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31 मई 2017

मेवाड़ चेम्बर पत्रिका

(मेवाड़ चेम्बर ऑफ कामर्स एण्ड इण्डस्ट्री का मासिक पत्र)

उदयपुर, चित्तौड़गढ़, डूंगरपुर, बाँसवाड़ा, प्रतापगढ़

राजसमन्द एवं भीलवाड़ा का सम्भागीय चेम्बर

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Full day workshop on GST

मेवाड़ चेम्बर ऑफ कॉमर्स एण्ड इण्डस्ट्री

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जिला कलक्टर का मेवाड़ चेम्बर में स्वागत समारोह - 20.05.2017



MEWAR CHAMBER OF COMMERCE & INDUSTRY

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At the State Level : Rajasthan Chamber of Commerce & Industry, Jaipur.
: The Employers Association of Rajasthan, Jaipur.
: Rajasthan Textile Mills Association, Jaipur

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National Coal Consumer Council, Coal India Ltd., Kolkata
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Regional Advisory Committee, Central Excise, Jaipur
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DRUCC/ZRUCC of North Western Railways

जीएसटी पर कार्यशाला

मेवाड चेम्बर ऑफ कॉमर्स एण्ड इण्डस्ट्री की ओर से 13 मई 2017 को हरणी महादेव-मंगरोप रोड स्थित होटल ग्लोरिया इन में एक पूर्ण दिवसीय कार्यशाला आयोजित हुई। कार्यशाला प्रातः 9 बजे से सायं 6 बजे तक चली। इसमें दिल्ली से आमंत्रित आरएसए लीगल सोल्युशन के मेनेजिंग पार्टनर श्री एस सी जैन, आरएसए लीगल सोल्युशन के पार्टनर सुश्री स्वेता जैन, श्री रजत डौसी एवं श्री अभिषेक जैन जीएसटी के प्रावधानों पर विस्तार से जानकारी दी। कार्यशाला के मुख्य अतिथि जिला पुलिस अधीक्षक श्री प्रदीप मोहन शर्मा एवं विशिष्ट अतिथि सेन्ट्रल बैंक ऑफ इण्डिया के पूर्व कार्यकारी निदेशक डॉ आर सी लोढा थे।

चेम्बर के सदस्य उद्यमियों एवं व्यापारियों ने कार्यशाला के प्रति भारी रुझान प्रदर्शित किया एवं बड़ी संख्या में एडवान्स रजिस्ट्रेशन कराया। जीएसटी आने की आहट के साथ मेवाड चेम्बर की ओर से आयोजित कार्यशाला में उद्यमी एवं व्यापारी उमड़ पड़े। कार्यशाला में 300 से अधिक व्यक्ति उपस्थित थे। चेम्बर के अध्यक्ष श्री दिनेश नौलखा के स्वागत भाषण के बाद सेन्ट्रल बैंक ऑफ इण्डिया के पूर्व कार्यकारी निदेशक डॉ आर सी लोढा एवं जिला पुलिस अधीक्षक श्री प्रदीप मोहन शर्मा ने मेवाड चेम्बर को इस तरह के कार्यक्रम आयोजित करने पर बधाई देते हुए अपने विचार व्यक्त किये। वरिष्ठ उपाध्यक्ष श्री जे के बागडोदिया ने धन्यवाद ज्ञापित किया। कार्यक्रम का संचालन चेम्बर के मानद महासचिव श्री आर के जैन ने किया। कार्यक्रम में चेम्बर के पूर्व अध्यक्ष डॉ पी एम बेसवाल, श्री एम डी गगराणी, पूर्व मानद महासचिव श्री एस पी नाथानी सहित बड़ी संख्या में उद्यमी, व्यवसायी, सर्विस प्रोवाइडर, विश्वविद्यालय के प्राध्यापक एवं कर विशेषज्ञ उपस्थित थे।

आमंत्रित विशेषज्ञ श्री एस सी जैन देश के प्रसिद्ध कर सलाहकार वी लक्ष्मीकुमारन एण्ड श्रीधरण के वरिष्ठ पार्टनर रहे हैं एवं आरएसए लीगल सोल्युशन के संस्थापक हैं। कार्यशाला के प्रथम सत्र में अपने प्रस्तुतिकरण में श्री जैन ने बताया कि देश के कर कानून में जीएसटी में बदलाव एवं उससे होने वाले लाभ एवं नुकसान के बारे में विस्तार से जानकारी दी। उन्होंने CGST, IGST, UGST, SGST के प्रावधानों, सप्लाई, टाइम एवं प्लेस ऑफ सप्लाई के बारे में एवं जोबवर्क के वर्तमान एवं नये प्रावधानों के बारे में बतलाया। तीसरे सत्र में बोलते हुए रजत डौसी ने कर मांग, पेनेल्टी, अपील प्रावधान, एडवान्स रूलिंग एवं रिफण्ड आदि के बारे में जानकारी दी। चौथे सत्र में अभिषेक जैन ने जीएसटी के पेमेन्ट, रिटर्न एवं रेकार्ड रखने की जिम्मेदारी के बारे में विस्तार से बताया।

आरएसए लीगल सोल्युशन दिल्ली की सुश्री स्वेता जैन ने अपने प्रजेन्टेशन में बताया कि जीएसटी लागू होने पर प्रत्येक व्यक्ति को जो धारा 25 के अन्तर्गत टेक्स देने के लिए जिम्मेदार है, को अपने राज्य में जीएसटी रजिस्ट्रेशन लेना होगा। अपंजीकृत व्यापारी से माल खरीदने पर जीएसटी चुकाना होगा। वर्तमान में जो विभिन्न कर प्रावधानों में यथा व्यापार कर, उत्पाद कर, सर्विस टेक्स आदि में रजिस्टर्ड हैं उनको जीएसटी में परिवर्तित कराना होगा। कार्यशाला में जीएसटी में रुपान्तरण के बारे में विस्तार से जानकारी दी।

उन्होंने बताया कि जीएसटी के लिए निर्धारित तिथी 1 जुलाई से पहले के अवधि के रिटर्न में जो टेक्स क्रेडिट दिखाया गया है उसे जीएसटी में ले जाया जाएगा। वर्तमान में जो करदाता किसी भी कर कानून में रजिस्टर्ड नहीं हैं लेकिन जीएसटी में रजिस्टर्ड होना आवश्यक है तो उसके 1 जुलाई के स्टॉक पर अगर कर चुकाने का प्रपत्र है तो ही उसे लाभ मिलेगा। उत्पादक, सर्विसप्रोवाइडर के अलावा किसी व्यक्ति के पास अगर कर चुकाने का प्रपत्र नहीं है तो उसे पूरा जीएसटी चुकाने पर उस माल पर अगले माह में 40 प्रतिशत क्रेडिट प्राप्त हो सकेगी, जो कि सीधे उसके इलेक्ट्रॉनिक क्रेडिट लेजर में जमा हो जाएगी। किसी करदाता ने 1 जुलाई से 6 माह पूर्व कोई माल जोब वर्क के लिए भेजा है और वह उस माल को 1 जुलाई के 6 माह के अन्दर वापस प्राप्त कर लेता है तो कोई जीएसटी नहीं लगेगी।

केन्द्रीय उत्पाद शुल्क एवं सेवाकर विभाग तथा वाणिज्यकर विभाग एवं मेवाड चेम्बर के संयुक्त तत्वावधान में जीएसटी पर कार्यशाला

दिनांक 16 मई 2017 को केन्द्रीय उत्पाद शुल्क एवं सेवाकर विभाग तथा वाणिज्यकर विभाग के संयुक्त तत्वावधान में वस्तु एवं सेवा कर (जीएसटी) पर एक कार्यशाला का आयोजन मेवाड चेम्बर ऑफ कॉमर्स एण्ड इण्डस्ट्री के सहयोग से मेवाड चेम्बर भवन में हुआ। लोकसभा सांसद श्री सुभाष बहेडिया कार्यक्रम के मुख्य अतिथि थे। मेवाड चेम्बर के अध्यक्ष श्री दिनेश नौलखा ने सभी का स्वागत किया।

श्री बहेडिया ने अपने उद्बोधन में कहा कि आजादी के बाद अप्रत्यक्ष करों में सबसे बड़ा बदलाव अब जीएसटी के रूप में आ रहा है। जिसके पीछे पूरा देश एक कर प्रणाली के तहत जुड़ जाएगा। टेक्सटाइल उद्योग क्षेत्र में आने वाली समस्याओं को जीएसटी कॉन्सिल के समक्ष प्रस्तुत कर समाधान के लिए प्रयास किये जाएंगे। उन्होंने कहा कि अब व्यवसाय या उद्योग शुरू करने से पहले कर प्रणाली की जानकारी आवश्यक है। जीएसटी में कर निर्धारण से लेकर प्रशासनिक प्रणाली आदि सभी कार्यों के संचालन का उद्देश्य जीएसटी कॉन्सिल के पास होगा। इसमें एक तिहाई अधिकार केन्द्रीय सरकार के एवं दो तिहाई अधिकार विभिन्न राज्य सरकारों के होंगे। कॉन्सिल में किसी भी चीज को पास कराने के लिए 75 प्रतिशत बहुमत आवश्यक होगा। उन्होंने कहा कि सबसे महत्वपूर्ण बात

यही है कि पहले तो किसी भी कर दर के परिवर्तन अथवा प्रशासनिक नियमों के परिवर्तन के लिए केन्द्र अथवा राज्य सरकार के विभागों के पास सीधा जाकर सांसद या विभिन्न औद्योगिक संगठनों के प्रभाव से परिवर्तन कराया जा सकता था, लेकिन अब तो किसी भी परिवर्तन के लिए इतना प्रभावी प्रतिवेदन एवं कारण की प्रस्तुतिकरण की आवश्यकता है ताकि सभी राज्यों के प्रतिनिधियों को सहमत कराया जा सके।

सेमीनार में मुख्य वक्ता के रूप में उत्पादकर विभाग के उपायुक्त श्री नरेश बुन्देल ने जीएसटी के प्रावधानों पर विस्तार से प्रकाश डाला एवं व्याख्या की। उन्होंने वर्तमान कर प्रणाली एवं जीएसटी कर प्रणाली के प्रावधानों को समझाते हुए कहा कि अब वस्तु या सेवा कर की विभिन्न दरें समाप्त हो जाने से “एक देश—एक कर” के तहत सभी के लिए समान दर होने से प्रतिस्पर्धात्मक व्यापारिक वातावरण बनेगा। जीएसटी के रूप में सभी कर एक मूल्य पर एक ही बिल में लग जाने से व्यापारियों के लिए कर अनुपालना आसान होगी। इस कर प्रणाली में रजिस्ट्रेशन, रिटर्न, रिफण्ड आदि सभी कार्य ऑनलाइन होने से अनुपालना आसान एवं समयबद्ध होगी। उन्होंने वर्तमान कर प्रणाली से जीएसटी कर प्रणाली में आने के उपरान्त करदाताओं के पास शेष बचे क्रेडिट तथा नये करदाताओं को पंजीयन लेने पर शेष बचे इनपुट स्टॉक की क्रेडिट लिये जाने के बारे में विस्तार से जानकारी दी।

वाणिज्यकर अधिकारी श्री हितेश त्रिवेदी ने करदाता की ओर से दाखिल किये जाने वाले रिटर्न प्रक्रिया के बारे में समझाया। वाणिज्यकर उपायुक्त श्री गोकुलराम चौधरी, उत्पादकर उपायुक्त श्री नरेश बुन्देल एवं सहायक उपायुक्त श्री वी पी जोशी ने उपस्थित करदाताओं के प्रश्नों एवं शंकाओं का समाधान किया। कार्यक्रम का संचालन चेम्बर के मानद महासचिव श्री आर के जैन ने किया।

Interactive Session on Understanding the New Global Buying Trends in Textiles and Strategies to be adopted by Indian Exporters to Increase Exports Programme Jointly organised by SRTEPC and MCCI

दिनांक 30 मई 2017 को सिन्थेटिक्स एवं रेयन टेक्सटाइल एक्सपोर्ट प्रमोशन कॉन्सिल (एस आर टी ई पी सी) एवं मेवाड चेम्बर के संयुक्त तत्वावधान में न्यू ग्लोबल बाईंग ट्रेन्ड्स इन टेक्सटाइल पर कार्यशाला आयोजित की गई। कार्यशाला में मुख्यवक्ता एस आर टी ई पी सी के पूर्वाध्यक्ष श्री संजीव सरण, उपाध्यक्ष श्री रौनक रुगानी एवं सदस्यता समिति के संयोजक श्री पंकज टेबरीवाल थे।

इस अवसर पर श्री संजीव सरण ने बताया कि विश्व में कुछ ही देश जैसे इजिप्ट, अफगानिस्तान आदि हैं, जहां होलसेल में बड़ी मात्रा में एक ही तरह का कपड़ा खरीदा जाता है। बांग्लादेश, वियतनाम, यूरोपियन देशों में रेडीमेड गारमेन्ट बनाने के लिए छोटे-छोटे लॉट में तरह-तरह की डिजाइन एवं रंगों के कपड़े खरीदे जाते हैं। विश्व के बढ़ते हुए टेक्सटाइल व्यापार में अपनी भागीदारी के लिए भीलवाड़ा के निर्यातकों को भी एक जैसा कपड़ा निर्यात करने के बजाय डिजाइन एवं रंग विकसित करने होंगे। निर्यात के लिए सबसे प्रथम आवश्यकता अपने मानस को निर्यात अनुरूप बनाना है। क्योंकि निर्यात मार्केट में क्वालिटी एवं समयबद्ध डिलेवरी सबसे प्रमुख प्राथमिकता है। रेडीमेड गारमेन्ट खरीदने वाले भी अपने उत्पादकों से उनके फेब्रिक्स आपूर्तिकर्ता के क्वालिटी एवं समय पर डिलेवरी की गारन्टी चाहते हैं।

उन्होंने बताया कि आज के रेडीमेड गारमेन्ट उत्पादक देशों की मांग पूर्ति के लिए निर्यातकों को एक समूह बनाकर निर्यात करना होगा ताकि खरीददार को सैकड़ों तरह की डिजाइन एवं कलर के कपड़ों की आपूर्ति एक ही जगह से हो सके। तभी भीलवाड़ा तिरपुर जैसा बड़ा निर्यात केन्द्र बन सकता है। सरण ने कहा कि भीलवाड़ा के निर्यातकों को विश्व बाजार में पैठ बनाने के लिए विश्व के विभिन्न भागों में आवश्यक क्वालिटी सर्टिफिकेशन एवं एनवायरमेन्ट सर्टिफिकेशन प्राप्त करने होंगे। निर्यातक को केवल माल भेजकर बैठने के बजाय उसके बाद भी अपने खरीददार की सभी बातों पर एवं समस्याओं पर ध्यान देना चाहिए, ताकि उनके ग्राहक से मधुर संबंध बने रहे। निर्यात मार्केट में अपने उत्पाद का प्रस्तुतिकरण भी बहुत महत्वपूर्ण है। आज के समय में निर्यातकों को सीधा बड़े बाईंग हाउस से भी संबंध स्थापित करने चाहिए। एस आर टी ई पी सी की सदस्यता समिति के संयोजक श्री पंकज टेबरीवाल ने संस्था के बारे में विस्तार से जानकारी दी एवं भीलवाड़ा के निर्यातकों को इसके सदस्य बनने की आवश्यकताओं के बारे में बताया। उन्होंने कहा कि राजस्थान की मुख्यमंत्री ने राज्य में एक टेक्सटाइल एवं एग्रोफुड एक्सपोर्ट संवर्धन सेन्टर की स्थापना की घोषणा की है। एस आर टी ई पी सी एवं मेवाड चेम्बर को यह सेन्टर भीलवाड़ा में स्थापित कराने के प्रयास करने चाहिए। संस्था के उपाध्यक्ष श्री रौनक रुगानी ने 30 जून से 2 जुलाई के मध्य गांधीनगर गुजरात में आयोजित होने वाली टेक्सटाइल प्रदर्शनी टेक्सटाइल इण्डिया 2017 के बारे में जानकारी दी एवं भीलवाड़ा के उद्यमियों को इसमें भाग लेने के लिए आमंत्रित किया।

कार्यक्रम के प्रारम्भ में चेम्बर के वरिष्ठ उपाध्यक्ष श्री जेके बागडोदिया, पूर्वाध्यक्ष डॉ पीएम बेसवाल एवं मानद महासचिव श्री आरके जैन ने माल्यार्पण कर अतिथियों का स्वागत किया।

GOODS AND SERVICES TAX (GST) OVERVIEW

1. **Benefits:**

1. GST is a win-win situation for the entire country. It brings benefits to all the stakeholders of industry, government and the consumer. It will lower the cost of goods and services, give a boost to the economy and make the products and services globally competitive. GST aims to make India a common market with common tax rates and procedures and remove the economic barriers thus paving the way for an integrated economy at the national level. By subsuming most of the Central and State taxes into a single tax and by allowing a set-off of prior-stage taxes for the transactions across the entire value chain, it would mitigate the ill effects of cascading, improve competitiveness and improve liquidity of the businesses. GST is a destination based tax. It follows a multi-stage collection mechanism. In this, tax is collected at every stage and the credit of tax paid at the previous stage is available as a set off at the next stage of transaction. This shifts the tax incidence near to the consumer and benefits the industry through better cash flows and better working capital management.
2. GST is largely technology driven. It will reduce the human interface to a great extent and this would lead to speedy decisions.
3. GST will give a major boost to the 'Make in India' initiative of the Government of India by making goods and services produced in India competitive in the National as well as International market. Also all imported goods will be charged integrated tax (IGST) which is equivalent to Central GST + State GST. This will bring equality with taxation on local products.
4. Under the GST regime, exports will be zero-rated in entirety unlike the present system where refund of some taxes may not take place due to fragmented nature of indirect taxes between the Centre and the States. This will boost Indian exports in the international market thus improving the balance of payments position. Exporters with clean track record will be rewarded by getting immediate refund of 90% of their claims arising on account of exports, within seven days.
5. GST is expected to bring buoyancy to the Government Revenue by widening the tax base and improving the taxpayer compliance. GST is likely improve India's ranking in the Ease of Doing Business Index and is estimated to increase the GDP growth by 1.5 to 2%.
6. GST will bring more transparency to indirect tax laws. Since the whole supply chain will be taxed at every stage with credit of taxes paid at the previous stage being available for set off at the next stage of supply, the economics and tax value of supplies will be easily distinguishable. This will help the industry to take credit and the government to verify the correctness of taxes paid and the consumer to know the exact amount of taxes paid.
7. The taxpayers would not be required to maintain records and show compliance with a myriad of indirect tax laws of the Central Government and the State Governments like Central Excise, Service Tax, VAT, Central Sales Tax, Octroi, Entry Tax, Luxury Tax, Entertainment Tax, etc. They would only need to maintain records and show compliance in respect of Central Goods and Services Tax Act and State (or Union Territory) Goods and Services Tax Act for all intra-State supplies (which are almost identical laws) and with Integrated Goods and Services Tax for all inter-State supplies (which also has most of its basic features derived from the CGST and the SGST Act).

2. **Salient Features of GST**

The salient features of GST are as under:

- (i) The GST would be applicable on the supply of goods or services as against the present concept of tax on the manufacture or sale of goods or provision of services. It would be a destination based consumption tax. This means that tax would accrue to the State or the Union Territory where the consumption takes place. It would be a dual GST with the Centre and States simultaneously levying tax on a common tax base. The GST to be levied by the Centre on intra-State supply of goods or services would be called the Central tax (CGST) and that to be levied by the States including Union territories with legislature/Union Territories without legislature would be called the State tax (SGST)/ Union territory tax (UTGST) respectively.
- (ii) The GST would apply to all goods other than alcoholic liquor for human consumption and five petroleum products, viz. petroleum crude, motor spirit (petrol), high speed diesel, natural gas and aviation turbine fuel. It would apply to all services barring a few to be specified. The GST would replace the following taxes currently levied and collected by the Centre:
 - a. Central Excise Duty
 - b. Duties of Excise (Medicinal and Toilet Preparations)

- c. Additional Duties of Excise (Goods of Special Importance)
- d. Additional Duties of Excise (Textiles and Textile Products)
- e. Additional Duties of Customs (commonly known as CVD)
- f. Special Additional Duty of Customs (SAD)
- g. Service Tax
- h. Central Surcharges and Cesses so far as they relate to supply of goods and services
- (iii) State taxes that would be subsumed under the GST are:
 - a. State VAT
 - b. Central Sales Tax
 - c. Luxury Tax
 - d. Entry Tax (all forms)
 - e. Entertainment and Amusement Tax (except when levied by the local bodies)
 - f. Taxes on advertisements
 - g. Purchase Tax
 - h. Taxes on lotteries, betting and gambling
 - i. State Surcharges and Cesses so far as they relate to supply of goods and services
- (iv) The list of exempted goods and services would be common for the Centre and the States.
- (v) Threshold Exemption: Taxpayers with an aggregate turnover in a financial year up to Rs.20 lakhs would be exempt from tax. Aggregate turnover shall be computed on all India basis. For eleven Special Category States, like those in the North-East and the hilly States, the exemption threshold shall be Rest. 10 lakhs. All taxpayers eligible for threshold exemption will have the option of paying tax with input tax credit (ITC) benefits. Taxpayers making inter-State supplies or paying tax on reverse charge basis shall not be eligible for threshold exemption.
- (vi) Composition levy: Small taxpayers with an aggregate turnover in a financial year up to Rest. 50 lakhs shall be eligible for composition levy. Under the scheme, a taxpayer shall pay tax as a percentage of his turnover during the year without the benefit of ITC. The rate of tax for CGST and SGST/UTGST each shall not exceed -
 - ☐ 2.5% in case of restaurants etc
 - ☐ 1% of the turnover in a state/ UT in case of a manufacturer
 - ☐ 0.5% of the turnover in state/UT in case of other suppliers.

A taxpayer opting for composition levy shall not collect any tax from his customers nor shall he be entitled to claim any input tax credit. The composition scheme is optional. Taxpayers making inter-State supplies shall not be eligible for composition scheme. The government, may, on the recommendation of GST Council, increase the threshold for the scheme to up to rupees one crore.
- (vii) An Integrated tax (IGST) would be levied and collected by the Centre on inter-State supply of goods and services. Accounts would be settled periodically between the Centre and the States to ensure that the SGST/UTGST portion of IGST is transferred to the destination State where the goods or services are eventually consumed.
- (viii) Use of Input Tax Credit: Taxpayers shall be allowed to take credit of taxes paid on inputs (input tax credit) and utilize the same for payment of output tax. However, no input tax credit on account of CGST shall be utilized towards payment of SGST/UTGST and vice versa. The credit of IGST would be permitted to be utilized for payment of IGST, CGST and SGST/UTGST in that order.
- (ix) HSN (Harmonised System of Nomenclature) code shall be used for classifying the goods under the GST regime. Taxpayers whose turnover is above Rs. 1.5 crore but below Rs. 5 crore shall use 2-digit code and the taxpayers whose turnover is Rs. 5 crore and above shall use 4-digit code. Taxpayers whose turnover is below Rs. 1.5 crore are not required to mention HSN Code in their invoices.
- (x) Exports and supplies to SEZ shall be treated as zero-rated supplies. The exporter shall have an option to either pay output tax and claim its refund or export under bond without tax and claim refund of Input Tax Credit.
- (xi) Import of goods and services would be treated as inter-State supplies and would be subject to IGST in addition to the applicable customs duties. The IGST paid shall be available as ITC for further transactions.

3. GST Council

The mechanism of GST Council would ensure harmonization on different aspects of GST between the Centre and the States as well as among States. It has been specifically provided that the GST Council, in its discharge of various functions, shall be guided by the need for a harmonized structure of GST and for the development of a harmonized national market for goods and services. The GST Council shall establish a mechanism to adjudicate disputes arising out of its recommendation or implementation thereof.

4. Minimal Interface

The physical interface between the taxpayer and the tax authorities would be minimal under GST. Certain important provisions in this regard are illustrated as under:

- a) There will be cross-empowerment of officers belonging to Central and State Governments. Officer of CGST will be empowered to act as proper officer of SGST and vice versa.
- b) Registration will be granted on line and shall be deemed to have been granted if no deficiency is communicated to the applicant within 3 common working days by the tax administration which has been allotted the examination of the application. Such allotment is to be done one each alternately between the Central and the State Tax administration.
- c) Taxable person shall himself assess the taxes payable (self-assessment) and credit it to the account of the Government. The return filed by the tax payer would be treated as self-assessed.
- d) Payment of tax shall be made electronically through internet banking, or also through credit card and through the modes of Real Time Gross Settlement (RTGS) or National Electronic Funds Transfer (NEFT). Smaller taxpayers shall be allowed to pay tax over the bank counter. All challans for payment of tax shall be generated online on the Goods and Services Tax Network (GSTN).
- e) The taxpayer shall furnish the details of outward supplies electronically without any physical interface with the tax authorities. Inward supply details would be auto-drafted from the supply details filed by the corresponding suppliers.
- f) Taxpayers shall file, electronically, monthly returns of outward and inward supplies, ITC availed, tax payable, tax paid and other prescribed particulars. Composition taxpayers shall file, electronically, quarterly returns. Omission/incorrect particulars can be self-rectified before the last date of filing of return for the month of September of the following year or the actual date of filing of annual return, whichever is earlier.
- g) For mismatched invoices, reversal and reclaim of input tax credit shall be done electronically on the GSTN portal without any tax payer contact. This electronic system would also prevent, inter alia, input tax credit being taken on the basis of fake invoices or twice on the same invoice.
- h) Taxpayers shall be allowed to keep and maintain accounts and other records in electronic form.

5. Input tax credit

Taxpayer is allowed to take credit of taxes paid on inputs (input tax credit), as self-assessed, in his return. Taxpayer can take credit of taxes paid on all goods and services, other than a few items in the negative list, and utilize the same for payment of output tax. Credit of taxes paid on inputs can be taken where the inputs are used for business purposes or for making taxable supplies. Full input tax credit shall be allowed on capital goods on its receipt as against the current Central Government and many State Government practice of staggering the credit in more than one installment. Unutilized input tax credit can be carried forward. The facility of distribution of input tax credit for services amongst group companies has been provided for through the mechanism of Input Service Distributor (ISD).

6. Refund

Time limit for claiming online refund has been increased from one year to two years. Refund shall be granted within 60 days from the date of receipt of complete application. Interest is payable if refund is not sanctioned within the stipulated period of 60 days. If the refund claim is less than Rs. 2 lakhs, there is no need for the claimant to furnish any documentary evidence to prove that he has not passed on the incidence of tax to any other person. Only a self-certification to this effect would suffice. Refund of input tax credit shall be allowed in case of exports or where the credit accumulation is on account of inverted duty structure (i.e. where the tax rate on output is higher than that on inputs).

7. Demands

A new concept of sunset clause for tax disputes has been introduced. It provides that Adjudication Order shall be issued within 3 years of filing of annual return in normal cases and the time limit is 5 years (from the date of filing of annual return) in fraud/suppression cases. SCN will have to be issued at least 3 months prior to the time limit prescribed for issue of adjudication order in normal cases and at least 6 months prior to the time limit prescribed for issue of adjudication order in cases involving

fraud/suppression etc. Penalty is Nil or minimal if the tax short paid / non-paid is deposited along with interest at the stage of audit/investigation.

8. Alternate Dispute Resolution mechanism - Advance Rulings

Advance ruling mechanism has been continued under the GST law. The salient features are as under:

- a) Advance ruling can be sought in respect of more subjects than allowed at present. The subjects are: classification of goods/or services, time and value of supply, rate of tax, admissibility of input tax credit, liability to pay tax, liability to take registration and whether a particular transaction amounts to a supply under GST law.
- b) Advance ruling can be sought not only for new activities but also for existing activities. The facility of appeal, which is not there under the Central law, has been provided in the GST Law.
- c) The applicants or the Department, if aggrieved by the advance ruling, would henceforth get the opportunity to file an appeal before the Appellate Authority for revision of the ruling. Advance Ruling can be obtained more easily as there will be one Advance Ruling Authority (as also the Appellate Authority) in every State.

9. Other provisions of GST

The provisions worth mentioning here are:

- (i) Valuation of goods shall be done on the basis of transaction value i.e. the invoice price, which is the current practice under the Central Excise and Customs Laws. Taxpayers are allowed to issue supplementary or revised invoice in respect of a supply made earlier.
- (ii) New modes of payment of tax are being introduced, viz. through credit and debit cards, National Electronic Fund Transfer (NEFT) and Real Time Gross Settlement (RTGS).
- (iii) E-Commerce companies are required to collect tax at source in relation to any supplies made through their online platforms, under fulfilment model, at the rate notified by the Government.
- (iv) An anti-profiteering measure has been incorporated in the GST law to ensure that any benefits on account of reduction in tax rates results in commensurate reduction in prices of such goods/services.

10. IT preparedness

Putting in place a robust IT network is an absolute must for implementation of GST. A Special Purpose Vehicle called the GSTN has been set up to cater to the needs of GST. The GSTN shall provide a shared IT infrastructure and services to Central and State Governments, taxpayers and other stakeholders for implementation of GST. The functions of the GSTN would, inter alia, include: (i) facilitating registration; (ii) forwarding the returns to Central and State authorities; (iii) computation and settlement of IGST; (iv) matching of tax payment details with banking network; (v) providing various MIS reports to the Central and the State Governments based on the taxpayer return information; (vi) providing analysis of taxpayers' profile; and (vii) running the matching engine for matching, reversal and reclaim of input tax credit. The target date for introduction of GST is 1st July, 2017.

The GSTN will also make available standard software for small traders to keep their accounts in that, so that straight away it can be uploaded as their monthly returns on GSTN website. This will make compliance easier for small traders.

GST UPDATES

GST RATE

The fitment of rates of services were discussed during the 14th GST Council meeting held at Srinagar, Jammu & Kashmir. The Council has broadly approved the GST rates for services at Nil, 5%, 12%, 18% and 28% as listed below. The information is being uploaded immediately after the GST Council's decision and it will be subject to further vetting during which the list may undergo some changes. The decisions of the GST Council are being communicated for general information and will be given effect to through gazette notifications which shall have force of law. GST rates for certain goods like textile, footwear, biris, precious metals, etc. are yet to be decided by the GST Council.

Services under reverse charge, exemption, applicable rate of services under gst as approved by GST council.

The Council has broadly approved the GST rates for services at Nil, 5%, 12%, 18% and 28%. The list of services that will be under reverse charge as approved by the GST Council is given below. The information is being uploaded immediately after the GST Council's decision and it will be subject to further vetting during which the list may undergo some changes. The decisions of the GST Council are being communicated for general information and will be given effect to through gazette notifications which shall have force of law. Some of the key highlights of the schedule of GST rates announced by the Council are as follows: * Education and healthcare services will be exempt from GST

- 1) Concept of input tax credit is *broadened to include any input or services "used or intended to be used in the course of or for furtherance of business". For example now a trader can claim credit for tax paid on advertising services.
- 2) Input tax credit will be *dependent on your supplier's compliance* i.e. your supplier should file the return declaring the outward supplies along with the tax payment. If your supplier does not comply, it will cause a major dent to your cash outflow because the *input tax credit claimed by you will be reversed and you will be asked discharge it along with interest*.
- 3) *Vendor management* under GST is very crucial. You need to re-look at your current vendors, and review and identify vendors who are compliant. *GST compliance rating* will help you choose suppliers who are better Compliant.
- 4) *Tax needs to be paid even on advance received by the traders*. Currently, the concept of paying tax on advance receipt exists only in Service Tax. This extended provision on goods in GST will impact the cash outflow of businesses engaged in supply of goods. The *person paying Advance will not be able to claim its input tax credit immediately* because ITC will be available only on the receipt of tax invoice and on receipt of goods or services. Due care has to be taken with regard to 'Advance Clause' in contracts. Please take help in structuring contracts.
- 5) Supply of services can be taxed at 5%, 12%, 18% or 28%
- 6) Total 83 exemptions in services sector from GST. Exemption list (Negative list as well as Mega Exemptions under Service Tax law) to be continued + New service exempted I.e. supply of service by GSTN to Central or State/UT Govt.
- 7) No concept of *abatement* in GST. There is no option to take a choice of abatement. Fixed rates and credit mechanism has been provided.
- 8) No new services have been added in the list of exempted services as per the existing service tax law. At the same time, services that are currently exempt under service tax law will continue to be exempt under the GST law as well
- 9) The default standard rate of GST on services will be 18% with most services being classified into this tax rate
- 10) This tax rate will have key services such as banking, insurance, financial services, information technology services, telecom services and auction of resources including spectrum
- 11) Non-AC restaurants and restaurants that do not serve liquor will be liable to GST at 12% whereas services of restaurants that either have air-conditioning or serve liquor will be liable to GST at 18%; smaller restaurants with turnover up to INR 50 lakh can avail composition scheme by paying GST at 5% of their turnover. Restaurants in five-star hotels will be liable to GST at the same rate of normal restaurants
- 12) Hotels with room tariffs up to INR 1,000 per day will be exempt from GST whereas hotels charging above INR 1,000 but below INR 2,500 per day will be liable to GST at 12%. Hotels with tariff between INR 2,500 and INR 5,000 per day will be liable to GST at 18% and five-star hotels will be liable to GST at 28%
- 13) Movie tickets, racing, betting on racing and casinos will be liable to GST at 28%
- 14) Rail travel in sleeper class or in metro and also season tickets will be exempt from GST whereas rail travel in AC will be liable to GST at 5%
- 15) Religious travel will be exempt from GST
- 16) Railway freight will be liable to GST at 5%
- 17) Air-travel in economy class will be liable to GST at 5% whereas business class travel will be liable to GST at 12%
- 18) Cab aggregators will be liable to GST at 5%
- 19) Works contract services will be liable to GST at 12%
- 20) e-commerce companies will have to collect GST at 1% from payments to be made to the sellers in respect of transactions carried out through their platform

In addition to the above, the Council also finalized the list of services on which the service recipient will be liable to pay GST under reverse charge mechanism. Unlike the existing partial reverse charge mechanism in respect of certain services, under GST regime, for all services where reverse charge is applicable, the service recipient is liable to pay the entire amount of tax. Total 18 services covered under *Complete Reverse Charge Mechanism* i.e. 100% GST to be paid by service recipient. New service covered under RCM I.e. Transfer of copyright by author, etc..To the publisher. GST to be paid by publisher.

List of such services is as below:

Services procured from service providers located in non-taxable territory

- ☐ services of goods transport agency

- ☐ legal services by an individual advocate or a firm of advocates
- ☐ sponsorship
- ☐ services provided by Government or a local authority except the specified services
- ☐ services by directors
- ☐ services by an insurance agent to an insurance company
- ☐ services of a recovery agent to a banking company, financial institution or a NBFC
- ☐ transportation of goods from a place outside India up to a customs station in India
- ☐ transfer of original, literary, dramatic, musical or artistic work
- ☐ radio taxi or passenger transport services through an e-commerce operator

No Reverse Charge on Manpower, Security and lottery services.

REVERSE CHARGE MECHANISM

GST Council in its meeting held at Srinagar on 18 th & 19th of May 2017, recommended the list of goods & services on which tax should be levied under Reverse Charge Mechanism. GST Council suggested 12 services to be notified by the government on which Reverse Charge Mechanism shall apply. Not only services but Reverse Charge Mechanism is applicable on supply of goods also.

What is Reverse Charge Mechanism?

Unlike normal supplies, where supplier collects the tax from the recipient and deposits the same after adjusting his output tax liability with input tax credits, under the reverse charge mechanism liability to pay tax on a particular supply is on the recipient of supply.

As per section 2(98) of CGST Act'2017, “reverse charge” means the liability to pay tax by the recipient of supply of goods or services or both instead of the supplier of such goods or services or both under sub-section (3) or sub-section (4) of section 9, or under sub-section (3) or subsection (4) of section 5 of the Integrated Goods and Services Tax Act;

Section 9(3) of CGST Act'2017 says: The Government may, on the recommendations of the Council, by notification, specify categories of supply of goods or services or both, the tax on which shall be paid on reverse charge basis by the recipient of such goods or services or both and all the provisions of this Act shall apply to such recipient as if he is the person liable for paying the tax in relation to the supply of such goods or services or both.

Similarly Section 5(3) of IGST Act'2017 says: The Government may, on the recommendations of the Council, by notification, specify categories of supply of goods or services or both, the tax on which shall be paid on reverse charge basis by the recipient of such goods or services or both and all the provisions of this Act shall apply to such recipient as if he is the person liable for paying the tax in relation to the supply of such goods or services or both.

Section 9(4) of CGST Act'2017 says: The central tax in respect of the supply of taxable goods or services or both by a supplier, who is not registered, to a registered person shall be paid by such person on reverse charge basis as the recipient and all the provisions of this Act shall apply to such recipient as if he is the person liable for paying the tax in relation to the supply of such goods or services or both.

Similarly Section 5(4) of IGST Act'2017 says: The integrated tax in respect of the supply of taxable goods or services or both by a supplier, who is not registered, to a registered person shall be paid by such person on reverse charge basis as the recipient and all the provisions of this Act shall apply to such recipient as if he is the person liable for paying the tax in relation to the supply of such goods or services or both.

From this two things are clear:

1. Reverse charge may be applicable in case of supply of notified goods or services or both.
2. Reverse charge is also applicable in case of supply by an UNREGISTERED person to a REGISTERED person, where such supply is of taxable goods or services i.e. exempt supply received from an un-registered person is not covered under reverse charge mechanism.

What happens if a supply notified to be covered under reverse charge mechanism is an exempt supply under GST?

Government does not ask the recipient of supply to pay tax under reverse charge mechanism if such supply is exempt under GST. Even in case some supplies are exempt conditionally, the same is excluded from the purview of reverse charge mechanism subject to those conditions.

Section 9(3) of CGST Act'2017 says: “The Government may, on the recommendations of the Council, by notification, specify categories of supply of goods or services or both, the tax on which shall be paid on reverse charge basis by the recipient of such

goods or services or both and all the provisions of this Act shall apply to such recipient as if he is the person liable for paying the tax in relation to the supply of such goods or services or both.”

So in case such notified service is exempt, no tax under Reverse Charge Mechanism has to be paid.

Whether liability to pay tax under Reverse Charge Mechanism depends only upon category of goods or services?

No, liability to pay tax under RCM not only depends upon category of goods or services, but it also depends upon the category of recipient, category of supplier and place of provision of such supplies. This is discussed in detail later in this article.

Who is liable to pay tax under reverse charge mechanism?

Under reverse charge mechanism, liability to pay tax on a particular supply is on the recipient of supply.

However section 9(5) of CGST Act states that “The Government may, on the recommendations of the Council, by notification, specify categories of services the tax on intra-State supplies of which shall be paid by the electronic commerce operator if such services are supplied through it, and all the provisions of this Act shall apply to such electronic commerce operator as if he is the supplier liable for paying the tax in relation to the supply of such services”.

As of now, only Radio taxi or Passenger Transport Services provided through electronic commerce operator provide by Taxi driver or Rent a cab operator to any person shall be taxable under Reverse Charge Mechanism to be paid by E-commerce operator.

In all the other cases liability to pay tax under reverse charge mechanism shall be on the recipient of the supply.

However where an electronic commerce operator does not have a physical presence in the taxable territory, any person representing such electronic commerce operator for any purpose in the taxable territory shall be liable to pay tax. Also where an electronic commerce operator does not have a physical presence in the taxable territory and also he does not have a representative in the said territory, such electronic commerce operator shall appoint a person in the taxable territory for the purpose of paying tax and such person shall be liable to pay tax.

When does the liability to Pay Tax under Reverse Charge Mechanism arise?

In case of supplies in respect of which tax is paid or liable to be paid on reverse charge basis, the time of supply shall be the earliest of the following dates, namely:

- ☐ the date of the receipt of goods; or
- ☐ the date of payment as entered in the books of account of the recipient; or
- ☐ the date on which the payment is debited in his bank account, whichever is earlier; or
- ☐ the date immediately following thirty days from the date of issue of invoice or any other document, by whatever name called, in lieu thereof by the supplier:

However, where it is not possible to determine the time of supply as above, the time of supply shall be the date of entry in the books of account of the recipient of supply. [Section 12(3) of CGST Act'2017]

What will happen to the tax paid by a person under Reverse Charge Mechanism?

Section 2(62) of CGST Act states that: ““input tax” in relation to a registered person, means the central tax, State tax, integrated tax or Union territory tax charged on any supply of goods or services or both made to him and includes:

- (a)
- (b) the tax payable under the provisions of sub-sections (3) and (4) of section 9;
- (c) the tax payable under the provisions of sub-sections (3) and (4) of section 5 of the Integrated Goods and Services Tax Act;
- (d) the tax payable under the provisions of sub-sections (3) and (4) of section 9 of the respective State Goods and Services Tax Act; or
- (e) the tax payable under the provisions of sub-sections (3) and (4) of section 7 of the Union Territory Goods and Services Tax Act,

So, such Tax paid under reverse charge mechanism is available as ITC to the registered recipient person. But registered person shall avail credit of this ITC only if such input supply is not otherwise specifically mentioned, to be of category of supplies on which ITC is restricted under this Act.

How to pay tax under Reverse Charge Mechanism?

Section 2 (82) of CGST Act 2017, states that ““output tax” in relation to a taxable person, means the tax chargeable under this

Act on taxable supply of goods or services or both made by him or by his agent but excludes tax payable by him on reverse charge basis”;

Section 49(4) states that “The amount available in the electronic credit ledger may be used for making any payment towards output tax under this Act or under the Integrated Goods and Services Tax Act in such manner and subject to such conditions and within such time as may be prescribed.”

Since section 49(4) allows the ITC to be used for payment of only Output Tax, so it can be interpreted that ITC cannot be used for payment of tax under Reverse Charge Mechanism i.e. tax under Reverse Charge Mechanism can be paid through cash mode only.

In case of normal supplies where payment to supplier is not made within 180 days of supply, ITC is not available on such supply. Do the same provisions apply for tax paid under Reverse Charge Mechanism also?

No, registered person will not lose the ITC for tax paid under Reverse Charge Mechanism in case payment to supplier is not made within 180 days of time of supply, as Second Proviso to Section 16 specifically excludes supplies made under reverse charge mechanism.

Second Proviso to Section 16

“where a recipient fails to pay to the supplier of goods or services or both, other than the supplies on which tax is payable on reverse charge basis, the amount towards the value of supply along with tax payable thereon within a period of one hundred and eighty days from the date of issue of invoice by the supplier, an amount equal to the input tax credit availed by the recipient shall be added to his output tax liability, along with interest thereon, in such manner as may be prescribed.”

When turnover of both recipient and the supplier are below threshold limit to obtain registration, what will happen in case recipient receives some goods or services which are liable to be taxed under Reverse Charge Mechanism?

Section 24 starts with a non-obstante clause as follows:

“Notwithstanding anything contained in sub-section (1) of section 22, the following categories of persons shall be required to be registered under this Act,—

(i)... (ii)....

(iii) persons who are required to pay tax under reverse charge; “

So even in case of person whose turnover is less than the threshold limit, registration under GST is mandatory for them.

Being a composition dealer, do I have to pay tax under Reverse charge mechanism? I am not allowed to take ITC for my inward supplies, so what will happen to the tax paid by me under Reverse charge mechanism?

Section 2(62) says that “input tax” does not include the tax paid under the composition levy.

Here the word used are “under” and “levy” and not “by” and “dealer/person”. Also section 10(1) state that Composition scheme does not affect the liability of the dealer to pay tax under reverse charge mechanism.

So it can be interpreted that a composition dealer may claim credit of tax paid under Reverse Charge Mechanism. Also composition dealer shall pay tax under Reverse Charge Mechanism at normal rate of tax applicable to such supply and not at the rate applicable for his category.

What will happen to ITC paid by the supplier who is supplying services which are notified to be taxed under Reverse Charge Mechanism?

Section 17(2) of CGST Act'2017 states that “Where the goods or services or both are used by the registered person partly for effecting taxable supplies including zero-rated supplies under this Act or under the Integrated Goods and Services Tax Act and partly for effecting exempt supplies under the said Acts, the amount of credit shall be restricted to so much of the input tax as is attributable to the said taxable supplies including zero-rated supplies.”

At the same time section 17(3) of CGSST Act'2017 state that “The value of exempt supply under sub-section

(2) shall be such as may be prescribed, and shall include supplies on which the recipient is liable to pay tax on reverse charge basis, transactions in securities, sale of land and, subject to clause (b) of paragraph 5 of Schedule II, sale of building.”

So, we may interpret from these sections that for the purpose of apportionment of ITC, supplies on which tax is payable under Reverse Charge Mechanism shall be treated as exempt supplies and on the exempt supplies ITC shall not be available. So in this way government by passing a notification giving effect to some class of goods or services to be taxed under Reverse Charge Mechanism, may restrict the ITC available with the supplier.

In following services as suggested by the GST council on which provision of reverse charge mechanism are applicable:-

Sr. No.	Service	Provider of service	Percentage of service tax payable by service provider	Recipient of Service	Percentage of service tax payable by any person other than the service provider
1	Taxable services provided or agreed to be provided by any person who is located in a non-taxable territory and received by any person located in the taxable territory other than non-assessee online recipient (OIDAR)	Any person who is located in a non-taxable territory	Nil	Any person located in the taxable territory other than non-assessee online recipient (Business Recipient)	100%
2	Services provided or agreed to be provided by a goods transport agency (GTA) in respect of transportation of goods by road	Goods Transport Agency (GTA)	Nil	(a) any factory registered under or governed by the Factories Act, 1948; (b) any society registered under the Societies Registration Act, 1860 or under any other law for the time being in force in any part of India; (c) any co operative society established by or under any law; (d) any person registered under CGST/ SGST/ UTGST Act; (e) any body corporate established, by or under any law; or (f) any partnership firm whether registered or not under any law including association of persons. Casual taxable person	100%
3	Services provided or agreed to be provided by an individual advocate or firm of advocates by way of legal services, directly or indirectly	An individual advocate or firm of advocates	Nil	Any business entity.	100%
4	Services provided or agreed to be provided by an arbitral tribunal	An arbitral tribunal	Nil	Any business entity.	100%
5	Sponsorship services	Any person	Nil	Anybody corporate or partnership firm.	100%

Sr. No.	Service	Provider of service	Percentage of service tax payable by service provider	Recipient of Service	Percentage of service tax payable by any person other than the service provider
6	Services provided or agreed to be provided by Government or local authority excluding,- (1) renting of immovable property, and (2) services specified below- (i) services by the Department of Posts by way of speed post, express parcel post, life insurance, and agency services provided to a person other than Government; services in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport; (iii) transport of goods or passengers.	local authority	Nil	Any business entity.	100%
7	Services provided or agreed to be provided by a director of a company or a body corporate to the said company or the body corporate;		Nil	A company or a body corporate	100%
8	Services provided or agreed to be provided by an insurance agent to any person carrying on insurance business		Nil	Any person carrying on insurance business.	100%
9	Services provided or agreed to be provided by a recovery agent to a banking company or a financial institution or a non-banking financial company		Nil	A banking company or a financial institution or a non-banking financial company.	100%
10	Services by way of transportation of goods by a vessel from a place outside India up to the customs station of clearance in India		Nil	Publisher, Music company, Producer	100%
11	Transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 relating to original literary, dramatic, musical or artistic works Author or music composer, photographer, artist, etc. NIL Publisher, Music company, Producer 100% 12. Radio taxi	Author or music composer, photographer, artist, etc.	Nil	Publisher, Music company, Producer	100%
12	Radio taxi or Passenger Transport Services provided through electronic commerce operator	Taxi driver or Rent a cab operator	Nil	Any person	100% by Electronic Commerce Operator

SUPPLIES TO AND FROM SEZ UNITS: TAXATION UNDER GST REGIME

By Rajat Dosi & Kumar Harshvardhan

WITH much of the anticipated GST law already in black and white, and the self-imposed deadline fast approaching, it will be safe to assume that the basic premise or the contours of the GST law (available in public domain) will remain the same, and there will not be any unexpected sea of changes when the GST is rolled out on July 01, 2017. Bearing this in mind, let us have a look at the mechanism for supplies to and from SEZ under the GST regime.

Supplies to SEZ from DTA

In the existing law, supply of goods from DTA to SEZ are considered as export outside India; and the DTA supplier enjoys the following benefits:

- a. exemption from payment of applicable central excise duty – full exemption (rule 18 of the Central Excise Rules) or exemption by way of refund (rule 19 of the Central Excise Rules or rule 5 of the CENVAT Credit Rules)
- b. exemption from CST; and
- c. exemption from VAT in most of the states.

Since such supplies are akin to exports, the supplier also enjoys the benefit of either duty drawback or the advance authorization scheme (allowing him to import or procure duty free inputs for supplies to SEZ).

Similarly, services supplied from DTA enjoy exemption from payment of service tax, by way of either full exemption or refund (Notification No. 12/2013-ST dated 01.07.2013).

Under the IGST Act, 2017, supplies to SEZ have been deemed to be inter-state supplies; meaning thereby, that such supplies will only suffer from the levy of IGST, and will not be subjected to CGST and SGST.

Such supplies have been considered as 'zero rated supplies', making the supplier eligible to claim input tax credit on input and input services in respect of such supplies, notwithstanding whether or not such supplies are exempt.

Further, it has been provided that the supplier will be entitled to, either of the following options:

- a. Make supplies to SEZ without payment of applicable IGST (basis bond or letter of undertaking) and avail refund of input tax credit availed in respect of supplies made to the SEZ; and
- b. Make supplies on payment of applicable IGST and avail refund of the said IGST.

The benefit of duty drawback and the advance authorization scheme, which flows from the provisions of the SEZ Act, will continue under the GST regime.

Thus, there is no effective change in terms of supply of goods or services or both to SEZ from DTA. Supply of goods and service will continue to be exempt, and the option to go for upfront ab initio exemption or exemption by way of refund rests with the DTA supplier. Having said that, as GST proposes to do away with the looming protectionism measures adopted by the States, supplies to SEZ from DTA would no longer be subjected to the payment of VAT, and all supplies will enjoy exemption from IGST.

Supplies from SEZ to DTA

Presently, supplies of goods from SEZ to DTA are considered as import into India. The DTA buyer is considered to be importer of such goods into India. He is obligated to file a bill of entry with the customs authorities posed at the SEZ (for the convenience of the business community, SEZs have been empowered to file a bill of entry on behalf of the DTA buyer). Such supplies are subjected to customs duty i.e., BCD, CVD, Cess and SAD, as applicable, on import of such goods into India.

On the other hand, supply of services is subject to payment of applicable service tax by the SEZ unit.

Under the IGST Act, 2017, even supplies from SEZ have been considered to be 'inter-state' supplies.

Under the GST regime, supply of goods will continue to be considered as import into India and be subjected to payment of customs duty, as will be mandated under the SEZ Act. However, the said customs duty would comprise of BCD and IGST.

In respect of supply of services, the same will be subject to payment of applicable IGST, unless the GST council puts the same under the reverse charge mechanism.

Thus, in terms of supplies from SEZ to DTA too, there is no effective change in law. The only variation is that in lieu of CVD and SAD (in case of goods) and service tax (in case of services), the supplier will bear / pay IGST.

Registration

Going by the GST law, SEZ units involved solely in exports, and supply of goods to DTA, would not be liable to pay any tax under the GST law. Further, in case the GST Council does decide to shift the onus for payment of IGST for supply of service from SEZ to DTA on the recipient of services, i.e., employs the mechanism of reverse charge, no taxes under the GST regime will have to be paid by SEZ units providing services to DTA.

In light of the above, the fundamental question that is to be considered is whether or not is a SEZ required to take registration?

The same is not clear from the proposed provisions. Section 23(1) of the said Act absolves every person exclusively engaged in the business of supplying goods or services or both that are either exempt or not liable to tax from the registration formality. Be that as it may, Section 24(1) of the CGST Act mandates every person making any inter-State taxable supply, irrespective of their aggregate

turnover, to be registered under the Act. Additionally, the revised GST Registration Rules mandates each unit in the SEZ to make a separate application for registration as a business vertical, distinct from its other units located in the DTA.

It can be seen that neither Section 23, nor Section 24 has an overriding effect on the other, meaning that, at this point, it cannot be safely concluded as to whether the SEZs are to take registration under GST or not.

An implication can be drawn that in order to stimulate exports and help SEZ get back its lost sheen, the legislature might have mostly kept SEZ outside the incremental compliance burden structure as well as the looming trade protectionism measures that are going to get installed, almost inevitably, with the implementation of GST. In case the mandate to take registration is done away with and the supply of services from SEZ to DTA is put under the reverse charge mechanism, SEZ in India would truly become a Free Trade Zone.

(The authors – Rajat Dosi is Partner & Kumar Harsh vardhan is Associate – Indirect Taxation, RSA Legal Solutions and the views expressed are strictly personal.)

CUSTOMS CESS ON IGST OR IGST ON CUSTOMS CESS-AN ANOMALY

By : Rajat Dosi

THE GST scheme in India comes with its fair share of problems. On a daily basis, various experts are highlighting problems in the existing GST law (which is in public domain) with the hope that the same will be either rectified or clarified before the actual implementation of the GST scheme in India. With the same objective and aim, this article tries to highlight one such anomaly which will arise in the calculation of customs cess (Edu. Cess and SHE cess) and IGST, on import of goods into India.

Let's first deal with the IGST provisions, as applicable on import of goods into India. The Customs Tariff Act, 1975 was recently amended vide the Taxation Laws (Amendment) Act, 2017. It was amended to provide for levy of Integrated Goods and Services Tax (IGST) on import of goods into India. Amended Section 3(7) & (8) of the Customs Tariff Act provides that this IGST component will be calculated and payable on the following value:

- assessable value as determined under section 14 of the Customs Act;
- duty of customs payable under section 12 of the Customs Act (viz BCD); and
- any other sum chargeable on such goods under any other law for the time being in force, as an addition to, and in the same manner as, a duty of customs.

It is our understanding that as per the third clause above even customs cess, which is chargeable as customs duty, will be included in the value for calculating IGST.

The above stated provisions also provide for an exclusion list which entails duties not be included in the value on which IGST will be calculated. This list covers only two items – IGST and compensation cess. There are no other duties / taxes which are to be excluded. Therefore, the value for determining IGST will include assessable value, BCD, customs cess, and other duties such as anti-dumping duty, safeguard duty, countervailing duty, etc.

Moving on to the provisions of the Finance Act, 2004 and Finance Act, 2007 which inter alia provides for levy and collection of Education Cess and Senior and Higher Secondary Cess (SHE Cess), collectively referred as customs cess. This customs cess is collected as a duty of customs, on import of goods into India.

This customs cess is calculated at the rate of 3% 2 on:

- aggregate of customs duties which are levied and collected under the Customs Act, 1962 (viz BCD); and
- any other sum chargeable on such goods under any other law for the time being in force, as an addition to, and in the same manner as, a duty of customs.

It is by virtue of the second clause above that currently customs cess is also applicable on CVD (additional duty of customs payable under section 3(1) of the Customs Tariff Act, 1975).

It is our understanding that in line with the amended Customs Tariff Act, even IGST component will be included in the value for calculating the customs cess as IGST is also chargeable as customs duty.

The above specified statutes relating to customs cess, also provide an exclusion list of duties of customs, on which customs cess will not be calculated. This list includes SAD (additional duty of customs payable under section 3(5) of the Customs Tariff Act, 1975), safeguard duty, anti-dumping duty, countervailing duty and education cess and SHE cess itself. This list, however, has not been amended to include IGST, for it to be excluded from the amount on which customs cess will be calculated.

Therefore, the above leads to an incongruous situation wherein for calculating customs cess, the IGST component needs to be added in the value; and for calculating IGST, the customs cess portion needs to be added in the value. This incongruous situation needs to be resolved by amending Finance Act, 2004 and Finance Act, 2007 to exclude the IGST component from the value on which customs cess is to be calculated. However, till the time these statutes are not amended the said anomaly would continue creating confusion in the minds of the taxpayers and also in the minds of customs authorities which in turn will result in delays in clearance of imported goods and also in unwarranted litigation.

(The author is Partner, RSA Legal Solutions and the views expressed are strictly personal.)

REPRESENTATIONS SENT BY MCCI ABOUT GST

Mewar Chamber of Commerce & Industry has sent following representations to Shri Arun Jaitley, Hon'ble Minister for Finance and Smt. Smiriti Irani, Hon'ble Minister for Textiles, Smt. Vasundhara Raje, Hon'ble Chief Minister, Rajasthan, the Chairman, CBEC, New Delhi and Secretary Finance & Textiles and our Hon'ble M.P. Shri Subhash Baheria.

I-Representation: - GST Rate on Textile Goods

MCCI/GST/2017-2018/153

Dated 25.05.2017

Shri Arun Jaitley ji
Hon'ble Minister for Finance,
Government of India
New Delhi.

Sub: GST Rate on Textile Goods

Respected Sir,

Under the dynamic leadership of Hon'ble Prime Minister respected Shri Narendra Modi ji, India is marching towards GST regime. The ambitious Goods and Services Tax ("GST") will subsume 17 major Central and State taxes for a unified tax regime. The Goods and Service Tax, considered India's biggest and most historical tax reform is just around the corner.

On behalf of Members of Mewar Chamber of Commerce & Industry, the Divisional Chamber for South Rajasthan, we submit that:-

India's textile sector is one of the oldest industry in Indian economy dating back several centuries. Even today, textiles sector is one of the largest contributors to India's exports. The textiles industry is also labour intensive and is one among the largest employers. The textile industry has two broad segments. First, the unorganized sector consists of handloom, handicrafts and sericulture, which are operated on a small scale and through traditional tools and methods. The second is the organized sector consisting of spinning, apparel and garments segment which apply modern machinery and techniques based on economies of scale. The textile industry employs about 45 million workers directly and 60 million indirectly. India's overall textile exports during FY 2015-16 stood at US\$ 40 billion. The Indian textiles industry is extremely varied, with the hand-spun and hand-woven textiles sectors at one end of the spectrum, while the capital intensive sophisticated mills sector at the other end of the spectrum. The decentralized power looms/ hosiery and knitting sector form the largest component of the textiles sector. The close linkage of the textile industry to agriculture (for raw materials such as cotton) and the ancient culture and traditions of the country in terms of textiles make the Indian textiles sector unique in comparison to the industries of other countries. The Indian textile industry has the capacity to produce a wide variety of products suitable to different market segments, both within India and across the world.

Current Tax regime

Indirect taxes on textile sector is obfuscated and indifferent across its various sectors. Most of the products are either exempt or are taxed at a relatively lower rate and are extensively subsidized under different central and state regimes. The textile industry is taxed both under the central and state regime. The following are the indirect taxes applicable to the textile industry:-

Central Excise Duty: In almost all the cases Central Excise Duty is being paid at fibre/POY stage and thereafter option of exemption route is being opted. Cotton fibre, yarn and fabric are also wholly exempt from levy of Central Excise Duty. Apparels attract excise duty at effective rate of 1.2% (@ 2% with abatement @ 40%).

STATE VAT: At present, VAT is leviable on fibre/POY and yarn stage only. Currently in most of the states, VAT on fibre and yarn is 2.00% and fabric is exempt from levy of VAT. Rate of VAT on fibre/POY and Yarn is also 2.00%. Further, currently most of the states are charging VAT on apparels @ 4~5%. Fabric manufactured in India is largely produced by the SSI sector, where many of the companies operate under the composite scheme of taxation (applicable with turnover of up to Rs 1.5 crore).

Central Sales Tax (CST): The Central sales Tax is a tax levied by the Union government but collected and retained by the state governments of the originating State on inter-state sale of goods. It is currently charged at the rate of 2% on the value of sale of goods. Tax is payable at the time of sale.

At present, the overall impact of duty on fabric is very negligible..

In support of above we submit that:-

A. Cost on manufacturing of One Meter Cotton Fabrics having weight of 300 Grams quality :-

Cost of Raw Cotton (Fibre)	50.00	
Add Vat	1.00	
Value addition at spinning	15.00	
Cost of Cotton Yarn	66.00	

Add:- Excise Duty	0.00	NIL Excise duty on Cotton Yarn
Add:- VAT on Sale of Cotton Yarn	1.32	@2.00%
Value Addition at Weaving Stage	15.00	There is No Excise duty and VAT
Value Addition at Processing Stage	20.00	There is No Excise duty and VAT
Other Expenses including Profit Margin of Manufacturer	10.00	
Total Cost	112.32	
Whole Sale Price	125.00	
Retail Price	150.00	
Impact of duty on Retail Price	1.12	

A. Cost on manufacturing of One Meter Man Made Fabrics having weight of 300 Grams quality

Cost of Fiber/POY	50.00	
Add Excise duty and CST	6.25 1.12	Excise Duty @12.50% and CST @2.00%
Value addition at Spinning Stage	15.00	
Add:- VAT @ on Rs. 2.00%	1.44	There is No Excise duty
Value Addition at Weaving Stage	10.00	There is No Excise duty and VAT on manufacturing and sale of Man Made Fabrics
Value Addition at Processing Stage	15.00	There is No Excise duty and VAT on Processing
Other Exp. including Profit Margin of Manufacturer	10.00	There is No Excise duty and VAT on sale of MMF
Total Cost	108.81	There is No Excise duty and VAT on manufacturing and sale of Man Made Fabrics
Whole Sale Price 120	120.00	There is No Excise duty and VAT on manufacturing and sale of Man Made Fabrics
Retail Price 150.00	150.00	There is No Excise duty and VAT on manufacturing and sale of Man Made Fabrics
Impact of duty on Retail Price	4.40	

In present situation, the cotton fibre, yarn and fabric is entirely exempt from levy of Central Excise duty while VAT is leviable up to the stage of yarn @ 2.00%. On POY/Fibre, the Central Excise duty is leviable @ 12.50% only. All the subsequent value addition or stage till manufacturing of Finished Fabric, the Central Excise duty is entirely exempt. VAT/CSAT is also leviable only POY/Fibre and yarn stage and all other stage are exempt from levy of VAT/CST. In present scenario impact of duty on retail stage on cotton textile is below 2.00% and on PV textile is also below 5.00%. Overall present incidence of tax is negligible on textile hence, we humbly appeal your goodself to kindly consider the above and recommend the rate of GST on textiles as under :-

1. Cotton Yarn and Fabrics NIL rate of GST
2. PV Yarn and Fabrics at lower slab of 5% GST across entire value chain of Textiles.

With Best Regards

(CS R.K.Jain)
Hon'y Secretary General

CC:

1. Hon'ble Smt. Smiriti Irani ji, Hon'ble Minister for Textiles, Govt of India, New Delhi.
2. Hon'ble Smt. Vasundhara Raje ji, Hon'ble Chief Minister, Rajasthan, with request to kindly recommend the same to the Government of India.
3. The Chairman, CBEC, New Delhi with the above request.
4. Shri Subhash Ji Baheria, Member of Parliament, Bhilwara

II- Representation :- Request to modify the transitional and other provisions and rules of GST

MCCI/GST/2017-2018/154

Dated 25.05.2017

Shri Arun Jaitley ji
Hon'ble Minister for Finance,
Government of India
New Delhi.

Sub: Request to modify the transitional and other provisions and rules of GST

Respected Sir,

In the above reference, Mewar Chamber of Commerce & Industry, the Divisional Chamber of South Rajasthan, submits that:-

- 1) Transitional Provision Section 140(3) Proviso- Deemed Credit on Stocks held as on Cut off Date where duty paying documents are not available in case of Manufacturers.

Under the transitional provision as mentioned in Section 140(3) of the Central Goods and Service Tax Act, 2017 the credit of excise duty, in case of non availability of duty paying documents will be allowed as under :-

“A registered person, who was not liable to be registered under the existing law, or who was engaged in the manufacture of exempted goods or provision of exempted services, or who was providing works contract service and was availing of the benefit of notification No. 26/2012—Service Tax, dated the 20th June, 2012 or a first stage dealer or a second stage dealer or a registered importer or a depot of a manufacturer, shall be entitled to take, in his electronic credit ledger, credit of eligible duties in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock on the appointed day subject to the following conditions, namely:—

- (i) such inputs or goods are used or intended to be used for making taxable supplies under this Act;
- (ii) the said registered person is eligible for input tax credit on such inputs under this Act;
- (iii) the said registered person is in possession of invoice or other prescribed documents evidencing payment of duty under the existing law in respect of such inputs;
- (iv) such invoices or other prescribed documents were issued not earlier than twelve months immediately preceding the appointed day; and
- (v) the supplier of services is not eligible for any abatement under this Act:

Provided that where a registered person, other than a manufacturer or a supplier of services, is not in possession of an invoice or any other documents evidencing payment of duty in respect of inputs, then, such registered person shall, subject to such conditions, limitations and safeguards as may be prescribed, including that the said taxable person shall pass on the benefit of such credit by way of reduced prices to the recipient, be allowed to take credit at such rate and in such manner as may be prescribed.”

As per Section 140(3) of The Central Goods and Service Tax Act, 2017 credit of duty, in case of goods lying in stock on the appointed day a deemed/specified Input tax credit is to be given to the registered person (other than manufacturer). Therefore, credit on deemed basis is allowed where the taxable person is not in the possession of duty paying documents. This provision is not extended to manufacturers. The majorities in the textile sector are in unorganized sector and have opted the exemption route as per Notification No. 30/2004 CE dated 09.07.2004.

Since as per section 140(3) not allowed the deemed credit to manufacturers, the stock held on the cut- off date will become costlier due to cascading effect of earlier stage duty levied on fiber and credit was not available. In present situation the whole textile industry is paying central excise duty at POY/Fiber stage and after this stage they are working under Notification No. 30/2004 CE dated 09.07.2004 i.e. under option exemption route and therefore, no duty paying document would be available with any of such manufacturer after the stage of POY/Fiber. Due to this ambiguity small and unorganized manufacturers' stock became more costlier in comparison to big manufacturers and Traders. Therefore, we request you to kindly make the small and unorganized manufacturers at par with Traders so that cascading effect of duty levied at earlier stage i.e. on fiber will be removed and allow real relief as per accepted principle of GST that no cascading effect can be granted to such manufacturers.

2. Credit of Capital Goods in the GST has been linked with capitalization in books of accounts. Up till now it is based on the definition of 'Capital Goods' linked with certain Tariff etc.:-

Linking such credit of Capital Goods based on capitalization would cause numerous problems because the

classification of expenditure between capital and revenue is subject to changes during the year as well as at the time of final audit of accounts. Therefore, credit taken in earlier month may change after audit of books of accounts. Secondly, this change from capital to revenue and vice versa also takes place after assessment by Income Tax Officer and if there is litigation on it, credit of Capital Goods would be affected by such litigation. Therefore, it is requested to please keep present definition of capital goods in GST also.

3. Seamless Credit:-

GST is basically on the concept of seamless credit. Further, if various restrictions are placed on credit then it is always subject to series of litigation. Therefore, it is requested that no restriction on credit should be kept in GST regime. Especially for construction services, catering, canteen, health services, membership of club etc. It would not have much revenue implication if such restrictions are removed rather it would make credit litigation-free

4. Delink Credit of Input Services with payment to Service Providers:-

In the GST regime also, payment of GST by person supplying services is not linked with receipt of payment from service recipient. Therefore, linking of credit to be taken by service recipient for payment to be made within 90 days to service provider is not logical. It will create lots of accounting complicity. Hence, may please be changed.

5. Allowing of credit only when returns uploaded by other party

The restriction on allowing credit only when the other party uploads return in the system should be withdrawn as otherwise instead of running the business, the industry would be running after the party/parties for their tax payments and returns submission which would only result in unproductive and unnecessary work. Further, in cases of disputes due to problems in quality/quantity etc, the dealer claiming setoff would be at the mercy of the supplier, which he will not get unless the other dealer uploads the return.

6. Invoice wise issuance of Debit/Credit Notes

In the GST Provisions each credit/Debit not has to be linked to an invoice and uploaded on the GSTN. This will be very complicated process for the entire textile sector as the manufactures settle their discounts periodically and thus such discount credit not may be linked to the hundreds of invoices. Therefore, it is suggested that provision should be made in the rules allowing issuance of consolidated credit notes for passing on of discounts. Further, it should not be mandatory for the tax payer to upload discount credit notes as long as the credit availed by the buyer matches the tax paid by the supplier and no refund is sought by the supplier on account of such credit note. This will help in reducing compliance intensity to a great extent.

7. Tax on Inter-state movement of Machinery is burden on assessee

Tax on Inter-State movement of Machinery can be a huge burden especially in case of construction machinery. For example : If the machinery is required for one month. In this case, what can be charged to customer is approximately one month's charge. Therefore, output liability will be charged only on one month's charge. Whereas if the tax on transfer of machinery is to be paid on capital value of the asset the same will be many times more than the output tax and would cause a huge cash flow problem for the industry.

8. Continuation of existing exemption and benefits in case of exports

- ☐ Continuation of ab-initio exemption from Payment of Import Duties (BCD and IGST) under EPCG Scheme.
- ☐ Continuation of facility for zero rating for merchant exports. Currently, no duty is required to be paid on merchant exports of goods. The merchant exporter is allowed to debit the duty under Bond which is released after the submission of proof of exports. Same should be continued in the GST regime.
- ☐ Continuation of facility to pay import duties (BCD, IGST) by way of utilization of MEIS Scrips or other duty scrips issued under FTP.
- ☐ The MEIS/SEIS scrips will only be eligible for payment of basic customs duty as against their current utilization for payment of basic/additional /excise /service tax, which will impact the exports as usability of scrip will be restricted. Government should consider their utilization against CGST and SGST.

9. Inclusion of Petroleum products such as crude, motor spirit and HSD in the scope of GST.

Petroleum products have been kept out of GST and sales tax continues to be levied by the state on these products with a floor rate. Similarly, Centre would also continue its levies. Further, input for these petroleum products would be subjected to GST with no scope of claiming credit for these taxes. Since this is one of the inputs used in the manufacture of Textiles, cascading effect of taxes would increase the cost of output.

Therefore, petroleum products could also be included in the scope of GST with the provision of a non-rebatable excise/sales tax over and above the standard rate of GST.

10. GST on Advance Payments

As per the time of supply provisions, GST has to be paid on receipt of advance payments. The compliance mechanism involves generation of a transaction ID at the time of payment of GST on advances by GSTN and the said transaction ID is to be quoted against each respective invoice that is issued in which the advance is adjusted. Further, tax credit is not available to the recipients at the time of payment of advance (along with tax there on) but on actual receipt of goods or services.

It will be difficult for trade industry to implement this provision because of certain complexities:-

- ☐ It the tax paid at the time of receipt of advance is different from the tax payable at the time of actual supply and if the registration from where tax is paid is different than the registration from where the supply is made, the assessee will have to seek refund of the tax wrongly paid and at the same time pay the correct tax. This will add to the working capital cost.
- ☐ Compliance difficulties of tagging the transaction ID to each invoices issued against and advance.
- ☐ The intensity of transaction will increase significantly.

Therefore, it is suggested that date of payment should be treated as time of supply only if the invoice is not issued within the prescribed period both for goods and for services. If the invoice is issued within the prescribed period then time of supply should be 30 days from the date of issuance of invoice.

11. Cases of Discounts, return of goods etc.

There is a practice of allowing cash discount for making prompt payment towards sale proceeds. As the sale price will attract GST at sale price and the cash discount is given subsequently, will there be any provision of getting GST refund to that extent?

There is a practice of providing turnover discount which is allowed after specified periods, say quarterly, half yearly, yearly etc. Can there be a suitable mechanism to get GST refund to that extent as GST on full sales proceeds is paid at the time of sale and discount is provided subsequently? Is there any mechanism for refund on GST on sales returns due to quality, marketing or any other issues? If not, the same may be incorporated in GST law.

We humbly request your goodself to kindly consider the above submission and do the needful at the earliest possible.

With Best Regards

(CS R.K.Jain)

Hon'y Secretary General

CC:

1. Hon'ble Smt. Smiriti Irani ji, Hon'ble Minister for Textiles, Govt of India, New Delhi.
2. Hon'ble Smt. Vasundhara Raje ji, Hon'ble Chief Minister, Rajasthan, with request to kindly recommend the same to the Government of India.
3. The Chairman, CBEC, New Delhi with the above request.
4. Shri Subhash Ji Baheria, Member of Parliament, Bhilwara

III) Representation: Disparity in GST Rate on bones, horns, hooves and dead animals

MCCI/GST/2017-2018/152

Dated 25.05.2017

Shri Arun Jaitely ji
Hon'ble Minister for Finance,
Government of India
New Delhi.

Reg : Disparity in GST Rate on bones, horns, hooves and dead animals

Dear Sir,

We wish to bring disparity in GST rate which will create serious practical problem for the implementation of GST by Municipal Authorities and “Panchayat Samittee” of State Government and Gaushalas on collection of dead animals and its bones etc.

GST Rate Schedule has placed the following goods under 5% GST rate :-

0506: Bone and Horn-cores

1. 0507: Horns, hooves and waste of these products
2. 0511: Animal products not elsewhere specified or included, dead animals of Chapter 1 or 3, unfit for human consumption

We submit that live bovine animals are placed under NIL GST Rate whereas dead animals, bones, hooves and horns have been placed under 5% GST rate. Similarly meat is placed under Nil GST rate while meal offal (Waste) has been placed under 5% GST Rate.

The collection of dead animals, bones, hooves and horns is the dirtiest work on earth. It is ONLY done by DALITS and other WEAKER SECTIONS of the Society, who are poor persons and are not registered anywhere. Indian bone industry is highly labour intensive-labour belonging to the dalits, scheduled castes, muslims and other weaker section of the society. Raw bones of naturally fallen cattle are wastes which are collected by bone collectors from remote areas and sold to bone mills where these are crushed. Bones from meat plants and slaughter houses are collected by petty collectors, dried and sold to bone mills for crushing into smaller sizes.

If dead cattle wastes are not collected and bones are not crushed, it may become a health hazard. It was an age old practice to bury the dead cattle under trees because of its high fertilizer value. Bones contain 3% Nitrogen and 20% Phosphorus as P2O5 and is the best organic manure because of its rich nutrient values. Any tax on these products is a TAX on DALITS and OTHER WEAKER Sections of the Society and will have practical problems in getting registered for GST.

For ages these products have never been covered under any tax regime and have always been placed under nil rate of tax – be it state tax, vat or central excise.

Chapter 5 of Central Excise Tariff lists products of animal origin, not elsewhere specified or included. This includes bones, crushed bones, bone grist, bone meal, horns, hooves, Steamed Horns and Hooves Grist etc. H.S. Code relevant to this industry are listed as under:

HS Code	Description of Goods	Rate of Duty (Presently)	HS Code	Description of Goods	Rate of Duty (Presently)
0506	Bone and horn – cores		0506 9019	Bone meal	NIL
0506 1019	Bones including horn - cores, crushed	NIL	0507 9010	Hoof meal	NIL
0506 1029	Bone Grist	NIL	0507 9020	Horn meal	NIL
0506 1049	Bones, horn - cores and parts thereof, not crushed	NIL	0507 9030	Hooves	NIL
			0507 9050	Buffalo horns	NIL

Under Rajasthan VAT Act 2003 all the Bone & Bone Products were considered as Organic Manure by the Rajasthan Tax Tribunal Ajmer. Therefore all Bone & Bone Products were covered under Schedule I of zero rate of Rajasthan VAT Act. We request to place these products under NIL GST rate as these are also organic manure.

With Regards

For Mewar Chamber of Commerce & Industry

(CS R K Jain)
Hon'y Secretary General

CC:

1. Hon'ble Smt. Vasundhara Raje ji, Hon'ble Chief Minister, Rajasthan, with request to kindly recommend the same to the Government of India.
2. The Chairman, CBEC, New Delhi with the above request.
3. Shri Subhash Ji Baheria, Member of Parliament, Bhilwara

IV) Representation: GST rates on Marble & Granites

MCCI/GST/2017-2018/156

Dated 30.05.2017

Shri Arun Jaitely ji
Hon'ble Minister for Finance,
Government of India
New Delhi.

Sub: Request to re-consider GST rates on Marble & Granites.

Respected Sir,

In the above reference, Mewar Chamber of Commerce & Industry, the Divisional Chamber of South Rajasthan, representing more than 1500 marble & granite units in Chittorgarh, Rajasmand and Banswara Districts, submits that:-

Marble and granite have been put under the GST slab of 28% which is very high as compared to present tax rate of 5 to 14.5% under current tax structure. The higher rate of GST will make the survival of marble and granite industry in India, very difficult.

85% of the marble and granite factories fall under SSI (small scale industry) units hence, are exempted from excise duty. Whereas, the upcoming GST of 28% has put the present excise duty and other taxes burden on SSI units, indirectly, which currently the SSI units don't have to pay. This will be a great burden on the marble and granite units.

Already Indian marble and granite face tight competition from imported marble and now the high GST tax rate is only going to make the situation worse. Currently 80% of Indian marble is sold on an average rate of Rs. 50 and about 90% of Indian granite is sold on an average rate of Rs. 65- Rs. 70. Seeing the current sales price scenario, having the burden of 28% GST will kill the industry.

Now if we see the economy of Rajasthan, 30.5 % of its GDP come from industries of which mining of marble, granite and other stone is a major part. 90% of Marble extracted in India is from Rajasthan. The current tax on marble in Rajasthan is Rs.1.10 per sq ft on marble slabs and .Rs. 75 paise per sq ft on marble tiles. Seeing this kind of history, a straight escalation of tax to 28% is a total injustice. Similarly on granite VAT in Rajasthan is Rs. 3.50 per sq ft which again is negligible as compared to proposed GST. Hence, we humbly request your goodself to kindly consider the above submission and to keep the GST rate on Marble & Granite @ 5%.

With Best Regards

(CS R.K.Jain)
Hon'y Secretary General

- cc: 1. Hon'ble Smt. Vasundhara Raje ji, Hon'ble Chief Minister, Rajasthan, with request to kindly recommend the same to the Government of India.
2. The Chairman, CBEC, New Delhi with the above request.
3. Shri Subhash Ji Baheria, Member of Parliament, Bhilwara

V) Representation: To extend due date of SFT to 30.06.2017

MCCI/GST/2017-2018/158

Dated 25.05.2017

The Chairman
Central Board of Direct Taxes
Ministry of Finance, Govt of India
New Delhi.

Sub: To extend the due date for furnishing Statement of Financial Transaction (SFT) to 30th June, 2017

Dear Sir,

We wish to submit that Section 285BA of the Income Tax Act, 1961 requires furnishing of a statement of financial transaction (SFT) for transaction prescribed under rule 114E of the Income Tax Rules. The due date for filing of such SFT in Form No. 61A in respect of specified financial transaction registered or recorded during the financial year 2016-17 is 31st May, 2017.

Though, our Chamber and other business organization have circulated this provision amongst members but still many assessee are unaware about the applicability of section 285BA of the Income Tax Act, 1961. To avoid the inconvenience and to facilitate the assessee to comply the above provisions, it is requested to please extend the date from 31.05.2017 to 30.06.2017 to file the prescribed return/form in Form No. 61A.

Thanking You

(CS R.K.Jain)
Hon'y Secretary General

RE-OPENING OF ENROLLMENT WINDOW

The Enrolment window for existing Taxpayers will re-open from 1st June for a period of 15 days. Following activities are required to be done during this period:

1. Enrolment of Taxpayers who have not used the Prov. ID and password token shared with them.
2. Completion of Enrolment Form by the Taxpayers who have saved the application but not filed it so far. Form shall be considered as successfully filed once the Application Reference Number (ARN) is generated.

Rule 17 provides 3 months' time to existing taxpayers to complete the enrolment form and file the same. The explanation for the same is given below:

In absence of completed and filed Enrolment Form, GST Portal will not have the details of 'Authorized Signatory'. In absence of details of Authorized signatory details, the taxpayer will not be able to file any form or conduct any business on the GST Portal after 1st July. Thus, it is very important to have the Enrolment Form duly filled and filed with GST Portal before 1st of July. Even to opt for Composition, the details of Authorized Signatory will be required. Hence you are kindly requested to keep all requirements and documents ready to ensure migration between 1st June, 2017 to 15th June, 2017. For your queries related to VAT/GST, you may contact your nearest CTD office or email or call us at:

Nature of Query	Email Id	Phone Numbers
GST queries (to Rajasthan Commercial Tax Department)	gstquery@rajasthan.gov.in	0141- 2227597, 2227960 Toll Free No. 1800-180-6102
GSTN queries (to Central Government GSTN Help desk)	helpdesk@gst.gov.in	0124- 4688999

FREQUENTLY ASKED QUESTIONS (FAQs)

GST Migration

Q1. I am an existing PAN-based Service Tax (ST) and Central Excise (CE) assessee, and wish to enroll in GST. I have business premises and factories in the State of Telangana. Through the ACES portal, I received the Provisional ID and password for the State of Andhra Pradesh, whereas my Principle Place of Business is in Telangana.

A: Assessee situated in the State of "Telangana", but incorrectly issued Provisional IDs and passwords for "Andhra Pradesh", have now been issued new Provisional IDs and passwords for "Telangana". The previous Provisional IDs and passwords issued for "Andhra Pradesh" have been cancelled, and can no longer be used for migrating to GST. You are requested to get new Provisional IDs and passwords through the ACES portal at www.aces.gov.in and complete the GST migration process. In case of any difficulties, contact the CBEC Mitra Helpdesk at cbecmitra.helpdesk@icegate.gov.in or call at the toll-free number 1800-1200-232.

Q2. I am an existing PAN-based Service Tax (Centralized registration) assessee, and wish to enroll in GST. I have multiple registered business premises in different States (i.e., 5 different States on the same PAN) from where services are provided. I have not received the Provisional IDs and passwords for all the different States (i.e., I have received the Provisional IDs and passwords for two States only).

A: On ACES portal, the Centralized Registration (CR) captures the address details (including State) of the assessee's registered business premises in a State, as well as, branches or many registered addresses in different States across the country from where services are provided.

As a policy, these assessee are issued only one Provisional ID and password for each State (across the CR premises and all branches). For example, an assessee having CR number ABCDE1234FSD002 is having business premises in Delhi, and branches in Haryana, Karnataka, Maharashtra and Tamil Nadu. In this case, the assessee is issued five Provisional IDs and passwords, one for each State.

The CR assessee may also have a factory (under Central Excise or CE registration) or a Service Tax (ST) single premises registration (independent of CR) in the State of Tamil Nadu (registration number ABCDE1234FXM001 or

ABCDE1234FSD001). Then a Provisional ID and password for the State of Tamil Nadu will be issued against either the CE or ST registration number mentioned earlier. In this case, the

CR assessee will get four Provisional IDs and passwords for the remaining States i.e. Delhi, Haryana, Maharashtra and Karnataka.

Q3. I am an existing taxpayer and wish to enroll in GST. To complete the Provisional Registration process on the GST Common Portal, I need to enter the one-time-password (OTP) in the OTP Verification window. However, I received the OTP on my mobile number, and not on my registered email ID.

A: For further assistance, please contact the GST helpdesk at helpdesk@gst.gov.in or call at 0124- 4688999. To find the answer to your question, you can also refer to the Frequently Asked Questions or FAQs on the GST Common Portal.

Q4. I am an existing taxpayer and wish to enroll in GST. For migrating to GST, I created a new username and password on the GST Common Portal. However, I have forgotten the username (or password) created. When I tried to create a new username (or password), I received the message: "Provisional ID entered is already mapped to a user. Kindly login with a valid username".

A: For further assistance, please contact the GST helpdesk at helpdesk@gst.gov.in or call at 0124- 4688999. To find the answer to your question, you can also refer to the Frequently Asked Questions or FAQs on the GST Common Portal.

Q5. I am an existing taxpayer and wish to enroll in GST. I have received the Provisional ID and password. On the Login page of the GST Common Portal, I entered the Provisional ID and password. After clicking the LOGIN button, I received the message: "User name or password is not valid. Please ensure that enrollment for your State has started".

A: For further assistance, please contact the GST helpdesk at helpdesk@gst.gov.in or call at 0124- 4688999. To find the answer to your question, you can also refer to the Frequently Asked Questions or FAQs on the GST Common Portal.

Q6. I am an existing taxpayer and wish to enroll in GST. I received the Provisional ID and password for migrating to GST. On the GST Common Portal, on the Login page, I entered the Provisional ID and password in the respective fields. After clicking the LOGIN button, I got the message: "Not activated".

A: For further assistance, please contact the GST helpdesk at helpdesk@gst.gov.in or call at 0124- 4688999. To find the answer to your question, you can also refer to the Frequently Asked Questions or FAQs on the GST Common Portal.

Q7. I am an existing PAN-based Service Tax (ST), Central Excise (CE) and State VAT assessee. I received the Provisional ID and password from the State VAT. While migrating to GST through VAT on the GST Common Portal, I did not add my ST and CE details in the Enrolment Application.

A: The facility to add existing registrations in the Enrolment Application is available on the GST Common Portal. You can add the remaining registrations at the time of enrolment under GST. However, if you have submitted the Enrolment Application with DSC or E-sign without adding the remaining registrations, and have already received the Application Reference Number (ARN), you will not be able to add the remaining registrations now. You will be able to add or remove the other registrations in the Enrolment Application only after the appointed date (i.e., date of implementation of GST) through the process of amendment (non-core).

Q8. I am an existing PAN-based Service Tax (ST), Central Excise (CE) and State VAT assessee. I did not receive the Provisional ID and password for migrating to GST.

A: You may have multiple registrations under the State VAT department. For further investigation, please contact CBEC Mitra Helpdesk at cbecmitra.helpdesk@gst.gov.in or call at the toll-free number 1800-1200-232. When requesting help, please provide your registration details to CBEC Mitra Helpdesk. CBEC Mitra Helpdesk will notify you as soon as the issue is resolved.

Q9. I am an existing PAN-based Service Tax (ST), Central Excise (CE) and State VAT assessee. For migrating to GST, I received the Provisional ID and password from the State VAT department. Do I also need to add my ST and CE registration details in the Enrolment Application also?

A: Yes, you must add your Service Tax (ST) and Central Excise (CE) registration details in GST FORM-20 on the GST Common Portal.

जीएसटी पर पूर्ण दिवसीय कार्यशाला - 13.05.2017



केन्द्रीय उत्पाद शुल्क एवं सेवाकर, वाणिज्य कर विभाग एवं मेवाड़ चेम्बर के संयुक्त तत्वाधान में GST पर कार्यशाला -16.05.2017



चेम्बर पदाधिकारी एवं पूर्व अध्यक्षों की बैठक-20.05.2017



चेम्बर भवन में लिफ्ट का शुभारम्भ-20.05.2017



Interactive Session on New Global Buying Trends in Textiles
Jointly organised by SRTEPC and MCCI-30.05.2017



Note: Since GST registration is based on PAN and State, only one Provisional ID and password will be issued to a given PAN for a given State, irrespective of the number of registrations on that PAN within the State. In case the assessee wishes to enroll in GST for the other registrations as well, the details of these registrations (addresses of premises) may be included as 'Additional Place of Business'.

Q10. I am an existing PAN-based Service Tax (ST) and Central Excise (CE) assessee. After logging into the ACES portal, under SERVICE TAX, the Provisional ID is showing "Awaited".

A: If you are already registered as a Central Excise (CE) or Service Tax (ST) assessee on the ACES portal, after 31.01.2017, then your Provisional ID and password for migrating to GST has not yet been generated. You are advised to wait for the same. Any updates on issuance of Provisional IDs and passwords, to such assessees, will be published on both the CBEC and ACES websites. So, please checking the status of your registration at www.cbec.gov.in and www.aces.gov.in.

Q11. I am an existing taxpayer and wish to enroll in GST. My previous registration number was ST001 and after cancellation (or surrender), my current registration number is ST002. However, a Provisional ID and password has been issued against my previous registration number ST001. I logged into the ACES portal (using my existing ACES username and password), and received the Provisional ID and password for my previous registration number ST001, but not for the current registration number ST002.

A: As a policy, if the assessee has multiple registrations within a State on the same PAN, only one Provisional ID and password will be issued, as per the following order: Only one Provisional ID and password will be issued to a given PAN within a State, irrespective of the number of registrations on that PAN within that State. Apparently, you have more than one registration i.e., ST001 and ST002, of which registration number ST001 is either "Inactive" or "Surrendered". However, as per CBEC guidelines, a Provisional ID and password has already been allotted against the registration number ST001. For further assistance, please contact CBEC Mitra Helpdesk at cbecmitra.helpdesk@gst.gov.in or call at the toll-free number 1800-1200-232, and provide your registration details (both earlier and current registration numbers).

Note: As per the ACES website, the registration number ST001 is "Active" and thus eligible for issuance of Provisional ID and password.

Q12. I am an existing taxpayer and wish to enroll in GST. I have received the Provisional ID and password. On the GST Common Portal, I entered the Provisional ID and password in the respective fields. After clicking the LOGIN button, I received the message: "Provisional ID is invalid".

A: Firstly, clear your web browser's cache i.e., delete your browsing history, and then sign into the GST Common Portal again. You will receive a 10-digit access token (or password) along with the Provisional ID. In case you have received an access token of less than 10 digits, please insert a "0" or zero as prefix to the token i.e., if you received an access token of "12345678", then the corrected token number is "0012345678". If the issue persists, please contact the GST Helpdesk at helpdesk@gst.gov.in or call at 0124-4688999 for further assistance. When you send your service request over email or phone, a support ticket is registered with GST Helpdesk and the issue is forwarded to the appropriate technical team for analysis and resolution.

Q13. I am an existing taxpayer and wish to enroll in GST. I received the Provisional ID and password for migrating to GST. On the GST Common Portal, on the Login page, I entered the Provisional ID and password in the respective fields. After clicking the LOGIN button, I got the message: "Not activated".

A: Multiple causes may have contributed to this problem. For further investigation, please contact the GST Helpdesk at helpdesk@gst.gov.in or call at 0124-4688999. When you send your service request over email or phone, a support ticket is registered with GST Helpdesk and the issue is forwarded to the appropriate technical team for analysis and resolution.

Q14. I am an existing taxpayer and wish to enroll in GST. For enrolment under GST, I want to create a new username and password. However, I have not received the one-time- password (OTP) on my registered mobile number. The problem continued even after I clicked the "RESEND OTP" button on the GST Common Portal.

A: Your mobile number may be registered for Do Not Disturb (DND) services, due to which the OTP cannot not be delivered. You are advised to de-activate DND services from your mobile network. Once de-registered, you must redo

the entire process of registration on the GST Common Portal. If the problem persists, please contact the GST Helpdesk at helpdesk@gst.gov.in or call at 0124-4688999 for further investigation.

Q15. I am an existing taxpayer and wish to enroll in GST. For enrolment under GST, I wanted to create a new username and password. However, I have not received the one- time- password (OTP) on my registered email. The problem continued even after I clicked the "RESEND OTP" button on the GST Common Portal.

A: The one-time-password (OTP) may have been delivered to the spam folder of your registered email ID. Please check the spam folder of your email account. If you find the OTP in the spam folder, please change the spam-filter policy settings of your email account to allow legitimate emails sent by GSTN. This will ensure that a future OTP sent by GSTN is not marked or filtered as spam. If you do not find the OTP in the spam folder, please contact the GST Helpdesk at helpdesk@gst.gov.in or call at 0124- 4688999 for further investigation. When you send your service request over email or phone, a support ticket is registered with GST Helpdesk and the issue is forwarded to the appropriate technical team for analysis and resolution.

Q16. I am an existing taxpayer and wish to enroll in GST. While submitting GST FORM-20 with DSC, I received the error message: "DSC is not registered with authorised signatory".

A: Please contact the GST Helpdesk at helpdesk@gst.gov.in or call at 0124-4688999 for further investigation. When you send your service request over email or phone, a support ticket is registered with GST Helpdesk and the issue is forwarded to the appropriate technical team for analysis and resolution.

Q17. I am an existing taxpayer and wish to enroll in GST. I have submitted the Enrolment Application i.e., GST FORM-20 on the GST Common Portal. However, I have not received the Application Reference Number (ARN) through email with all details.

A: Please contact the GST Helpdesk at helpdesk@gst.gov.in or call at 0124-4688999 for further investigation. When you send your service request over email or phone, a support ticket is registered with GST Helpdesk and the issue is forwarded to the appropriate technical team for analysis and resolution.

Q18. I am an existing taxpayer and wish to enroll in GST. On submitting the Enrolment Application i.e., GST FORM-20 on the GST Common Portal, I received the message: "Submitted & Pending for verification".

A: Please contact the GST Helpdesk at helpdesk@gst.gov.in or call at 0124-4688999 for further investigation. When you send your service request over email or phone, a support ticket is registered with GST Helpdesk and the issue is forwarded to the appropriate technical team for analysis and resolution.

Q19. I am an existing taxpayer and wish to enroll in GST. On the GST Common Portal, while filing GST FORM-20, the desired RANGE CODE is not appearing in the drop-down list.

A: Please contact the GST Helpdesk at helpdesk@gst.gov.in or call at 0124-4688999 for further investigation. When you send your service request over email or phone, a support ticket is registered with GST Helpdesk and the issue is forwarded to the appropriate technical team for analysis and resolution.

DURING THE MONTH, WE HAVE SENT FOLLOWING INFORMATION THROUGH MAIL TO MEMBERS OF MCCI TO COMPLY VARIOUS PROVISIONS OF NGT AND INCOME TAX NOC for Borewells from CGWA

Please note that Hon'ble National Green Tribunal (NGT). New Delhi. In order dated 15.04.2015 followed by the order dated 23.04.2015, order date 09.07.2015 and judgment dated 11.01.21016 issued under direction (for detailed directions please refer to website <http://cgwa-noc.gov.in> or <http://cgwb.gov.in> or website of Hon'ble NGT) to ensure that all existing, new and expansion Industries/projects extracting ground water should obtain permission from Central Ground Water Authority subject to law in force.

Please note that last date for filing of application for obtaining NOC for Borewells from CGWA (Central Ground Water Authority) is 31st May, 2017. Please treat the same as utmost urgent as the matter is under consideration of Hon'ble National Green Tribunal (NGT) and failure to obtain the same may attract serious punitive actions including closure of the Industrial Units. You are hereby requested to comply the before the last date i.e. 31.05.2017. Copy of the Public Notice is attached herewith for your kind perusal and needful action.

MANDATORY FILING OF STATEMENT OF FINANCIAL TRANSACTIONS (SFT) ON OR BEFORE 31ST MAY, 2017

As per section 285BA of the Income-tax Act, 1961, specified persons are required to report transactions prescribed under Rule 114E of the Income-tax Rules, 1962, which are registered or recorded on or after 1.4.2016, by furnishing statement of financial transaction in Form No. 61A. In respect of transactions registered or recorded in the Financial Year 2016-17, the statement of financial transaction has to be furnished by such persons on or before 31st May, 2017.

It may be noted that Rule 114E, substituted with effect from 1.4.2016, also requires any person who is liable for audit under section 44AB of the Income-tax Act, 1961 to report transaction of receipt of cash payment exceeding Rs. 2 lakh (per transaction) for sale of goods or services of any nature in the Financial Year 2016-17. The scope of transactions to be reported by banks under new Rule 114E has also been expanded. Also, the value of transactions in respect of which reporting is required has undergone a change. Co-operative banks, NBFCs, Nidhi, companies listed on a recognised stock exchange purchasing its own securities and Post Master General are also required to report relevant transactions of the nature and value specified in Rule 114E from F.Y.2016-17.

In this context, the procedure for registration and submission of statement of financial transactions as per section 285BA of Income-tax Act, 1961 read with Rule 114E of Income-tax Rules, 1962, contained in CBDT Notification No. 1/2017 dated 17/1/2017, is available at http://www.incometaxindia.gov.in/communications/notification/systemnotification1_2017.pdf. This Notification also contains the details of the nature and value of transactions & class of persons who are required to report such transactions.

Accordingly, these requirements may be communicated to your clients (being persons who are liable for tax audit under section 44AB or other specified persons who are required to report such transactions) or your employer (being a specified person required to report such transactions), as the case may be, so that the statement of financial transaction in respect of specified transactions registered or recorded in the Financial Year 2016-17 is to be filed on or before 31st May, 2017.

MCA, IT UPDATES

MCA

Form INC-1 is likely to be revised on MCA21 Company Forms Download page w.e.f 3rd June 2017. Stakeholders are advised to check the latest version before filing.

Central Board of Direct Taxes (CBDT) extends the due date for furnishing Statement of Financial Transaction (SFT) to 30th June 2017

Section 285BA of the Income-tax Act, 1961 requires furnishing of a statement of financial transaction (SFT) for transactions prescribed under Rule 114E of the Income-tax Rules, 1962. The due date for filing such SFT in Form 61A in respect of specified financial transactions registered or recorded during Financial Year 2016-17 is 31st May 2017.

Representations were received in the Central Board of Direct Taxes (CBDT) requesting for extension of the date of filing of the said SFT on account of the teething problems and the volume of data to be compiled. In view of these representations and in order to remove inconvenience and to facilitate ease of compliance the CBDT, in exercise of powers conferred under section 119 of the Act, have extended the due date of furnishing of the SFT under Rule 114E (5) of the IT Rules, read with sub-section (1) of section 285BA of the Income Tax Act, 1961 in respect of specified financial transactions registered or recorded during Financial Year 2016-17, from 31st May 2017 to 30th June 2017s

चेम्बर भवन में लिफ्ट का शुभारम्भ

दिनांक 20 मई 2017 को आयोजित विभिन्न कार्यक्रमों के साथ सायं चेम्बर भवन में लिफ्ट का शुभारम्भ भी किया गया। इस अवसर पर मेवाड चेम्बर डवलपमेन्ट ट्रस्ट के ट्रस्टी एवं पूर्वाध्यक्ष श्री आर पी सोनी, ट्रस्टी श्री एस पी नाथानी, अध्यक्ष श्री दिनेश नौलखा, मानद महासचिव श्री आर के जैन, पूर्वाध्यक्ष श्री आर एल नौलखा, श्री एमडी गगराणी, डॉ पी एम बेसवाल, श्री वीके सोडानी, श्री जेसी लद्दा एवं श्री अनिल मानसिंहका आदि उपस्थित थे।

INCOME TAX

CIRCULAR NO.10/2017

Dated 23rd March, 2017

F.No.133/23/2016-TPL

**Government of India Ministry of Finance Department
of Revenue Central Board of Direct Taxes (TPL Division)
New Delhi**

Clarifications on Income Computation and Disclosure Standards (ICDS)
notified under section 145(2) of the Income-tax Act, 1961.

Sub-section (1) of section 145 of the Income-tax Act, 1961('the Act') provides that the income chargeable under the head "Profits and gains of business or profession" or "Income from other sources" shall, subject to the provisions of sub-section (2), be computed in accordance with either cash or mercantile system of accounting regularly employed by the assessee. Sub-section (2) of section 145 provides that the Central Government may notify Income Computation and Disclosure Standards (ICDS) for any class of assessee or for any class of income. Accordingly, the Central Government notified 10 ICDS vide Notification No.S.O.892(E) dated 31st March, 2015 with effect from assessment year 2016-17.

After notification of ICDS, it has been brought to the notice of the Central Board of Direct Taxes ('the Board') by the stakeholders that certain provisions of ICDS may require amendment/ clarification for proper implementation. The matter was referred to an expert committee. The Committee after duly consulting the stakeholders in this regard has recommended a two-fold approach for the smooth implementation of ICDS

i.e. amendment to the provisions of ICDS in respect of certain issues and issuance of clarifications by way of FAQs for the rest of issues. Accordingly, vide Notification No.87, dated 29th September, 2016 Central Government has amended ICDS with effect from the assessment year 2017-18.

Further, the issues which require further clarification has been considered by Board and following clarifications are issued:

Question 1: Preamble of ICDS-1 states that this ICDS is applicable for computation of income chargeable under the head "Profits and gains of business or profession" or "Income from other sources" and not for the purposes of maintenance of books of accounts. However, Para 1 of ICDS I states that it deals with significant accounting policies. Accounting policies are applied for maintenance of books of accounts and preparing financial statements. What is the interplay between ICDS-I and maintenance of books of accounts?

Answer: As stated in the Preamble, ICDS is not meant for maintenance of books or accounts or preparing financial statements. Persons are required to maintain books of accounts and prepare financial statements as per accounting policies applicable to them. For example, companies are required to maintain books of account and prepare financial statements as per requirements of Companies Act 2013. The accounting policies mentioned in ICDS-I being fundamental in nature shall be applicable for computing income under the heads "Profits and gains of business or profession" or "Income from other sources".

Question 2: Certain ICDS provisions are inconsistent with judicial precedents. Whether these judicial precedents would prevail over ICDS?

The ICDS have been notified after due deliberation and after examining judicial views for bringing certainty on the issues covered by it. Certain judicial pronouncements were pronounced in the absence of authoritative guidance on these issues under the Act for computing Income under the head "Profits and gains of business or profession" or Income from other sources. Since certainty is now provided by notifying ICDS under section 145(2), the provisions of ICDS shall be applicable to the transactional issues dealt therein in relation to assessment year 2017-18 and subsequent assessment years.

Question 3: Does ICDS apply to non-corporate taxpayers who are not required to maintain books of account and/or those who are covered by presumptive scheme of taxation like sections 44AD, 44AE, 44ADA, 44B, 44BB, 44BBA, etc. of the Act?

Answer; ICDS is applicable to specified persons having income chargeable under the head 'Profits and gains of business or profession' or 'Income from other sources'. Therefore, the relevant provisions of ICDS shall also apply to the persons computing income under the relevant presumptive taxation scheme. For example, for computing presumptive income of a partnership firm under section 44AD of the Act, the provisions of ICDS on Construction Contract or Revenue recognition shall apply for determining the receipts or turnover, as the case may be.

Question 4: If there is conflict between ICDS and other specific provisions of the Income-tax rules, 1962 ('the Rules') governing taxation of income like rules 9A, 9B etc. of the Rules, which provisions shall prevail?

Answer: ICDS provides general principles for computation of income. In case of conflict, if any, between the provisions of Rules and ICDS, the provisions of Rules, which deal with specific circumstances, shall prevail.

Question 5: ICDS is framed on the basis of accounting standards notified by Ministry of Corporate Affairs (MCA) vide Notification No. GSR 739(E) dated 7 December 2006 under section 211(3C) of erstwhile Companies Act 1956. However, MCA has notified in February 2015 a new set of standards called 'Indian Accounting Standards' (Ind-AS). How will ICDS apply to companies which adopted Ind-AS?

Answer: ICDS shall apply for computation of taxable income under the head Profit and gains of business or profession” or “Income from other sources” under the Income Tax Act. This is irrespective of the accounting standards adopted by companies i.e. either Accounting Standards or Ind-AS.

Question 6: Whether ICDS shall apply to computation of Minimum Alternate Tax (MAT) under section 115JB of the Act or Alternate Minimum Tax (AMT) under section 115JC of the Act?

Answer: MAT under section 115JB of the Act is computed on 'book profit' that is net profit as shown in the Profit and Loss Account prepared under the Companies Act subject to certain specified adjustments. Since, the provisions of ICDS are applicable for computation of income under the regular provisions of the Act, the provisions of ICDS shall not apply for computation of MAT.

AMT under section 115JC of the Act is computed on adjusted total income which is derived by making specified adjustments to total income computed as per the regular provisions of the Act. Hence, the provisions of ICDS shall apply for computation of AMT.

Question 7: Whether the provisions of ICDS shall apply to Banks, Non-banking financial institutions, Insurance companies, Power sector, etc.?

Answer: The general provisions of ICDS shall apply to all persons unless there are sector specific provisions contained in the ICDS or the Act. For example, ICDS VIII contains specific provisions for banks and certain financial institutions and Schedule I of the Act contains specific provisions for Insurance business.

Question 8: Para 4(ii) of ICDS-I provides that Market to Market (MTM) loss or an expected loss shall not be recognized unless the recognition is in accordance with the provisions of any other ICDS. Whether similar consideration applies to recognition of MTM gain or expected incomes?

Answer: Same principle as contained in ICDS-I relating to MTM losses or an expected loss shall apply mutatis mutandis to MTM gains or an expected profit.

Question 9: ICDS-I provides that an accounting policy shall not be changed without 'reasonable cause'. The term 'reasonable cause' is not defined. What shall constitute 'reasonable cause'?

Answer: Under the Act, 'reasonable cause' is an existing concept and has evolved well over a period of time conferring desired flexibility to the tax payer in deserving cases.

Question 10: Which ICDS would govern derivative instruments?

Answer: ICDS-VI (subject to parts 3 of ICDS-VIII) provides guidance on accounting for derivative contracts such as forward contracts and other similar contracts. For derivatives, not within the scope of ICDS-VI, provisions of ICDS-I would apply.

Question 11: Whether the recognition of retention money, receipt of which is contingent on the satisfaction of certain performance criterion is to be recognized as revenue on billing?

Answer: Retention money, being part of overall contract revenue, shall be recognised as revenue subject to reasonable certainty of its ultimate collection condition contained in para 9 of ICDS-III on Construction contracts.

Question 12: Since there is no specific scope exclusion for real estate developers and Build- Operate-Transfer (BOT) projects from ICDS IV on Revenue Recognition, please clarify whether ICDS-III and ICDS-IV should be applied by real estate developers and BOT operators. Also, whether ICDS is applicable for leases.

Answer: At present there is no specific ICDS notified for real estate developers, BOT projects and leases. Therefore, relevant provisions of the Act and ICDS shall apply to these transactions as may be applicable.

Question 13: The condition of reasonable certainty of ultimate collection is not laid down for taxation of interest, royalty and dividend. Whether the taxpayer is obliged to account for such income even when the collection thereof is uncertain?

Answer: As a principle, interest accrues on time basis and royalty accrues on the basis of contractual terms. Subsequent non

recovery in either cases can be claimed as deduction in view of amendment to S.36 (1) (vii). Further, the provision of the Act (e.g. Section 43D) shall prevail over the provisions of ICDS.

Question 14: Whether ICDS is applicable to revenues which are liable to tax on gross basis like interest, royalty and fees for technical services for non-residents u/s. 115A of the Act.

Answer: Yes, the provisions of ICDS shall also apply for computation of these incomes on gross basis for arriving at the amount chargeable to tax.

Question 15: Para g of ICDS-V states expenditure incurred on commissioning of project, including expenditure incurred on test runs and experimental production shall be capitalized. It also states that expenditure incurred after the plant has begun commercial production i.e., production intended for sale or captive consumption shall be treated as revenue expenditure. What shall be the treatment of expense incurred after the conduct of test runs and experimental production but before commencement of commercial production?

Answer: As clarified in Para 8 of ICDS-V, the expenditure incurred till the plant has begun commercial production, that is, production intended for sale or captive consumption, shall be treated as capital expenditure.

Question 16: What is the taxability of opening balance as on 1st day of April 2016 of Foreign Currency Translation Reserve (FCTR) relating to non-integral foreign operation, if any, recognised as per Accounting Standards (AS) 11?

Answer: FCTR balance as on 1 April 2016 pertaining to exchange differences on monetary items for non- integral operations, shall be recognised in the previous year relevant for assessment year 2017-18 to the extent not recognised in the income computation in the past.

Question 17: For subsidy received prior to 1st day of April 2016 but not recognised in the books pending satisfaction of related conditions and achieving reasonable certainty of receipt, how shall the same be recognised under ICDS on or after 1st day of April 2016?

Answer: Para 4 of ICDS-VII read with Para 5 to Para 9 of ICDS-VII provides for timing of recognition of government grant. The transitional provision in Para 13 of ICDS-VII provides that a government grant which meets the recognition criteria on or after 1st day of April 2016 shall be recognised in accordance with ICDS- VII. All government grants actually received prior to 1st day of April 2016 shall be deemed to have been recognised on its receipt in accordance with Para 4(2) of ICDS-VII and accordingly will be outside the transitional provision and therefore the government grants received on or after 1st day of April 2016 and for which recognition criteria provided in Para 5 to Para 9 of ICDS-VII is also satisfied thereafter, the same shall be recognised as per the provisions of ICDS-VII. The grants received prior to 1st day of April 2016 shall continue to be recognised as per the law prevailing prior to that date. For example, if out of total subsidy entitlement of 10 Crore an amount of 6 Crore is recognised in the books of accounts till 31st day of March 2016 and recognition of balance 4 Crore is deferred pending satisfaction of related conditions and/or achieving reasonable certainty of receipt. The balance amount of 4 Crore will be taxed in the year in which related conditions are met and reasonable certainty is achieved. If these conditions are met over two years, the amount of 4 Crore shall be taxed over the period of two years. The amount of 6 Crore for which recognition criteria were met prior to 1st day of April 2016 shall not be taxable post 1st day of April 2016. But if the subsidy is already received prior to 1st day of April 2016, Para 13 of ICDS-VII shall not apply even if some of the related conditions are met on or after 1 April 2016. This is in view of Para 4(2) of ICDS-VII which provides that Government grant shall not be postponed beyond the date of actual receipt. Such grants shall continue to be governed by the provisions of law applicable prior to 1st day of April 2016.

Question 18: If the taxpayer sells a security on the 30th day of April 2017. The interest payment dates are December and June. The actual date of receipt of interest is on the 30th day of June 2017 but the interest on accrual basis has been accounted as income on the 31st day of March, 2017. Whether the taxpayer shall be permitted to claim deduction of such interest i.e. offered to tax but not received while computing the capital gain?

Answer: Yes, the amount already taxed as interest income on accrual basis shall be taken into account for computation of income arising from such sale.

Question 19: Para 9 of ICDS-VIII on securities requires securities held as stuck-in-trade shall be valued at actual cost initially recognised or net realisable value (NRV) at the end of that previous year, whichever is lower. Para 10 of Part-A of ICDS-VIII requires the said exercise to be carried out category wise. Now the same shall be computed?

Answer: For subsequent measurement of securities held as stock-in-trade, the securities are first aggregated category wise. The aggregate cost and NRV of each category of security are compared and the lower of the two is to be taken as carrying value as per ICDS-VIII. This is illustrated below-

SECURITY	CATEGORY	COST	NRV	LOWER OF COST OR NRV	ICDS VALUE
A	Share	100	75	75	
B	Share	120	150	120	
C	Share	140	120	120	
D	Share	200	190	190	
	Total	560	535	505	535
E	Debt Security	150	160	150	
F	Debt Security	105	90	90	
G	Debt Security	125	135	125	
H	Debt Security	220	230	220	
	Total	600	615	585	600
Securities	Total	1160	1150	1090	1135

Question 20: There are specific provisions in the Act read with Rules under which a portion of borrowing cost may get disallowed under sections like 14A, 43B, 40(a)(i), 40(a)(ia), 40A(2)(b), etc. of the Act. Whether borrowing costs to be capitalized under ICDS-IX should exclude portion of borrowing costs which gets disallowed under such specific provisions?

Answer: Since specific provisions of the Act override the provisions of ICDS, it is clarified that borrowing costs to be considered for capitalization under ICDS IX shall exclude those borrowing costs which are disallowed under specific provisions of the Act. Capitalization of borrowing cost shall apply for that portion of the borrowing cost which is otherwise allowable as deduction under the Act.

Question 21: Whether bill discounting charges and other similar charges would fall under the definition of borrowing cost?

Answer: The definition of borrowing cost is an inclusive definition. Bill discounting charges and other similar charges are covered as borrowing cost?

Question 22: How to allocate borrowing costs relating to general borrowing as computed in accordance with formula provided under Para 6 of ICDS-IX to different qualifying assets?

Answer: The capitalization of general borrowing cost under ICDS-IX shall be done on asset-by-asset basis.

Question 23: What is the impact of Para 20 of ICDS X containing transitional provisions?

Answer: Para 20 of ICDS X provides that all the provisions or assets and related income shall be recognised for the previous year commencing on or after 1st day of April 2016 in accordance with the provisions of this standard after taking into account the amount recognised, if any, for the same for any previous year ending on or before 31st day of March, 2016.

The intent of transitional provision is that there is neither 'double taxation' of income due to application of ICDS nor there should be escape of any income due to application of ICDS from a particular date. This is explained as under-

Provision required as per ICDS on 31 March 2017 for items brought forward from 31st day of March 2016 ...(A)	INR 3 Crores
Provisions as per ICDS for FY 2016-17 ...(B)	INR 5 Crores
Fatal gross provision ...(C) = (A) + (B)	INR 8 Crores
Less: Provision already recognised for computation of taxable income in FY 2016-17 or earlier ...(D)	INR 2 Crores
Net provisions as per ICDS in FY 2016-17 to be recognised as per transition provision ...(E)= (C) - (D)	INR 6 Crores

Question 24: Expenditure on most post-retirement benefits like provident fund, gratuity, etc. are covered by specific provisions. There are other post-retirement benefits offered by companies like medical benefits. Such benefits are covered by AS-15 for which no parallel ICDS has been notified. Whether provision for these liabilities are excluded from scope of ICDS X?

Answer: It is clarified that provisioning for employee benefit which are otherwise covered by AS 15 shall continue to be governed by specific provisions of the Act and are not dealt with by ICDS-X.

Question 25: ICDS-I requires disclosure of significant accounting policies and other ICDS requires specific disclosures. Where is the taxpayer required to make such disclosures specified in ICDS?

Answer: Net effect on the income due to application of ICDS is to be disclosed in the Return of income. The disclosures required under ICDS shall be made in the tax audit report in Form 3CD. However, there shall not be any separate disclosure requirements for persons who are not liable to tax audit.

नवनियुक्त जिला कलक्टर का सम्मान समारोह

दिनांक 20 मई 2017 को मेवाड़ चेम्बर ने नवनियुक्त जिला कलक्टर श्री मुक्तानन्द अग्रवाल का स्वागत एवं सम्मान समारोह आयोजित किया। समारोह के विशिष्ट अतिथि जिला पुलिस अधीक्षक श्री प्रदीप मोहन शर्मा थे। चेम्बर अध्यक्ष श्री दिनेश नौलखा एवं मानद महासचिव श्री आरके जैन ने जिला कलक्टर श्री मुक्तानन्द अग्रवाल एवं जिला पुलिस अधीक्षक श्री प्रदीप मोहन शर्मा का माल्यार्पण कर स्वागत किया। इसके बाद चेम्बर के पूर्वाध्यक्ष श्री आर पी सोनी, श्री आर एल नौलखा, श्री ए एल दुग्गड, श्री एमडी गगराणी, डॉ पी एम बेसवाल, श्री वीके सोडानी, श्री जेसी लढ्ढा, श्री अनिल मानसिंहका, पूर्व मानद महासचिव श्री एस पी नाथानी के साथ विभिन्न व्यापारिक संगठनों के प्रतिनिधियों ने माल्यार्पण कर जिला कलक्टर का स्वागत किया। चेम्बर अध्यक्ष श्री दिनेश नौलखा ने अपने स्वागत भाषण में चेम्बर के कार्यक्षेत्र एवं गतिविधियों के बारे में जानकारी दी।

नवनियुक्त जिला कलक्टर श्री मुक्तानन्द अग्रवाल ने अपने सम्बोधन में कहा कि शासन-प्रशासन एवं उद्योग एक दूसरे के पूरक होते हैं, जहाँ उद्योगों से स्थानीय विकास तो होता ही है लेकिन आज के समय उद्योग सामाजिक सरोकार के तहत विभिन्न जनउपयोगी कार्यों में जो मदद कर रहे हैं, वह बहुत महत्वपूर्ण है। बून्द-बून्द से घड़ा भरता है, उसी तरह उद्योगों के छोटे-छोटे अंशदान से बहुत बड़े कार्य हो जाते हैं। भीलवाड़ा जिले में जलस्वावलम्बन के प्रथम चरण में उद्योगों ने स्वयं के स्तर पर निर्माण कराये एवं आज जब उन क्षेत्रों में जल आपूर्ति की स्थिति में सुधार होता है तो आमजन दुआएं देता है। उन्होंने कामना की कि भीलवाड़ा शहर का नाम ओर भी रोशन हो और यहां के उद्योग की प्रतिष्ठा ओर भी बढ़े।

समारोह के विशिष्ट अतिथि जिला पुलिस अधीक्षक श्री प्रदीप मोहन शर्मा ने कहा कि स्थानीय उद्योगों के सहयोग से जो सीसीटीवी प्रोजेक्ट स्थापित किया जा रहा है। उससे शहर में कानून व्यवस्था बनाये रखने में बहुत मदद मिलेगी। शहर की शांति व्यवस्था के लिए यह एक बहुत बड़ा योगदान है। समारोह के अन्त में चेम्बर अध्यक्ष श्री दिनेश नौलखा एवं मानद महासचिव श्री आर के जैन ने अतिथियों को स्मृति चिन्ह भेंट किये। चेम्बर की ओर से नवनियुक्त जिला कलक्टर के सम्मान में रात्रि भोज का आयोजन किया गया।

मेवाड़ चेम्बर ऑफ कॉमर्स एण्ड इण्डस्ट्री, भीलवाड़ा

चेम्बर के पूर्वाध्यक्ष एवं वर्तमान पदाधिकारीगण की बैठक दिनांक 20.05.2017

दिनांक 20.05.2017 को सायं 5.30 बजे मेवाड़ चेम्बर ऑफ कॉमर्स एण्ड इण्डस्ट्री के सभी माननीय पूर्वाध्यक्ष एवं वर्तमान पदाधिकारीगण की एक बैठक आयोजित की गई। बैठक का उद्देश्य माननीय पूर्वाध्यक्षों के अनुभवों से इस वर्ष चेम्बर के कार्य संचालन के लिए सलाह एवं मार्गदर्शन प्राप्त करना था। बैठक में पूर्वाध्यक्ष श्री आर पी सोनी, श्री आर एल नौलखा, श्री एम डी गगराणी, श्री वी के सोडानी, डॉ पी एम बेसवाल, श्री जे सी लढ्ढा, श्री अनिल मानसिंहका एवं पूर्व मानद महासचिव श्री एस पी नाथानी उपस्थित थे। चेम्बर अध्यक्ष श्री दिनेश नौलखा, वरिष्ठ उपाध्यक्ष श्री जे के बागडोदिया, उपाध्यक्ष श्री एन एन जिन्दल, मानद महासचिव श्री आर के जैन, संयुक्त सचिव श्री के के मोदी एवं कोषाध्यक्ष श्री वी के मानसिंहका उपस्थित थे।

बैठक में गहन मंथन किया गया कि मेवाड़ चेम्बर अब 50 वर्ष से कार्यरत सशक्त संगठन का रूप ले चुका है। पिछले वर्षों में चेम्बर की एक ब्राण्ड इमेज भी बनी है। चेम्बर में विभिन्न तरह के व्यवसाय के सदस्य हैं एवं सभी सदस्यों के व्यवसाय रुचि अनुरूप विभिन्न कार्यक्रम किये जाने चाहिए ताकि सदस्यों की रुचि ओर जाग्रत हो। सम सामयिक विषय जैसे जीएसटी आदि पर अधिक से अधिक जानकारी प्रदान किये जाने के प्रयास किये जाने चाहिए। चेम्बर की ब्राण्ड इमेज को ओर अधिक ऊभारने तथा राज्य स्तर की विभिन्न सलाहकार समितियों में प्रतिनिधित्व के प्रयास किये जाने चाहिए।

उद्योगों में आकस्मिक दुर्घटनाओं में श्रमिकों की जान हानि या अंग हानि पर विभिन्न तरह के संगठन मौताना की मांग करने लगे हैं। औद्योगिक संगठनों को भी इसमें एक जुट होकर इस तरह की स्थिति का सामना करना चाहिए, आवश्यक होने पर एक दूसरे की मदद करनी चाहिए। आवश्यकता अनुसार पुलिस सहायता भी ली जानी चाहिए। उपस्थित सभी सम्मानित सदस्यों की राय थी कि श्रमिकों का दुर्घटना बीमा, ईएसआई आदि में समुचित कवरेज के बावजूद इस तरह की अवांछित मुआवजा मांगने की प्रथा को रोका जाना चाहिए। सदस्यों की आमराय थी कि विविंग उद्योग में यह मुआवजा राशि 2 लाख रुपये, प्रोसेस हाउसों में 3 लाख रुपये एवं स्पनिंग उद्योगों में अधिकतम 5 लाख रुपये तक होनी चाहिए एवं यह राशि श्रमिक/आश्रित को बीमा/अन्य मुआवजा से प्राप्त होने वाली राशि से समायोजित की जानी चाहिए।

मीटिंग के अन्त में अध्यक्ष श्री दिनेश नौलखा ने सभी सम्मानित पूर्वाध्यक्षों का इस मितिग में पधारने एवं मार्गदर्शन देने के लिए आभार व्यक्त किया।

पूर्व मानद महासचिव श्री एस पी नाथानी का सम्मान समारोह

दिनांक 20 मई 2017 को मेवाड चेम्बर के सभी सदस्यों की ओर से मानद महासचिव के रूप में स्थापना से लेकर लगातार 50 वर्षों तक चेम्बर को मानद महासचिव के रूप में अपनी सेवाएं देने वाले माननीय श्री सूर्य प्रकाश नाथानी का सम्मान समारोह आयोजित किया गया। चेम्बर अध्यक्ष श्री दिनेश नौलखा एवं मानद महासचिव श्री आर के जैन ने श्री नाथानी को शॉल ओढ़ाकर एवं पूर्वाध्यक्ष श्री आर पी सोनी ने पुष्पहार पहनाकर श्री नाथानी का सम्मान किया। चेम्बर के सभी पदाधिकारियों ने सामुहिक रूप से श्री नाथानी को अभिनन्दन पत्र भेंट किया। इससे पूर्व मानद महासचिव श्री आर के जैन ने अभिनन्दन पत्र का वाचन किया।

पूर्वाध्यक्ष श्री आर एल नौलखा, श्री ए एल दुग्गड, श्री एमडी गगराणी, डॉ पी एम बेसवाल, श्री वीके सोडानी, श्री जेसी लढ्ढा, श्री अनिल मानसिंहका ने श्री एस पी नाथानी का माल्यार्पण कर अभिनन्दन किया। साथ ही आरएसडब्ल्यूएम लिमिटेड के कार्यकारी निदेशक श्री एस सी गर्ग, ए इन्फ्रास्ट्रक्चर लि के श्री मोहन सिंह, चि गौडगढ चेप्टर के अध्यक्ष श्री अर्जुन मुन्दडा, श्री विपिन लढ्ढा, भीलवाडा टेक्सटाइल फेडरेशन के श्री रामेश्वर काबरा, रीको ग्रोथ सेन्टर के श्री जेपी गदिया, टेक्सटाइल एजेन्ट एसोसियेशन के श्री केसी प्रहलादका, भीलवाडा अरबन बैंक के श्री मुरलीधर पाण्डे सहित चेम्बर के 100 से अधिक सदस्यों ने नाथानी को पुष्पहार पहनाकर अभिनन्दन किया। इस अवसर पर नाथानी ने 50 वर्ष तक निरन्तर सहयोग के लिए सभी सदस्यों का धन्यवाद ज्ञापित किया।

श्री एस पी नाथानी को समर्पित अभिनन्दन पत्र :

“अभिनन्दन पुष्प”

श्री सूर्य प्रकाश जी नाथानी

सम्पूर्ण देश में, मेवाड चेम्बर अ फ क मर्स एण्ड इंडस्ट्री की गतिविधियों को पहचान दिलाने के साथ भीलवाडा एवं सम्पूर्ण क्षेत्र में औद्योगिक एवं वाणिज्यिक विकास में अपने परिणामजनक योगदान देने वाले कर्म प्रधान व्यक्तित्व श्री सूर्य प्रकाश नाथानी, मेवाड चेम्बर अ फ क मर्स एण्ड इंडस्ट्री के पर्याय रहे हैं। 1966 में चेम्बर की स्थापना के साथ मानद महासचिव के रूप में जुड़े श्री नाथानी ने 50 वर्ष तक मानद महासचिव के रूप में इस संगठन को निःस्वार्थ गौरवमयी सेवाएं प्रदान की हैं, वह हम सबके लिए अविस्मरणीय है। आपने अपनी सक्रियता एवं निष्ठा से मेवाड चेम्बर ऑफ कॉमर्स एण्ड इण्डस्ट्री को गरिमामय ऊँचाई प्रदान की हैं, जिससे देश के औद्योगिक संगठनों एवं उद्योग जगत में मेवाड चेम्बर अ फ क मर्स एण्ड इंडस्ट्री की एक अलग ही छवि स्थापित हुई है। यह सब आपके कर्मठ, निःस्वार्थ, विवेकवान, दृढ़संकल्पी, सरल स्वभावी व्यक्तित्व का ही परिणाम है।

30 अक्टूबर 1941 को रायबहादुर बलदेवदास रामेश्वरदास के परिवार में श्री महावीर प्रसाद जी नाथानी के पुत्र के रूप में जन्में श्री सूर्य प्रकाश जी ने देश के प्रसिद्ध औद्योगिक घराने की विरासत को आगे बढ़ाया है। कोलकाता के प्रसिद्ध सेन्ट जैवियर्स कॉलेज से बी. कॉम. ऑनर्स की शिक्षा प्राप्त करने के बाद आपने 1963 में भीलवाडा आकर पारिवारिक अभ्रक माइनिंग का व्यवसाय सम्भाला एवं उस अल्प आयु में भी आप भारत सरकार की माइका एडवाइजरी कमेटी, मिनरल एडवाइजरी बोर्ड, माइका माइन्स लेबर वेलफेयर फण्ड के सदस्य रहे थे। 1960 के दशक में सरकारी तंत्र, विभिन्न औद्योगिक कानूनों से जकड़े औद्योगिक वातावरण के विकास में आ रहे अवरोधों को दूर करने के लिए आपने आदरणीय श्री लक्ष्मी निवास झुंझनुवाला एवं अन्य उद्यमियों के साथ मिलकर 1966 में मेवाड चेम्बर अ फ क मर्स एण्ड इंडस्ट्री की स्थापना की। तब से लगातार इस क्षेत्र में टेक्सटाइल उद्योग के विकास के लिए नई इकाइयों की स्थापना एवं अन्य उद्योगों के विकास के लिए पिछले 25 वर्षों में आपने राज्य एवं केन्द्र सरकार के स्तर पर सकारात्मक नीति निर्धारण में महत्वपूर्ण योगदान दिया है। समग्र औद्योगिक विकास में आपके केन्द्र एवं राज्य स्तर पर मंत्रीगण एवं अधिकारीगणों से आपके मधुर एवं व्यक्तिगत संबंधों की महती भूमिका रही है।

केन्द्र सरकार के तहत आने वाले कई विभागों की सलाहकार समितियों के सदस्य के रूप में आपने विभागों की कार्यप्रणाली को उन्नत करने एवं सेवाओं के विस्तार में महत्वपूर्ण योगदान दिया है। आप रेलवे के राष्ट्रीय उपयोगकर्ता सलाहकार समिति के दो बार एवं राष्ट्रीय कोल उपयोगकर्ता सलाहकार समिति के सदस्य रह चुके हैं।

भारतीय कला एवं संस्कृति के प्रसार के लिए आपने अभूतपूर्व योगदान दिया है। स्पिक मैके के कार्यक्रमों में सर्वाधिक सक्रिय सदस्य के रूप में आपने भारतीय शास्त्रीय संगीत, नृत्य, वाद्य, कला एवं गायन को शिक्षण संस्थाओं के विद्यार्थियों के मध्य पहुँचाने में अतुलनीय योगदान दिया है। बहुमुखी प्रतिभा सम्पन्न व्यक्तित्व आदरणीय श्री सूर्य प्रकाश जी नाथानी का अभिनन्दन करते हुए हम परमपिता परमेश्वर से आपके सुस्वास्थ्य, दीर्घायु तथा उज्ज्वल भविष्य की मंगल कामना करते हैं एवं आपसे सदैव प्रज्ज्वलित मार्गदर्शन की आशा रखते हैं।

दिनांक 20 मई 2017

सभी सदस्य — मेवाड चेम्बर अ फ क मर्स एण्ड इंडस्ट्री, भीलवाडा

मेवाड़ चेम्बर ऑफ कॉमर्स एण्ड इण्डस्ट्री, भीलवाड़ा
कार्यकारिणी समिति की बैठक दिनांक 20.05.2017

मेवाड़ चेम्बर ऑफ कॉमर्स एण्ड इण्डस्ट्री की कार्यकारिणी समिति की बैठक दिनांक 20.05.2017 को मेवाड़ चेम्बर भवन में सायं 4.30 बजे आयोजित की गई। बैठक की अध्यक्षता अध्यक्ष श्री दिनेश नौलखा ने की।

- मानद महासचिव श्री आर के जैन ने चेम्बर का वर्ष 2017-18 का अनुमानित बजट सदस्यों के सामने रखा। उन्होंने बताया कि वर्ष के दौरान आय अनुमानित 26.60 लाख होने की आशा है, जिसमें से लगभग 21.50 लाख अनुमानित व्यय लिया गया है। रुपये 3.00 लाख मेवाड चेम्बर डवलपमेन्ट ट्रस्ट में कॉरपस अनुदान देने के बाद लगभग 2.00 लाख रुपये शेष रहने की उम्मीद है। सदस्यों ने विचार विमर्श के बाद वर्ष 2017-18 के लिए प्रस्तुत बजट का अनुमोदन किया, जो निम्नानुसार है।

Particulars	AUDITED 31.03.2016	UNAUDITED 31.03.2017	BUDGETED 2017-18
INCOME			
Subscription Fees	10,72,750	11,05,000	1300000
Certification Fees	8,78,135	8,90,800	900000
Interest on FDR	2,06,638	2,03,000	160000
Miscellaneous Receipts(other than members	3,60,100	1,06,000	300000
Total Income	25,17,623	23,04,800	26,60,000
EXPENSES			
Salary & Wages			
Salary & Allowances	4,12,455	4,91,691	
Honararium Expenses	84,000	84,000	
Security Expenses	48,551	52,311	
	5,45,006	6,28,002	710000
Annual Report & Monthly Patrika			
MCCI-Annual Report	1,82,732	1,59,139	185000
MCCI Monthly Patrika	1,38,680	1,55,845	175000
	3,21,412	3,14,984	3,60,000
Activity Expenses			
Seminar Expenses	38,606	60,624	
Expenses on Various Programmes	1,01,692	1,70,317	
Function Expenses - Diwali	27938	30806	
Meeting Expenses	38308	37527	
	206544	299274	500000
Electricity & Water Expenses	108131	118889	150000
Telephone Expenses	24268	32693	36000
Cabel Connection, Internet/ Broadband Service	21845	24395	0
Subscription Charges	25,904	26,203	30000
Computer Software & Web Development Expenses	57,618	50,873	65000

Particulars	AUDITED 31.03.2016	UNAUDITED 31.03.2017	BUDGETED 2017-18
Office Expenses	55983	62594	90000
Postage Expenses	14111	13318	20000
Printing & Stationary Expenses	60416	58766	70000
New Year Diaries/Gift	3375	6622	10000
Newspaper & Periodicals Expenses	11397	15339	20000
AMC Charges	27370	15500	15500
Bank Charges	114	648	1000
Grant to Chittorgarh Chapter	21,300	18,950	24000
Conveyance & Expenses-	1520	2200	32000
Repair & Maintenance Expenses	22335	8130	12000
Depreciation	524	524	524
Miscellaneous Expenses	-	-	10000
	456211	455644	586024
Contribution to Corpus Fund of Mewar Chamber Devp. Trust	7,00,000	3,00,000	300000
SURPLUS	306896	288450	203976

4 नये सदस्यता प्रस्ताव :

मानद महासचिव ने निम्न नये सदस्यता प्रस्ताव कार्यकारणी समिति के सामने रखे। कार्यकारणी समिति ने सर्वसम्मति से निम्न नये सदस्यता प्रस्ताव स्वीकार किये :

क्र.	श्रेणी	सदस्य का नाम	प्रतिनिधि का नाम
1	एसोसियेट्स	मारुती फाइबर्स प्रा लि	श्री वी एस तिवाडी
2	एसोसियेट्स	मां भगवती टेक्सकॉन प्रा लि	श्री के जी लढ्ढा
3	एसोसियेट्स	विजेता टेक्सफेब प्रा लि	श्री ए के दादलानी
4	एसोसियेट्स	सुपर गोल्ड सुटिंग प्रा लि	श्री मनीष चाण्डक
5	एसोसियेट्स	श्री नाकोडा इन्फ्रास्टील प्रा लि	श्री अल्पेश सूर्या
6	एसोसियेट्स	अक्षत इंजिनियरिंग सर्विस	श्री बलवन्त राय लढ्ढा
7	एसोसियेट्स	स्विट कॉलेज	श्रीमति अर्पना सामसुखा
8	एसोसियेट्स	श्री कृष्णा मार्केटिंग	श्री गोविन्द असावा
9	एसोसियेट्स	डिस्काउण्ट तडका इण्डिया लिमिटेड	श्री राकेश कसेरा
10	एसोसियेट्स	श्री टेक इंजिनियर्स प्रा लि	श्री अरविन्द बजाज
11	एसोसियेट्स	सीता मार्केटिंग सर्विस	श्री चन्द्रकुमार संगतानी
12	एसोसियेट्स	एसएलबी फेब प्रा लि	श्री बिमल सिंह जैन
13	एसोसियेट्स	केमरीच फेब्रिक्स	श्री वैभव जैन
14	एसोसियेट्स	पीएमएस सिन्टेक्स प्रा लि	श्री संजय पारीक
15	एसोसियेट्स	प्रतिक्षा इण्डस्ट्रीज	श्री विनोद कुमार जैन
16	एसोसियेट्स	राठी पाइप एण्ड सेनेटरीवेयर्स	श्री सुधीर राठी
17	एसोसियेट्स	बीएस केमीकल्स	श्री बी एस डुडानी
18	एसोसियेट्स	अहम मार्केटिंग	श्री मिलापचन्द कोठारी

क्र.	श्रेणी	सदस्य का नाम	प्रतिनिधि का नाम
19	एसोसियेट्स	आकांक्षा इन्टरप्राइजेज	श्री अनिल खेमका
20	एसोसियेट्स	बीएमडी इन्टरनेशनल प्रा लि	श्री रविशंकर सिंह
21	एसोसियेट्स	सर्विकॉम रेयॉन इण्डिया	श्री विजय सिंह कोठारी
22	एसोसियेट्स	शुभलक्ष्मी फेब इंजिनियर्स प्रा लि	श्री ओ पी जागेटिया
23	एसोसियेट्स	माहेश्वरी इलेक्ट्रीकल्स	श्री दीपक मेलाना
24	एसोसियेट्स	अग्रवाल इज्यूकेशन सर्विस प्रा लि	श्री अभिषेक लोहिया
25	एसोसियेट्स	भीलवाडा जिला दुग्ध उत्पादक सह.संघ लिमिटेड	श्री एल के जैन
26	एसोसियेट्स	मेट्रो सलज प्रा लि	श्री शालिन मेहता
27	साधारण	अंकित हिरण एण्ड एसोसियेट्स	श्री अंकित हिरण
28	साधारण	सुनील मशीनरी स्टोर	श्री सुनील खमेसरा
29	साधारण	स्मार्ट ट्रेडर्स	श्री के सी जैन
30	साधारण	संदीप सुभाष जैन एण्ड कम्पनी	श्री संदीप जैन
31	साधारण	सुश्री सुमित्रा कांटिया	सुश्री सुमित्रा कांटिया
32	साधारण	सुरेश चन्द्र अग्रवाल (एडवोकेट)	श्री एस सी अग्रवाल
33	साधारण	श्री पवन पंवार (एडवोकेट)	श्री पवन पंवार
34	साधारण	बंशीधर कोगटा	श्री बंशीधर कोगटा
35	साधारण	एकेजेआरएस एण्ड एसोसियेट्स	श्री अशोक जैथलिया

1 अन्य बिन्दु अध्यक्ष महोदय की अनुमति से –

मानद महासचिव ने अध्यक्ष महोदय की अनुमति से निम्न बिन्दु सदस्यों के सूचना / विचारार्थ रखे:—

- 1) उन्होंने बताया कि नेशनल ग्रीन ट्रिब्यूनल ने बिना अनुमति के पेटकॉक का ईंधन के तौर पर इस्तेमाल करने को बन्द करने का आदेश दिया है। ट्रिब्यूनल ने अनुमति प्राप्त करने के लिए 2 माह का समय दिया है। भीलवाडा के विभिन्न प्रोसेस हाउस ईंधन के रूप में पेटकॉक का उपयोग कर रहे हैं। अतः उन्हें आवश्यक अनुमति लेनी होगी। श्री वी के सोडानी ने बताया कि यह प्रकरण प्रोसेस हाउस के ध्यान में है एवं अनुमति के लिए अपने स्तर पर आवश्यक कार्यवाही कर रहे हैं।
- 2) मानद महासचिव ने बताया कि नेशनल ग्रीन ट्रिब्यूनल ने यह आदेश जारी किये हैं कि सभी उद्योग (वर्तमान में स्थापित एवं भविष्य में लगने वाले) बोरवेल से पानी निकालकर उपयोग करने के लिए केन्द्रीय भूजल विभाग से एनओसी प्राप्त करने के लिए 31 मई 2017 तक आवश्यक रूप से आवेदन करना होगा। चि गौडगढ के श्री विपिन लढ्ढा ने बताया कि 30-40 वर्ष पूर्व लगे हुए उद्योगों ने उस समय रीको या अन्य संबंधित विभाग से एनओसी लेकर बोरवेल खुदवाये थे। मार्बल कटिंग इकाईयों में पानी का उपयोग बहुत कम होता है। कई उद्योगों में बोरवेल का उपयोग पेयजल के लिए किया जाता है। ऑनलाइन आवेदन करने की प्रक्रिया बहुत जटिल है, आदि। इस पर यह निर्णय लिया गया कि चेम्बर यह प्रकरण सभी सदस्यों के ध्यान में लावे एवं चि गौडगढ से मार्बल उद्योग के प्रतिनिधि एक प्रतिवेदन प्रारूप बनाकर भेजे। जिसे चेम्बर के स्तर से मंत्रालय एवं विभाग के साथ उठाया जाये।

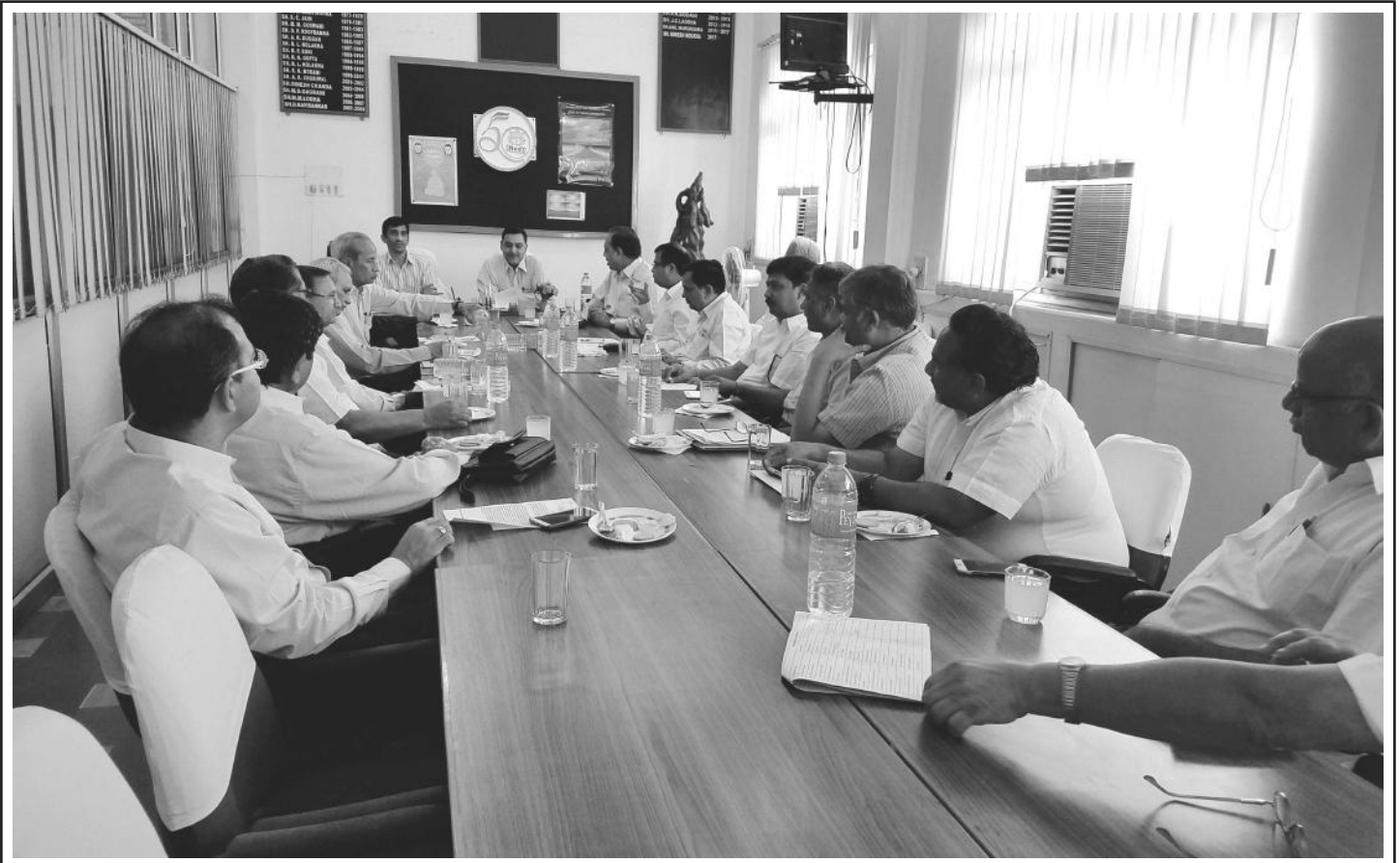
अन्त में बैठक सधन्यवाद समाप्त हुई।

(आर के जैन)

मानद महासचिव

कार्यकारणी समिति की दिनांक 20.05.2017 को उपस्थित सदस्यों की सूची निम्नानुसार है –

- | | |
|-------------------------|---------------------------------------|
| 1 श्री दिनेश नौलखा | नितिन स्पिनर्स लिमिटेड |
| 2 श्री आर के जैन | आर के जैन एण्ड एसोसियेट्स |
| 3 श्री जे के बागडोदिया | मंगलम यार्न एजेन्सीज |
| 4 श्री एन एन जिन्दल | जिन्दल मार्बल प्रा लि |
| 5 श्री के के मोदी | मोडटेक्स टेक्सट्राईजर्स प्रा लि |
| 6 श्री वी के मानसिंगका | |
| 7 श्री एम डी गगराणी | मंजुश्री सिन्टेक्स प्रा लि |
| 8 डॉ पी एम बेसवाल | रंजन सुटिंग प्रा लि |
| 9 श्री वी के सोडानी | संगम इण्डिया लिमिटेड (प्रोसेस डिविजन) |
| 10 श्री मोहन सिंह | ए इन्फ्रास्ट्रक्चर लिमिटेड |
| 11 श्री एम डी पाण्डे | भीलवाडा अरबन कॉर्पोरेटिव बैंक लिमिटेड |
| 12 श्री रामेश्वर काबरा | रोलेक्स प्रोसेसर्स प्रा लि |
| 13 श्री जी सी जैन | संगम इण्डिया लिमिटेड |
| 14 श्री ए के गर्ग | टीपीएल इण्डस्ट्रीज लिमिटेड |
| 15 श्री कैलाश प्रहलादका | भीलवाडा टेक्सटाइल एजेंट एसोसियेशन |
| 16 श्री मुकनसिंह राठौड | भीलवाडा टेक्सटाइल ट्रेड फेडरेशन |
| 17 श्री विपिन लढ्ढा | प्रशान्त मार्बल प्रा लि |



SCHEDULE OF GST RATES FOR SERVICES AS APPROVED BY GST COUNCIL

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

Sr. No.	DESCRIPTION OF SERVICES	GST RATE
1	Transport of goods by rail	5% with ITC of input services
2	Transport of passengers by rail (other than sleeper class)	5% with ITC of input services
3	Services of goods transport agency (GTA) in relation to transportation of goods [other than used household goods for personal use]	5% No ITC
4	Services of goods transport agency in relation to transportation of used household goods for personal use.	5% No ITC
5	Transport of goods in a vessel including services provided or agreed to be provided by a person located in non-taxable territory to a person located in non-taxable territory by way of transportation of goods by a vessel from a place outside India up to the customs station of clearance in India	5% with ITC of input services
6	Renting of motorcab (If fuel cost is borne by the service recipient, then 18% GST will apply)	5% No ITC
7	Transport of passengers, by- (i) Air conditioned contract/stage carriage other than motorcab; (ii) A radio taxi.	5% No ITC
8	Transport of passengers by air in economy class	5% with ITC of input services
9	Transport of passengers, with or without accompanied belongings, by air, embarking from or terminating in a Regional Connectivity Scheme Airport.	5% with ITC of input services
10	Supply of tour operators' services	5% No ITC
11	Leasing of aircrafts under Schedule II [5 (f)] by a scheduled airlines for scheduled operations	5% with ITC of input services
12	Selling of space for advertisement in print media	5% With Full ITC
13	Services by way of job work in relation to printing of newspapers;	5% With Full ITC
14	Transport of goods in containers by rail by any person other than Indian Railways	12% With Full ITC
15	Transport of passengers by air in other than economy class	12% With Full ITC
16	Supply of Food/drinks in restaurant not having facility of air-conditioning or central heating at any time during the year and not having licence to serve liquor.	12% With Full ITC
17	Renting of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having room tariff Rs.1000 and above but less than Rs.2500 per room per day	12% With Full ITC
18	Services provided by foreman of chit fund in relation to chit	12% with ITC of input services
19	Construction of a complex, building, civil structure or a part thereof, intended for sale to a buyer, wholly or partly. [The value of land is included in the amount charged from the service recipient]	12% With Full ITC but no refund of overflow of ITC

SCHEDULE OF GST RATES FOR SERVICES AS APPROVED BY GST COUNCIL

Sr. No.	DESCRIPTION OF SERVICES	GST RATE
20	Temporary transfer or permitting the use or enjoyment of any Intellectual Property (IP) to attract the same rate as in respect of permanent transfer of IP;	5% with ITC of input services
21	Supply of Food/drinks in restaurant having licence to serve liquor	5% with ITC of input services
22	Supply of Food/drinks in restaurant having facility of air-conditioning or central heating at any time during the year	5% with ITC of input services
23	Supply of Food/drinks in outdoor catering	18% With Full ITC
24	Renting of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes where room tariff of Rs 2500/- and above but less than Rs 5000/- per room per day	18% With Full ITC
25	Bundled service by way of supply of food or any other article of human consumption or any drink, in a premises (including hotel, convention center, club, pandal, shamiana or any other place, specially arranged for organizing a function) together with renting of such premises	18% With Full ITC
26	Services by way of admission or access to circus, Indian classical dance including folk dance, theatrical performance, drama	18% With Full ITC
27	Composite supply of Works contract as defined in clause 119 of section 2 of CGST Act	18% With Full ITC
28	Services by way of admission to entertainment events or access to amusement facilities including exhibition of cinematograph films, theme parks, water parks, joy rides, merry-go rounds, go-carting, casinos, race-course, ballet, any sporting event such as IPL and the like;	28% With Full ITC
29	Services provided by a race club by way of totalisator or a licensed bookmaker in such club;	28% With Full ITC
30	Gambling;	28% With Full ITC
31	Supply of Food/drinks in air-conditioned restaurant in 5-star or above rated Hotel	28% With Full ITC
32	Accommodation in hotels including 5 star and above rated hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes, where room rent is Rs 5000/- and above per night per room	28% With Full ITC
33	Transfer of the right to use any goods for any purpose (whether or not for a specified period) for cash, deferred payment or other valuable consideration (supply of service) to attract the same GST rate and compensation cess as applicable on supply of similar goods which involves any transfer of title in goods (supply of goods)	Same rate of GST and compensation cess as on supply of similar goods
34	Any transfer of right in goods or of undivided share in goods without the transfer of title thereof (supply of services) to attract the same GST rate and compensation cess as applicable on supply of similar goods which involves any transfer of title in goods (supply of goods).	Same rate of GST and compensation cess as on supply of similar goods
35	Supply consisting of transfer of title in goods under an agreement which stipulates that property in goods shall pass at a future date upon payment of full consideration as agreed (supply of goods): value of leasing services shall be included in the value of goods supplied.	GST and compensation cess as on supply of similar goods
36	All other services not specified elsewhere	18% With Full ITC

SERVICE TAX EXEMPTIONS TO BE CONTINUED IN GST AS DECIDED BY GST COUNCIL

Sr. No.	SERVICES
1	<p>Services by Government or a local authority excluding the following services-</p> <p>(i) services by the Department of Posts by way of speed post, express parcel post, life insurance, and agency services provided to a person other than Government;</p> <p>(ii) services in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport;</p> <p>(iii) transport of goods or passengers; or</p> <p>(iv) any service, other than services covered under clauses (i) to (iii) above, provided to business entities.</p>
2	Services by the Reserve Bank of India
3	Services by a foreign diplomatic mission located in India
4	<p>Services relating to cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products or agricultural produce by way of-</p> <p>(i) agricultural operations directly related to production of any agricultural produce including cultivation, harvesting, threshing, plant protection or testing or</p> <p>(ii) supply of farm labour;</p> <p>(iii) processes carried out at an agricultural farm including tending, pruning, cutting, harvesting, drying, cleaning, trimming, sun drying, fumigating, curing, sorting, grading, cooling or bulk packaging and such like operations which do not alter the essential characteristics of agricultural produce but make it only marketable for the primary market;</p> <p>(iv) renting or leasing of agro machinery or vacant land with or without a structure incidental to its use;</p> <p>(v) loading, unloading, packing, storage or warehousing of agricultural produce;</p> <p>(vi) agricultural extension services;</p> <p>(vii) services by any Agricultural Produce Marketing Committee or Board or services provided by a commission agent for sale or purchase of agricultural produce.</p>
5	Service by way of access to a road or a bridge on payment of toll charges
6	Transmission or distribution of electricity by an electricity transmission or distribution utility
7	Services by way of renting of residential dwelling for use as residence
8	<p>Services by way of-</p> <p>(i) extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount (other than interest involved in credit card services);</p> <p>(ii) inter se sale or purchase of foreign currency amongst banks or authorised dealers of foreign exchange or amongst banks and such dealers;</p>
9	<p>Services by way of transportation of goods</p> <p>(i) by road except the services of-</p> <p>(A) a goods transportation agency; or</p> <p>(B) a courier agency;</p>

SERVICE TAX EXEMPTIONS TO BE CONTINUED IN GST AS DECIDED BY GST COUNCIL

Sr. No.	SERVICES
	(ii) by inland waterways;
10	Services provided to the United Nations or a specified international organization. Exemption may be notified by way of issuing notification under section 55 of CGST/SGST Act.
11	Services provided by operators of the Common Bio-medical Waste Treatment Facility to a clinical establishment by way of treatment or disposal of bio-medical waste or the processes incidental thereto;
12	Services by a veterinary clinic in relation to health care of animals or birds;
13	Services by an entity registered under section 12AA of the Income tax Act, 1961 (43 of 1961) by way of charitable activities; [Charitable activities may be defined as presently in notification No 25/2012-ST.
14	Services by a specified organisation in respect of a religious pilgrimage facilitated by the Ministry of External Affairs of the Government of India, under bilateral arrangement;
15	Services provided by- (a) an arbitral tribunal to - (i) any person other than a business entity; or (ii) a business entity with a turnover up to rupees twenty lakh (ten lakh rupees in a special category state) in the preceding financial year; (b) a partnership firm of advocates or an individual as an advocate other than a senior advocate, by way of legal services to- (i) an advocate or partnership firm of advocates providing legal services; (ii) any person other than a business entity; or (iii) a business entity with a turnover up to rupees twenty lakh (ten lakh rupees in a special category state) in the preceding financial year; or (c) a senior advocate by way of legal services to- (i) any person other than a business entity; or (ii) a business entity up to rupees twenty lakh (ten lakh rupees in a special category state) in the preceding financial year;
16	Services provided,- (a) by an educational institution to its students, faculty and staff; (b) to an educational institution, by way of,- (i) transportation of students, faculty and staff; (ii) catering, including any mid-day meals scheme sponsored by the Government; (iii) security or cleaning or house-keeping services performed in such educational institution; (iv) services relating to admission to, or conduct of examination by, such institution; upto higher secondary. Provided that nothing contained in clause (b) of this entry shall apply to an educational institution other than an institution providing services by way of pre-school education and education up to higher secondary school or equivalent

SERVICE TAX EXEMPTIONS TO BE CONTINUED IN GST AS DECIDED BY GST COUNCIL

Sr. No.	SERVICES
17	<p>Services provided by the Indian Institutes of Management, as per the guidelines of the Central Government, to their students, by way of the following educational programmes, except Executive Development Programme, -</p> <p>(a) two year full time residential Post Graduate Programmes in Management for the Post Graduate Diploma in Management, to which admissions are made on the basis of Common Admission Test (CAT), conducted by Indian Institute of Management;</p> <p>(b) fellow programme in Management;</p> <p>(c) five year integrated programme in Management.</p>
18	<p>Services provided to a recognized sports body by-</p> <p>(a) an individual as a player, referee, umpire, coach or team manager for participation in a sporting event organized by a recognized sports body;</p> <p>(b) another recognised sports body;</p>
19	<p>Services by an artist by way of a performance in folk or classical art forms of (i) music, or (ii) dance, or (iii) theatre, if the consideration charged for such performance is not more than one lakh and fifty thousand rupees:</p> <p>Provided that the exemption shall not apply to service provided by such artist as a brand ambassador;</p>
20	Services by way of collecting or providing news by an independent journalist, Press Trust of India or United News of India;
21	<p>Services by way of giving on hire -</p> <p>(a) to a state transport undertaking, a motor vehicle meant to carry more than twelve passengers; or</p> <p>(b) to a goods transport agency, a means of transportation of goods;</p>
22	<p>Transport of passengers, with or without accompanied belongings, by -</p> <p>(a) air, embarking from or terminating in an airport located in the state of Arunachal Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, or Tripura or at Bagdogra located in West Bengal;</p> <p>(b) non-airconditioned contract carriage other than radio taxi, for transportation of passengers, excluding tourism, conducted tour, charter or hire; or</p> <p>(c) stage carriage other than air-conditioned stage carriage</p>
23	Services of life insurance business provided by way of annuity under the National Pension System regulated by Pension Fund Regulatory and Development Authority of India (PFRDA) under the Pension Fund Regulatory And Development Authority Act, 2013 (23 of 2013)
24	Services of life insurance business provided or agreed to be provided by the Army, Naval and Air Force Group Insurance Funds to members of the Army, Navy and Air Force, respectively, under the Group Insurance Schemes of the Central Government
25	<p>Services provided by an incubatee up to a total turnover of fifty lakh rupees in a financial year subject to the following conditions, namely:-</p> <p>(a) the total turnover had not exceeded fifty lakh rupees during the preceding financial year; and</p> <p>(b) a period of three years has not been elapsed from the date of entering into an agreement as an incubatee;</p>
26	<p>Service by an unincorporated body or a non-profit entity registered under any law for the time being in force, to its own members by way of reimbursement of charges or share of contribution -</p> <p>(a) as a trade union;</p>

SERVICE TAX EXEMPTIONS TO BE CONTINUED IN GST AS DECIDED BY GST COUNCIL

Sr. No.	SERVICES
	(b) for the provision of carrying out any activity which is exempt from the levy of GST; or (c) up to an amount of five thousand rupees per month per member for sourcing of goods or services from a third person for the common use of its members in a housing society or a residential complex;
27	Services by an organiser to any person in respect of a business exhibition held outside India;
28	Services by way of slaughtering of animals;
29	Services received from a provider of service located in a non-taxable territory by - (a) Government, a local authority, a governmental authority or an individual in relation to any purpose other than commerce, industry or any other business or profession; (b) an entity registered under section 12AA of the Income tax Act, 1961 (43 of 1961) for the purposes of providing charitable activities; or (c) a person located in a non-taxable territory; Provided that the exemption shall not apply to - (i) online information and database access or retrieval services received by persons specified in clause (a) or clause (b); or (ii) services by way of transportation of goods by a vessel from a place outside India up to the customs station of clearance in India received by persons specified in clause (c);
30	Services of public libraries by way of lending of books, publications or any other knowledge-enhancing content or material;
31	Services by Employees' State Insurance Corporation to persons governed under the Employees' Insurance Act, 1948 (34 of 1948);
32	Services by way of transfer of a going concern, as a whole or an independent part thereof;
33	Services by way of public conveniences such as provision of facilities of bathroom, washrooms, lavatories, urinal or toilets;
34	Services by government, local authority or governmental authority by way of any activity in relation to any function entrusted to a municipality under Article 243 W of the Constitution.
35	Services received by the Reserve Bank of India, from outside India in relation to management of foreign exchange reserves;
36	Services provided by a tour operator to a foreign tourist in relation to a tour conducted wholly outside India.
37	Services by way of pre-conditioning, pre-cooling, ripening, waxing, retail packing, labelling of fruits and vegetables which do not change or alter the essential characteristics of the said fruits or vegetables;
38	Services by way of admission to a museum, national park, wildlife sanctuary, tiger reserve or zoo;
39	Services provided by Government or a local authority to a business entity with a turnover up to rupees twenty lakh (ten lakh rupees in a special category state) in the preceding financial year. Explanation.- For the purposes of this entry, it is hereby clarified that the provisions of this entry shall not be applicable to (a) services at S. No. 1 (i), (ii) and (iii); and (b) services by way of renting of immovable property;
40	Services provided by Employees Provident Fund Organisation (EPFO) to persons governed under the Employees Provident Funds and Miscellaneous Provisions Act, 1952 (19 of 1952);

SERVICE TAX EXEMPTIONS TO BE CONTINUED IN GST AS DECIDED BY GST COUNCIL

Sr. No.	SERVICES
41	Services provided by Insurance Regulatory and Development Authority of India (IRDA) to insurers under the Insurance Regulatory and Development Authority of India Act, 1999 (41 of 1999);
42	Services provided by Securities and Exchange Board of India (SEBI) set up under the Securities and Exchange Board of India Act, 1992 (15 of 1992) by way of protecting the interests of investors in securities and to promote the development of, and to regulate, the securities market;
43	Services provided by National Centre for Cold Chain Development under Ministry of Agriculture, Cooperation and Farmer's Welfare by way of cold chain knowledge dissemination;
44	Services by way of transportation of goods by an aircraft from a place outside India upto the customs station of clearance in India.
45	Services provided by Government or a local authority to another Government or local authority: Provided that nothing contained in this entry shall apply to services at S. No. 1 (i), (ii) and (iii) above
46	Services provided by Government or a local authority by way of issuance of passport, visa, driving licence, birth certificate or death certificate.
47	Services provided by Government or a local authority by way of tolerating non-performance of a contract for which consideration in the form of fines or liquidated damages is payable to the Government or the local authority under such contract;
48	Services provided by Government or a local authority by way of- (a) registration required under any law for the time being in force; (b) testing, calibration, safety check or certification relating to protection or safety of workers, consumers or public at large, including fire license, required under any law for the time being in force;
49	Services provided by Government or a local authority by way of assignment of right to use natural resources to an individual farmer for cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products;
50	Services by Government, a local authority or a governmental authority by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution: this shall be continued by way of notification under section 7(2)(b) of CGST/SGST Acts.
51	Services provided by Government or a local authority by way of assignment of right to use any natural resource where such right to use was assigned by the Government or the local authority before the 1st April, 2016: Provided that the exemption shall apply only to service tax payable on one time charge payable, in full upfront or in installments, for assignment of right to use such natural resource;
52	Services provided by Government or a local authority by way of allowing a business entity to operate as a telecom service provider or use radiofrequency spectrum during the period prior to 1st April, 2016, on payment of licence fee or spectrum user charges, as the case may be;
53	Services provided by Government by way of deputing officers after office hours or on holidays for inspection or container stuffing or such other duties in relation to import export cargo on payment of Merchant Overtime charges (MOT).
54	Services by an acquiring bank, to any person in relation to settlement of an amount upto two thousand rupees in a single transaction transacted through credit card, debit card, charge card or other payment card service. Explanation. - For the purposes of this entry, "acquiring bank" means any banking company, financial institution including non-banking financial company or any other person, who makes the payment to any person who accepts such card
55	Services of leasing of assets (rolling stock assets including wagons, coaches, locos) by Indian Railways Finance Corporation to Indian Railways
56	Services provided by any person for official use of a foreign diplomatic mission or consular post in India or for personal use or for the use of the family members of diplomatic agents or career consular officers posted therein. This exemption is available on reciprocal basis based on a certificate issued by MEA (Protocol Division):

SERVICE TAX EXEMPTIONS TO BE CONTINUED IN GST AS DECIDED BY GST COUNCIL

Sr. No.	SERVICES
	this shall be continued by way of notification under section 55 of CGST/SGST Acts.
57	Taxable services, provided or to be provided, by a Technology Business Incubator (TBI) or a Science and Technology Entrepreneurship Park (STEP) recognized by the National Science and Technology Entrepreneurship Development Board (NSTEDB) of the Department of Science and Technology, Government of India or bio-incubators recognized by the Biotechnology Industry Research Assistance Council, under Department of Biotechnology, Government of India;
58	Taxable service provided by State Government Industrial Development Corporations/ Undertakings to industrial units by way of granting long term (thirty years, or more) lease of industrial plots from so much of tax leviable thereon, as is leviable on the one time upfront amount (called as premium, salami, cost, price, development charges or by any other name) payable for such lease.
59	Services provided to the government by way of transport of passengers with or without accompanied belongings, by air, embarking from or terminating at a regional connectivity scheme airport, against consideration in the form of viability gap funding (VGF). Provided that nothing contained in this entry shall apply on or after the expiry of a period of 1 year from the date of commencement of operations of the regional connectivity scheme airport as notified by the Ministry of Civil Aviation
60	Services provided by cord blood banks by way of preservation of stem cells or any other service in relation to such preservation;
61	Services by way of training or coaching in recreational activities relating to,- (i) arts or culture. or (ii) sports by charitable entities registered under section 12AA of Income tax Act, 1961;
62	Any services provided by, _ (i) the National Skill Development Corporation set up by the Government of India; (ii) a Sector Skill Council approved by the National Skill Development Corporation; (iii) an assessment agency approved by the Sector Skill Council or the National Skill Development Corporation; (iv) a training partner approved by the National Skill Development Corporation or the Sector Skill Council in relation to (a) the National Skill Development Programme implemented by the National Skill Development Corporation; or (b) a vocational skill development course under the National Skill Certification and Monetary Reward Scheme; or (c) any other Scheme implemented by the National Skill Development Corporation.
63	Services of assessing bodies empanelled centrally by Directorate General of Training, Ministry of Skill Development and Entrepreneurship by way of assessments under Skill Development Initiative (SDI) Scheme
64	Services provided by training providers (Project implementation agencies) under Deen Dayal Upadhyaya Grameen Kaushalya Yojana under the Ministry of Rural Development by way of offering skill or vocational training courses certified by National Council For Vocational Training.
65	Services by way of sponsorship of sporting events organised,- (a) by a national sports federation, or its affiliated federations, where the participating teams or individuals represent any district, State, zone or Country; (b) by Association of Indian Universities, Inter-University Sports Board, School Games Federation of India, All India Sports Council for the Deaf, Paralympic Committee of India or Special Olympics Bharat; (c) by Central Civil Services Cultural and Sports Board;

SERVICE TAX EXEMPTIONS TO BE CONTINUED IN GST AS DECIDED BY GST COUNCIL

Sr. No.	SERVICES
	(d) as part of national games, by Indian Olympic Association; or (e) under Panchayat Yuva Kreedha Aur Khel Abhiyaan (PYKKA) Scheme;
66	Services provided by way of pure labour contracts of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of a civil structure or any other original works pertaining to the Beneficiary-led individual house construction / enhancement under the Housing for All (Urban) Mission/Pradhan Mantri Awas Yojana (PMAY);
67	Services by way of pure labour contracts of construction, erection, commissioning, or installation of original works pertaining to a single residential unit otherwise than as a part of a residential complex;
68	<p>Services of general insurance business provided under following schemes -</p> <ul style="list-style-type: none"> (a) Hut Insurance Scheme; (b) Cattle Insurance under Swarnajayanti Gram Swarozgar Yojna (earlier known as Integrated Rural Development Programme); (c) Scheme for Insurance of Tribals; (d) Janata Personal Accident Policy and Gramin Accident Policy; (e) Group Personal Accident Policy for Self-Employed Women; (f) Agricultural Pumpset and Failed Well Insurance; (g) Premium collected on export credit insurance; (h) Weather Based Crop Insurance Scheme or the Modified National Agricultural Insurance Scheme, approved by the Government of India and implemented by the Ministry of Agriculture; (i) Jan Arogya Bima Policy; (j) National Agricultural Insurance Scheme (Rashtriya Krishi Bima Yojana); (k) Pilot Scheme on Seed Crop Insurance; (l) Central Sector Scheme on Cattle Insurance; (m) Universal Health Insurance Scheme; (n) Rashtriya Swasthya Bima Yojana; or (o) Coconut Palm Insurance Scheme; (p) Pradhan Mantri Suraksha Bima Yojana; (q) Niramaya Health Insurance Scheme implemented by Trust constituted under the provisions of the National Trust for the Welfare of Persons with Autism, Cerebral Palsy, Mental Retardation and Multiple Disabilities Act, 1999 (44 of 1999); or (r) Any other insurance scheme of the State Government as may be notified by Government of India on the recommendation of GSTC.
69	<p>Services of life insurance business provided under following schemes -</p> <ul style="list-style-type: none"> (a) Janashree Bima Yojana (JBY); or (b) Aam Aadmi Bima Yojana (AABY); (c) Life micro-insurance product as approved by the Insurance Regulatory and Development Authority, having maximum amount of cover of fifty thousand rupees; (d) Varishtha Pension Bima Yojana;

SERVICE TAX EXEMPTIONS TO BE CONTINUED IN GST AS DECIDED BY GST COUNCIL

Sr. No.	SERVICES
	(e) Pradhan Mantri Jeevan Jyoti Bima Yojana; (f) Pradhan Mantri Jan Dhan Yojana; (g) Pradhan Mantri Vaya Vandana Yojana; and (h) Any other insurance scheme of the State Government as may be notified by Government of India on the recommendation of GSTC.
70	Services by way of collection of contribution under Atal Pension Yojana (APY).
71	Services by way of collection of contribution under any pension scheme of the State Governments.
72	Service of transportation of passengers, with or without accompanied belongings, by- (i) railways in a class other than- (A) first class; or (B) an air-conditioned coach; (ii) metro, monorail or tramway; (iii) inland waterways; (iv) public transport, other than predominantly for tourism purpose, in a vessel between places located in India; and (v) metered cabs or auto rickshaws (including E-rickshaws);
73	Services by a person by way of- (a) conduct of any religious ceremony; (b) renting of precincts of a religious place meant for general public, owned or managed by an entity registered as a charitable or religious trust under section 12AA of the Income-tax Act, 1961 (hereinafter referred to as the Income-tax Act), or a trust or an institution registered under sub clause (v) of clause (23C) of section 10 of the Income-tax Act or a body or an authority covered under clause (23BBA) of section 10 of the Income-tax Act: Provided that nothing contained in (b) of this exemption shall apply to,- (i) renting of rooms where charges are Rs 1000/- or more per day; (ii) renting of premises, community halls, kalyanmandapam or open area, etc where charges are Rs 10,000/- or more per day; (iii) renting of shops or other spaces for business or commerce where charges are Rs 10,000/- or more per month.
74	Services by a hotel, inn, guest house, club or campsite, by whatever name called, for residential or lodging purposes, having declared tariff of a unit of accommodation less than one thousand rupees per day or equivalent;
75	Services by way of transportation by rail or a vessel from one place in India to another of the following goods - (a) relief materials meant for victims of natural or man-made disasters, calamities, accidents or mishap; (b) defence or military equipments; (c) newspaper or magazines registered with the Registrar of Newspapers; (d) railway equipments or materials; (e) agricultural produce; (f) milk, salt and food grain including flours, pulses and rice; and (g) organic manure
76	Services provided by a goods transport agency, by way of transport in a goods carriage of,-

SERVICE TAX EXEMPTIONS TO BE CONTINUED IN GST AS DECIDED BY GST COUNCIL

Sr. No.	SERVICES
	<ul style="list-style-type: none"> (a) agricultural produce; (b) goods, where gross amount charged for the transportation of goods on a consignment transported in a single carriage does not exceed one thousand five hundred rupees; (c) goods, where gross amount charged for transportation of all such goods for a single consignee does not exceed rupees seven hundred fifty; (d) milk, salt and food grain including flour, pulses and rice; (e) organic manure; (f) newspaper or magazines registered with the Registrar of Newspapers; (g) relief materials meant for victims of natural or man-made disasters, calamities, accidents or mishap; or (h) defence or military equipment's;
77	<p>Services by the following persons in respective capacities -</p> <ul style="list-style-type: none"> (a) business facilitator or a business correspondent to a banking company with respect to accounts in its rural area branch; (b) any person as an intermediary to a business facilitator or a business correspondent with respect to services mentioned in clause (g); or (c) business facilitator or a business correspondent to an insurance company in a rural area;
78	Carrying out an intermediate production process as job work in relation to cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products or agricultural produce;
79	Services by way of loading, unloading, packing, storage or warehousing of rice;
80	<p>Services by way of right to admission to, -</p> <ul style="list-style-type: none"> (i) circus, dance, or theatrical performance including drama or ballet; (ii) award function, concert, pageant, musical performance or any sporting event other than a recognized sporting event; (iii) recognised sporting event; <p>where the consideration for admission is not more than Rs 250 per person in (i), (ii) and (iii) above.</p>
81	<p>Services provided by Government or a local authority where the gross amount charged for such services does not exceed Rs.5000/.</p> <p>Provided that nothing contained in this entry shall apply to services S. No. 1 (i), (ii) and (iii) above: Provided further that in case where continuous supply of service, as defined in sub-section (33) of section 2 of the CGST Act, 2017, is provided by the Government or a local authority, the exemption shall apply only where the gross amount charged for such service does not exceed Rs. 5000/- in a financial year; [This may be continued by way of an omnibus threshold exemption from payment of GST under section 9(4) of CGST/SGST Act in respect of supplies upto Rs 10,000/-].</p>
82	<ul style="list-style-type: none"> (i) Health care services by a clinical establishment, an authorised medical practitioner or para-medics; (ii) Services provided by way of transportation of a patient in an ambulance, other than those specified in (i) above; <p>New Exemption:</p>
83	Services provided by the Goods and Services Tax Network (GSTN) to the Central Government or State Governments/Union Territories for implementation of Goods and Services Tax (GST)

पूर्व मानद महासचिव श्री एस पी नाथानी का सम्मान समारोह-20.05.2017



श्री एस पी नाथानी को अभिनन्दन पत्र समर्पित करते चेम्बर पदाधिकारी





एक झलक जिंदल सॉ लि. के विभिन्न सराहनीय कार्यों पर



सामाजिक दायित्व की गतिविधियों का विवरण

जल स्वावलम्बन अभियान मानाराह के अर्न्तगत जिंदल सॉ लि. द्वारा मिले 9 कार्य गोट हिलो मिलनकी लागत 53.00 लाख मिले में अनुकरणीय योजना

जिंदल सॉ लि. व नगर परिषद भीलवाड़ा के अनुबंध के अनुसार शहर के पाकों, नालियों एवं नाली के रखरखाव हेतु जिंदल सॉ लि. द्वारा 565 लाख रुपये सालाना दिए जा रहे हैं।

स्वच्छ भारत अभियान के तहत महात्मा गांधी अस्पताल में आन्तरिक परिसर व 110 चौकालयी में साईंजीतिक तरीके से साफ- सफाई हेतु कम्पनी द्वारा 40 लाख रुपये वार्षिक खर्च किए जा रहे हैं।

पुर, सुरास, पोखल, सगोडी व कोटडी के गांवों में सामाजिक सरोकार के तहत विकास कार्यों हेतु 175 लाख की धन राशि खर्च की जा रही है

गांवों में शिक्षा विकास हेतु निर्माण कार्य

सुरास चंद बालक बस निर्माण



सुरास स्कूल : किरन रोड

कोटडी स्कूल : किरन रोड

सुरास स्कूल : किरन रोड

कोटडी स्कूल : किरन रोड

सुरास स्कूल : किरन रोड

कोटडी स्कूल : किरन रोड

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कोटडी स्कूल : किरन रोड

सुरास स्कूल : किरन रोड

कोटडी स्कूल : किरन रोड

जल संरक्षण की मुहिम :

भीलवाड़ा शहर के सीवरेज का दूषित पानी जिंदल सॉ द्वारा सवारी गवे सीवरेज वाटर ट्रीटमेंट प्लांट (STP) के माध्यम से ट्रीट कर 23 कि.मी. पाईप लाईन द्वारा प्लांट में प्रवेश किया जा रहा है। टिल्टरी लागत 35 करोड़ व सक्षम 10 MLD है। जिंदल का यह प्रयास पानी बचाव की दिशा में बड़ी रोशनी लेकर आ रहा है।

जल संरक्षण अभियान में सहयोग के लिए भण्डार समान



हुवासा रिप्लेक्स स्टोरी (अनला 10 एप्लेडी)



पूरा बरिफ विचारक को अधिक सहयोग



Jindal Saw Ltd.

Near Tiranga Hills, Village Pur, Tehsil & District: Bhilwara

