



Amendments for May 25/ Nov 25

Supply under GST

S.No.	Heading	Explanation
1	Holding Shares of Subsidiary by Holding Co.	Holding Shares of Subsidiary by Holding Co. is neither supply of goods nor services, unless holding co. provides specific services to subsidiary
2	Salvage/ wreck value earmarked in claim assessment	In motor vehicle insurance claims, if salvage value is deducted & salvage remains with insured, GST is not applicable to insurer. But, if salvage value is not deducted & salvage becomes insurer's property, then insurer must discharge GST on its sale.
3	Definition of Supplier <u>[In this entry, only green highlighted content is amendment part]</u>	Supplier= Person providing goods/services/both & includes agent acting on behalf of such supplier. Also, a person who organizes/arranges supply of specified actionable claims incl. a person who owns/ operates/manages digital/electronic platform for such supply—is deemed a supplier. This applies regardless of whether actionable claims are supplied directly by/through him, & whether consideration in money/money's worth (including VDA) is paid to him, through him, or at his disposal. All GST provisions apply to such supplier as if he is liable for tax on supply of these actionable claims.
4	Location Charges/ Preferential Location Charges (PLC)	PLC collected along with consideration for sale residential/commercial/industrial properties is considered part of composite supply as allowing choice of location is integral to construction service. So, PLC is subject to same GST treatment as main supply of construction services before issuance of completion certificate.
5	ESOP/ESPP/RSU provided by co. to its employees through its overseas holding co.	ESOP, ESPP, & Restricted Stock Units (RSU) provided by an overseas holding co. to employees of Indian subsidiary do not attract GST, as transfer of securities is neither supply of goods nor services & is considered part of employee remuneration. But, if holding co. charges additional fee for facilitating issuance of these securities, it constitutes import of services, & GST is payable on RCM basis by domestic subsidiary.
6	Supply of food & beverages at cinema halls	Supply of food & beverages at cinema halls is Taxable as 'restaurant service' when provided independent of cinema exhibition service. If sale of cinema tickets & food/beverages is bundled & meets composite supply criteria, entire bundle is subject to GST at rate applicable to cinema services.
7	Non-Supplies in Schedule III	Actionable claims, other than specified actionable claims (betting, gambling, casinos, horse racing, lotteries, & <u>online money gaming</u>) (OMG included in specified actionable claims so outside purview of Sch. III and thus taxable)

Charge Under GST

S.No.	Heading	Explanation															
1	GST on Intangible Goods	For intangible goods, where physical crossing of customs frontiers is not possible, so IGST is levied and collected differently in such cases like supply of online money gaming (OMG) is taxed under IGST as import of goods without applicability of customs duty.															
2	Supply of goods added to be taxable under RCM	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;">Description of Goods</th> <th style="width: 25%;">Supplier</th> <th style="width: 25%;">Recipient</th> </tr> </thead> <tbody> <tr> <td>Metal scrap</td> <td>Any unregistered person</td> <td>Any registered person</td> </tr> </tbody> </table>	Description of Goods	Supplier	Recipient	Metal scrap	Any unregistered person	Any registered person									
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Place of Supply

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1	POS for Supply of goods to an unregistered person	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;">Scenario</th> <th style="width: 50%;">POS</th> </tr> </thead> <tbody> <tr> <td>Where supply is made to unregd. persons & address of such person is recorded in invoice [E.g.: Over the Counter (OTC) Sales]</td> <td>Location as per address of unregistered person recorded in invoice (Mentioning State instead of complete address is sufficient)</td> </tr> <tr> <td>If supply is made to unregd persons & address of such person is not recorded in invoice</td> <td>Location of supplier</td> </tr> </tbody> </table>	Scenario	POS	Where supply is made to unregd. persons & address of such person is recorded in invoice [E.g.: Over the Counter (OTC) Sales]	Location as per address of unregistered person recorded in invoice (Mentioning State instead of complete address is sufficient)	If supply is made to unregd persons & address of such person is not recorded in invoice	Location of supplier
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2	POS for Supply of Goods (Particularly Via E-Commerce) to Unregd. Persons	POS in such case is Delivery Address (say State Y), even if Billing Address is different (say State X). Also, in such cases, supplier may record delivery address as also address of recipient on invoice.						
3	POS for Transportation Services	For transportation of goods, including through mail or courier, where either the supplier or recipient is outside India, there is no specific rule; so, POS follows default rule u/s 13(2) [recipient's location; if not available, supplier's location].						
4	POS for Advertising Services	<ul style="list-style-type: none"> - In cases where advertising cos. procure space for billboards/ hoardings, if vendor sells space/grants usage rights, POS is where immovable property is located; - If space not procured i.e. if vendor is just responsible for display of advt., then general rule u/s 12(2) apply. 						
5	POS for Custodial Services to FPIs	Custodial services provided by banks/FIs to FPIs are not treated as services provided to 'account holder', so these services do not qualify as banking services u/s 13(8)(a). POS is determined under default provision of Sec. 13(2) .						
6	POS for Advertising Services to Foreign Clients	<div style="text-align: center; margin-bottom: 10px;"> <pre> graph TD MO[Media owner] -- "issues invoice for media space" --> AA[Advertising agency] FC[Foreign client] -.-> "Issues invoice for rendering advertising services" AA FC -.-> "Payment made in foreign currency" AA </pre> </div> <p>Issue 1: Whether advertising co. is "intermediary" b/w foreign client and media owners?</p> <p>Answer: Advertising co. has 2 separate agreements:</p> <ul style="list-style-type: none"> • With Foreign Client: Agency designs & displays advt., bills client directly & receives payment in FC. • With Media Co.: Agency buys media space for advt. and makes payments to media company. <p>Since these are distinct principal-to-principal supplies and also no agreement exists b/w media co. & foreign client, advt. co. is not acting as agent but supplying on his own and thus not an "intermediary".</p>						

		<p>Issue 2: Whether representative of foreign client in India or the target audience of the advt. in India is "recipient" of the advertising services?</p> <p>Answer: "Recipient" is one who is liable to pay. Here, foreign client pays advertising co. & not the Indian consumers/target audience of advt. Even if a representative of foreign client in India is involved, foreign client remains recipient because agreement, invoice, & payment are all with him.</p> <p>Issue 3: Whether advertising services provided by advt. cos. to foreign clients are "performance-based services" u/s 13(3)?</p> <p>Answer: Advertising services do not involve goods that need to be physically available with the service provider, so Sec. 13(3)(a) (dealing with physical goods) is not applicable. The foreign client or their representative does not need to be physically present with advt. co. to receive services, so Sec. 13(3)(b) (dealing with services requiring physical presence) is also not applicable. Therefore, POS of advt. services will be determined by default rule u/s 13(2) i.e. location of recipient (foreign client) i.e. outside India. So, these services qualify as "export of services".</p>
7	POS when Acting as Agent for Foreign Client	If Indian advt. co. acts as agent, facilitating media space for foreign client & media owner directly invoices foreign client, POS for these facilitation (intermediary) services is location of supplier (Indian advertising co.) u/s 13(8)(b).
8	Data hosting services provided by Indian DHSPs to foreign CCSPs	Data Hosting Service Providers (DHSP) provides data hosting services to Cloud Computing Service Providers (CCSPs) on a principal-to-principal basis and thus not 'intermediary services'. Also, these are not linked to "goods made available in India" by CCSPs to DHSPs. Further, data hosting services are not directly related to "immovable property". So, POS for such services is determined based on location of recipient (CCSP) i.e. outside India, according to default rule u/s 13(2), & thus export of service subject to Sec. 2(6).

Time of Supply

S.No.	Heading	Explanation
1	Clarification on TOS for HAM Model Services	Under Hybrid Annuity Model (HAM) of NHAI, a single contract covers both construction of highways & their operation and maintenance (O&M). Payment is staggered over contract pd. in installments tied to specified events/periods. Contract qualifies as a "continuous supply of services" under GST. Accordingly, TOS is <u>earlier of</u> date of invoice issuance or payment receipt. If invoice is not issued on or before due date or event completion, TOS is <u>earlier of</u> date of provision of service (due date of payment as per contract as invoice is req. to be issued on/before payment due date) or date of payment receipt. Interest components in installments are also taxable as per Sec. 15(2) i.e. inclusions in VOS.

2	Clarification on TOS for Spectrum Usage & Similar Services under GST	<ul style="list-style-type: none"> In spectrum allocation model by Dept. of Telecommunications (DoT), Govt. supplies spectrum usage rights to telecom operators, with GST payable on RCM basis by recipient (telecom operator). Upfront Payment: If telecom operator makes full payment upfront, GST becomes payable when payment is due or made, whichever is earlier. Deferred Payment: For payments in installments, this is treated as a "continuous supply of services". Where due date of payment is ascertainable from contract, invoice to be issued on/before due date of each installment. Thus, GST is payable as & when payments are due/made, whichever is earlier. <p>It also applies to similar cases of natural resource allocation by Govt for right to use over the pd.</p>
3	GST on Advance for Specified Actionable Claims	<p>Presently NO GST is payable on receipt of advance for supply of goods by all taxpayers (except composition suppliers & regd. persons making supply of specified actionable claims)</p> <p>Thus, on specified actionable claims, GST is also payable on advance amount.</p>

Value of Supply

S.No.	Heading	Explanation
1	VOS of service of providing Corporate Guarantees to Banks/FI by a supplier to related person in India	<p>VOS= Actual consideration or 1% of guarantee amt. per annum, whichever is HIGHER.</p> <p>[Exception: If recipient is eligible for full ITC, value declared in invoice shall be deemed to be VOS]</p> <ul style="list-style-type: none"> If loan is partly availed/not availed, VOS is calculated based on amt. guaranteed, not actual loan disbursed. Recipient is eligible to avail full ITC, regardless of when/how much of loan is disbursed. Takeover of existing loans by another FI is considered assignment of an already issued corporate guarantee. This does not qualify as providing a new corporate guarantee service, so no GST will be payable unless a fresh guarantee is issued or existing guarantee is renewed. In intra-group corporate guarantee situations: <ul style="list-style-type: none"> (i) If domestic corporate issues intra-group guarantee, GST paid under FCM & invoice issued by supplier. (ii) If foreign entity provides a corporate guarantee to a related entity in India, GST is payable under RCM by recipient, i.e., the related entity in India. Corporate guarantee provisions do not apply for export of such services b/w related persons, i.e., when recipient of corporate guarantee services is located outside India.

- When **multiple related entities** provide a corporate guarantee,
 - If actual consideration is higher, VOS will be sum of actual payments made to co-guarantors.
 - If 1% of total guaranteed amt is higher, GST will be paid by each co-guarantor proportionately on 1% of amt. guaranteed by them.

• Calculation:

For Corporate Guarantee of Multiple Yrs.	VOS= 1% × Guarantee Amt × No. of Yrs or Actual Consideration (whichever is HIGHER)
For Corporate Guarantee of <1 Year (e.g., 6 months)	VOS= 1% × Guarantee Amt × Months/12 or Actual Consideration (whichever is HIGHER)
Note: For above both cases, GST is payable at time of issuance of guarantee	

E.g: If corporate guarantee is issued for say 5 yrs, GST would be payable on such amt. at issuance of corporate guarantee, i.e., on 5% of amt. guaranteed or actual consideration (HIGHER). But, if a corporate guarantee is issued, say for a pd. of 1 yr & is renewed 5 times, for 1 yr each, then tax would be payable on 1% of guarantee amt. or actual consideration (HIGHER), each yr.

2 Valuation of personal bank guarantee by Directors to bank for co. It is considered a supply of service under GST, even if no payment is made. But, as per RBI guidelines, **no consideration** can be paid in such case, so **VOS is treated as zero**, & **no GST** is payable. However, if company pays Director any remuneration or consideration for guarantee, then that amount becomes taxable value for GST.

3 Valuation of Internally Generated Services Where Head Office (HO) is providing certain services to Branch Offices (BO) or where foreign affiliate is providing certain services to related domestic entity

Issue	Clarification
When <u>full ITC</u> is available to BO & HO provides services to BO without incl. employee costs or without invoice	When HO provides services to BO, VOS is determined by OMV u/R 28. Even if tax invoice does not include HO employees' salary costs, <u>Value declared in invoice</u> = OMV = VOS. And where no tax invoice is issued, VOS = OMV = <u>Nil</u> .
When <u>full ITC is not available</u> , is inclusion of HO employees' salary costs in taxable value mandatory?	For internally generated services, salary cost of employees involved in providing the services is <u>not mandatorily</u> required to be included in taxable value, even when full ITC is not available to BO.

		<p>Import of services from a related foreign entity and RCM</p>	<p>In case of import of services from a foreign affiliate, related domestic entity is required to issue a self-invoice u/s 31(3)(f) and pay tax on RCM. <u>Value declared in invoice = OMV = VOS</u></p> <p>And if full ITC is available & no invoice is issued by domestic related entity, <u>VOS = OMV = Nil</u></p>
4	RULE 31B: VOS in case of Online Gaming including Online Money Gaming (OG+OMG)	<p>VOS=Total Amt. paid/payable to/deposited with supplier in any form of payment, including VDA</p> <p>[OMG = Online gaming where players pay/deposit money/VDA with expectation of winning money/ similar assets, regardless of whether outcome depends on skill/chance/both, & irrespective of its legal status.</p> <p>OG = Offering of a game on internet or an electronic network, and includes OMG]</p>	
5	RULE 31C: VOS of Actionable Claims in case of Casino	<p>VOS = Total Amt. paid/payable by/on behalf of player for:</p> <p>(i) purchase of tokens, chips, etc., for use in casino; or</p> <p>(ii) participating in event, incl. game, scheme, etc., in casino, where token, chips, etc., are not req.</p>	

Note: For Rule 31B & 31C,

- a. **Reused winnings** within platform do **not** count as additional deposits.
- b. **No deductions for refunds:** Any **amt. returned/refunded** to player including player not using the amount paid/deposited with supplier for participating in any event, are also **includible** in VOS

7	VOS when Electricity bundled with renting/maintenance services	<p>Electricity supplied by real estate companies/malls/airport operators to their lessees, when bundled with renting/maintenance services, is part of composite supply & taxed at same rate as principal supply even if billed separately. But, if electricity is supplied as pure agent & charged at actuals (same as amt charged by State Electricity Boards/DISCOMs), it is excluded from VOS</p>	
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Input Tax Credit

S.No.	Heading	Explanation
1	Clarification on time limit under section 16(4) of the CGST Act, 2017 in respect of RCM Supplies received from unregistered persons	<p>For RCM supplies received from unregistered persons, time limit for availing ITC u/s 16(4) is based on FY in which recipient issues RCM invoice u/s 31(3). Recipient must pay tax on supply, & if invoice is issued late; interest will apply on delayed tax payment. Also, recipient may face penalty u/s 122.</p>
2	Time limit for taking ITC in case of revocation of registration	<p>If a taxpayer's registration is cancelled & later revoked, he cannot file returns for period b/w cancellation & revocation until their registration is restored. In such cases, if ITC on any invoice/debit note has not been claimed and time limit u/s 16(4) has expired, he</p>

cancellation wouldn't be able to claim ITC. However, relaxation is provided, allowing time limit to avail ITC u/s 16(4) to be extended **until return is filed**, provided return for the period from cancellation to revocation is filed within 30 days of revocation of registration, & ITC time limit hadn't already expired when registration was cancelled.

3 Clarification for Rule 42 and 43 For the purpose of Rule 42 and 43, supply of warehoused goods to any person before clearance for home consumption, which must be included in value of exempt supplies, refers to **value of goods supplied at Duty Free Shops** in arrival terminals of international airports to incoming passengers.

4 Clarification on availability of ITC in respect of warranty replacement of goods or its parts and/repair services during warranty period

Issue 1: Whether a manufacturer is required to reverse ITC on replacement of goods/repair services provided during the warranty period, where no additional consideration is charged from the customer.

Clarification: Value of original supply of goods includes the likely cost of warranty-related replacement or repair services, so these warranty supplies are not considered exempt, so **no ITC reversal** required.

[If additional consideration charged by manufacturer, then GST will be payable & ITC reversed not required]

Issue 2: Is a distributor required to reverse ITC when providing warranty replacement of goods or parts to customers on behalf of manufacturer, without charging separate consideration?
Clarification→

Scenario	Clarification
Distributor replaces goods/parts either by using his stock or by purchasing from a 3 rd party & charges consideration from manufacturer	GST is payable by distributor on supply to manufacturer. Manufacturer can avail ITC on this supply. No ITC reversal required by distributor.
Distributor replaces goods/parts without consideration, using goods/ parts supplied by manufacturer on requisition	No GST payable by manufacturer for the replacement. No ITC reversal required by manufacturer.
Distributor replaces goods/parts using supply already received from manufacturer & manufacturer issues a credit note	Manufacturer adjusts tax liability subject to the condition that distributor reverses ITC on the replaced goods/parts.
Distributor replaces goods/parts using his stock and manufacturer then replenishes said goods/parts without charging separate consideration	No GST payable on replenishment of goods/parts. No ITC reversal required by manufacturer.

		<p>[Above are cases for transactions amongst manufacturer & distributor; while for transaction b/w distributor & customer, there will be no GST as no consideration is charged by distributor from customer]</p> <p>Issue 3: Is ITC available when a distributor provides repair services to a customer on behalf of manufacturer during warranty, charging manufacturer for such services either by invoice/debit note?</p> <p>Clarification: ITC is available to manufacturer, as the distributor's provision of repair services constitutes a supply, and GST is payable by the distributor for such services.</p> <p>Issue 4: Is GST applicable when extended warranty is provided at time of original supply or after that?</p> <p>Clarification: (a) If extended warranty is acquired at time of original supply, it's part of <u>composite supply & incurs GST</u>.</p> <p>(b) If provided by a different supplier, it's treated as a <u>separate service and taxable</u>.</p> <p>(c) If acquired after original supply, it's <u>distinct and incurs GST</u>.</p>
5	<p>Clarification on the requirement of reversal of ITC in respect of the portion of the premium for life insurance policies which is not included in taxable value</p>	<p>'Life insurance business' u/s 2(11) of the Insurance Act, 1938, includes policies combining investment & insurance components like ULIP.</p> <p>Exempt supply means nil-rated supplies, wholly exempt supplies & non-taxable supplies. Further, non-taxable supply means a supply not leviable to tax under GST.</p> <p>The premium portion not includible in taxable value u/R 32(4) is neither nil-rated nor wholly exempt from tax and also not a non-taxable supply; hence, same cannot be considered as an exempt supply.</p> <p>ITC reversal applies only when supplies are used partly for business and personal purposes or for both taxable and exempt supplies.</p> <p>Thus, amount of premium for taxable LIP, not included in taxable value, cannot be considered as pertaining to non-taxable/exempt supply & therefore, no reversal of ITC is required as per provisions of Rule 42/43.</p>
6	<p>Clarification on ITC availability on demo vehicles which are motor vehicles for transportation of passengers having approved seating capacity \leq 13 persons</p>	<p>ITC on demo vehicles, which are motor vehicles used by authorized dealers for trial runs and demonstrations to potential buyers, is not blocked u/s 17(5) of CGST Act because demo vehicles are considered to be used for making further supply of similar motor vehicles.</p> <ul style="list-style-type: none"> • <u>Demo Vehicles not used for Further Supply Purposes</u>: If demo vehicles are used for purposes other than for making further

	(including driver)	<p>supply of motor vehicles (e.g., transportation of staff), ITC is not available.</p> <ul style="list-style-type: none"> • Authorized Dealer Acts as an Agent for Vehicle Manufacturer: If authorized dealer only provides marketing services and not directly involved in sale or purchase of vehicles (e.g., facilitating test drives on behalf of manufacturer), ITC cannot be claimed on demo vehicle. This is because the dealer is not making a further supply of the vehicle on their own account.
7	Clarification on ITC availability on demo vehicles where they are capitalized in BOA by authorized dealers	ITC on demo vehicles is available to authorized dealers even when such vehicles are capitalized in their BOA. ITC is not allowed if depreciation is claimed on GST component. Further, upon subsequent sale of such demo vehicle, dealer must pay requisite tax as u/R 44.
8	Clarification w.r.t ITC entitlement by insurance cos. on exp. incurred for motor vehicles repair under reimbursement mode of claim settlement	<p>In such case, ITC is available subject to 2 conditions:</p> <p>(i) Invoices are issued in the name of insurance company and</p> <p>(ii) ITC is claimed solely for amt. reimbursed to insured (whether there are separate invoices for approved amt. to insured co. & for excess amt. to customer or single invoice for both) i.e. ITC available only on approved claim cost.</p>
9	Clarification on availability of ITC on ducts and manholes used in network of optical fiber cables (OFC) In terms of section 17(5)	Regarding ducts and manholes used in optical fiber cable (OFC) networks for telecommunication services, it has been clarified that these components qualify as "plant and machinery." Since they are integral to the OFC network's functioning, facilitating transmission of telecommunication signals, they fall within the scope of plant and machinery. Additionally, they are neither land, building, civil structures, nor excluded items like telecommunication towers or pipelines outside factory premises. Thus, ITC on ducts and manholes is not restricted under Sections 17(5)(c) or (d).
10	ITC for common input services procured from a 3 rd party but attributable to both HO & BOs/ solely to 1/more BOs	HO has option to either distribute ITC using ISD mechanism or issue tax invoices u/s 31 for input services procured from a 3 rd party & attributable to its Branch Offices (BOs), provided services have been <u>actually provided</u> to BOs. If ISD mechanism is chosen, HO must register as an ISD.
11	SC Judgment on "Plant and Machinery" (Sec.17(5)(c)) vs. "Plant or Machinery" (Sec.17(5)(d))	In case of Chief Commissioner of CGST v. Safari Retreats Pvt. Ltd. (2024), SC highlighted distinction b/w "plant and machinery" and "plant or machinery" u/s 17(5) of CGST Act. Term "plant and machinery" appears at several places & is specifically defined in explanation to Sec. 17, while "plant or machinery" is only used in Sec. 17(5)(d) & remains undefined . So, these terms can't be given same meaning.

In clause (c), ITC is allowed if construction is for "plant and machinery" as defined, while in clause (d), ITC is available if construction is for a "plant or machinery"

"Plant or machinery" has a different connotation. It can be either a plant or machinery. Sec. 17(5) (d) deals with construction of an immovable property other than "plant or machinery" which shows that there could be a plant that is an immovable property. As 'plant' has not been defined under CGST Act/Rules, its ordinary meaning in commercial terms will have to be attached to it.

Thus, SC held that the question as to whether a mall, warehouse or any building other than a hotel or a cinema theatre can be classified as a plant within meaning of expression "plant or machinery" is a factual question which has to be determined keeping in mind business of registered person and the role that building plays in said business.

If construction of a building was essential for carrying out activity of supplying services, like renting/leasing/other transactions for building as covered by Sch. II, building could be a plant and thus in such case, ITC will not be blocked i.e. ITC will be allowed.

12	GST on Incentives Under RuPay & BHIM-UPI Promotion Scheme	GST is not applicable on incentive amounts shared by acquiring banks with other stakeholders in digital payment ecosystem, as long as distribution follows NPCI's prescribed proportion & manner under notified Incentive Scheme for RuPay Debit Cards & low-value BHIM-UPI transactions.
13	No ITC for tax in fraud case	Tax paid for any order where any demand has been confirmed on account of fraud, wilful misstatement or suppression of facts <u>u/s 74</u> cannot be availed as ITC.
14	Change in Documentary evidence for ITC availment	Details of invoices/debit notes uploaded by supplier in his GSTR-1, <u>as amended in GSTR-1A</u> if any, or using IFF & it's communicated in recipient's Form GSTR-2B.

Exemptions under GST

S.No.	Heading	Explanation
1	Approved Flying training courses	Flying Training Organizations (FTOs) approved by Directorate General of Civil Aviation (DGCA) & offering courses that lead to issuance of course completion certificates are considered educational institutions & thus such courses are EXEMPT from GST (being qualification recognized by law).
2	Affiliation provided by universities to college	A. Affiliation ensures institutions meet infrastructure, technical prowess, fin. liquidity, faculty strength, etc. to conduct university-approved courses. B. University affiliation services do not involve student admissions or examination conduct at affiliated colleges. C. Thus, university affiliation services to constituent colleges are not exempt under GST.

3	Affiliation provided by Central - State educational boards/ councils/ other similar bodies to schools	<p>A. Edu. boards/councils' affiliation ensures schools meet infrastructure, financial, & faculty requirements to operate under their backing.</p> <p>B. Affiliation services do not involve student admissions or examination conduct by schools.</p> <p>C. Thus, affiliation services provided to schools by educational boards or councils are taxable.</p> <p>But exemption entry 66A inserted for affiliation services provided by Central/State Educational Board/Council to Govt. school (CG/SG/UT/LA/GA/Govt. Entity) are EXEMPT.</p>
4	Statutory collections made by RERA	Real Estate Regulatory Authority (RERA) is constituted under Real Estate (Regulation and Development) Act, 2016. RERA is a 'governmental authority' & thus statutory collections made by RERA are EXEMPT .
5	Loan by a person to related person or by overseas affiliate to its Indian entity	Loans granted by a person to its related party or an overseas affiliate to its Indian entity do not involve credit assessment or processing fees as in case of normal bank loans . Since no separate consideration for loan processing/ administration is charged apart from interest/discount, such transactions cannot be treated as a "supply of service" under GST. So, no GST on notional VOS applies here.
6	Scope of Reinsurance widened	"Reinsurance" under entry 36A of specified schemes includes " retrocession " i.e. reinsurance transactions where a portion of assumed risk is further ceded to another insurer (Indian/Cross-Border Reinsurer)
7	Services by DMFTs set up by SGs	District Mineral Foundations Trusts are Governmental Authority & eligible for same exemptions as available to any other GA. So, services provided by them free of charge like services of drinking water, environment protection, healthcare, education, welfare of women & children, supply of medical equipment etc. in mining-affected areas are EXEMPT.
8	Exemption Entry for Training under DDUGKY	Services provided by training providers (Project implementation agencies) under Deen Dayal Upadhyaya Grameen Kaushalya Yojana implemented by Ministry of Rural Development, GOI by skill/vocational Education and training courses certified by National Council for Vocational Training.
9	Exemption Entry for Transmission/ distribution of electricity	Services of providing metering equipment on rent, testing for meters/transformers/capacitors etc., releasing electricity connection, shifting of meters/service lines, issuing duplicate bills etc., which are incidental/ancillary to supply of transmission & distribution of electricity provided by electricity transmission & distribution utilities to consumers.
10	Horticulture Services TO CPWD	Public parks in govt. residential colonies/govt. offices & other public areas are developed & maintained by CPWD. Pure services or composite supplies (goods ≤ 25%) for horticulture/ horticulture works provided TO CPWD are EXEMPT , as they align with functions of Panchayats/Municipalities under Articles 243G and 243W

11	Import of services by an establishment of a foreign company in India	<p>Import of services by establishment of Foreign Airline Co. without consideration, from related person/any of its establishments outside India. Conditions to be fulfilled:</p> <p>(i) Foreign airline's Indian establishment must pay GST on goods & passenger transport.</p> <p>(ii) Ministry of Civil Aviation certifies that:</p> <ul style="list-style-type: none"> - Indian establishment of foreign co. (being designated by foreign govt. under applicable bilateral air services agreement with India) - On a reciprocal basis, designated Indian airlines are not subject to levy of similar taxes for same services by Foreign Govt. 			
12	Ministry of Railways (Indian Railways) related exemptions	<p><u>Exemption Entries inserted:</u></p> <p>1) Services provided by Ministry of Railways to individuals, including:</p> <ul style="list-style-type: none"> • Sale of platform tickets • Facility of retiring rooms/waiting rooms • Cloak room services • Battery-operated car services <p>2) Services provided by 1 zone/division under Ministry of Railways to another zone/division.</p> <p>3) Services provided by SPVs to Ministry of Railways by allowing them to use infrastructure built and owned by SPVs during concession pd, against consideration & maintenance services supplied by Ministry of Railways to SPVs for said infrastructure during concession pd, against consideration.</p> <p><u>Change in Existing Exemption:</u></p> <p>Services by CG/SG/UT/LA EXCEPT following services—</p> <table border="0" style="width: 100%;"> <tr> <td style="vertical-align: top;"> <p>a) services by Department of Posts and Ministry of Railways;</p> <p>b) aircraft/vessel services, inside/outside port/airport precincts;</p> <p>c) transport of goods or passengers; or</p> <p>d) any service, other than (a) to (c) above, provided to business entities.</p> </td> <td style="font-size: 3em; vertical-align: middle; padding: 0 10px;">}</td> <td style="vertical-align: middle;">FCM apply</td> </tr> </table>	<p>a) services by Department of Posts and Ministry of Railways;</p> <p>b) aircraft/vessel services, inside/outside port/airport precincts;</p> <p>c) transport of goods or passengers; or</p> <p>d) any service, other than (a) to (c) above, provided to business entities.</p>	}	FCM apply
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13	Exemption for intermediary and ancillary services by GTA	<p>Phrase 'in relation to' in definition of GTA has extended scope of its definition. It includes not only actual transportation of goods, but also various intermediary and ancillary services, like loading, unloading, packing, and warehousing provided during goods transportation by GTA & are part of a composite supply of transport services. However, if these services are provided separately & invoiced independently, they will not be treated as part of composite supply of transport services.</p>			
14	Skill Development Services	<p>- Any services provided by -</p> <p>a) National Skill Development Corp. (NSDC) set up by GOI;</p> <p>b) National Council for Vocational Edu. & Training (NCVET);</p> <p>c) Awarding Body/Assessment Agency/Training Body recognized by NCVET;</p> <p>in relation to-</p> <p>i) National Skill Development Programme or any other scheme implemented</p>			

		<p>by NSDC; or</p> <p>ii) Vocational Skill Development Course under National Skill Certification & Monetary Reward Scheme; or</p> <p>iii) any National Skill Qualification Framework aligned qualification/skill in respect of which NCVET has approved a qualification package.</p>
15	Renting of Residential Dwellings	<p>Renting of residential dwellings for use as a residence. [Excludes renting to registered persons unless rented personally for residential use.]</p> <p><u>Key Points:</u></p> <ul style="list-style-type: none"> • Renting residential dwellings to unregd. persons = EXEMPT • Regd. proprietor taking on rent a residential dwelling for personal use = EXEMPT • Renting residential dwellings to regd. person (other than to proprietor for personal use) or for commercial use = TAXABLE • GST on renting residential dwellings to regd. persons is payable under RCM whether such residential dwelling is being used for commercial purposes/residential purposes. • This exemption does not apply to student residences/hostels/camps/PG.
16	Accommodation services	Accommodation services provided for amt. up to ₹20,000 p.m. per person provided that it is supplied for a min. continuous period of 90 days
17	R& D Services	<p>Research and development services against grants from:</p> <p>(a) government entities;</p> <p>(b) research association/university/college/institution, notified u/s 35 of Income Tax Act at time of supply of R&D service.</p>

Registration

S.No.	Heading	Explanation
1	Suspension of Registration where cancellation of registration has been initiated by Department on its own motion	<p>Where PO has reasons to believe that registration of a person is liable to be cancelled, he may suspend registration of such person, pending the completion of cancellation proceedings where:</p> <p>(a) (i) Comparison of returns u/s 39 (GSTR-3B) and:</p> <ul style="list-style-type: none"> • Outward supplies in GSTR-1, or • Inward supplies derived from suppliers' GSTR-1; OR <p>(ii) Other analyses recommended by the Council, show that there are significant differences or anomalies indicating contravention of provisions of CGST Act/Rules, leading to cancellation of registration of said person</p> <p>(b) there is a contravention of Rule 10A by regd person</p> <p>Communication: Suspension is intimated via email with details of discrepancies and a notice for cancellation. The person has 30 days to explain why their registration should not be cancelled.</p>
2	Biometric based Aadhar authentication	The same has been made applicable to all the States & UTs for the purpose of completion of registration application. (Earlier, only Gujarat, Andhra Pradesh, & Puducherry were covered)

3	Where an applicant does not opt for Aadhaar authentication during registration	<p>Following additional steps are required to be done:</p> <ul style="list-style-type: none"> If a person [except those exempted u/s 25(6D)] has not opted for Aadhaar authentication, their application for validation of Part-B of REG-01 must include: <ul style="list-style-type: none"> A photograph of applicant (if an individual) or of relevant individuals (if not individual, i.e. co., firm etc. as per Sec. 25(6C)). Verification of original documents uploaded in FORM GST REG-01 at a designated Facilitation Centre. Application is deemed complete only after successful verification of above. 															
3	Physical verification of business premises in certain cases [Rule 25]	<p>☐ POB verification after registration: If required, PO may conduct physical verification of POB after registration & upload report with documents & photos within 15 working days following such verification.</p> <p>☐ POB verification before registration: If required u/R 9(1) proviso, PO must complete verification & upload report at least 5 working days before deadline (30 days from application submission).</p>															
4	Registration for Metal Scrap Suppliers	<p>Persons engaged exclusively in making RCM outward supplies u/s 9(3), are exempt from GST registration. However, this exemption from registration does not apply to <u>suppliers of metal scrap</u> (Chp 72 to 81), if threshold exceeds.</p> <table border="1" data-bbox="488 926 1503 1157"> <thead> <tr> <th>Metal Scrap Supplier</th> <th>Buyer</th> <th>Taxability</th> </tr> </thead> <tbody> <tr> <td>Regd.</td> <td>Regd.</td> <td>FCM + TDS</td> </tr> <tr> <td>Regd.</td> <td>Unregd.</td> <td>FCM</td> </tr> <tr> <td>Unregd.</td> <td>Regd.</td> <td>RCM</td> </tr> <tr> <td>Unregd.</td> <td>Unregd.</td> <td>No GST</td> </tr> </tbody> </table>	Metal Scrap Supplier	Buyer	Taxability	Regd.	Regd.	FCM + TDS	Regd.	Unregd.	FCM	Unregd.	Regd.	RCM	Unregd.	Unregd.	No GST
Metal Scrap Supplier	Buyer	Taxability															
Regd.	Regd.	FCM + TDS															
Regd.	Unregd.	FCM															
Unregd.	Regd.	RCM															
Unregd.	Unregd.	No GST															
5	Persons making intra-State supplies of GOODS through an ECO	<p>Persons making intra-State supplies of goods through an ECO with aggregate turnover up to threshold are exempted from registration on satisfying following conditions:</p> <ol style="list-style-type: none"> No inter-State supply of goods. No supply of goods through ECO in more than one State/UT. PAN under Income-tax Act is required. Declaration of PAN, bus. address, & State/UT on common portal. Enrolment number granted after PAN validation on the portal. One enrolment number per State/UT. No supply through ECO without enrolment number. Enrolment number becomes invalid if person gets regd. u/s 25. 															
6	Circumstances when PO can cancel registration on his own	<p><u>New clause inserted:</u> - If a regd person violates provisions of 3rd/4th proviso to rule 23(1)</p> <p><u>Existing clause amended</u> - If regd person furnishes outward supplies details in Form GSTR-1, as amended in Form GSTR-1A if any, u/s 37 for 1/more tax pds. which is in excess of outward supplies declared in his valid return u/s 39 for said pds.</p>															
7	Furnishing Bank A/c details [Rule 10A]	Taxpayer has option to give his Bank A/c details after registration, within 30 days from date of grant of registration or before due date of furnishing details of outward supplies, whichever is earlier .															

Tax Invoice, Credit and Debit Notes

S.No.	Heading	Explanation
1	E-invoicing to Govt. Depts./ PSUs etc.	E-invoicing is applicable for supplies made by notified persons TO Govt. Depts./PSUs/ establishments regd. solely for TDS deduction u/s 51.
2	Additional Particulars of Tax Invoice for OMG/ECO/OIDAR service	In cases of OMG or when taxable services are supplied by ECO or OIDAR service provider to an unregistered recipient, tax invoice, regardless of supply value, must include recipient's State name & same shall be deemed to be recipient's address on record.

Payment of Tax

S.No.	Heading	Explanation
1	Rule 88B: Manner of calculating interest on delayed payment of tax	If an amount is credited to Electronic Cash Ledger u/s 49(1) before due date for filing of return but is debited later for tax payment after the due date, this amount will not be considered while calculating interest. Thus, no interest will be charged on the amount in ECL if it remains in ECL from due date to its debit after due date for filing the return.
2	Charging of interest u/s 50(3) in cases of wrong availment of IGST credit & reversal thereof	- Int. on wrong availment of IGST credit is only applicable if total available ITC across all heads (IGST, CGST, SGST), & not just IGST credit, falls below wrongly availed IGST credit. - Credit of compensation cess cannot be included in calculation of interest on wrongly availed IGST, CGST, or SGST credits.
3	TDS deduction u/s 51	<u>Addition in List of Persons liable for TDS deduction u/s 51</u> • Registered person receiving supplies of metal scrap (Chapters 72-81 of Customs Tariff Act, 1975) from another registered person . <u>Change in List of Exemptions from TDS deduction:</u> • Supplies between all specified persons i.e. intra-TDS deductor supplies, except metal scrap supplier .

E-Commerce Transactions

S.No.	Heading	Explanation
1	Addition in List of Notified Services on which tax is payable by ECO	Services by way of transportation of passengers by an omnibus except where person supplying such service through ECO is a company . Note: Tax on services by way of transportation of passengers by omnibus provided by a company through ECO is not payable by ECO. It is payable by company itself . [Omnibus= Motor vehicle constructed/adapted to carry >6 persons excluding driver]
2	New Rate for TCS	0.5% (0.5% IGST or 0.25% CGST and 0.25% SGST, as the case may be)

3	Special Procedure to be followed by ECO in respect of suppliers of goods through them by composition taxpayer	<p>Composition taxpayer can only supply GOODS through ECO, not services. For goods supplied by a composition taxpayer, ECO must follow a special procedure u/s 148 of CGST Act:</p> <ul style="list-style-type: none"> • ECO must declare supplies made by composition taxpayer through Form GSTR-8. • Inter-state supplies of goods by composition taxpayer through ECO are not allowed, as composition taxpayers cannot make such supplies. • ECO must collect TCS for goods supplied by composition taxpayer & pay to govt. <p>This special procedure ensures compliance with restrictions on composition taxpayers while allowing them to supply goods through ECOs.</p>
4	Form GSTR-8	<p>Details of TCS collected u/s 52 furnished by ECO shall be made available electronically to each of regd. suppliers on common portal after filing of Form GSTR-8 for claiming tax collected in his electronic cash ledger after validation.</p>
5	Clarifications on TCS liab. in case of multiple ECOs in 1 transaction	<ul style="list-style-type: none"> - Generally in cases with multiple ECOs, supplier-side ECO, who releases payment to supplier, is responsible for collecting TCS and making compliances u/s 52. - But when Supplier-side ECO is also supplier of goods/services, Buyer-side ECO is responsible for collecting TCS & making other compliances u/s 52.
6	Persons making supplies of GOODS through ECO	<ul style="list-style-type: none"> - Persons making supplies of goods through ECO who is required to collect TCS must obtain registration u/s 24, except when their agg. T/O is below threshold. - Unregistered persons can supply GOODS through ECOs if they meet specified conditions, such as declaring their PAN & PPOB for verification. - Details of supplies made by unregd persons will be reported by ECO in GSTR-8, & supplier will be flagged if their total supply in CFY approaches threshold. - Suppliers with turnover below threshold limit are exempt from registration, subject to below conditions: <ul style="list-style-type: none"> □ No inter-State supply of goods. □ No supply of goods through ECO in >1 State/UT. □ Must have a PAN issued under Income Tax Act. □ Must declare their PAN, POB address, & State/UT of supply on GST portal. □ Will receive an enrolment number after successful PAN validation, which is required before making any supply through ECO. □ Only 1 enrolment number is allowed per State/UT. □ If they get regd. u/s 25, enrolment number will be cease to be valid from such registration date.
7	Special Procedures to be followed By ECO through which unregistered persons supply goods	<ul style="list-style-type: none"> - ECO must ensure no inter-State supply of goods is made by unregd persons. - ECO will only allow supply of goods if unregistered person has been allotted an enrolment number on the common portal. - ECO will not collect TCS u/s 52 for supplies made by unregistered persons. - ECO must report details of goods supplied by unregd persons in Form GSTR-8. - In cases involving multiple ECOs, ECO responsible for releasing payment to the unregistered person will be considered the liable ECO.
8	Rule 78: Matching of Details	<p>Following details relating to supplies made through an ECO, as declared in FORM GSTR-8, shall be matched with corresponding details declared by supplier in</p>

FORM GSTR-1, **as amended in FORM GSTR-1A**, if any,
 (a) State of POS; and
 (b) net taxable value.
 Provided that where time limit for furnishing FORM GSTR-1 u/s 37 has been extended, date of matching of above-mentioned details shall be extended accordingly. Provided further that Commissioner may, on recommendations of Council, by order, extend date of matching to such date as may be specified.

Returns under GST

S.No	Heading	Explanation
1	How are the details of outward supply furnished in current period amended?	<ul style="list-style-type: none"> □ Form GSTR-1A is an optional facility for making amendments (+/-) to GSTR-1 after filing GSTR-1 but before filing GSTR-3B. □ It allows addition of missed particulars or amendments to already declared details. □ Applicable for both monthly & quarterly taxpayers, incl. amendments to IFF data. □ Can be filed only once for a particular return period. □ Amendments made in GSTR-1A is auto-populated in GSTR-3B of same tax pd. □ ITC impact of amendments is reflected in recipient's GSTR-2B of next tax pd. □ Can only be filed electronically through common portal or a Facilitation Centre as notified by Commissioner. □ No due date for filing GSTR-1A; availability depends on filing of GSTR-1 & 3B. □ Monthly filers can access GSTR-1A from due date or actual filing date of GSTR-1 whichever is later and until filing of GSTR-3B. □ QRMP taxpayers can access GSTR-1A for supplies reported in Form GSTR-1 of current tax period (including those declared in IFF for M1 & M2) after filing GSTR-1 (Quarterly) or after its due date, whichever is later, and until GSTR-3B is filed. No separate amendment facility for IFF data of 1st month (M1) & 2nd month (M2) in M1 & M2; amendments must be made in quarterly GSTR-1A. □ Changes in recipient's GSTIN cannot be made in GSTR-1A and must be corrected in subsequent GSTR-1.
2	Manner of dealing with difference in ITC available in Form GSTR-2B & GSTR-3B [RULE 88D]	<ul style="list-style-type: none"> □ Rule 88D introduces a system-based intimation mechanism for excess ITC claimed in GSTR-3B compared to GSTR-2B. □ If difference exceeds a specified threshold, taxpayer receives an electronic intimation on portal & via email. □ Taxpayer must either pay excess ITC with interest or provide a valid explanation within 7 days. □ Payment/explanation must be furnished electronically on common portal. □ If no action is taken within 7 days or explanation is unsatisfactory, amount can be demanded u/s 73/74.
3	Addition in List of cases where regd	- A registered person, to whom an intimation has been issued on common portal u/R 88D(1) w.r.t. tax period(s), shall not be allowed to furnish GSTR-1/IFF for a

	person is debarred from furnishing details of outward supplies in GSTR-1/IFF	subsequent tax period, unless he has either paid amount equal to excess ITC as specified in said intimation or has furnished a reply explaining reasons w.r.t. amount of excess ITC that still remains to be paid, as required u/R 88D(2). - A registered person shall not be allowed to furnish GSTR-1/IFF, if he has not furnished details of bank account as per Rule 10A .
4	GSTR-4 Due Date	30th June of next FY [Composition supplier is required to file return GSTR-4 yearly]
5	GSTR-5A	Every registered person either providing: (i) online money gaming (OMG) from a place outside India to a person in India , or (ii) providing OIDAR services from a place outside India: (a) to a non-taxable online recipient (NTOR) as in Sec. 14 of IGST Act or (b) to a registered person other than a NTOR , shall file return in Form GSTR-5A by 20 th day of the month succeeding calendar month/part thereof. Form GSTR-5A needs to be filed even if it is a Nil Return.
6	GSTR-7 Delayed Filing	Late Fee= Rs. 50 p.d. (Rs. 25 C/S each) or Rs. 1000 [LOWER]. If total amt. of Central & State TDS in a month is Nil, late fee stands waived.
7	GSTR-1/GSTR-1A Details	☐ Invoice-wise details for: • All Inter-State & Intra-State supplies to registered persons. • Inter-State supplies to unregd persons if invoice value > ₹2.5 lakh ₹1Lakh ☐ Consolidated details for: • Intra-State supplies to unregd persons, categorized by tax rate. • Inter-State supplies to unregd persons if invoice value ≤ ₹2.5 lakh ₹1Lakh
8	Exemption from Annual Return	Regd. Persons with aggregate T/O up to Rs. 2 Cr. in F.Y. 2023-24 are exempted from filing annual return for such FY. [Only for info., not relevant for exams]

Import and Export under GST

S.No	Heading	Explanation
1	Taxability of supply of OMG by a person located outside taxable territory to a person in India	<ul style="list-style-type: none"> • A supplier of OMG outside taxable territory must pay IGST on such supplies made to persons in taxable territory. • Such suppliers must register under Simplified Registration Scheme. • Return must be filed in Form GSTR-5A by 20th of month succeeding calendar month/ part thereof. • If supplier has representative in India, representative must register & pay IGST on supplier's behalf. If there is no physical presence/representative in India, supplier can appoint a person in India to pay IGST. • Non-compliance may result in blocking access to information related to supply of OMG u/s 69A of IT Act, 2000.
2	Export Remittances in Special Rupee Vostro A/cs	<ul style="list-style-type: none"> • For services to qualify as "export of services" under the IGST Act, payment must be received in convertible foreign exchange or in INR, if permitted by RBI. • Indian exporters can receive payment in INR through Special Rupee Vostro A/cs of correspondent banks in partner countries, as per FTP, 2023, & RBI circulars.

Refund

S.No	Heading	Explanations						
1	Refund of additional IGST	Refund of additional IGST paid due to upward price revisions post-export & on which refund of IGST paid on export of such goods has already been sanctioned (File refund application in Form GST RFD-01)						
2	Refund of ITC u/s 54(3) restricted	Refund of accumulated ITC is restricted to ITC reflected in Form GSTR-2B of applicant for relevant tax pd. or previous periods, based on invoices uploaded by supplier in Form GSTR-1 and for which ITC is available to applicant.						
3	Revised Provision for Refund where an exporter applies for refund subsequent to compliance of provisions of Rule 96A(1)	<p>- As per rule 96A(1), a regd person opting to export without payment of IGST must furnish a bond/LUT prior to export, committing to pay tax due with int.:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Case</th> <th style="text-align: center;">Arise of Liability to Pay Tax / Int.</th> </tr> </thead> <tbody> <tr> <td>Supply of Goods: If goods are not exported out of India</td> <td>Within 15 days after expiry of 3 months (or such further pd. as may be allowed by Commissioner).</td> </tr> <tr> <td>Supply of Services: If payment of services is not received in convertible forex or INR as permitted by RBI</td> <td>- within 15 days after 1 year or - period allowed under FEMA, whichever is later, from date of issuance of export invoice</td> </tr> </tbody> </table> <p>- Exporters may voluntarily pay IGST & interest if goods are not exported or payment for services is not received within prescribed time frame. If goods are subsequently exported or payment is received (even after time limits), exporters are entitled to refund:</p> <ul style="list-style-type: none"> - Unutilized ITC u/s 54(3) (if admissible). - Refund of IGST paid earlier (but no refund of interest paid u/R 96A(1)). 	Case	Arise of Liability to Pay Tax / Int.	Supply of Goods: If goods are not exported out of India	Within 15 days after expiry of 3 months (or such further pd. as may be allowed by Commissioner).	Supply of Services: If payment of services is not received in convertible forex or INR as permitted by RBI	- within 15 days after 1 year or - period allowed under FEMA , whichever is later, from date of issuance of export invoice
Case	Arise of Liability to Pay Tax / Int.							
Supply of Goods: If goods are not exported out of India	Within 15 days after expiry of 3 months (or such further pd. as may be allowed by Commissioner).							
Supply of Services: If payment of services is not received in convertible forex or INR as permitted by RBI	- within 15 days after 1 year or - period allowed under FEMA , whichever is later, from date of issuance of export invoice							
4	Canteen Stores Dept. (CSD) Refund Process	<p>☐ CSD applies for refund every quarter electronically via common portal.</p> <p>☐ Application dealt similarly to Form GST RFD-01 as per Rule 89.</p> <p>☐ Refund conditions for CSD:</p> <ol style="list-style-type: none"> 1. Inward supplies must be from a regd. person who furnishes details in GSTR-1. 2. Supplier must have filed GSTR-3B for relevant tax period. 3. Name & GSTIN of applicant is mentioned in tax invoice 4. CSD must receive goods for supplying to autho. customers/Unit Run Canteens. 						
5	Rule 89(4A) & (4B) omitted	Refund of ITC for supply to SEZ units/ developer without tax payment (Rule 89(4A)) & Deemed Exports (Rule 89(4B)) have been OMITTED . Accordingly, references in Rule 89(4) & 89(5) of above rules also stand inapplicable.						

Demands and Recovery

S.No	Heading	Explanations
1	Provisional attachment of property	Commissioner shall send a copy of order to concerned Revenue/ Transport/ other authority to place an encumbrance on movable/ immovable property, which shall be removed on:(a) written instructions from Commissioner or (b) expiry of 1 yr from date of issuance of provisional attachment order, whichever is earlier.

Offences and Penalties

S.N	Heading	Explanations			
1	Compounding Amount	S. No.	Offence	Compounding Amount if Offence is Punishable u/s 132(1)(i)	Compounding Amount if Offence is Punishable u/s 132(1)(ii)
		1	Offence specified in section 132(1)(a)	Up to 75% of amt. of tax evaded/ ITC wrongly availed or utilised/ refund wrongly taken, subject to a min. of 50% of such amt.	Up to 60% of amt. of tax evaded/ ITC wrongly availed or utilised/ refund wrongly taken, subject to a min. of 40% of such amt.
		2	Offence specified in section 132(1)(c)		
		3	Offence specified in section 132(1)(d)		
		4	Offence specified in section 132(1)(e)		
		5	Offence specified in section 132(1)(f)	Amount equivalent to 25% of tax evaded	Amount equivalent to 25% of tax evaded
		6	Offence specified in section 132(1)(h)		
		7	Offence specified in section 132(1)(i)		
		8	Attempt to commit or abet commission of offences mentioned in clause (a), (c) to (f), and clauses (h) & (i) of Sec. 132(1)	Amt. equivalent to 25% of such amt. of tax evaded/ ITC wrongly availed or utilised/ refund wrongly taken	Amt. equivalent to 25% of such amt. of tax evaded/ ITC wrongly availed or utilised/ refund wrongly taken
If an offence falls under multiple categories in above table, compounding amount shall be the highest prescribed amount amongst them.					

Appeal and Revision

S.N	Heading	Explanations
1	Manual filing of appeal	<ul style="list-style-type: none"> • Appeal to Appellate Authority may be filed manually in FORM GST APL-01 by taxpayer or FORM GST APL-03 by Dept., along with relevant documents, only if- (i) Commissioner has so notified, or (ii) same can't be filed electronically due to non-availability of order on Common portal, & a provisional acknowledgement is issued immediately. • Appeal to Appellate Tribunal must be filed electronically in FORM GST APL-05 by taxpayer or FORM GST APL-07 by Dept., with provisional acknowledgment issued immediately. Manual filing is allowed only if permitted by Registrar via a special/general order, with conditions specified therein; here provisional acknowledgment is issued immediately.

2	Fees for filing appeal to GSTAT	Fees for filing appeal by Aggrieved Person to Appellate Tribunal is ₹1,000 for every ₹1,00,000 of tax/ITC involved (maximum ₹25,000, <u>minimum ₹5,000</u>). <u>Fees for appeals not involving demand of tax/int./fine/fee/penalty is ₹5,000</u> . No fee is applicable for rectification applications.																													
3	Change in Sec. 109- GSTAT Constitution	GSTAT is established by Government on Council's recommendations via notification. It hears appeals against orders passed by Appellate/Revisional Authority & <u>examines cases u/s 171(2) [Anti-Profiteering Measure]</u> . Cases involving POS/ <u>Sec. 171(2)</u> issues/notified cases are heard exclusively by Principal Bench and President may distribute such cases to other Benches.																													
4	Common provisions for appeal by taxpayer & Departmental appeal to GSTAT	<ul style="list-style-type: none"> • Memorandum of cross-objections must be filed electronically in FORM GST APL-06 unless allowed manually by a Registrar's order. • Final acknowledgement in FORM GST APL-02 is issued upon removal of defects (if any), indicating appeal no. & provisional acknowledgement date is considered as appeal filing date if order is uploaded on portal. • Self-certified order copy must be submitted within 7 days if order is not uploaded on portal; provisional acknowledgement date is considered filing date. • If self-certified copy is submitted after 7 days, filing date becomes date of such submission. 																													
5	Withdrawal of appeal/ application filled before the Appellate Tribunal	<ul style="list-style-type: none"> • Appeals or applications filed in FORM GST APL-05/07 can be withdrawn any time before issuance of order by submitting FORM GST APL-05W/07W. • If GST APL-02's final acknowledgment has been issued, withdrawal requires GSTAT's approval within 15 days of filing withdrawal application. • Fresh appeals or applications after withdrawal must be filed within original specified time limits. 																													
6	Clarification regarding monetary limits for filing appeals/applications/ Special Leave Petition by Dept. before GSTAT, HC and SC	<table border="1" data-bbox="414 1228 1550 1396"> <thead> <tr> <th>Appellate Forum</th> <th>Monetary Limit (Amount Involved in ₹)</th> </tr> </thead> <tbody> <tr> <td>GSTAT</td> <td>20 Lakh</td> </tr> <tr> <td>High Court</td> <td>1 Crore</td> </tr> <tr> <td>Supreme Court</td> <td>2 Crore</td> </tr> </tbody> </table> <p>Amount to be considered for applying the monetary limit for filing an appeal:</p> <table border="1" data-bbox="414 1491 1550 1984"> <thead> <tr> <th>S.No</th> <th>Dispute pertains to demand of</th> <th>Amount to be considered for applying monetary limit</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Tax (with or without penalty and/or int.) only</td> <td>Agg. of amt. of tax in dispute (incl. CGST, SGST/UTGST, IGST, & Compensation Cess)</td> </tr> <tr> <td>2</td> <td>Interest only</td> <td>Amount of interest</td> </tr> <tr> <td>3</td> <td>Penalty only</td> <td>Amount of penalty</td> </tr> <tr> <td>4</td> <td>Late fee only</td> <td>Amount of late fee</td> </tr> <tr> <td>5</td> <td>Interest, penalty and/or late fee (without involving any disputed tax amt.)</td> <td>Agg. of amt. of interest, penalty, and late fee</td> </tr> <tr> <td>6</td> <td>Erroneous refund</td> <td>Amount of refund in dispute (including CGST, SGST/UTGST, IGST, & Compensation Cess)</td> </tr> </tbody> </table> <p>Monetary limit applies to disputed amount of tax/interest/penalty/late fee, as</p>	Appellate Forum	Monetary Limit (Amount Involved in ₹)	GSTAT	20 Lakh	High Court	1 Crore	Supreme Court	2 Crore	S.No	Dispute pertains to demand of	Amount to be considered for applying monetary limit	1	Tax (with or without penalty and/or int.) only	Agg. of amt. of tax in dispute (incl. CGST, SGST/UTGST, IGST, & Compensation Cess)	2	Interest only	Amount of interest	3	Penalty only	Amount of penalty	4	Late fee only	Amount of late fee	5	Interest, penalty and/or late fee (without involving any disputed tax amt.)	Agg. of amt. of interest, penalty, and late fee	6	Erroneous refund	Amount of refund in dispute (including CGST, SGST/UTGST, IGST, & Compensation Cess)
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applicable, w.r.t. which appeal or application is being filed. In a composite order involving multiple appeals or demand notices, limit applies to total amount of tax/interest/penalty/late fee, not individually.

Exclusions: Monetary limits do not apply in following situations & appeals should be filed based on merits:

- Where any provision of GST law has been held to be ultra vires to Constitution;
- Where any GST rules, or regulations has been held to be ultra vires parent Act.
- Where an order, notification, instruction, or circular issued by Govt. or the Board has been held to be ultra vires of the GST law or rules.
- Where the matter is related to -
 - a. Valuation of goods/services; or
 - b. Classification of goods/services; or
 - c. Refunds; or
 - d. Place of Supply; or
 - e. Any other issue, which is recurring in nature and/or involves interpretation of provisions of the Act/ Rules/ notification/circular/order/instruction etc.; or
- Where strictures or adverse comments have been passed or costs imposed against Govt./Dept. or their officers.
- Any other case/ class of cases, where it is necessary to contest in interest of justice/ revenue.

Non-filing Based on Monetary Limits: Non-filing based on the monetary limits does not preclude tax officer from filing appeals in other cases involving similar issues, where tax in dispute exceeds the monetary limit or case involves a question of law.

Miscellaneous Provision

S.No	Heading	Explanations
1	Rule 163	<ul style="list-style-type: none"> • Sec. 158A [Consent based Sharing of Information] is implemented by Rule 163 which provides that where a regd person opts to share share info. furnished in: <ul style="list-style-type: none"> ○ Application for registration in Form GST REG-01 (as amended). ○ Return in Form GSTR-3B for certain tax periods. ○ Form GSTR-1, as amended in Form GSTR-1A, for certain tax periods, including invoices, debit notes, and credit notes issued. • Requesting system u/s 158A(1) must obtain regd. person's consent for sharing such info. & communicate it to common portal along with relevant tax pd. details. • Regd. person must obtain consent from all recipients of invoices, debit notes, & credit notes before consenting to share Form GSTR-1 information. Once he provides his consent, recipient's consent is deemed to have been obtained. • Common portal shares information with requesting system upon receiving: <ul style="list-style-type: none"> ○ Registered person's consent. ○ Tax period details or recipient details for which information is required. • CG has notified following systems for consent-based information sharing via

		<p>common portal:</p> <ul style="list-style-type: none"> ○ Account Aggregator: An NBFC acting as an Account Aggregator as per RBI policy under NBFC-Account Aggregator (Reserve Bank) Directions, 2016. ○ Public Tech Platform for Frictionless Credit: A digital platform developed by Reserve Bank Innovation Hub under RBI's "Statement on Developmental & Regulatory Policies", enabling seamless credit operations through standard APIs & data-sharing protocols. <ul style="list-style-type: none"> • This provision can be helpful in many cases as follows - <ul style="list-style-type: none"> ○ Helps recipients to verify whether supplier has filed returns & paid taxes before making payments, reducing risk of tax recovery from recipient. ○ Aids buyers in vendor registration, vendor rating, & verifying vendor credentials. ○ Aids suppliers to assess buyers' creditworthiness before extending credit. ○ Assists bankers in evaluating loan applications based on tax compliance data.
2	Anti-Profiteering Measure [Sec. 171]	<ul style="list-style-type: none"> • National Anti-Profiteering Authority (NAA) initially handled anti-profiteering cases until Nov. 2022, after which CCI took over until 30.09.2024. • "Authority" includes "Appellate Tribunal." The Principal Bench of Appellate Tribunal is empowered to assess whether ITC or tax rate reductions have been passed on to consumers in the form of reduced prices w.e.f. 1.10.24. • A sunset clause is in Sec. 171, allowing Government to notify the date after which the Authority will no longer accept requests for examination. • The term "request for examination" refers to a written application asking Authority to verify if ITC/tax rate reductions resulted in a price reduction. • Notification No. 19/2024 CT (dated 30.09.2024) specifies the sunset date for accepting such requests as 01.04.2025.

Levy of & Exemptions from Customs Duty

S.No	Heading	Explanations	
1	Re-importation time limit	3 yrs 5 yrs + extendable by 2 yrs. (For Bhutan, time limit is 7 yrs + extendable further for 3 yrs for machinery & equipment exported)	
2	Can exemption notification be modified or withdrawn?	Yes, an exemption notification can be modified or withdrawn. Section 25(1) of the Customs Act, 1962 grants govt. the power to exempt customs duty in public interest, which inherently includes power to revoke/modify such exemptions. General Clauses Act, 1897 also supports this by stating that an authority issuing a notification has the power to rescind/modify it similarly. SC in Kasinka Trading v. UOI (1994) and Pankaj Jain Agencies v. UOI (1994), have upheld govt's authority to withdraw or amend exemption notifications as needed in public interest.	
2	Exemption to re-import of goods & parts thereof for repairs, reconditioning, reprocessing, remaking/ other similar process	Particulars	
		Re-importation time limit from exportation date	
		Goods manufactured in India & re-imported for repairs/reconditioning other than specified goods	3 yrs [For Nepal & Bhutan – 10 yrs]
		Goods manufactured in India & re-imported for reprocessing/refining/re-making/similar process	1 yr
	Specified goods manufactured in India & re-imported into India for repairs/reconditioning	7 yrs (10 yrs for Nepal & Bhutan) provided Goods re-exported within 1 yr from re-importation date.	
3	Important Judicial Decisions on Scope of Exemption Notifications	Particulars	
		Case	
		A person who claims exemption/concession has to establish that he is entitled for it. Some provisions in an exemption notification are directory, while others are mandatory. An eligibility criterion deserves a strict construction, but directory conditions may be given a liberal meaning.	CCE v. Hari Chand Shri Gopal (S.C.)
		If an applicant does not claim benefit under a particular exemption notification at initial stage, he is not debarred/prohibited/estopped from claiming such benefit at later stage.	Share Medical Care v. UOI (S.C.)
	Sec. 25 of Customs Act, 1962 enables Govt. to exempt items, otherwise liable to duty, in "public interest". "Public interest" here means act beneficial to general Indian public. Thus, exemptions u/s 25(1) must be interpreted as one meant to benefit Indian Public.	M. J. Exports v. CCE (T) [approved by SC]	

Types of Duty

S.No	Headings	Explanations
1	Protective Duty	Omitted by FA 2024

Import Export Procedure

S.No	Heading	Explanations
1	Deferred Duty Payment	<p>CG may, under exceptional circumstances, & for reasons to be recorded in writing, allow payment to be made on a <u>different due date</u>.</p> <p>Eligible importer shall be permitted to make deferred payment if he has-</p> <p>(i) paid duty for a bill of entry within due date &</p> <p>(ii) paid differential duty for same BoE along with interest due to reassessment within 1 day (excluding holidays).</p>

Refunds under Customs

S.No	Heading	Explanations						
1	Judgements on Refund claim	<p>Refund claim can't be filed against an adjudication order; an appeal must be filed if assessee is aggrieved. As held in <i>CCE v. Flock (India) Pvt. Ltd. (SC)</i>, refund proceedings can't be used to challenge a final order, ensuring appeal provisions remain effective. Also, now only following judgements to be referred as per new SM in this chp:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="padding: 5px;">Refund claim can't be a substitute for appeal</td> <td style="padding: 5px;"><i>Priya Blue Industries Limited v. CCus, (SC)</i></td> </tr> <tr> <td style="padding: 5px;">Burden of proof that incidence of duty has not been passed on to consumers is on assessee.</td> <td style="padding: 5px;"><i>Banmore Foam v. CCE (Tribunal-Delhi)</i></td> </tr> <tr> <td style="padding: 5px;">Appeal is required to be filed & not refund claim, even in respect of self-assessment.</td> <td style="padding: 5px;"><i>ITC Limited v. CCE (SC)</i></td> </tr> </table>	Refund claim can't be a substitute for appeal	<i>Priya Blue Industries Limited v. CCus, (SC)</i>	Burden of proof that incidence of duty has not been passed on to consumers is on assessee.	<i>Banmore Foam v. CCE (Tribunal-Delhi)</i>	Appeal is required to be filed & not refund claim, even in respect of self-assessment.	<i>ITC Limited v. CCE (SC)</i>
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FTP

S.No	Heading	Explanations
1	Import of used IT assets from SEZ to DTA	<p>Import policy of used IT assets (laptop, desktop, monitor, printer) imported from SEZ to DTA, subject to fulfilment of specified conditions, has been notified in the FTP. The said import is restricted and requires authorization.</p>
2	Import of Items under AA/ EOU/ SEZ Without Compliance to QCOs	<p>Quality Control Orders (QCOs), issued under Bureau of Indian Standards (BIS) Act, 2016, ensure product quality for consumer safety, health, & environmental protection. Compliance is mandatory for domestic manufacturers & importers. However, exemptions from QCO compliance have been introduced for inputs imported under Advance Authorisation, EOUs, & SEZs, subject to conditions:</p> <ol style="list-style-type: none"> 1. Advance Authorisation: <ul style="list-style-type: none"> ○ Imports without QCO compliance must follow a pre-import condition & be used exclusively for export production. ○ Unused imports can't be transferred to DTA & must be destroyed in presence of jurisdictional GST/Customs Authority or re-exported. ○ Duty & interest (to Customs Authority), & composition fees (to DGFT) apply

		<p>for unutilized imports.</p> <ul style="list-style-type: none"> ○ Said exemption is specifically endorsed in AA upon request of holder. ○ Exemption applies only to physical exports, not deemed exports. ○ DFIA scheme imports do not qualify for this exemption. <p>2. EOUs:</p> <ul style="list-style-type: none"> ○ QCO exemption applies to imported inputs used for export production. ○ No DTA clearance is allowed for such inputs or goods made from them. ○ Above undertaking to be submitted to Customs & Development Commissioner. ○ The exemption applies only to physical exports, not deemed exports. <p>3. SEZs:</p> <ul style="list-style-type: none"> ○ QCO exemption applies to imported inputs for export production. ○ No DTA clearance is permitted for such inputs or products made from them. ○ An undertaking must be submitted to SEZ Development Commissioner. ○ The exemption applies only to physical exports. <p>This exemption is limited to specific Ministries/Departments notified by DGFT for goods consumed in export production.</p>													
3	Merchant trading	<p>Earlier, merchanting trade was allowed only for shipments b/w 2 foreign countries without passing through India, subject to RBI guidelines, excluding goods under CITES & SCOMET lists. Now, it is also permitted within a single foreign country under same conditions.</p>													
4	Ineligible supplies/items/ categories under RoDTEP	<p>Below is revised list:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="padding: 2px;">Export of imported goods in same or substantially the same form</td> </tr> <tr> <td style="padding: 2px;">Exports through trans-shipment, i.e., exports originating in 3rd country but trans-shipped through India</td> </tr> <tr> <td style="padding: 2px;">Export products which are subject to minimum export price or export duty</td> </tr> <tr> <td style="padding: 2px;">Products which are restricted / prohibited for export under FTP</td> </tr> <tr> <td style="padding: 2px;">Deemed Exports</td> </tr> <tr> <td style="padding: 2px;">Supply of products manufactured by DTA units to SEZ units</td> </tr> <tr> <td style="padding: 2px;">Products manufactured partly/wholly in a warehouse u/s 65 of Customs Act</td> </tr> <tr> <td style="padding: 2px;">Products manufactured/exported availing benefit of N. No. 32/1997 Cus. doted 01.04.1997 (job work & re-export of goods supplied by foreign supplier)</td> </tr> <tr> <td style="padding: 2px;">Exports for which electronic documentation in ICEGATE EDI has not been generated/ exports from non-EDI ports</td> </tr> <tr> <td style="padding: 2px;">Goods which have been taken into use after manufacture</td> </tr> <tr> <td style="padding: 2px;">Products manufactured in EHTP/BTP</td> </tr> <tr> <td style="padding: 2px;">Products manufactured or exported in discharge of EO against an AA/DFIA/Special AA issued under a duty exemption scheme of relevant FTP</td> </tr> <tr> <td style="padding: 2px;">Products manufactured/exported by a unit licensed as 100% EOU in terms of the provisions of FTP or by any of the units situated in FTZ/ EPZ/SEZ.</td> </tr> </table>	Export of imported goods in same or substantially the same form	Exports through trans-shipment, i.e., exports originating in 3 rd country but trans-shipped through India	Export products which are subject to minimum export price or export duty	Products which are restricted / prohibited for export under FTP	Deemed Exports	Supply of products manufactured by DTA units to SEZ units	Products manufactured partly/wholly in a warehouse u/s 65 of Customs Act	Products manufactured/exported availing benefit of N. No. 32/1997 Cus. doted 01.04.1997 (job work & re-export of goods supplied by foreign supplier)	Exports for which electronic documentation in ICEGATE EDI has not been generated/ exports from non-EDI ports	Goods which have been taken into use after manufacture	Products manufactured in EHTP/BTP	Products manufactured or exported in discharge of EO against an AA/DFIA/Special AA issued under a duty exemption scheme of relevant FTP	Products manufactured/exported by a unit licensed as 100% EOU in terms of the provisions of FTP or by any of the units situated in FTZ/ EPZ/SEZ.
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