



Week of 27<sup>th</sup> August, 2018

## **A. CHANGES IN THE GST REGIME**

### **GST Amendment Act, 2018**

The President has given his assent to the CGST (Amendment) Act, 2018, IGST (Amendment) Act, 2018, Union Territory GST (Amendment) Act, 2018 and GST (Compensation to States) Amendment Act, 2018 on 29th August, 2018.

## **B. PROPOSED CHANGES AND INDUSTRY ISSUES**

### **Discontinuation of the GST twitter handle**

The GST@GoI (@askGST\_GOI) was launched a year ago to address multiple queries on real-time basis on Twitter. The government is of the view that with a fully functional and robust, formal system of engagement in place, urgent responses over Twitter are no longer required now. As per the media reports, the indirect tax authorities has decided to discontinue the GST@GoI (@askGST\_GoI) account and will no longer answer queries on GST on the twitter account.

### **Consumer helpline for GST profiteering complaints**

The NAA has started a helpline to encourage consumers to file complaints against the companies that are not passing GST rate cut benefits. The helpline number 011-21400643 will guide the consumers to register their complaints, provide information and resolve queries related to profiteering under the GST law. Consumers can call the helpline number between 9:30 am - 1 pm and 1:30 pm – 6 pm on all working days. Consumers can file a profiteering complaint on the NAA website ([www.naa.gov.in](http://www.naa.gov.in)) by stating the pre and post GST rate cut prices of the goods or services purchased.

### **Special tax or cess in GST**

As per the media reports, the GST Council is considering to deliberate a special tax or cess to meet the additional requirement for funds due to aftermath of floods in the state of Kerala which can be used for rehabilitation and rebuilding the public infrastructure. A calamity tax could be introduced as a temporary

provision. The media reports also state that the experts are of the opinion that the GST architecture should not be altered, as it will lead to demands from other states as well which will increase the tax burden and complicate the existing norms. However, the contrary view is that the charging of additional cess under new heads is allowed as per the constitution and in exceptional cases, the governments are allowed to levy extra cess to revive over the difficult financial situation.

## **Glossary**

**AAAR – Appellate Authority for Advance Ruling**  
**CGST – Central Goods and Services Tax**  
**IGST – Integrated Goods and Services Tax**  
**NAA – National Anti-Profiteering Authority**

**GST Council- Goods and Services Tax Council, a constitutional body comprising of members of the Central and the State Governments to recommend changes under the existing GST regime.**

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