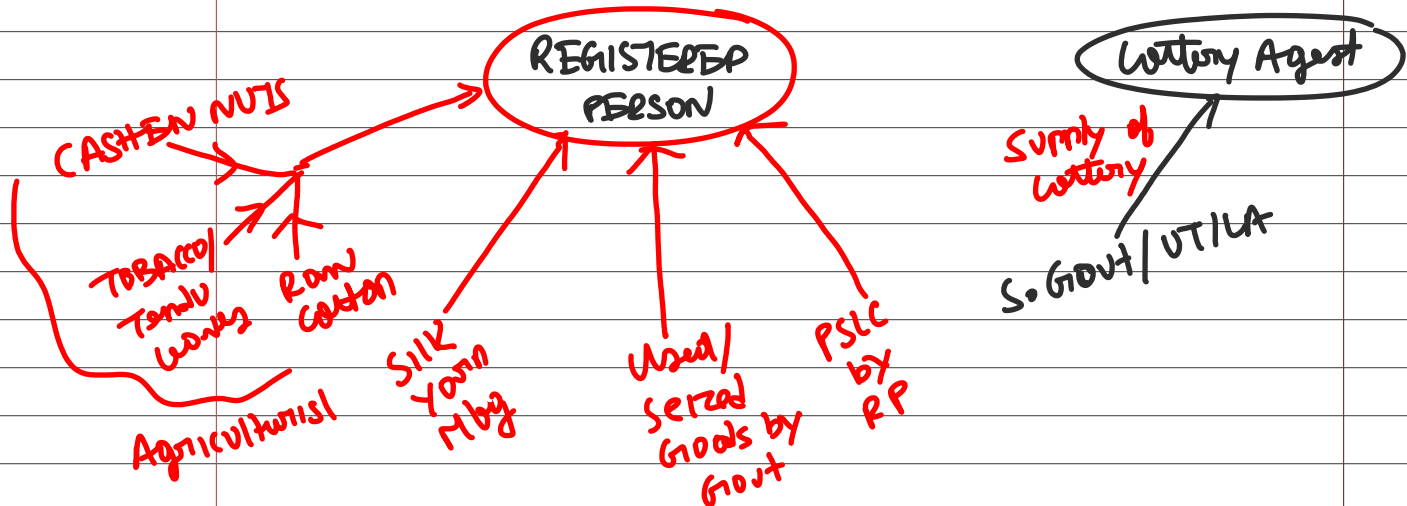
(Section 5(1) of IGST Act, 2017)

~~UP SAD~~ IGST

REVERSE CHARGE (Liability to pay GST is on Recipient)



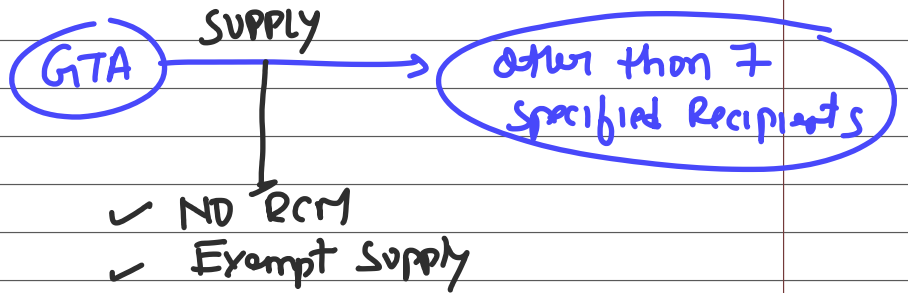
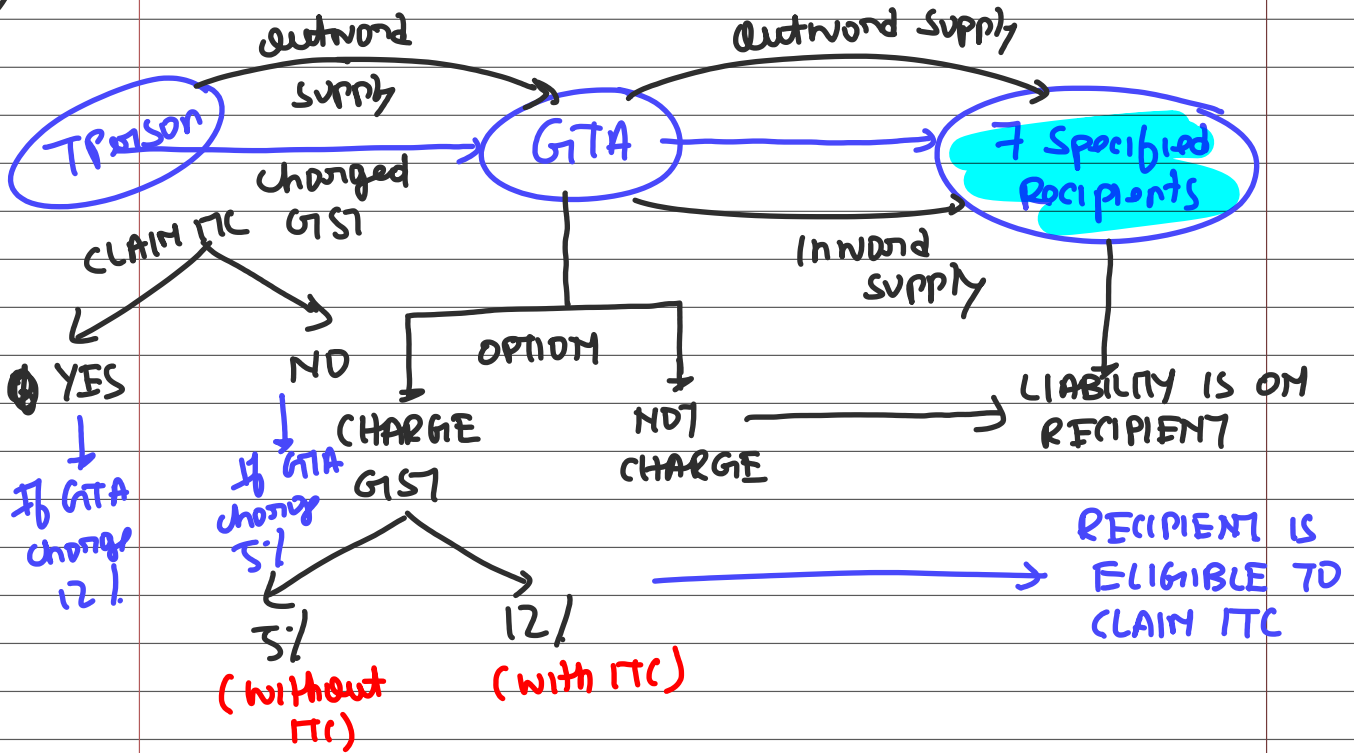
LIST OF GOODS UNDER RCM (SEC 9(3))



GTA

LIST OF SERVICES U/S 9(3)

①



②

LEGAL

Legal Services by Advocates

Arbitral Tribunal

Business Entity in TT

③

Sponsorship

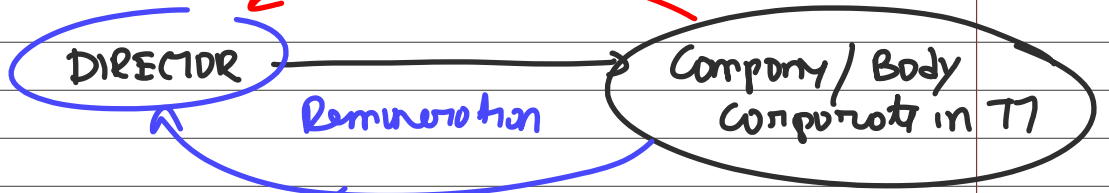
Any Person

Body Corporate / Firm in TT

④

DIRECTOR

PAY SALARY



10L SM
2L SIFES
12
CO
DIR

DIRECTOR is Employer
(SALARY of Director)
TDS u/s 192 of IT Act, 1961

(Not Supply → Schedule III Non GST)

Not on Employee
(Professional Fees)
TDS u/s 194J of IT Act, 1961
(RCM apply on Company)

DIR	TAXABILITY
NOT on EE	RCM apply
EE	192 SAL → NO GST 194J Siting Fees → RCM apply

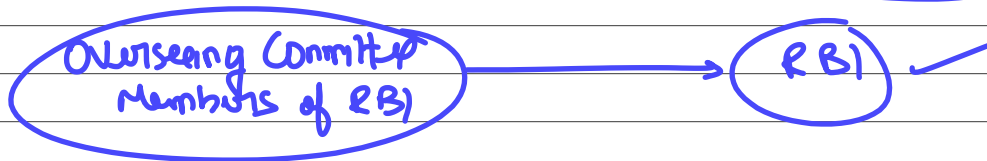
⑤



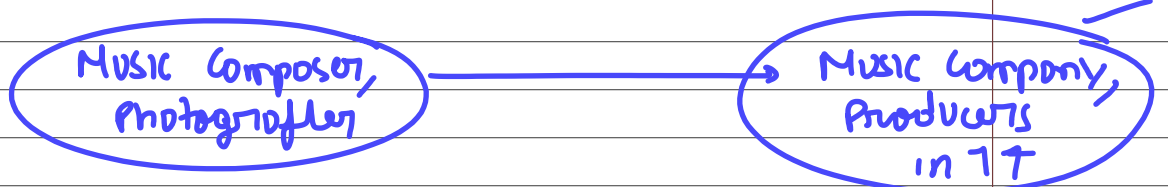
⑥



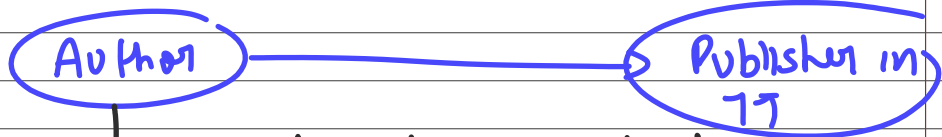
⑦



⑧



⑨



RCM not apply if registration taken & declaration given to Commissioner agreeing to comply with provisions of (GST Act, 2017 (Min 1 year lock in period))

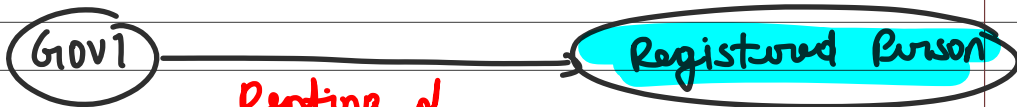
(10)



Excluding 'DART'

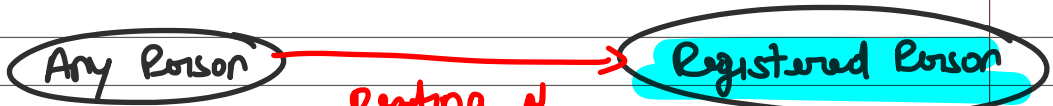
- ✓ Department of Post
- ✓ Aircraft or vessel inside/outside port/airport
- ✓ Renting of Immovable Property
- ✓ Transport of goods or passengers

(11)



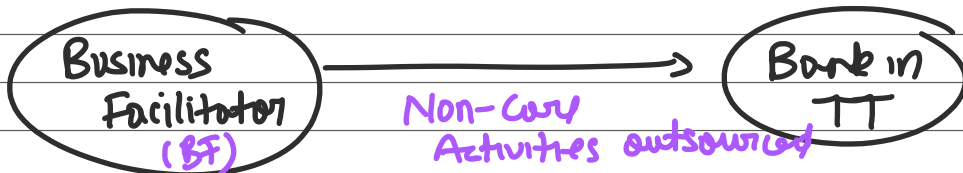
Renting of Immovable Property

(12)



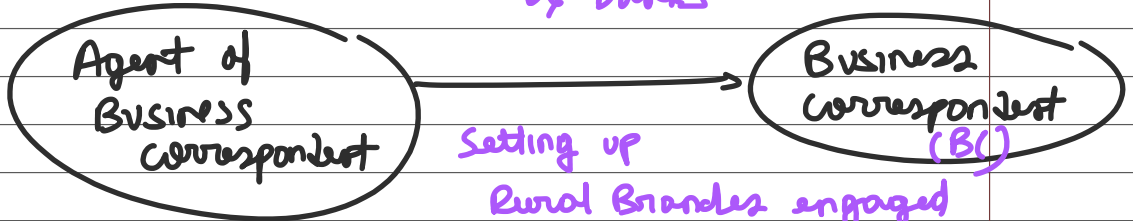
Renting of Residential Dwelling

(13)



Non-Cash Activities outsourced by banks

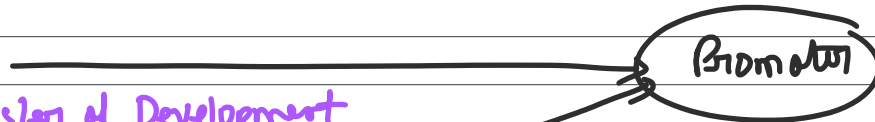
(14)



Setting up Rural Branches engaged by BC

(15)

Supply of TDRs (Transfer of Development Rights)



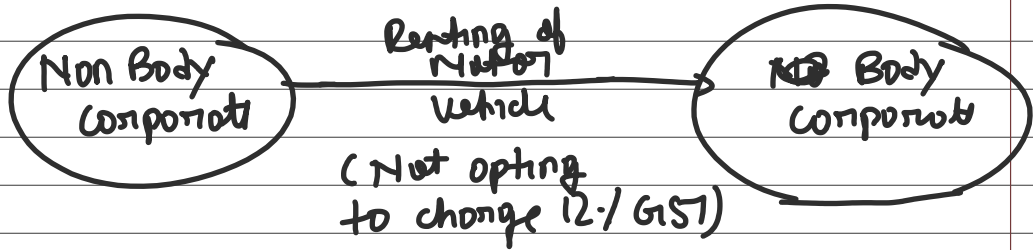
Long Term

Lease of land (30 yrs or more)

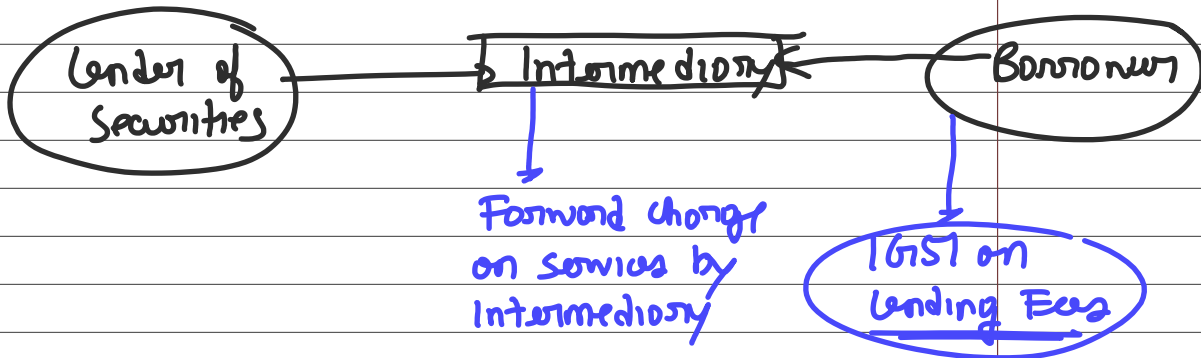
Against upfront one time premium

and periodic rent for construction of project

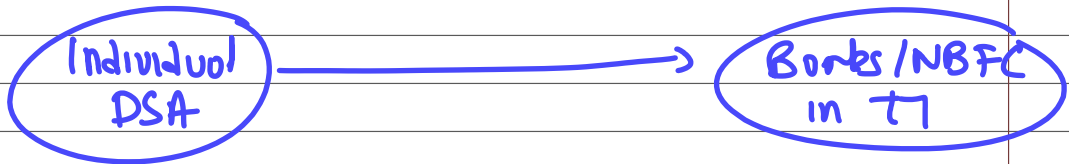
(16)



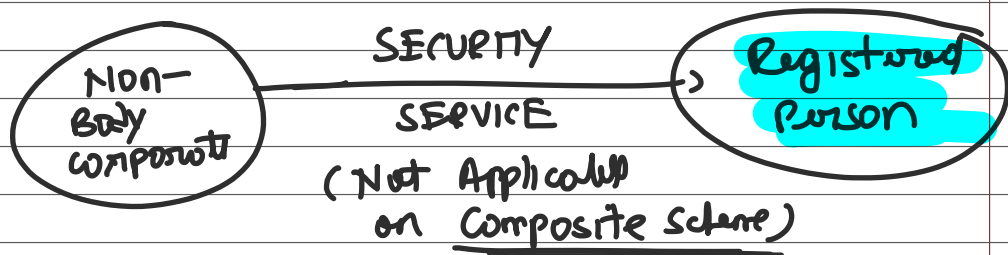
(17)



(18)



(19)



REVERSE CHARGE U/S 9(14)



Notified Supplies

- ① Capital Goods
- ② Cement
- ③ < 80% of Inputs & Input Services by Registered person

Notified Person

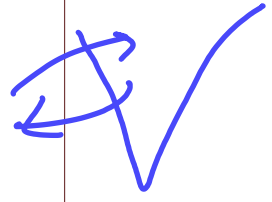
Promoter
Promoter
Promoter

(Difference of 80 - Actual %)
subject to RCM

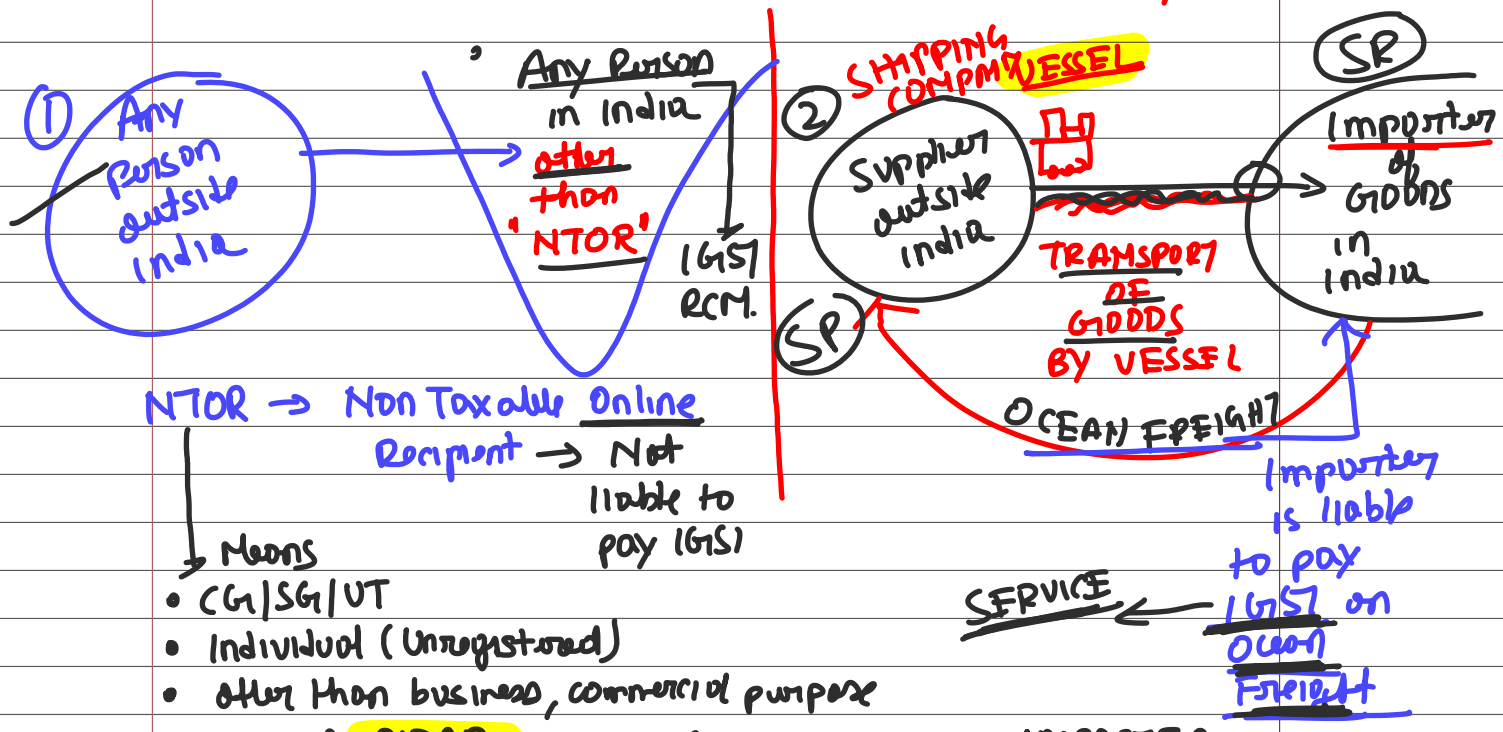
Construction of projects

- CGST 10%
- 9(1) 5(1)
- 9(2) 5(2)
- 9(3) 5(3)
- 9(4) 5(4)
- 9(5) 5(5)

IGST ACT 2017 (RCM VIS 5(3))



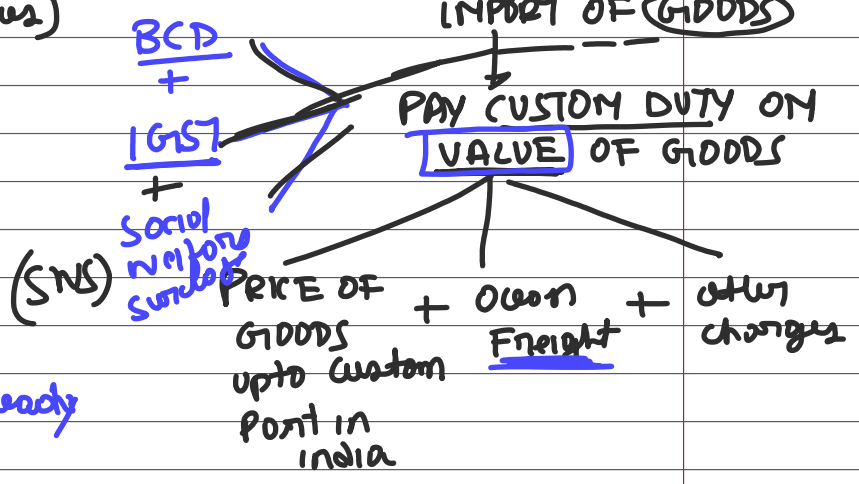
(All goods & services stated in Section 9(3) + Additionally 2 SERVICES)



NTOR → Non Taxable Online Recipient → Not liable to pay IGST

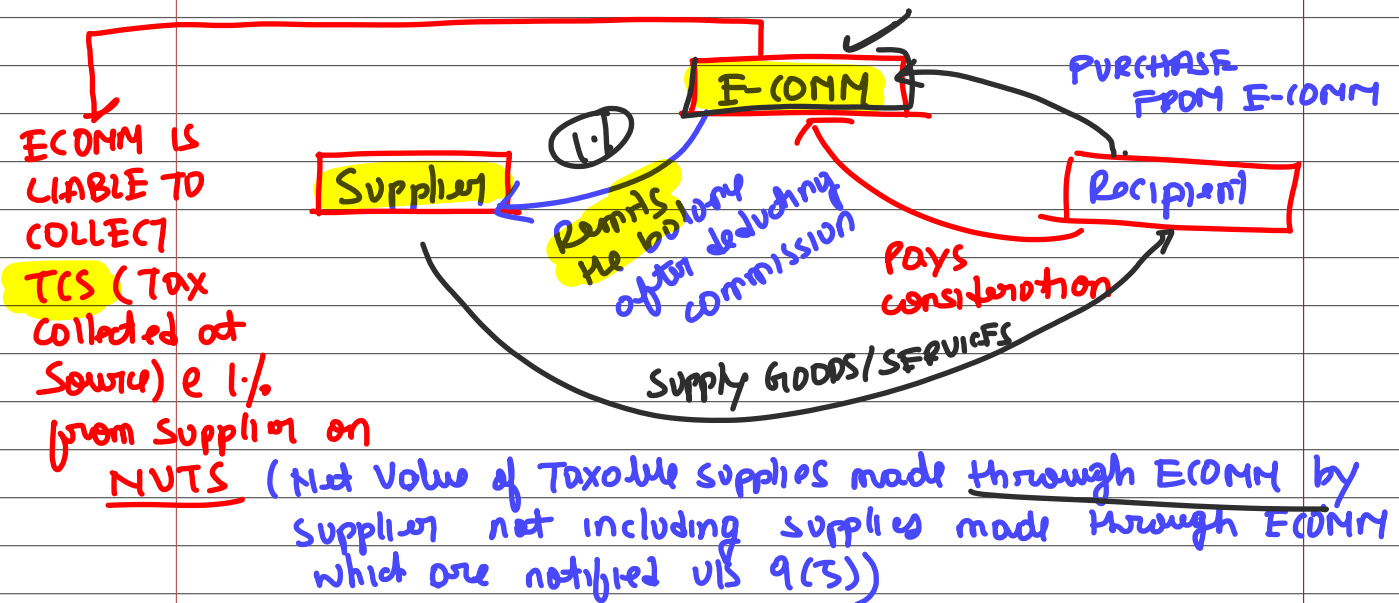
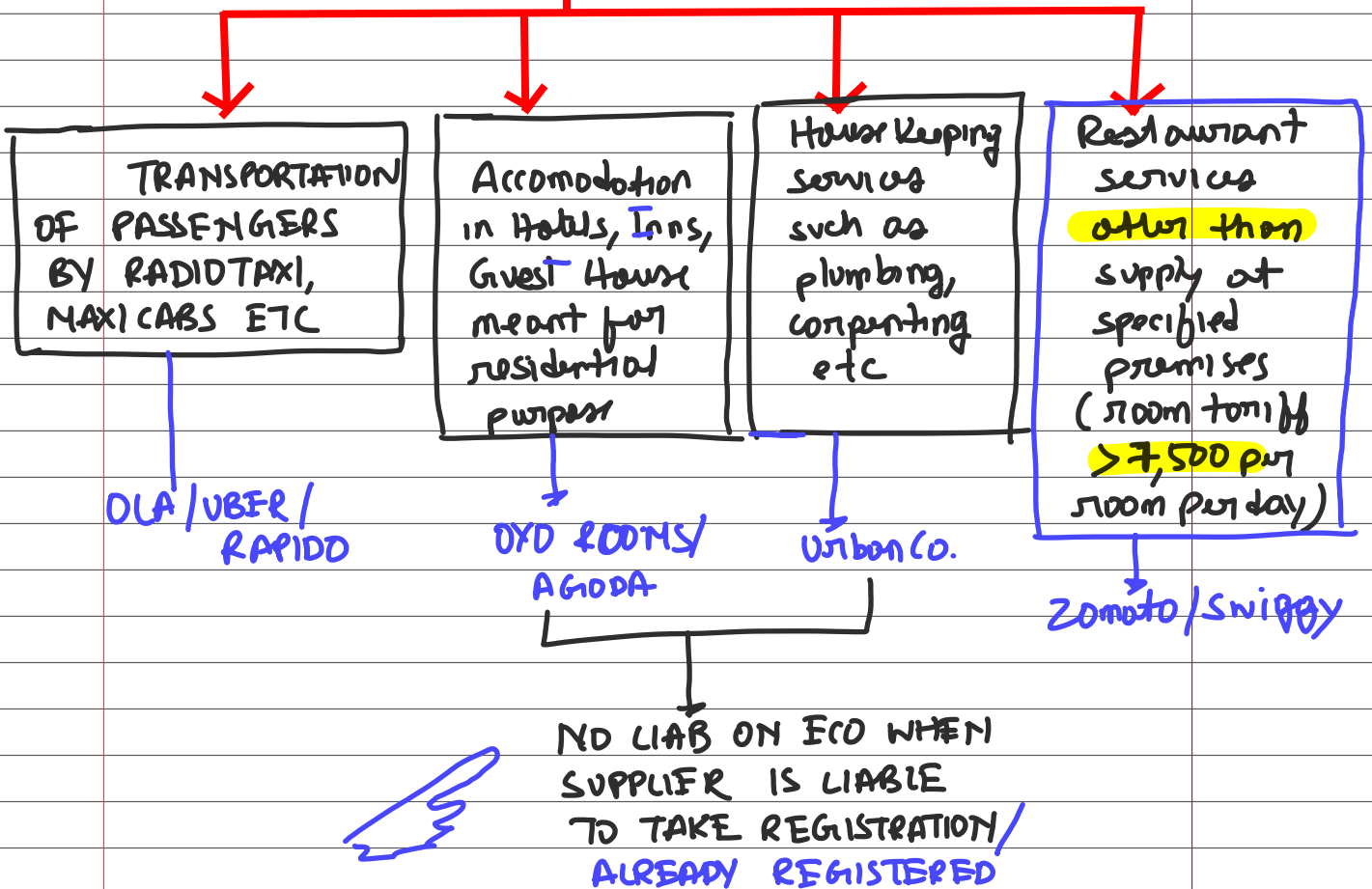
- Means
- CG/SG/UT
 - Individual (Unregistered)
 - other than business, commercial purpose
 - receive **OIDAR** services (Online Information database access retrieval services)

The SC in Mohit Minerals held that importer shall not be liable to pay IGST again on ocean freight as custom duty has already been paid



(SEC 9(5)) TAX PAYABLE BY ECOM ON NOTIFIED SERVICES

LIABILITY IS ON ECOM & NOT SUPPLIER



Ex: No TCS collection on restaurant services by ECOMM as it is a notified service u/s 9(5).

