



वर्ष 48 अंक 9  
30 सितम्बर 2018

# मेवाड़ चेम्बर पत्रिका

(मेवाड़ चेम्बर ऑफ कामर्स एण्ड इण्डस्ट्री का मासिक पत्र)

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राजसमन्द एवं भीलवाड़ा का सम्भागीय चेम्बर

**मेवाड़ चेम्बर ऑफ कामर्स एण्ड इण्डस्ट्री**

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27 सितम्बर 2018 को राजस्थान एमएसएमई फाइनेंस समिट 2018 में श्री रामचरण बोहरा, सांसद जयपुर से स्मृति चिन्ह प्राप्त करते हुए मानद महासचिव श्री आर के जैन।



राजस्थान एमएसएमई फाइनेंस समिट 2018 को सम्बोधित करते हुए श्री रामचरण बोहरा, सांसद जयपुर।



8 सितम्बर 2018 को आईटीसी पर कार्यशाला को सम्बोधित करते हुए अध्यक्ष श्री दिनेश नौलखा।



आईटीसी पर कार्यशाला में उपस्थित उद्यमी एवं कर विशेषज्ञ।



सीजीएसटी के सहायक आयुक्त श्री अनिरुद्ध वैष्णव को स्मृति चिन्ह भेंट करते हुए मानद महासचिव श्री आर के जैन एवं संयुक्त सचिव श्री के के मोदी।



17 सितम्बर 2018 को राज्य के उद्योग मंत्री श्री राजपाल सिंह शेखावत द्वारा एमएसएमई डे पर एयरस्पन सिन्थेटिक्स के निदेशक श्री राजु शाह को उद्योग रत्न से सम्मान।

# MEWAR CHAMBER OF COMMERCE & INDUSTRY

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### AFFILIATION

#### AT THE INTERNATIONAL LEVEL

International Chamber of Commerce, Paris (France)

#### AT THE NATIONAL LEVEL

Federation of Indian Chamber of Commerce & Industry, (FICCI) New Delhi

Indian Council of Arbitration, New Delhi

National Institute for Entrepreneurship and Small Business

Development (NIESBUD), New Delhi.

Confederation of All India Traders, New Delhi

#### AT THE STATE LEVEL

Rajasthan Chamber of Commerce & Industry, Jaipur.

The Employers Association of Rajasthan, Jaipur.

Rajasthan Textile Mills Association, Jaipur

### REPRESENTATION IN NATIONAL & STATE LEVEL COMMITTEES

- All India Power loom Board, Ministry of Textile, Govt. of India, New Delhi

- National Coal Consumer Council, Coal India Ltd., Kolkata

- State Level Tax Advisory Committee, Govt. of Rajasthan, Jaipur

- State Level Industrial Advisory Committee, Govt. of Rajasthan, Jaipur

- Regional Advisory Committee, Central Excise, Jaipur

- Foreign Trade Advisory Committee, Public Grievance, Customs, Jaipur

- DRUCC/ZRUCC of North Western Railways



## आईटीसी पर कार्यशाला

मेवाड चेम्बर ऑफ कॉमर्स एण्ड इण्डस्ट्री की ओर से 8 सितम्बर 2018 को मेवाड चेम्बर भवन में टेक्सटाइल फेब्रिक्स पर एक्युमलेटेड टेक्स क्रेडिट (आईटीसी) रिफण्ड के प्रावधानों पर कार्यशाला का आयोजन किया गया। कार्यशाला को सीजीएसटी के सहायक आयुक्त श्री अनिरुद्ध वैष्णव ने सम्बोधित किया। उन्होंने उपस्थित सम्भागीयों को विस्तार से उदाहरण देकर समझाया कि 31 जुलाई तक की आईटीसी की गणना कैसे करे, इसमें से कितनी राशि लेप्स योग्य होगी एवं कैसे लेप्स की जाए।

श्री वैष्णव ने बताया कि फेब्रिक्स बनाने में लगे इनपुट पर चुकाये गई जीएसटी एवं उस पर शेष रहे कर को ही लेप्स करने की बात कही गई है। सर्विस एवं केपीटल गुड्स पर चुकाये गये आईटीसी लेप्स नहीं होगी। निर्यात किये जाने वाला माल जीरो रेटेड गुड्स की श्रेणी में आता है एवं ऐसे माल पर चुकाये गये आईटीसी भी लेप्स नहीं होगी। 31 जुलाई 2018 तक जो माल उत्पाद किया हुआ या कच्चा माल (यार्न आदि) खरीदा हुआ पड़ा है, उसके बेचने या कच्चे माल से फेब्रिक्स उत्पादन कर उनकी बिक्री पर जितनी ड्यूटी बनती है, उसे गणना कर 31 जुलाई 2018 तक की आईटीसी में से इसे निकालकर शेष बची हुई आईटीसी ही लेप्स होगी। व्यापारी को यह गणना अगस्त 2018 के जीएसटी आर 3-बी के कॉलम 4बी(2) में बतानी है एवं गणना शीट अपने प्रथम रिफण्ड आवेदन के साथ विभाग को देनी है।

उन्होंने कहा कि जीएसटी लागू होने के बाद जुलाई 2018 तक 13 माह की आईटीसी एवं रिफण्ड योग्य आईटीसी की गणना एक साथ करे। लेप्स योग्य राशि को अगस्त 2018 के GSTR 3-B बताना आवश्यक है। विभाग इसका सत्यापन व्यापारी के प्रथम रिफण्ड आवेदन के समय करेगा, लेकिन प्रावधानों के अनुसार अगस्त माह के रिटर्न में प्रदर्शित करना आवश्यक है। श्री वैष्णव ने सम्भागीयों की शंकाओं का विस्तार से जवाब दिया एवं प्रणाली को विस्तार से समझाया। सीजीएसटी के श्री जी पी दाधीच ने भी सदस्यों की विभिन्न शंकाओं का समाधान किया। कार्यशाला में चेम्बर अध्यक्ष श्री दिनेश नौलखा, पूर्वाध्यक्ष श्री एम डी गगराणी, मानद महासचिव श्री आर के जैन, सहसचिव श्री के के मोदी सहित भीलवाड़ा, चित्तौड़गढ़, राजसमन्द के व्यापारी, उद्यमी एवं कर विशेषज्ञ उपस्थित थे।

## सूचना प्रौद्योगिक और संचार विभाग द्वारा संगोष्ठी

30 अगस्त 2018 को सूचना प्रौद्योगिक और संचार विभाग राजस्थान सरकार एवं मेवाड चेम्बर ऑफ कॉमर्स एण्ड इण्डस्ट्री के संयुक्त तत्वावधान में कोटा में 7-8 सितम्बर को आयोजित होने वाले जॉब फेयर पर कम्पनी इन्टरएक्शन मीट का आयोजन हुआ। राजस्थान सरकार की ओर से मार्च 2018 से अभी तक जयपुर, सीकर, उदयपुर, बीकानेर, अलवर में 5 जॉब फेयर आयोजित किये गये हैं, जिनमें 400 से अधिक कम्पनियों ने भाग लिए एवं 1.27 लाख युवाओं ने रजिस्ट्रेशन करवाये गये।

सूचना प्रौद्योगिक और संचार विभाग के अधिकारी श्री निशान्त ने बताया कि राजस्थान सरकार ने अब युवाओं को रोजगार हेतु ऑनलाइन रजिस्ट्रेशन की व्यवस्था लागू कर दी है, इससे युवा मीट में विभिन्न कम्पनियों के स्टॉलों पर उद्योगों में उपलब्ध रोजगार के बारे में जानकारी प्राप्त कर साक्षात्कार दे सकते हैं। जॉब फेयर में करियर गाइडलाइन्स, लेक्चर, कॉउन्सिलिंग की भी व्यवस्था की गई है। राजस्थान प्रदूषण नियन्त्रण बोर्ड के क्षेत्रीय प्रबंधक श्री राकेश गुप्ता ने भी सम्भागीयों को सम्बोधित किया। आरकेसीएल के श्री सज्जन सिंह ने धन्यवाद ज्ञापित किया।

## राजस्थान एमएसएमई फाइनेन्स समिट 2018

27 सितम्बर 2018 को फिक्की राजस्थान की ओर से जयपुर में राजस्थान एमएसएमई फाइनेन्स समिट 2018 का आयोजन किया गया। मेवाड चेम्बर की ओर से मानद महासचिव श्री आर के जैन ने इसमें भाग लिया। विभिन्न वित्तीय संस्थानों के वरिष्ठ प्रबंधकों एवं वित्त क्षेत्र के विशेषज्ञों ने इस कार्यशाला में एमएसएमई उद्योगों के वित्तीय संसाधनों की आवश्यकता, उपलब्धता एवं भावी कार्य योजना पर विचार किया गया।

## क्षेत्रीय रेल उपयोगकर्ता सलाहकार समिति में मनोनयन

रेल मंत्रालय की ओर से उत्तर पश्चिम रेलवे के जयपुर मुख्यालय पर क्षेत्रीय रेल उपयोगकर्ता सलाहकार समिति में मेवाड चेम्बर ऑफ कॉमर्स एण्ड इण्डस्ट्री के मानद कोषाध्यक्ष श्री विनोद मानसिंगका का मनोनयन हुआ। इस समिति का 1 सितम्बर 2018 से 31 अगस्त 2020 तक पुर्नगठन किया गया। इसमें दक्षिण राजस्थान से व्यावसायिक संगठनों में से श्री विनोद मानसिंगका को लिया गया है। श्री मानसिंगका पिछले 40 से अधिक वर्षों से पश्चिम रेलवे एवं उत्तर पश्चिम रेलवे की विभिन्न सलाहकार समितियों में सदस्य के रूप में कार्य करते रहे हैं एवं क्षेत्र में रेलवे सेवाओं के विस्तार के लिए महत्वपूर्ण योगदान कर रहे हैं।

## जीएसटी प्रकरणों में मेवाड चेम्बर के प्रयासों से सफलता

मेवाड चेम्बर की ओर से पिछले कई माह से केन्द्र एवं राज्य सरकार के स्तर पर जीएसटी सम्बन्धी समस्याओं में इस विषय को उठाया जाता रहा है। 1 अगस्त को राज्य उद्योग मंत्री श्री राजपाल सिंह शेखावत की अध्यक्षता में जयपुर में जीएसटी की एमएसएमई सेक्टर से संबंधित समस्याओं पर विचार विमर्श के लिए एक उच्च स्तरीय बैठक का आयोजन हुआ। इसमें भी इन विषयों को गम्भीरता से उठाया गया। इस माह में चेम्बर के प्रयासों से उद्योग एवं व्यापार जगत को राहत प्रदान करते हुए निम्न विषयों में सफलता प्राप्त हुई।

### इनपुट टेक्स क्रेडिट रिफण्ड के लिए बिलों की प्रतिलिपियां देने की अनिवार्यता समाप्त

इनपुट टेक्स क्रेडिट रिफण्ड के लिए अब बिलों की प्रतिलिपियां नहीं देनी होगी। इस विषय में वित्त मंत्रालय के जीएसटी विभाग ने 4 सितम्बर को नोटिफिकेशन जारी किया है। अब इनपुट टेक्स क्रेडिट रिफण्ड लेने के आवेदन के साथ स्टेटमेंट ऑफ इनपुट टेक्स क्रेडिट देना होगा। साथ ही जीएसटी 2ए की प्रतिलिपी संलग्न करनी होगी। जिन बिलों की विगत जीएसटी 2ए में नहीं आ रही हो, केवल उन्हीं बिलों की प्रतिलिपी लगानी होगी। इससे निर्यातकों एवं आईटीसी रिफण्ड लेने वालों को काफी राहत मिलेगी। साथ ही रिफण्ड नहीं मिलने पर पुनः रिक्रेडिट करने का प्रावधान किया गया है एवं रिफण्ड एवं अन्य प्रावधानों में सरलीकरण किया गया है। आईटीसी 4 भरने की अन्तिम तिथि को बढ़ाकर 30 सितम्बर 2018 किया गया है। इससे पूर्व आईटीसी 4 नहीं भरने पर पेनेल्टी नहीं लगेगी।

### केपीटल गुड्स के बिना आईजीएसटी भुगतान के आयात को 31 मार्च 2019 तक बढ़ाया

जीएसटी से पूर्व के समय में ईपीसीजी के तहत जीरो ड्यूटी पर केपीटल गुड्स आयात करने की सुविधा थी। जीएसटी लागू होने के बाद केपीटल गुड्स आईजीएसटी के भुगतान बिना आयात करने की सुविधा 31 मार्च 2018 तक लागू रखी गई, जिसे मेवाड चेम्बर के प्रतिवेदन पर 30 सितम्बर 2018 तक बढ़ाया गया था। चेम्बर ने लगातार यह प्रतिवेदन किया कि केपीटल गुड्स के आयात लम्बी अवधि की प्लानिंग के अनुसार ही किये जाते हैं एवं टेक्सटाइल उद्योग में चल रहे आधुनिकीकरण दर को कायम रखने के लिए यह सुविधा कम से कम 31 मार्च 2020 तक तो रखी ही जानी चाहिए। चेम्बर के प्रतिवेदन पर केन्द्र सरकार द्वारा यह अवधि फिलहाल 31 मार्च 2019 तक बढ़ाई गई है। अब, केपीटल गुड्स आईजीएसटी के भुगतान बिना 31 मार्च 2019 तक आयात किये जा सकते हैं।

### आईटीसी-04

टेक्सटाइल उद्योग जोब वर्क करने वालों के लिए आईटीसी-04 रिटर्न भरना एक तरह से असंभव था। मेवाड चेम्बर ने बार-बार आईटीसी-04 की अनिवार्यता को समाप्त करने का आग्रह किया एवं केन्द्र एवं राज्य स्तर पर लगातार प्रतिवेदन करते रहे। चेम्बर के आग्रह पर राज्य के माननीय उद्योग मंत्री श्री राजपाल सिंह शेखावत ने जीएसटी कॉन्सिल की बैठक में इस विषय को उठाया। कॉन्सिल में यह विचार आया कि केवल टेक्सटाइल उद्योग के लिए आईटीसी-04 की अनिवार्यता समाप्त नहीं की जा सकती है। लेकिन उद्योग के अनुसार इसके रिटर्न का प्रारूप परिवर्तित किया जा सकता है। माननीय उद्योग मंत्री ने मेवाड चेम्बर को इस हेतु नया प्रारूप बनाने की सलाह दी एवं मेवाड चेम्बर की ओर से भेजे गये प्रारूप को तदनु रूप जीएसटी कॉन्सिल ने स्वीकार कर टेक्सटाइल उद्योग के लिए लागू किया। नया प्रारूप इस पत्रिका के अंक में प्रकाशित है।



## डी आर यू सी सी की बैठक के लिए एजेण्डा बिन्दु

मेवाड चेम्बर ऑफ कॉमर्स एण्ड इण्डस्ट्री की ओर से DRUCC की बैठक के लिए निम्न एजेण्डा बिन्दू प्रेषित किये गये।

### 1) अजमेर-रामेश्वरम् ट्रेन प्रारम्भ करने के सम्बन्ध में

अजमेर-रामेश्वरम् ट्रेन वाया भीलवाड़ा-रतलाम-तिरुपति-चैन्नई-वारांगल-रामेश्वरम् प्रस्तावित की गई थी। जानकारी के अनुसार रेलवे बोर्ड ने इसकी तकनीकी स्वीकृति जारी कर दी है। इस ट्रेन का शीघ्र संचालित कराने का अनुरोध है।

### 2) जयपुर-उदयपुर के मध्य ट्रेन संख्या 09721/09722 होलीडे एक्सप्रेस को नियमित करने के सम्बन्ध में

उत्तर पश्चिम रेलवे द्वारा जयपुर-उदयपुर के मध्य ट्रेन संख्या 09721 / 09722 पिछले 4 से अधिक वर्षों से होलीडे एक्सप्रेस के रूप में संचालित की जा रही थी। इसे पहले अंत्योदय एक्सप्रेस के रूप में परिवर्तित किया था, जो पुनः होलीडे एक्सप्रेस के रूप में संचालित की जा रही है। वर्तमान में इसकी अवधि 31 दिसम्बर 2018 तक बढ़ाई गई है। ट्रेन संख्या 09721 / 09722 होलीडे एक्सप्रेस पिछले 5 से अधिक वर्षों से नियमित रूप से संचालित होकर यात्रियों के मध्य अत्यन्त लोकप्रिय हुई है। राजस्थान में जयपुर, अजमेर, चित्तौड़गढ़, उदयपुर के लिए आने वाले पर्यटक बड़ी संख्या में इस ट्रेन को पसन्द करते हैं एवं इससे यात्रा करते हैं। साथ ही बाहर से आकर अजमेर, पुष्कर आदि धार्मिक स्थानों की यात्रा करने वालों के लिए भी यह उपयोगी है। अजमेर से उदयपुर के मध्य के शहरों का यातायात का दबाव काफी होकर इस ट्रेन में भारी भीड़ रहती है एवं Occupancy Ratio बहुत अच्छा है। अतः निवेदन है कि ट्रेन संख्या 09721 / 09722 होलीडे एक्सप्रेस को नियमित ट्रेन के रूप में संचालित किया जाए।

### 3) अजमेर-चण्डीगढ़ गरीबरथ गाडी संख्या 12983/12984 को उदयपुर से संचालित करने हेतु –

वर्तमान में अजमेर-चण्डीगढ़ गरीबरथ सप्ताह में तीन दिन अजमेर से चण्डीगढ़ के लिए संचालित होती है। उदयपुर, चित्तौड़गढ़ एवं भीलवाड़ा के यात्रियों के लिए चण्डीगढ़ एवं पंजाब के अन्य स्टेशनों के लिए कोई ट्रेन उपलब्ध नहीं है। उदयपुर महत्वपूर्ण पर्यटन केन्द्र होने के साथ मार्बल, मिनरल एवं केमिकल उत्पादन, चित्तौड़गढ़ मार्बल, सीमेन्ट एवं भीलवाड़ा टेक्सटाइल व्यवसाय के बहुत बड़े केन्द्र हैं एवं पंजाब के लिए नियमित यात्री भार रहता है। यात्रियों को अजमेर से ट्रेन लेने में असुविधा होती है। अतः अजमेर-चण्डीगढ़ गरीबरथ को उदयपुर से संचालित किया जाए।

### 4) भीलवाड़ा रेलवे स्टेशन पर दूसरा प्रवेश द्वार के कार्य की प्रगति के सम्बन्ध में –

भीलवाड़ा रेलवे स्टेशन पर पश्चिम की ओर रेलवे द्वारा दूसरा प्रवेश द्वार स्वीकृत किया जाकर इसका कार्य भी प्रारम्भ हो गया है। पहले कार्य पूर्ण होने की अवधि जून 2018 बताई गई थी, जो परिवर्तित कर अक्टूबर 2018 की गई है। मौके पर काम बन्द पड़ा है। कृपया इस कार्य के लिए रेलवे द्वारा समुचित बजट आवंटित किया जाकर इस कार्य को गति प्रदान की जाए।

### 5) भीलवाड़ा रेलवे स्टेशन पर सर्कुलेटिंग एरिया के सम्बन्ध में –

भीलवाड़ा रेलवे स्टेशन पर मुख्य द्वार की तरफ सर्कुलेटिंग एरिया के विस्तार की स्वीकृति प्रदान की गई थी। इसमें वर्तमान साइकिल पार्किंग के पीछे दो भवन/क्वाटर को गिराया जाकर सर्कुलेटिंग एरिया को बढ़ाये जाना प्रस्तावित है। दो भवन/क्वाटर को गिराये जा चुके हैं लेकिन सर्कुलेटिंग एरिया के पूरे विस्तार का कार्य अभी तक पूर्ण नहीं हुआ है। इस विषय में भी कार्य की प्रगति के संबंध में वस्तु स्थिति की जानकारी प्रदान की जाए।

### अजमेर-रामेश्वरम् ट्रेन प्रारम्भ

मेवाड़ चेम्बर के प्रतिवेदन पर अजमेर-रामेश्वरम् ट्रेन वाया भीलवाड़ा-रतलाम-तिरुपति-चैन्नई-वारांगल ट्रेन नम्बर 19603/19604 से दिनांक 27 सितम्बर 2018 को अजमेर रेलवे स्टेशन से प्रारम्भ हो गई है। समय सारणी निम्नानुसार है –

19603, अजमेर-रामेश्वरम् हमसफर एक्सप्रेस दिनांक 06.10.18 से		स्टेशन	19604, रामेश्वरम्-अजमेर हमसफर एक्सप्रेस दिनांक 02.10.18 से	
आगमन	प्रस्थान		आगमन	प्रस्थान
—	21.40 (शनि)	अजमेर	23.25 (गुरु)	—
23.48	23.50	भीलवाड़ा	20.54	20.56
01.23	01.28	चित्तौड़गढ़	19.55	20.00
02.33	02.35	नीमच	18.32	18.34
03.14	03.16	मंदसौर	17.25	17.27
04.35	04.40	रतलाम जं.	16.15	16.20
06.06	06.08	फतेहाबाद चन्द्रवतीगंज	15.01	15.03
06.40	07.05	लक्ष्मीबाई नगर	13.45	14.10
08.08	08.10	देवास	12.45	12.47
09.10	09.12	मक्शी	12.13	12.15
11.45	11.55	भोपाल जं.	09.55	10.05
13.45	13.55	ईटारसी जं.	08.10	08.15
15.30	15.32	बैतुल	05.34	05.36
19.35	19.40	नागपुर जं.	02.50	02.55
20.39	20.40	सेवाग्राम जं.	01.35	01.36
22.38	22.40	चन्द्रपुर	23.56	23.57
23.10	23.15	बल्लहारशाह	23.35	23.40
03.22	03.24	वारांगल	20.00	20.05
06.50	07.00	विजयवाड़ा	16.10	16.15
10.30	10.32	नेल्यौर	11.58	12.00
11.30	11.35	गुडुर जं.	11.33	11.35
14.00	14.15	चैन्नई एगमोर	08.50	09.05
15.08	15.10	चैन्नगलपट्टू जं.	07.33	07.35
16.45	16.50	वैल्लुपूरम	05.50	05.55
18.58	19.00	एरियल्लुर	03.59	04.00
20.20	20.30	तिरुचिरापल्ली	03.00	03.10
00.10	00.15	मन्नामदुरैई	23.50	23.55
03.15(मंगल)	—	रामेश्वरम्	—	22.15 (मंगल)

## REPRESENTATIONS

### IGST ON IMPORT OF CAPITAL GOODS

MCCI/GST/2018-2019/281

Dated : 21.09.2018

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

Sub: Payment of IGST under EPCG Scheme under which exemption should be extended up to 31.03.2020.

Respected Sir,

Mewar Chamber of Commerce & Industry is the Divisional Chamber of Southern Rajasthan representing the entire major industrial units of Bhilwara, Chittorgarh, Pratapgarh, Dungarpur, Banswara, Rajasmand & Udaipur.

On behalf of our all members of Mewar Chamber of Commerce and Industry, we convey our heartiest gratitude to your honour for re-solving various issues of textile industry such as modification of ITC-04 form, extension of date for filing of ITC-04 form, waiver of requirement for submission of Xerox Copies of invoices while submission of refund claims etc. We convey our heartiest gratitude for such relief to entire industry. It is a great relief to entire textile industries of India as the Industry is now better positioned than the pre-GST era in terms of duty structure. We also appreciate the quick response of the Government of India, GST Council and your honour towards understanding and solving the various problems of Trade, Commerce and Industry.

In the pre-GST era, import of Capital Goods against EPCG Licence was allowed at zero percentage duty as no Custom Duty, Counter Vailing Duty (CVD) and Special Additional Duty (SAD) was payable. Under GST regime the IGST was made applicable on import of Capital Goods. **We wish to draw your attention towards Notification No. 35/2018 Cus-Tariff dtd. 28.03.2018 whereby exemption from payment of IGST under EPCG Scheme is available only up to 30.09.2018**

Decision regarding Capital Goods should be based on Long Term Policy Framework and such short term relaxation vide notifications make it very difficult for Industries to plan Long Term Projects. Hence, we request that import of Capital Goods of textile Machinery on Zero Duty under EPCG Scheme should be made permanent to promote investment in capital goods or should be atleast extended up to 31.03.2020 and necessary notification should be issued immediately so that power loom weavers can plan for import of capital goods, modern and latest loom etc.

We are sure that your good office would consider our humble request sympathetically and would extend suitable relief to the benefit of trade and industry.

We look forward to your kind support and cooperation.

With Best Regards

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



MCCI/GST/2018-2019/296

Dated: 22.09.2018

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

**Sub:** To extend the due date of filing of ITC-04

Respected Sir,

Mewar Chamber of Commerce & Industry is the **Divisional Chamber** of Southern Rajasthan representing the entire major industrial units of Bhilwara, Chittorgarh, Pratapgarh, Dungarpur, Banswara, Rajasmand & Udaipur.

On behalf of our all members of Mewar Chamber of Commerce and Industry, we convey **our heartiest gratitude** to your honour for re-solving various issues of textile industry such as modification of ITC-04 form, extension of date for filing of ITC-04 form, waiver of requirement for submission of Xerox Copies of invoices while submission of refund claims etc. We convey our heartiest gratitude for such relief to entire industry.

The last date for submission of ITC-04 is extended up to 30.09.2018 in revised format vide Notification No. 39/2018 Central Tax dated 04.09.2018. We would like to submit your honour that till date "Revised Format" of ITC-04 is not updated in GSTIN. Your good self shall appreciate that the Job Work data for the entire year from 01.07.2017 to 30.06.2018 is required to be submitted in the revised format which is very voluminous exercise and in the short period it may not be feasible to file the return.

In view of the above it is requested to please extend the date for filing of ITC-04 for further period of 60 days from the date on which updated form is made available on GSTIN.

We are sure that your good office would consider our humble request sympathetically and would extend suitable relief to the benefit of trade and industry.

We look forward to your kind support and cooperation.

With Best Regards

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



MCCI/GST/2018-2019/306

Dated : 27.09.2018

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

**Sub : To clarify some ambiguity in Notification no. 20/2018-Central Tax (Rate) dated 26.07.2018 and circular no. 56/30/2018-GST dated 24.08.2018.**

Respected Sir,

Mewar Chamber of Commerce & Industry is the Divisional Chamber of Southern Rajasthan representing the entire major industrial units of Bhilwara, Chittorgarh, Pratapgarh, Dungarpur, Banswara, Rajasmand & Udaipur.

On behalf of our all members of Mewar Chamber of Commerce and Industry, we convey our heartiest gratitude to your honour for re-solving various issues of textile industry such as modification of ITC-04 form, extension of date for filing of ITC-04 form, waiver of requirement for submission of Xerox Copies of invoices while submission of refund claims etc. We convey our heartiest gratitude for such relief to entire industry. We also appreciate the quick response of the Government of India, GST Council and your honour towards understanding and solving the various problems of Trade, Commerce and Industry.

The Government has amended the Notification 05/2017 Central Tax (Rate) dated 28.06.2017 vide notification 20/2018-Central Tax (Rate) dated 26.07.2018, and by the supra mentioned notification allowed the textile industry to claim refund of the input tax credit accumulated on account of inverted duty structure. Further certain doubts were raised by the textile industry, which were clarified vide circular no. 56/30/2018-GST dated 24.08.2018.

**We request you to please further clarify the certain unresolved issues of the above mentioned Notification No. 20/2018-Central Tax (Rate) dated 26.07.2018 and clarification 56/30/2018-GST dated 24.08.2018.**

**1. Clarification required for procedure to be followed for lapsing the unutilized accumulated ITC.**

In the circular No. 56/30/2018-GST dated 24.08.2018, it has been provided that the registered persons have to reverse the accumulated ITC, for the period from 01.07.2017 to 31.07.2018 when refund was not allowed in spite of inverted duty structure, which is liable to be lapsed under 4B (2) of GSTR-3B. The relevant part of the circular is reproduced below,

**14. The procedure to be followed for lapsing of accumulated input tax credit:** A taxable person, whose input tax credit is liable to be lapsed in terms of said notification, shall calculate the amount of such accumulated ITC, in the manner as clarified above. This amount shall, upon self-assessment, be furnished by such person in his GSTR 3B return for the month of August, 2018. **The amount shall be furnished in column 4B (2) of the return [ITC amount to be reversed for any reason (others)].** Verification of accumulated ITC amount so lapsed may be done at the time of filing of first refund (on account of inverted duty structure on fabrics) by such person. Therefore, a detailed calculation sheet in respect of accumulated ITC lapsed shall be prepared by the taxable person and furnished at the time of filing of first refund claim on account of inverted duty structure.



Before reversal of unutilized accumulated ITC as required under Notification No. 20/2018-Central Tax (Rate) dated 26.07.2018 **and clarification No. 56/30/2018-GST** dated 24.08.2018, we have to take credit of ITC for the month of August, 2018. After taking credit of ITC, we have to reverse accumulated ITC for above referred period in column No. 4B as required under Notification. No. 20/2018-Central Tax (Rate) dated 26.07.2018 **and clarification No. 56/30/2018-GST** dated 24.08.2018. The system adjusts this reversal of accumulated ITC from the ITC availed for the month of August, 2018. In this process our Net available ITC for the month of August, 2018 becomes lesser than the ITC availed for the August, 2018 period and in some cases it becomes negative and in such cases assessee will not be in position to claim the refund of ITC on exports under LUT without payment of IGST for the month of August, 2018 since the refund amount is auto populated which cannot be increased and it is based on the Net ITC available for the month of August, 2018 after reversal of accumulated ITC for the period from 01.07.2017 to 31.07.2018.

In such cases, the registered person would not be able to file refund claim for even the zero rated supplies made during August, 2018, as in most of the cases the unutilized ITC after the required reversal will be less than the amount that would be otherwise eligible as refund claim.

Further in case of refund of inverted duty structure of ITC accumulated on the domestic supplies, the registered persons would also not be able to claim the refund of the ITC accumulated on account of inverted duty structure, as the ITC availed during the month of August, 2018 would be reduced by the ITC that is required to be lapsed as per the circular ibid, in the GSTR 3B of the August, 2018 and in such cases the registered person would not be able to claim the refund.

Further the intention of the Government was also to lapse the ITC accumulated and remaining unutilized on the goods sold till July, 2018 and that has to be reversed from the ITC accumulated till July, 2018 and not from the ITC availed during the period of August, 2018. Therefore, suitable clarification is required in this regard.

**2. Clarification is required - Whether the ITC liable to be reversed is to be calculated on the consolidated basis or headwise i.e. IGST/CGST/SGST**

**Further the circular no. 56/30/2018-GST provides an example at point no. 10, which is reproduced below for ready perusal,**

**(2) A manufacture who produces, say, grey manmade fibre fabrics and cotton fabrics, had a turnover of Rs 5 crore and 2 crore respectively for manmade fabrics and cotton fabrics for the months from July, 2017 to July 2018 [or for the relevant period for fabrics on which refund was blocked subsequently by inserting entries in notification No. 5/2017-Central Tax (Rate)]. Tax payable thereon is Rs 25 lakh on MMF fabrics and Rs 10 lakh on cotton fabrics. MMF fabric has inverted duty structure while cotton fabric does not have inverted duty structure. Assuming the net ITC availed on inputs, during this period, was Rs 35 lakh, ie,**

**= {(Turnover of inverted rated supply of goods = Adjusted Total Turnover) x Net ITC} – tax payable on such inverted rated supply of goods**

**The accumulated ITC on account of inverted duty structure shall be equal to nil (5/7\*35-25). Thus no amount shall lapse. However, assuming that in this case the ITC availed on input is Rs 42 lakh, the accumulated ITC on accounted on inverted duty structure is Rs 5 lakh (5/7\*42-25).**

It transpires from the above example that the amount of GST is required to be lapsed and to be calculated on a **consolidated amount basis** i.e. IGST+CGST+SGST.

While reversal of Tax amount in GST-3B, the amount required to be lapsed has to be necessarily head wise in order to reverse the same in the GSTR 3B. Now the issue is that certain entities may have balance in a particular head only (say SGST) and may not have balance in other heads. So, whether in that case the entire amount has to be reversed from that particular head (say SGST) or ITC is to be reversed in a head having positive balance or all the duty to be combined before reversal of accumulated ITC.

We are sure that your good office would consider our humble request sympathetically and would extend suitable relief to the benefit of trade and industry.

We look forward to your kind support and cooperation,

With Best Regards

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

**Shri Yogendra Garg**

Additional Director General GST  
 Director General of Goods & Service Tax (DG-GST)  
 5th Floor, MTNL Telephone Exchange Building,  
 Bhikajicama Place,  
 New Delhi

Dear Sir,

**Subject : Substitution of the provisions of CGST Rule 96 (10) retrospectively w.e.f. 23.10.2017 vide CGST Notification No. 39/2018-Central Tax dated September 04, 2018.**

Mewar Chamber of Commerce & Industry is the Divisional Chamber of Southern Rajasthan representing the entire major industrial units of Bhilwara, Chittorgarh, Pratapgarh, Dungarpur, Banswara, Rajasmand & Udaipur.

Under GST, exporters have the options to claim refund of GST paid on inward supplies either under manual refund option or under IGST payment option. Manual refund can be claimed by the exporters by way of submitting application for refund along with prescribed documents. Whereas, under IGST refund option, exporters have to pay IGST on export goods and, thereafter, after sanction of refund claims online, customs transfer refund amount to exporters bank account. Since, IGST refund option does not require any manual intervention, most of the exporters are using the same.

Legal provisions for IGST refund claims are provided in CGST Rule 96. Initially, no restrictions were provided in CGST Rule 96 for claiming IGST refund on exporter.

But at a later date, CBIC vide CGST Notification No. 75/2017 dated 29.12.2017 as amended vide CGST Notification No. 03/2018 dated 23.01.2018, inserted restrictive provisions by inserting sub-rule 9 in the CGST Rule 96 for not permitting IGST refund to the exporters, if the exporters have received inward supplies from the **suppliers availing benefit** of certain GST notifications pertaining to (i) deemed export, (ii) merchant export and (iii) procuring / importing goods under EPCG and Advance authorizations. These provisions were implemented w.e.f. 23.10.2017.

Since, the restriction was applicable on the exporters who had received goods from the suppliers having availed benefit of the said notifications and not on the direct importers who have exported their goods under IGST refund option and even received payments towards the same.

The above restrictive provision was recently amended vide CGST Notification No. 39/2018 dated 04.09.2018. As per the amendment, the provision of sub-rule 10 of Rule 96 were **substituted retrospectively w.e.f. 23.10.2017** to read as:-

'The person receiving refund of IGST paid on export goods should not have:-

- (a) received supplies on which benefit of notification no. (for deemed export & merchant export) have been availed
- (b) availed the benefit under notification no. (for capital goods and spares parts imported under EPCG authorization or inputs under Advance authorization)' from..'. . . . . exporters if the exporters have received inward supplies from the **suppliers availing benefit** of certain GST notifications'.

As per the substituted provisions, exporters who already have imported capital goods & spare parts under EPCG authorizations and inputs under Advance authorizations are **debarred** from availing IGST refund on exports **retrospectively w.e.f. 23.10.2017** and become liable to repay refund amount already received under IGST refund option along with interest.

Such substitution of the restrictive provisions retrospectively would have severe impact on all the exporters, particularly textile industry which is having accumulated unutilized input tax credit balances lying with them, who already have exported their goods under IGST refund option and even received refund against the same.

It is, therefore, requested that:-

1. If notification is intended to be implemented, it may kindly be implemented prospectively and should not have any impact on goods already exported under IGST refund option.
2. Reference of Custom notification no. 79/2017 dated 13.10.2017, for import under EPCG authorizations, may kindly be taken away reason being under EPCG authorizations exporters are importing capital goods and spares parts which are not having any direct nexus with the export product and moreover CGST refund provisions are not refunding GST paid on capital goods even to the exporters.
3. Else, provisions may kindly be amended to the effect that the exporters are not required to pay amount equal to amount of refund available to them under manual refund option on the grounds that if the provisions imposed vide CGST

notification no. 39/2018 dated 04.09.2018 were existed at the relevant time exporters would have not opted for IGST refund option and instead they would have opted for manual refund option. Further, ITC of IGST refund amount, which is in excess of the manual refund amount for a particular tax period, which has to be paid by the exporters may kindly be permitted for its utilization towards subsequent tax period liabilities. At the same time no interest may kindly be charged on the IGST amount, if any, found payable by the exporters.

We would request you to kindly pursue with the GST council and the Government and address the above stated GST issue at the earliest.

We look forward to your support and cooperation in resolving above GST issue.

With Best Regards

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



### एयरस्पन फेब्रिक्स प्रा लि को उद्योग रत्न अवार्ड

मेवाड चेम्बर की सदस्य इकाई मैसर्स एयरस्पन फेब्रिक्स प्रा लि को राजस्थान राज्य सरकार ने राज्य के औद्योगिक विकास के लिए वार्षिक रूप से किए जाने वाले पुरस्कार उद्योग रत्न से सम्मानित किया है। यह पुरस्कार 17 सितम्बर 2018 को राजस्थान राज्य के उद्योग मंत्री श्री राजपाल सिंह शेखावत ने जयपुर में एमएसएमई डे पर आयोजित समारोह में इकाई के निदेशक श्री राजु शाह को एक लाख रूपए का नगद पुरस्कार, प्रशस्ति पत्र एवं शॉल से सम्मानित किया।



### CIRCULAR/NOTIFICATION

F.NO.225/358/2018/ITA.II  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Direct Taxes

North-Block, ITA-II Division  
New Delhi, the 24th of September, 2018

### Order under Section 119 of the Income-tax Act 1961

On due consideration of representations from various stakeholders for extending the due date, being 30th September, 2018, for filing of income-tax returns and various reports of audit pertaining to assessment-year 2018-19 for assessee's covered under clause (a) of *Explanation 2* to section 139(1) of the Income-tax Act, 1961 (Act) read with relevant provisions of the Act & income-tax Rules, the CBDT, hereby extends the due date for filing of income-tax returns as well as all reports of audit (which were required to be filed by the said specified date), from 30th September, 2018 to 15th October, 2018. However, there shall be no extension of the due date for purpose of *Explanation 1* to section 234A (Interest for defaults in furnishing return) of the Act and the assessee shall remain liable for payment of interest as per provisions of section 234A of the Act.

(Rajarajeswari R.)  
Under Secretary to the Government of India

[TO BE PUBLISHED IN THE GAZETTE OF INDIA,  
EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]  
GOVERNMENT OF INDIA MINISTRY OF FINANCE (DEPARTMENT OF REVENUE)  
Notification No. 66/2018- Customs

New Delhi, the 26<sup>th</sup> September, 2018

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in each of the notifications of the Government of India in the Ministry of Finance (Department of Revenue), specified in column (2) of the Table below, in the manner as specified in the corresponding entry in column (3) of the said Table, namely :-

**Table**

Sr.	Notification number and date	Amendments
1	16/2015-Customs, dated the 1 <sup>st</sup> April, 2015 [ <i>vide</i> number G.S.R. 252(E), dated the 1 <sup>st</sup> April, 2015]	In the said notification, in the opening paragraph, in condition (xiii), for the figures, letters and word “1 <sup>st</sup> October, 2018”, the figures, letters and word “31 <sup>st</sup> March, 2019” shall be substituted.
2	18/2015-Customs, dated the 1 <sup>st</sup> April, 2015 [ <i>vide</i> number G.S.R. 254 (E), dated the 1 <sup>st</sup> April, 2015]	In the said notification, in the opening paragraph, in the proviso to clause (iii), for the figures, letters and word “1 <sup>st</sup> October, 2018”, the figures, letters and word “31 <sup>st</sup> March, 2019” shall be substituted.
3	20/2015-Customs, dated the 1 <sup>st</sup> April, 2015 [ <i>vide</i> number G.S.R. 256 (E), dated 1 <sup>st</sup> April, 2015]	In the said notification, in the opening paragraph, in condition (xiv), for the figures, letters and word “1 <sup>st</sup> October, 2018”, the figures, letters and word “31 <sup>st</sup> March, 2019” shall be substituted.
4	22/2015-Customs, dated the 1 <sup>st</sup> April, 2015 [ <i>vide</i> number G.S.R. 258 (E), dated the 1 <sup>st</sup> April, 2015]	In the said notification, in the opening paragraph, in condition (xiii), for the figures, letters and word “1 <sup>st</sup> October, 2018”, the figures, letters and word “31 <sup>st</sup> March, 2019” shall be substituted.
5	45/2016-Customs, dated the 13 <sup>th</sup> Aug., 2016 [ <i>vide</i> number G.S.R. 795(E), dated the 13 <sup>th</sup> Aug., 2016]	the figures, letter and word “1 <sup>st</sup> October, 2018”, the figures, letters and word “31 <sup>st</sup> March, 2019” shall be substituted.

[F. No. 605/52/2017-DBK]

(Anand Kumar Jha)  
Under Secretary to the Government of India

**Note :**

- (1) The principal notification No. 16/2015-Customs, dated the 1<sup>st</sup> April, 2015 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 252 (E), dated the 1<sup>st</sup> April, 2015 and was last amended by notification No. 35/2018-Customs, dated the 28<sup>th</sup> March, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub- section (i), vide number G.S.R. 299(E), dated the 28<sup>th</sup> March, 2018.
- (2) The principal notification No. 18/2015-Customs dated the 1<sup>st</sup> April, 2015 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) ,vide number G.S.R. 254 (E), dated the 1<sup>st</sup> April, 2015 and was last amended by notification No. 35/2018-Customs, dated the 28<sup>th</sup> March, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub- section (i), vide number G.S.R. 299(E), dated the 28<sup>th</sup> March, 2018.
- (3) The principal notification No. 20/2015-Customs dated the 1<sup>st</sup> April, 2015 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 256 (E), dated the 1<sup>st</sup> April, 2015 and was last amended by notification No. 35/2018-Customs, dated the 28<sup>th</sup> March, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub- section (i), vide number G.S.R. 299(E), dated the 28<sup>th</sup> March, 2018.
- (4) The principal notification No. 22/2015-Customs dated the 1<sup>st</sup> April, 2015 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 258 (E), dated the 1<sup>st</sup> April, 2015 and was last amended by notification No. 35/2018-Customs, dated the 28<sup>th</sup> March, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub- section (i), vide number G.S.R. 299(E), dated the 28<sup>th</sup> March, 2018.
- (5) The principal notification No. 45/2016-Customs dated the 13<sup>th</sup> August, 2016 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 795 (E), dated the 13<sup>th</sup> August, 2016 and was last amended by notification No. 35/2018-Customs, dated the 28<sup>th</sup> March, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 299(E), dated the 28<sup>th</sup> March, 2018.



**[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]**

**Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Indirect Taxes and Customs**

**Notification No. 39/2018 – Central Tax**

**New Delhi, the 4th September, 2018**

G.S.R.....(E).- In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely:-

- (1) These rules may be called the Central Goods and Services Tax (Eighth Amendment) Rules, 2018.
- (2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the Official Gazette.
2. In the Central Goods and Services Tax Rules, 2017, (hereinafter referred to as the said rules), in rule 22, in sub-rule (4), the following proviso shall be inserted, namely:-

“Provided that where the person instead of replying to the notice served under sub-rule

(1) for contravention of the provisions contained in clause (b) or clause (c) of sub-section

(2) of section 29, furnishes all the pending returns and makes full payment of the tax dues along with applicable interest and late fee, the proper officer shall drop the proceedings and pass an order in **FORM GST-REG 20**.”.

3. In the said rules, in rule 36, in sub-rule (2), the following proviso shall be inserted, namely:-

“Provided that if the said document does not contain all the specified particulars but contains the details of the amount of tax charged, description of goods or services, total value of supply of goods or services or both, GSTIN of the supplier and recipient and place of supply in case of inter-State supply, input tax credit may be availed by such registered person.”.

4. In the said rules, in rule 55, in sub-rule (5), after the words “completely knocked down condition”, the words “or in batches or lots” shall be inserted.
5. In the said rules, in rule 89, in sub-rule (4), for clause (E), the following clause shall be substituted, namely:-

'(E) “Adjusted Total Turnover” means the sum total of the value of-

(a) the turnover in a State or a Union territory, as defined under clause (112) of section 2, excluding the turnover of services; and

(b) the turnover of zero-rated supply of services determined in terms of clause (D) above and non-zero-rated supply of services,

(c) excluding-

(i) the value of exempt supplies other than zero-rated supplies; and

(ii) the turnover of supplies in respect of which refund is claimed under sub-rule (4A) or sub-rule (4B) or both, if any, during the relevant period.'.

6. In the said rules, with effect from the 23rd October, 2017, in rule 96, for sub-rule (10), the following sub-rule shall be substituted, namely:-

“(10) The persons claiming refund of integrated tax paid on exports of goods or services should not have -

(a) received supplies on which the benefit of the Government of India, Ministry of Finance notification No. 48/2017-Central Tax, dated the 18th October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1305 (E), dated the 18th October, 2017 or notification No. 40/2017-Central Tax (Rate), dated the 23rd October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1320 (E), dated the 23rd October, 2017 or notification No. 41/2017-Integrated Tax (Rate), dated the 23rd October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1321 (E), dated the 23rd October, 2017 has been availed; or

(b) availed the benefit under notification No. 78/2017-Customs, dated the 13th October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1272(E), dated the 13th October, 2017 or notification No. 79/2017-Customs, dated the 13th October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1299 (E), dated the 13th October, 2017.”

7. In the said rules, in rule 138A, in sub-rule (1), after the proviso the following proviso shall be inserted, namely:-  
 “Provided further that in case of imported goods, the person in charge of a conveyance shall also carry a copy of the bill of entry filed by the importer of such goods and shall indicate the number and date of the bill of entry in **Part A of FORM GST EWB-01**.”.
8. In the said rules, for **FORM GST REG-20**, the following **FORM** shall be substituted, namely

**“FORM GST REG-20**

[See rule 22(4)]

Date -

Reference No.

To,

Date -

Name

Address

GSTIN/UIN

Show Cause Notice No.

**Order for dropping the proceedings for cancellation of registration**

This has reference to your reply filed vide ARN dated in response to the show cause notice referred to above. Upon consideration of your reply and/or submissions made during hearing, the proceedings initiated for cancellation of registration stands vacated for the following reasons:

<<text>>

**or**

The above referred show cause notice was issued for contravention of the provisions of clause (b) or clause (c) of sub-section (2) of section 29 of the Central Goods Services Tax Act, 2017. As you have filed all the pending returns which were due on the date of issue of the aforesaid notice, and have made full payment of tax along with applicable interest and late fee, the proceedings initiated for cancellation of registration are hereby dropped.

Signature

<Name of the Officer>

Designation Jurisdiction

Place:

Date :

9. In the said rules, for **FORM GST ITC-04**, the following FORM shall be substituted, namely:-

**“FORM GST ITC-04**

[See rule 45(3)]

**Details of goods/capital goods sent to job worker and received back**

1. GSTIN -
2. (a) Legal name -  
(b) Trade name, if any –
3. Period: Quarter - Year -
4. Details of inputs/capital goods sent for job work (includes inputs/capital goods directly sent to place of business /premises of job worker)

GSTIN / State in case of unregistered job worker	Challan No.	Challan date	Description of goods	U Q C	Quantity	Taxable Value	Type of goods (Inputs/ capital goods)	Rate of tax (%)			
								Central Tax	State/ UT Tax	Integrated Tax	Cess
1	2	3	4	5	6	7	8	9	10	11	12

5. Details of inputs/capital goods received back from job worker or sent out from business place of job work
- (A) Details of inputs/ capital goods received back from job worker to whom such goods were sent for job work; and losses and wastes:

GSTIN / State of job worker if unregistered	Challan No. issued by job worker under which goods have been received back	Date of challan issued by job worker under which goods have been received back	Description of goods	U Q C	Quantity	Original challan No. under which goods have been sent for job work	Original challan date under which goods have been sent for job work	Nature of job work done by job worker	Losses & wastes	
									UQC	Quantity
1	2	3	4	5	6	7	8	9	10	11

(B) Details of inputs / capital goods received back from job worker other than the job worker to whom such goods were originally sent for job work; and losses and wastes:

GSTIN / State of job worker if unregistered	Challan No. issued by job worker under which goods have been received back	Date of challan issued by job worker under which goods have been received back	Description of goods	U Q C	Quantity	Original challan No. under which goods have been sent for job work	Original challan date under which goods have been sent for job work	Nature of job work done by job worker	Losses & wastes	
									UQC	Quantity
1	2*	3*	4	5	6	7	8	9	10	11

(C) Details of inputs/ Capital goods sent to job worker and subsequently supplied from premises of job worker; and losses and wastes:

GSTIN / State of job worker if unregistered	Invoice No. in case supplied from premises of job worker issued by the Principal	Invoice date in case supplied from premises of job worker issued by the Principal	Description of goods	U Q C	Quantity	Original challan No. under which goods have been sent for job work	Original challan date under which goods have been sent for job work	Nature of job work done by job worker	Losses & wastes	
									UQC	Quantity
1	2	3	4	5	6	7*	8*	9	10	11

Instructions :

- Multiple entry of items for single challan may be filled.
- Columns (2) & (3) in Table (A) and Table (B) are mandatory in cases where fresh challan are required to be issued by the job worker. Otherwise, columns (2) & (3) in Table (A) and Table (B) are optional.
- Columns (7) & (8) in Table (A), Table (B) and Table (C) may not be filled where one-to-one correspondence between goods sent for job work and goods received back after job work is not possible.

6. Verification

I hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Place

Signature  
Name of Authorised Signatory  
Designation/Status

Date

10. In the said rules, after **FORM GSTR-8**, the following FORMS shall be inserted, namely:-

<b>“FORM GSTR-9</b> (See rule 80) <b>Annual Return</b>						
1	Financial Year					
2	GSTIN					
3A	Legal Name					
3B	Trade Name (if any)					
Pt. II	Details of Outward and inward supplies declared during the financial year					
			(Amount in ₹ in all tables)			
	Nature of Supplies	Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
<b>4</b>	<b>Details of advances, inward and outward supplies on which tax is payable as declared in returns filed during the financial year</b>					
A	Supplies made to un-registered persons (B2C)					
B	Supplies made to registered persons (B2B)					
C	Zero rated supply (Export) on payment of tax (except supplies to SEZs)					
D	Supply to SEZs on payment of tax					
E	Deemed Exports					
F	Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above)					
G	Inward supplies on which tax is to be paid on reverse charge basis					
H	Sub-total (A to G above)					
I	Credit Notes issued in respect of transactions specified in (B) to (E) above (-)					
J	Debit Notes issued in respect of transactions specified in (B) to (E) above (+)					
K	Supplies / tax declared through Amendments (+)					
L	Supplies / tax reduced through Amendments (-)					
M	Sub-total (I to L above)					
N	Supplies and advances on which tax is to be paid (H + M) above					
<b>5</b>	<b>Details of Outward supplies on which tax is not payable as declared in returns filed during the financial year</b>					
A	Zero rated supply (Export) without payment of tax					



B	Supply to SEZs without payment of tax					
C	Supplies on which tax is to be paid by the recipient on reverse charge basis					
D	Exempted					
E	Nil Rated					
F	Non-GST supply					
G	Sub-total (A to F above)					
H	Credit Notes issued in respect of transactions specified in A to F above (-)					
I	Debit Notes issued in respect of transactions specified in A to F above (+)					
J	Supplies declared through Amendments (+)					
K	Supplies reduced through Amendments (-)					
L	Sub-Total (H to K above)					
M	Turnover on which tax is not to be paid (G + L above)					
N	Total Turnover (including advances) (4N + 5M - 4G above)					
Pt. III	Details of ITC as declared in returns filed during the financial year					
	Description	Type	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
<b>6</b>	<b>Details of ITC availed as declared in returns filed during the financial year</b>					
A	Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR-3B)		<Auto >	<Auto >	<Auto >	<Auto >
B	Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	Inputs				
		Capital Goods				
		Input Services				
C	Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed	Inputs				
		Capital Goods				
		Input Services				
D	Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed	Inputs				
		Capital Goods				
		Input Services				
E	Import of goods (including supplies from SEZs)	Inputs				
		Capital Goods				
F	Import of services (excluding inward supplies from					

	SEZs)				
G	Input Tax credit received from ISD				
H	Amount of ITC reclaimed (other than B above) under the provisions of the Act				
I	Sub-total (B to H above)				
J	Difference (I - A above)				
K	Transition Credit through TRAN-I (including revisions if any)				
L	Transition Credit through TRAN-II				
M	Any other ITC availed but not specified above				
N	Sub-total (K to M above)				
O	Total ITC availed (I + N above)				
<b>7</b>	<b>Details of ITC Reversed and Ineligible ITC as declared in returns filed during the financial year</b>				
A	As per Rule 37				
B	As per Rule 39				
C	As per Rule 42				
D	As per Rule 43				
E	As per section 17(5)				
F	Reversal of TRAN-I credit				
G	Reversal of TRAN-II credit				
H	Other reversals (pl. specify)				
I	Total ITC Reversed (A to H above)				
J	Net ITC Available for Utilization (6O - 7I)				
<b>8</b>	<b>Other ITC related information</b>				
A	ITC as per GSTR-2A (Table 3 & 5 thereof)	<Auto >	<Auto >	<Auto >	<Auto >
B	ITC as per sum total of 6(B) and 6(H) above	<Auto >			
C	ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during 2017-18 but availed during April to September, 2018				
D	Difference [A-(B+C)]				
E	ITC available but not availed (out of D)				
F	ITC available but ineligible (out of D)				
G	IGST paid on import of goods (including supplies from SEZ)				
H	IGST credit availed on import of goods (as per 6(E) above)	<Auto >			
I	Difference (G-H)				
J	ITC available but not availed on import of goods (Equal to I)				
K	Total ITC to be lapsed in current financial year (E + F + J)	<Auto >	<Auto >	<Auto >	<Auto >
Pt. IV	Details of tax paid as declared in returns filed during the financial year				
	Description	Tax Payable	Paid through cash	Paid through ITC	
				Centr al Tax	State Tax / Integrat ed Tax Cess

9					UT Tax			
	1	2	3	4	5	6	7	
	Integrated Tax							
	Central Tax							
	State/UT Tax							
	Cess							
	Interest							
	Late fee							
	Penalty							
	Other							
Pt. V	Particulars of the transactions for the previous FY declared in returns of April to September of current FY or upto date of filing of annual return of previous FY whichever is earlier							
	Description		Taxable Value	Centr al Tax	State Tax / UT Tax	Integrat ed Tax	Cess	
	1	2	3	4	5	6		
10	Supplies / tax declared through Amendments (+) (net of debit notes)							
11	Supplies / tax reduced through Amendments (-) (net of credit notes)							
12	Reversal of ITC availed during previous financial year							
13	ITC availed for the previous financial year							
14	Differential tax paid on account of declaration in 10 & 11 above							
	Description			Payable		Paid		
	1			2	3			
	Integrated Tax							
	Central Tax							
	State/UT Tax							
	Cess							
	Interest							
Pt. VI 15	Other Information							
	Particulars of Demands and Refunds							
	Details	Centra l Tax	State Tax / UT Tax	Integrated Tax	Cess	Intere st	Penalty	Late Fee / Others
	1	2	3	4	5			
A	Total Refund claimed							
B	Total Refund sanctioned							

C	Total Refund Rejected							
D	Total Refund Pending							
E	Total demand of taxes							
F	Total taxes paid in respect of E above							
G	Total demands pending out of E above							
16	Information on supplies received from composition taxpayers, deemed supply under section 143 and goods sent on approval basis							
	Details			Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1			2	3	4	5	6
A	Supplies received from Composition taxpayers							
B	Deemed supply under Section 143							
C	Goods sent on approval basis but not returned							
17	HSN Wise Summary of outward supplies							
HSN Code	UQC	Total Quantity	Taxable Value	Rate of Tax	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
1	2	3	4	5	6	7	8	9
18	HSN Wise Summary of Inward supplies							
HSN Code	UQC	Total Quantity	Taxable Value	Rate of Tax	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
1	2	3	4	5	6	7	8	9
19	Late fee payable and paid							
	Description				Payable		Paid	
	1				2		3	
A	Central Tax							
B	State Tax							

**Verification:**

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from and in case of any reduction in output tax liability the benefit thereof has been/will be passed on to the recipient of supply.

Place

Date

Signature  
Name of Authorised Signatory

Designation / Status



**FORM GSTR-9A**  
(See rule 80)  
**Annual Return (For Composition Taxpayer)**

Pt. I	Basic Details						
1	Financial Year						
2	GSTIN						
3A	Legal Name	<Auto>					
3B	Trade Name (if any)	<Auto>					
4	Period of composition scheme during the year (From ---- To --)						
5	Aggregate Turnover of Previous Financial Year						
(Amount in ₹ in all tables)							
Pt. II	Details of outward and inward supplies declared in returns filed during the financial year						
	Description	Turnover	Rate of Tax	Central Tax	State / UT Tax	Integrated tax	Cess
	1	2	3	4	5	6	7
<b>6</b>	Details of Outward supplies on which tax is payable as declared in returns filed during the financial year						
A	Taxable						
B	Exempted, Nil-rated						
C	Total						
<b>7</b>	Details of inward supplies on which tax is payable on reverse charge basis (net of debit/credit notes) declared in returns filed during the financial year						
	Description	Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess	
	1	2	3	4	5	6	
A	Inward supplies liable to reverse charge received from registered persons						
B	Inward supplies liable to reverse charge received from unregistered persons						
C	Import of services						
D	Net Tax Payable on (A), (B) and (C) above						
<b>8</b>	Details of other inward supplies as declared in returns filed during the financial year						
A	Inward supplies from registered persons (other than 7A above)						
B	Import of Goods						

Pt. III	Details of tax paid as declared in returns filed during the financial year							
9	Description		Total tax payable		Paid			
	1		2		3			
	Integrated Tax							
	Central Tax							
	State/UT Tax							
	Cess							
	Interest							
	Late fee							
	Penalty							
Pt. IV	Particulars of the transactions for the previous FY declared in returns of April to September of current FY or upto date of filing of annual return of previous FY whichever is earlier							
	Description		Turnover	Central Tax	State Tax / UT Tax	Integrated Tax	Cess	
	1		2	3	4	5	6	
10	Supplies / tax (outward) declared through Amendments (+) (net of debit notes)							
11	Inward supplies liable to reverse charge declared through Amendments (+) (net of debit notes)							
12	Supplies / tax (outward) reduced through Amendments (-) (net of credit notes)							
13	Inward supplies liable to reverse charge reduced through Amendments (-) (net of credit notes)							
14	Differential tax paid on account of declaration made in 10, 11, 12 & 13 above							
	Description			Payable		Paid		
	1			2		3		
	Integrated Tax							
	Central Tax							
	State/UT Tax							
	Cess							
	Interest							
Pt. V	Other Information							
15	Particulars of Demands and Refunds							
	Description	Central Tax	State Tax / UT Tax	Integrated Tax	Cess	Interest	Penalty	Late Fee / Others
	1	2	3	4	5	6	7	8

A	Total Refund claimed							
B	Total Refund sanctioned							
C	Total Refund Rejected							
D	Total Refund Pending							
E	Total demand of taxes							
F	Total taxes paid in respect of E above							
G	Total demands pending out of E above							
16	Details of credit reversed or availed							
	Description				Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1				2	3	4	5
A	Credit reversed on opting in the composition scheme (-)							
B	Credit availed on opting out of the composition scheme (+)							
17	Late fee payable and paid							
	Description				Payable		Paid	
	1				2		3	
A	Central Tax							
B	State Tax							

**Verification:**

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from and in case of any reduction in output tax liability the benefit thereof has been/will be passed on to the recipient of supply.

Place

Date

Signature  
Name of Authorised Signatory

Designation / Status

11. In the said rules, in **FORM GST EWB-01**, in the Notes, in serial number 7, in the Table, against Code 4 in the first column, for the letters and word “SKD or CKD” in the second column, the letters and words “SKD or CKD or supply in batches or lots” shall be substituted.

(Dr. Sreeparvathy S.L.)  
Under Secretary to the Government of India

Note:- The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide notification No. 3/2017-Central Tax, dated the 19th June, 2017, published vide number G.S.R 610 (E), dated the 19th June, 2017 and last amended vide notification No. 29/2018-Central Tax, dated the 6th July, 2018, published vide number G.S.R 611 (E), dated the 6th July, 2018.



**[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]**  
**Government of India**  
**Ministry of Finance**  
**Department of Revenue**  
**Central Board of Indirect Taxes and Customs**  
**Notification No. 40/2018 – Central Tax**

New Delhi, the 4th September, 2018

G.S.R... (E).- In pursuance of section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017) and sub-rule (3) of rule 45 of the Central Goods and Services Tax Rules, 2017, and in supersession of the notification of the Government of India in the Ministry of Finance, Department of Revenue No. 53/2017-Central Tax, dated the 28th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 1346 (E), dated the 28th October, 2017, except as respects things done or omitted to be done before such supersession, the Commissioner, hereby extends the time limit for making the declaration in **FORM GST ITC-04**, in respect of goods dispatched to a job worker or received from a job worker or sent from one job worker to another, during the period from July, 2017 to June, 2018 till the 30th day of September, 2018.

[F. No. 349/58/2017- GST (Pt.)]

(Dr. Sreeparvathy S.L.)  
Under Secretary to the Government of India



**[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]**  
**Government of India**  
**Ministry of Finance (Department of Revenue)**  
**Central Board of Indirect Taxes and Customs**  
**Notification No. 44/2018 – Central Tax**

New Delhi, the 10<sup>th</sup> September, 2018

.....(E). - In exercise of the powers conferred by the second proviso to sub-section (1) of section 37 read with section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), and in supersession of –

- (i) Notification No. 18/2017 – Central Tax dated 8<sup>th</sup> August, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 994 (E), dated the 8<sup>th</sup> August, 2017;
- (ii) Notification No. 58/2017 – Central Tax dated 15<sup>th</sup> November, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1414 (E), dated the 15<sup>th</sup> November, 2017;
- (iii) Notification No. 18/2018 – Central Tax dated 28<sup>th</sup> March, 2018 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 296 (E), dated the 28<sup>th</sup> March, 2018; and
- (iv) Notification No. 32/2018 – Central Tax dated 10<sup>th</sup> August, 2018 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 759 (E), dated the 10<sup>th</sup> August, 2018,



except as respects things done or omitted to be done before such supercession, the Commissioner, on the recommendations of the Council, hereby extends the time limit for furnishing the details of outward supplies in **FORM GSTR-1** of the Central Goods and Services Tax Rules, 2017, by such class of registered persons having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or the current financial year, for the months from July, 2017 to September, 2018 till the 31<sup>st</sup> day of October, 2018 and for the months from October, 2018 to March, 2019 till the eleventh day of the succeeding month:

Provided that the time limit for furnishing the details of outward supplies in **FORM GSTR-1** for the months from July, 2017 to November, 2018 for the taxpayers who have obtained Goods and Services Tax Identification Number (GSTIN) in terms of notification No. 31/2018 – Central Tax dated 6th August, 2018 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 742 (E), dated the 6<sup>th</sup> August, 2018, shall be extended till the 31<sup>st</sup> day of December, 2018.

2. The time limit for furnishing the details or return, as the case may be, under sub- section (2) of section 38 and sub-section (1) of section 39 of the said Act, for the months of July, 2017 to March, 2019 shall be subsequently notified in the Official Gazette.

[F. No. 349/58/2017-GST (Pt.)]

(Gunjan Kumar Verma)

Under Secretary to the Government of India



[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

Government of India

Ministry of Finance Department of Revenue

Central Board of Indirect Taxes and Customs

Notification No. 48 /2018 – Central Tax

New Delhi, the 10<sup>th</sup> September, 2018

G.S.R.....(E).- In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely :-

1. (1) These rules may be called the Central Goods and Services Tax (Ninth Amendment) Rules, 2018.  
(2) They shall come into force on the date of their publication in the Official Gazette.
2. In the Central Goods and Services Tax Rules, 2017,
  - (i) in rule 117,
  - (a) after sub-rule (1), the following sub-rule shall be inserted, namely:-

“(1A) Notwithstanding anything contained in sub-rule (1), the Commissioner may, on the recommendations of the Council, extend the date for submitting the declaration electronically in **FORM GST TRAN-1** by a further period not beyond 31<sup>st</sup> March, 2019, in respect of registered persons who could not submit the said declaration by the due date on account of technical difficulties on the common portal and in respect of whom the Council has made a recommendation for such extension.”;

(b) in sub-rule (4), in clause (b), in sub-clause (iii), the following proviso shall be inserted, namely:-

“Provided that the registered persons filing the declaration in **FORM GST TRAN-1** in accordance with sub-rule (1A), may submit the statement in **FORM GST TRAN-2** by 30<sup>th</sup> April, 2019.”;

(ii) in rule 142, in sub-rule (5), after the words and figures “of section 76”, the words and figures “or section 125” shall be inserted.

[F. No. 349/58/2017-GST (Pt.)]

(Gunjan Kumar Verma)

Under Secretary to the Government of India

Note:- The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide notification No. 3/2017-Central Tax, dated the 19<sup>th</sup> June, 2017, published vide number G.S.R 610 (E), dated the 19<sup>th</sup> June, 2017 and last amended vide notification No. 39/2018-Central Tax, dated the 4<sup>th</sup> September, 2018, published vide number G.S.R 831 (E), dated the 4<sup>th</sup> September, 2018.

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i)]

Government of India

Ministry of Finance (Department of Revenue)

Central Board of Indirect Taxes and Customs

Notification No. 50/2018 – Central Tax

New Delhi, the 13<sup>th</sup> September, 2018

**G.S.R. ....(E).**— In exercise of the powers conferred by sub-section (3) of section 1 of the Central Goods and Services Tax Act, 2017 (12 of 2017) and in supersession of the notification of the Government of India in the Ministry of Finance, Department of Revenue No. 33/2017-Central Tax, dated the 15<sup>th</sup> September, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 1163 (E), dated the 15<sup>th</sup> September, 2017, except as respects things done or omitted to be done before such supersession, the Central Government hereby appoints the 1<sup>st</sup> day of October, 2018, as the date on which the provisions of section 51 of the said Act shall come into force with respect to persons specified under clauses (a), (b) and (c) of sub-section (1) of section 51 of the said Act and the persons specified below under clause (d) of sub-section (1) of section 51 of the said Act, namely:-

- (a) an authority or a board or any other body, -
  - (i) set up by an Act of Parliament or a State Legislature; or
  - (ii) established by any Government, with fifty-one per cent. or more participation by way of equity or control, to carry out any function;
- (b) Society established by the Central Government or the State Government or a Local Authority under the Societies Registration Act, 1860 (21 of 1860);
- (c) public sector undertakings.

[F. No. 349/58/2017-GST(Pt.)]

(Gunjan Kumar Verma)

Under Secretary to the Government of India



[TO BE PUBLISHED IN THE GAZZETE OF INDIA,  
EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

Government of India

Ministry of Finance

(Department of Revenue)

Notification No. 23/2018- Central Tax (Rate)

New Delhi, the 20th September, 2018

**G.S.R.....(E).**- In exercise of the powers conferred by sub-section (3) of section 11 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, and on being satisfied that it is necessary so to do for the purpose of clarifying the scope and applicability of the notification of the Government of India, in the Ministry of Finance (Department of Revenue) No.12/2017- Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub- Section (i), vide number G.S.R. 691(E), dated the 28th June, 2017, hereby inserts the following Explanation in the said notification, in the Table, against serial number 41, in column (3), namely:-

*“Explanation.- For the purpose of this exemption, the Central Government, State Government or Union territory shall have 50 per cent. or more ownership in the entity directly or through an entity which is wholly owned by the Central Government, State Government or Union territory.”.*

[F. No.354/300/2018-TRU]

(Mohit Tewari)

Under Secretary to the Government of India

Note: - The principal notification No. 12/2017 – Central Tax(Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, vide number G.S.R. 691 (E), dated the 28th June, 2017 and was last amended by notification No. 14/2018- Central Tax (Rate), dated the 26th July, 2018 vide number G.S.R. 678(E), dated the 26th July, 2018.

[TO BE PUBLISHED IN THE GAZZETE OF INDIA,  
EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

Government of India  
Ministry of Finance  
(Department of Revenue)

**Notification No. 24/2018-Integrated Tax (Rate)**

New Delhi, the 20th September, 2018

G.S.R.....(E).- In exercise of the powers conferred by sub-section (3) of section 6 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on the recommendations of the Council, and on being satisfied that it is necessary so to do for the purpose of clarifying the scope and applicability of the notification of the Government of India, in the Ministry of Finance (Department of Revenue) No. 9/2017- Integrated Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub- Section (i), *vide* number G.S.R. 684(E), dated the 28th June, 2017, hereby inserts the following Explanation in the said notification, in the Table, against serial number 43, in column (3), namely:-

*“Explanation.- For the purpose of this exemption, the Central Government, State Government or Union territory shall have 50 per cent. or more ownership in the entity directly or through an entity which is wholly owned by the Central Government, State Government or Union territory.”.*

[F. No.354/300/2018-TRU]

(Mohit Tewari)

Under Secretary to the Government of India

Note: - The principal notification No. 9/2017 - Integrated Tax(Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, *vide* number G.S.R. 684 (E), dated the 28th June, 2017 and was last amended by notification No. 15/2018-Integrated Tax (Rate), dated the 26th July, 2018 *vide* number G.S.R. 683(E), dated the 26th July, 2018.



Circular No. 57/31/2018-GST

CBEC-20/16/4/2018-GST

Government of India Ministry of Finance Department of Revenue  
Central Board of Indirect Taxes and Customs  
GST Policy Wing

New Delhi, Dated the 4th September, 2018

The Principal Chief Commissioners/ Chief Commissioners/ Principal Commissioners/ Commissioners of Central Tax (All) /  
The Principal Directors General/ Directors General (All)

Madam/Sir,

**Subject: Scope of Principal-agent relationship in the context of Schedule I of the CGST Act - regarding.**

1. In terms of Schedule I of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as the “CGST Act”), the supply of goods by an agent on behalf of the principal without consideration has been deemed to be a supply. In this connection, various representations have been received regarding the scope and ambit of the principal-agent relationship under GST. In order to clarify some of the issues and to ensure uniformity in the implementation of the provisions of the law across the field formations, the Board, in exercise of its powers conferred under section 168 (1) of the CGST Act hereby clarifies the issues in the succeeding paras.
2. As per section 182 of the Indian Contract Act, 1872, an “agent” is a person employed to do any act for another, or to represent another in dealings with third person. The person for whom such act is done, or who is so represented, is called the “principal”. As delineated in the definition, an agent can be appointed for performing any act on behalf of the principal

which may or may not have the potential for representation on behalf of the principal. So, the crucial element here is the representative character of the agent which enables him to carry out activities on behalf of the principal.

3. The term “agent” has been defined under sub-section (5) of section 2 of the CGST Act as follows:

*“agent” means a person, including a factor, broker, commission agent, arhatia, del credere agent, an auctioneer or any other mercantile agent, by whatever name called, who carries on the business of supply or receipt of goods or services or both on behalf of another.*

The following two key elements emerge from the above definition of agent:

- a) the term „agent“ is defined in terms of the various activities being carried out by the person concerned in the principal-agent relationship; and
- b) the supply or receipt of goods or services has to be undertaken by the agent on behalf of the principal.

From this, it can be deduced that the crucial component for covering a person within the ambit of the term “agent” under the CGST Act is corresponding to the representative character identified in the definition of “agent” under the Indian Contract Act, 1872.

4. Further, the two limbs of any supply under GST are “consideration” and “in the course or furtherance of business”. Where the consideration is not extant in a transaction, such a transaction does not fall within the ambit of supply. But, in certain scenarios, as elucidated in Schedule I of the CGST Act, the key element of consideration is not required to be present for treating certain activities as supply. One such activity which has been detailed in para 3 of Schedule I (hereinafter referred to as “**the said entry**”) is reproduced hereunder:

3. *Supply of goods—*

- (a) by a principal to his agent where the agent undertakes to supply such goods on behalf of the principal; or*
- (b) by an agent to his principal where the agent undertakes to receive such goods on behalf of the principal.*

5. Here also, it is worth noticing that all the activities between the principal and the agent and *vice versa* do not fall within the scope of the said entry. Firstly, the supply of services between the principal and the agent and *vice versa* is outside the ambit of the said entry, and would therefore require “consideration” to consider it as supply and thus, be liable to GST. Secondly, the element identified in the definition of “agent”, i.e., “**supply or receipt of goods on behalf of the principal**” has been retained in this entry.

6. It may be noted that the crucial factor is how to determine whether the agent is wearing the representative hat and is supplying or receiving goods on behalf of the principal. Since in the commercial world, there are various factors that might influence this relationship, it would be more prudent that an objective criteria is used to determine whether a particular principal-agent relationship falls within the ambit of the said entry or not. Thus, the key ingredient for determining relationship under GST would be whether the invoice for the further supply of goods on behalf of the principal is being issued by the agent or not. Where the invoice for further supply is being issued by the agent in his name then, any provision of goods from the principal to the agent would fall within the fold of the said entry. However, it may be noted that in cases where the invoice is issued by the agent to the customer in the name of the principal, such agent shall not fall within the ambit of Schedule I of the CGST Act. Similarly, where the goods being procured by the agent on behalf of the principal are invoiced in the name of the agent then further provision of the said goods by the agent to the principal would be covered by the said entry. In other words, the crucial point is whether or not the agent has the authority to pass or receive the title of the goods on behalf of the principal.

7. Looking at the convergence point between the character of the agent under both the CGST Act and the Indian Contract Act, 1872, the following scenarios are discussed:

### Scenario 1

Mr. A appoints Mr. B to procure certain goods from the market. Mr. B identifies various suppliers who can provide the goods as desired by Mr. A, and asks the supplier (Mr. C) to send the goods and issue the invoice directly to Mr. A. In this scenario, Mr. B is only acting as the procurement agent, and has in no way involved himself in the supply or receipt of the goods. Hence, in accordance with the provisions of this Act, Mr. B is not an agent of Mr. A for supply of goods in terms of Schedule I.

## Scenario 2

M/s XYZ, a banking company, appoints Mr. B (auctioneer) to auction certain goods. The auctioneer arranges for the auction and identifies the potential bidders. The highest bid is accepted and the goods are sold to the highest bidder by M/s XYZ. The invoice for the supply of the goods is issued by M/s XYZ to the successful bidder. In this scenario, the auctioneer is merely providing the auctioneering services with no role played in the supply of the goods. Even in this scenario, Mr. B is not an agent of M/s XYZ for the supply of goods in terms of Schedule I.

## Scenario 3

Mr. A, an artist, appoints M/s B (auctioneer) to auction his painting. M/s B arranges for the auction and identifies the potential bidders. The highest bid is accepted and the painting is sold to the highest bidder. The invoice for the supply of the painting is issued by M/s B on the behalf of Mr. A but in his own name and the painting is delivered to the successful bidder. In this scenario, M/s B is not merely providing auctioneering services, but is also supplying the painting on behalf of Mr. A to the bidder, and has the authority to transfer the title of the painting on behalf of Mr. A. This scenario is covered under Schedule I.

A similar situation can exist in case of supply of goods as well where the C&F agent or commission agent takes possession of the goods from the principal and issues the invoice in his own name. In such cases, the C&F/commission agent is an agent of the principal for the supply of goods in terms of Schedule I. The disclosure or non-disclosure of the name of the principal is immaterial in such situations.

## Scenario 4

Mr A sells agricultural produce by utilizing the services of Mr B who is a commission agent as per the Agricultural Produce Marketing Committee Act (APMC Act) of the State. Mr B identifies the buyers and sells the agricultural produce on behalf of Mr. A for which he charges a commission from Mr. A. As per the APMC Act, the commission agent is a person who buys or sells the agricultural produce on behalf of his principal, or facilitates buying and selling of agricultural produce on behalf of his principal and receives, by way of remuneration, a commission or percentage upon the amount involved in such transaction.

In cases where the invoice is issued by Mr. B to the buyer, the former is an agent covered under Schedule I. However, in cases where the invoice is issued directly by Mr. A to the buyer, the commission agent (Mr. B) doesn't fall under the category of agent covered under Schedule I.

8. In scenario 1 and scenario 2, Mr. B shall not be liable to obtain registration in terms of clause (vii) of section 24 of the CGST Act. He, however, would be liable for registration if his aggregate turnover of supply of taxable services exceeds the threshold specified in sub-section (1) of section 22 of the CGST Act. In scenario 3, M/s B shall be liable for compulsory registration in terms of the clause (vii) of section 24 of the CGST Act. In respect of commission agents in Scenario 4, notification No. 12/2017 Central Tax (Rate) dated 24.06.2017 has exempted "services by any APMC or board or services provided by the commission agents for sale or purchase of agricultural produce" from GST. Thus, the „services“ provided by the commission agent for sale or purchase of agricultural produce is exempted. Such commission agents (even when they qualify as agent under Schedule I) are not liable to be registered according to sub-clause (a) of sub-section (1) of section 23 of the CGST Act, if the supply of the agricultural produce, and /or other goods or services supplied by them are not liable to tax or wholly exempt under GST. However, in cases where the supply of agricultural produce is not exempted and liable to tax, such commission agent shall be liable for compulsory registration under sub-section (vii) of section 24 of the CGST Act.
9. It is requested that suitable trade notices may be issued to publicize the contents of this Circular.
10. Difficulty, if any, in implementation of this Circular may please be brought to the notice of the Board. Hindi version would follow.

(Upender Gupta)  
Commissioner (GST)



**CBEC-20/16/4/2018-GST  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Indirect Taxes and Customs  
GST Policy Wing**

New Delhi, Dated the 4<sup>th</sup> September, 2018

The Principal Chief Commissioners/Chief Commissioners/Principal Commissioners/ Commissioners of Central Tax (All)  
The Principal Directors General/ Directors General (All)

**Subject: Recovery of arrears of wrongly availed CENVAT credit under the existing law and inadmissible transitional credit - regarding**

Various representations have been received seeking clarification on the process of recovery of arrears of wrongly availed CENVAT credit under the existing law and CENVAT credit wrongly carried forward as transitional credit in the GST regime. In order to ensure uniformity in the implementation of the provisions of the law across the field formations, the Board, in exercise of its powers conferred under section 168 (1) of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as the 'CGST Act'), hereby specifies the process of recovery of the said arrears and inadmissible transitional credit in the succeeding paragraphs.

2. The Board vide Circular No. 42/16/2018-GST dated 13<sup>th</sup> April, 2018, has clarified that the recovery of arrears arising under the existing law shall be made as central tax liability to be paid through the utilization of the amount available in the electronic credit ledger or electronic cash ledger of the registered person, and the same shall be recorded in Part II of the Electronic Liability Register (**FORM GST PMT-01**).
3. Currently, the functionality to record this liability in the electronic liability register is not available on the common portal. Therefore, it is clarified that as an alternative method, taxpayers may reverse the wrongly availed CENVAT credit under the existing law and inadmissible transitional credit through Table 4(B)(2) of **FORM GSTR-3B**. The applicable interest and penalty shall apply on all such reversals which shall be paid through entry in column 9 of Table 6.1 of **FORM GSTR-3B**.
4. It is requested that suitable trade notices may be issued to publicize the contents of this Circular.
5. Difficulty, if any, in implementation of this Circular may please be brought to the notice of the Board. Hindi version would follow.

(Upender Gupta)  
Commissioner (GST)



**Circular No. 59/33/2018-GST**

**F. No. 349/21/2016-GST  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Indirect Taxes and Customs  
GST Policy Wing**

New Delhi, Dated the 4<sup>th</sup> September, 2018

The Principal Chief Commissioners/Chief Commissioners/Principal Commissioners/ Commissioners of Central Tax (All)/The Principal Directors General/ Directors General (All)/ The Principal Chief Controller of Accounts (CBIC)

Madam/Sir,

**Subject: Clarification on refund related issues- regarding**

Various representations have been received seeking clarification on issues relating to refund. In order to clarify these issues and to ensure uniformity in the implementation of the provisions of law across the field formations, the Board, in exercise of its powers conferred by section 168 (1) of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as "CGST Act"), hereby clarifies the issues as detailed hereunder:

## 2. Submission of invoices for processing of claims of refund:

- 2.1 It was clarified vide Circular No. 37/11/2018-GST dated 15<sup>th</sup> March, 2018 that since the refund claims were being filed in a semi-electronic environment and the processing was completely based on the information provided by the claimants, it becomes necessary that invoices are scrutinized. Accordingly, it was clarified that the invoices relating to inputs, input services and capital goods were to be submitted for processing of claims for refund of integrated tax where services are exported with payment of integrated tax; and invoices relating to inputs and input services were to be submitted for processing of claims for refund of input tax credit where goods or services are exported without payment of integrated tax.

In this regard, trade and industry have represented that such requirement is cumbersome and increases their compliance cost, especially where the number of invoices is large.

In view of the difficulties being faced by the claimants of refund, it has been decided that the refund claim shall be accompanied by a print-out of **FORM GSTR-2A** of the claimant for the relevant period for which the refund is claimed. The proper officer shall rely upon **FORM GSTR-2A** as an evidence of the account of the supply by the corresponding supplier in relation to which the input tax credit has been availed by the claimant. It may be noted that there may be situations in which **FORM GSTR-2A** may not contain the details of all the invoices relating to the input tax credit availed, possibly because the supplier's **FORM GSTR-1** was delayed or not filed. In such situations, the proper officer may call for the hard copies of such invoices if he deems it necessary for the examination of the claim for refund. **It is emphasized that the proper officer shall not insist on the submission of an invoice (either original or duplicate) the details of which are present in FORM GSTR-2A of the relevant period submitted by the claimant.**

The claimant shall also submit the details of the invoices on the basis of which input tax credit had been availed during the relevant period for which the refund is being claimed, in the format enclosed as **Annexure-A** manually along with the application for refund claim in **FORM GST RFD-01A** and the Application Reference Number (ARN). The claimant shall also declare the eligibility or otherwise of the input tax credit availed against the invoices related to the claim period in the said Annexure for enabling the proper officer to determine the same.

## 3. System validations in calculating refund amount

Currently, in case of refund of unutilized input tax credit (ITC for short), the common portal calculates the refundable amount as the least of the following amounts:

- The maximum refund amount as per the formula in rule 89(4) or rule 89(5) of the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the "CGST Rules") [formula is applied on the consolidated amount of ITC, i.e. Central tax + State tax/Union Territory tax + Integrated tax + Cess(whenever applicable)];
- The balance in the electronic credit ledger of the claimant at the end of the tax period for which the refund claim is being filed after the return for the said period has been filed; and
- The balance in the electronic credit ledger of the claimant at the time of filing the refund application.

After calculating the least of the three amounts, as detailed above, the equivalent amount is to be debited from the electronic credit ledger of the claimant in the following order:

- Integrated tax, to the extent of balance available;
- Central tax and State tax/Union Territory tax, equally to the extent of balance available and in the event of a shortfall in the balance available in a particular electronic credit ledger (say, Central tax), the differential amount is to be debited from the other electronic credit ledger (i.e., State tax/Union Territory tax, in this case).

The procedure described in para 3.2 above, however, is not presently available on the common portal. Till the time such facility is made available on the common portal, the taxpayers are advised to follow the order as explained above for all refund applications filed after the date of issue of this Circular. However, for applications already filed and pending with the tax authorities, where this order is not adhered to by the claimant, no adverse view may be taken by the tax authorities. The above system validations are being clarified so that there is no ambiguity in relation to the process through which an application in **FORM GST RFD-01A** is generated.

Further, it may be noted that the refund application can be filed only after the electronic credit ledger has been debited in the manner specified in para 3.2 (read with para 3.3) above, and the ARN is generated on the common portal.

## 4. Re-credit of electronic credit ledger in case of rejection of refund claim:

In case of rejection of claim for refund of unutilized input tax credit on account of ineligibility of the said credit under sub-sections (1),(2) or (5) of section 17 of the CGST Act, or under any other provision of the Act and rules made thereunder

the proper officer shall order for the rejected amount to be re-credited to the electronic credit ledger of the claimant using **FORM GST RFD-01B**. For recovery of this amount, a demand notice shall have to be simultaneously issued to the claimant under section 73 or 74 of the CGST Act, as the case may be. In case the demand is confirmed by an order issued under sub-section (9) of section 73, or sub-section (9) of section 74 of the CGST Act, as the case may be, the said amount shall be added to the electronic liability register of the claimant through **FORM GST DRC-07**. Alternatively, the claimant can voluntarily pay this amount, along with interest and penalty, if applicable, before service of the demand notice, and intimate the same to the proper officer in **FORM GST DRC-03** in accordance with sub-section (5) of section 73 or sub-section (5) of section 74 of the CGST Act, as the case may be, read with sub-rule (2) of rule 142 of the CGST Rules. In such cases, the need for serving a demand notice will be obviated.

In case of rejection of claim for refund of unutilized input tax credit, on account of any reason other than the eligibility of credit, the rejected amount shall be re-credited to the electronic credit ledger of the claimant using **FORM GST RFD-01B** only after the receipt of an undertaking from the claimant to the effect that he shall not file an appeal against the said rejection or in case he files an appeal, the same is finally decided against the claimant, as has been laid down in rule 93 of the CGST Rules.

Consider an example where against a refund claim of Rs.100, only Rs.80 is sanctioned (Rs.15 is rejected on account of ineligible ITC and Rs.5 is rejected on account of any other reason). As described above, Rs.15 would be re-credited with simultaneous issue of notice under section 73 or 74 of the CGST Act for recovery of ineligible ITC. Rs.5 would be re-credited (through **FORM GST RFD-01B**) only after the receipt of an undertaking from the claimant to the effect that he shall not file an appeal or in case he files an appeal, the same is finally decided against the claimant.

#### 5. Scope of rule 96(10) of the CGST Rules:

Rule 96(10) of the CGST Rules, as amended retrospectively by notification No. 39/2018-Central Tax, dated 04.09.2018 provides that registered persons, including importers, who are **directly purchasing/importing supplies** on which the benefit of reduced tax incidence or no tax incidence under certain specified notifications has been availed, shall not be eligible for refund of integrated tax paid on export of goods or services. For example, an importer (X) who is importing goods under the benefit of Advance Authorization/EPCG, is **directly purchasing/importing supplies** on which the benefit of reduced/Nil incidence of tax under the specified notifications has been availed. In this case, the restriction under rule 96(10) of the CGST Rules is applicable to X. However, if X supplies the said goods, after importation, to a domestic buyer (Y), **on payment of full tax**, then Y can rightfully export these goods under payment of integrated tax and claim refund of the integrated tax so paid. However, in the said example if Y purchases these goods from X after availing the benefit of specified notifications, then Y also will not be eligible to claim refund of integrated tax paid on export of goods or services.

Overall, it is clarified that the restriction under rule 96(10) of the CGST Rules, as amended retrospectively by notification No. 39/2018-Central Tax, dated 04.09.2018, applies only to those purchasers/importers who are directly purchasing/importing supplies on which the benefit of certain notifications, as specified in the said sub-rule, has been availed.

#### 6. Disbursal of refund amount after sanctioning by the proper officer:

A few cases have come to notice where a tax authority, after receiving a sanction order from the counterpart tax authority (Centre or State), has refused to disburse the relevant sanctioned amount calling into question the validity of the sanction order on certain grounds.

E.g. a tax officer of one administration has sanctioned, on a provisional basis, 90 per cent. of the amount claimed in a refund application for unutilized ITC on account of exports. On receipt of the provisional sanction order, the tax officer of the counterpart administration has observed that the provisional refund of input tax credit has been incorrectly sanctioned for ineligible input tax credit and has therefore, refused to disburse the tax amount pertaining to the same.

It is clarified that the remedy for correction of an incorrect or erroneous sanction order lies in filing an appeal against such order and not in withholding of the disbursement of the sanctioned amount. If any discrepancy is noticed by the disbursing authority, the same should be brought to the notice of the counterpart refund sanctioning authority, the concerned counterpart reviewing authority and the nodal officer, but the disbursal of the refund should not be withheld. It is hereby clarified that neither the State nor the Central tax authorities shall refuse to disburse the amount sanctioned by the counterpart tax authority on any grounds whatsoever, except under sub-section (11) of section 54 of the CGST Act. It is further clarified that any adjustment of the amount sanctioned as refund against any outstanding demand against the claimant can be carried out by the refund disbursing authority if not already done by the refund sanctioning authority.

#### 7. Status of refund claim after issuance of deficiency memo:

Rule 90(3) of the CGST Rules provides that where any deficiencies in the application for refund are noticed, the proper officer shall communicate the deficiencies to the claimant in **FORM GST RFD-03**, requiring him to file a fresh refund application after rectification of such deficiencies. Further, rule 93(1) of the CGST Rules provides that where any deficiencies have been communicated under rule 90(3), the amount debited under rule 89 (3) shall be re- credited to the electronic credit ledger. Therefore, the intent of the law is very clear that in case a deficiency memo in **FORM GST RFD-03** has been issued, the refund claim will have to be filed afresh.

It has been learnt that certain field formations are issuing show cause notices to the claimants in cases where the refund application is not re-submitted after the issuance of a deficiency memo. These show-cause-notices are being subsequently adjudicated and orders are being passed in **FORM GST RFD-04/06**. It is clarified that show-cause-notices are not required to be issued where deficiency memos have been issued. A refund application which is re-submitted after the issuance of a deficiency memo shall have to be treated as a fresh application. No order in **FORM GST RFD-04/06** can be issued in respect of an application against which a deficiency memo has been issued and which has not been resubmitted subsequently.

**8. Treatment of refund applications where the amount claimed is less than rupees one thousand:**

Sub-section (14) of section 54 of the CGST Act provides that no refund under sub- section (5) or sub-section (6) of section 54 shall be paid to an applicant, if the amount is less than one thousand rupees.

In this regard, it is clarified that the limit of rupees one thousand shall be applied for each tax head separately and not cumulatively. The limit would not apply in cases of refund of excess balance in the electronic cash ledger. All field formations are requested to reject claims of refund from the electronic credit ledger for less than one thousand rupees and re- credit such amount by issuing an order in **FORM GST RFD-01B**.

**9.** It is requested that suitable trade notices may be issued to publicize the contents of this Circular.

**10.** Difficulty, if any, in implementation of this Circular may please be brought to the notice of the Board. Hindi version would follow.

(Upender Gupta)  
Commissioner (GST)



**Circular No. 61/35/2018-GST**

**CBEC-20/13/01/2018-GST**

**Government of India, Department of Revenue  
Central Board of Indirect Taxes and Customs  
GST Policy Wing**

New Delhi, Dated the 4<sup>th</sup> September, 2018

The Principal Chief Commissioners / Chief Commissioners / Principal Commissioners / Commissioners of Central Tax (All)

The Principal Directors General / Directors General (All) Madam/Sir,

**Subject: E-way bill in case of storing of goods in godown of transporter - regarding**

Various representations have been received on the matter pertaining to the textile sector and problems being faced by weavers & artisans regarding storage of their goods in the warehouse of the transporter. It has been stated that textile traders use transporters' godown for storage of their goods due to their weak financial conditions. The transporters providing such warehousing facility will have to get themselves registered under GST and maintain detailed records in cases where the transporter takes delivery of the goods and temporarily stores them in his warehouse for further transportation of the goods till the consignee/recipient taxpayer's premises. The transport industry is facing difficulties due to the same and a request has been made to treat these godowns as transit godowns.

2. In view of the difficulties being faced by the transporters and the consignee/recipient taxpayer and to ensure uniformity in the procedure across the sectors and the country, the Board in exercise of its power conferred under section 168(1) of the Central Goods and Services Tax Act, 2017 (hereafter referred to as the CGST Act) hereby clarifies the issues in the succeeding paragraphs.
3. As per rule 138 of the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the CGST Rules) e-way bill is a document which is required for the movement of goods from the supplier's place of business to the recipient taxpayer's place of business. Therefore, the goods in movement including when they are stored in the transporter's godown (even if



the godown is located in the recipient taxpayer's city/town) prior to delivery shall always be accompanied by a valid e-way bill.

4. Further, section 2(85) of the CGST Act defines the “place of business” to include “a place from where the business is ordinarily carried out, and **includes a warehouse, a godown or any other place where a taxable person stores his goods**, supplies or receives goods or services or both”. An additional place of business is the place of business from where taxpayer carries out business related activities within the State, in addition to the principal place of business.
5. Thus, in case the consignee/ recipient taxpayer stores his goods in the godown of the transporter, then the transporter's godown has to be declared as an additional place of business by the recipient taxpayer. In such cases, mere declaration by the recipient taxpayer to this effect with the concurrence of the transporter in the said declaration will suffice. Where the transporter's godown has been declared as the additional place of business by the recipient taxpayer, the transportation under the e-way bill shall be deemed to be concluded once the goods have reached the transporter's godown (recipient taxpayer' additional place of business). Hence, e-way bill validity in such cases will not be required to be extended.
6. Further, whenever the goods are transported from the transporters' godown, which has been declared as the additional place of business of the recipient taxpayer, to any other premises of the recipient taxpayer then, the relevant provisions of the e-way bill rules shall apply. Hence, whenever the goods move from the transporter's godown (i.e., recipient taxpayer's additional place of business) to the recipient taxpayer's any other place of business, a valid e-way bill shall be required, as per the extant State-specific e-way bill rules.
7. Further, the obligation of the transporter to maintain accounts and records as specified in section 35 of the CGST Act read with rule 58 of the CGST Rules shall continue as a warehouse- keeper. Furthermore, the recipient taxpayer shall also maintain accounts and records as required under rules 56 and 57 of the CGST Rules. Furthermore, as per rule 56 (7) of the CGST Rules, books of accounts in relation to goods stored at the transporter's godown (i.e., the recipient taxpayer's additional place of business) by the recipient taxpayer may be maintained by him at his principal place of business. It may be noted that the facility of declaring additional place of business by the recipient taxpayer is in no way putting any additional compliance requirement on the transporters.
8. It is requested that suitable trade notices may be issued to publicize the contents of this Circular.
9. Difficulty, if any, in implementation of this Circular may please be brought to the notice of the Board. Hindi version would follow.

(Upender Gupta)  
Commissioner (GST)



## रामधाम, पुलिस लाईन व साबुनमार्ग के पास अण्डर पास जिन्दल सॉ लि. द्वारा जीर्णोद्धार

माननीय नेशनल ग्रीन ट्रीब्यूनल, भोपाल द्वारा पारित आदेश सं. 08 दिनांक 11.09.2017 के अनुसार जिन्दल सॉ लि. को स्वयं के खर्च से रेल्वे विभाग व तकनीकी विशेषज्ञों के साथ मिलकर भीलवाड़ा शहर की रेल्वे लाईन के नीचे निर्मित तीन अण्डर पास (Under-Passes) रामधाम के निकट, पुलिस लाईन के निकट तथा साबुनमार्ग के पास स्थित मे बरसाती पानी को निकालने और उनमे हुई टूट-फूट को दुरुस्त करने हेतु आदेश प्रदान किया गया था।

इसी क्रम में दिनांक 05.12.2017 को जिला कलक्टर कार्यालय में बैठक की गई, जिसमें वरिष्ठ रेल्वे मण्डल अभियन्ता अजमेर, जिला पुलिस अधीक्षक भीलवाड़ा, सचिव नगर विकास न्यास, आयुक्त नगर परिशद, अधिशाशी अभियन्ता नगर विकास न्यास, सहायक अभियन्ता नगर परिशद तथा जिन्दल सॉ लि के प्रतिनिधी उपस्थित हुए। तीनों अण्डर पास के कार्य की ड्राइंग अप्रूव करने व उसके अनुसार निर्माण स्वीकृती जारी करने हेतु निर्णय लिया गया। तत्पश्चात् रेल्वे विभाग द्वारा दिनांक 10.01.2018 को उक्त तीनों अण्डर पास को दुरुस्त करवाने हेतु स्वीकृति जारी कर दी गई। मैसर्स जिन्दल सॉ लि. द्वारा तीनों अण्डर पास (Under-Passes) के जीर्णोद्धार का कार्य सम्पन्न करा कर जुलाई-सितम्बर 2018 में आमजन को समर्पित किया गया।

उक्त तीनों अण्डर पास (Under-Passes) के दोनों ओर से लौहे के चद्दरों से ढक दिया है ताकि बरसात का पानी अण्डर पास में नहीं भरे यदि इसके बावजूद भी अत्यधिक बरसात के कारण अण्डर पास में पानी भरता है तो उसकी निकासी हेतु आधुनिक तकनीक से वहां सम्प बनाये गये जिसमें ऑटोमेटिक मोटर पम्प सेट लगाये गये है ताकि बरसात का पानी उनमे इकट्ठा हो सकें तथा एक निश्चित स्तर तक पानी भरने पर उसमे लगे हुए ऑटो पम्प सेट पानी को पाईप के माध्यम से बाहर स्थित नाले में डाल सके इससे अण्डर पास में पानी भरने की समस्या नहीं होगी और आमजन को लाभ के साथ-साथ अत्यधिक यातायात से उत्पन्न समस्या से निजात भी मिलेगी। मैसर्स जिन्दल सॉ लि0 द्वारा उपरोक्त तीनों अण्डर पास के जीर्णोद्धार में लगभग 2.00 करोड़ व्यय किये गये है।





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