

Week of 2<sup>nd</sup> April, 2018

## A. CHANGES IN THE GST REGIME

### Change of name of CBEC

The Central Board of Excise and Customs (CBEC) has been renamed as Central Board of Indirect Taxes and Customs (CBIC) with effect from 1<sup>st</sup> April, 2018. This change was necessitated due to the enactment of GST. The legislative amendment required to effect the change in name was brought about by the Finance Bill, 2018 which amended the Central Boards of Revenue (CBR) Act, 1963, as well as the Central Goods and Services Tax Act, 2017, replacing CBEC with CBIC. The official twitter handle of this apex indirect tax authority has also been updated to 'cbic\_india' from the earlier 'cbec\_india'.

### E-way bill system

The inter-state e-way bill has been implemented with effect from 1<sup>st</sup> April, 2018. In order to ease the taxpayers in understanding this new system, the government has released certain advisory for the taxpayers such as:

- A set of 50 FAQs on the intricacies of the e-way bill system for businesses and transporters relating to, inter alia, registration, enrolment, login, cancelling e-way bill, rejecting e-way bill and consolidated e-way bill.
- A user manual has been for the e-way bill system by CBIC which explains, inter alia, the operational procedure on how to use such web based system. The user manual also prescribes certain practices which can be adopted to overcome the chance of errors while generating e-way bills, such as creating onetime master details of customers and suppliers and creating product masters by entering product details like name, HSN code and rate of tax.

The user manual and the FAQs are available at the government homepage [www.cbec.gov.in](http://www.cbec.gov.in) and the official portal of e-way bill namely [www.ewaybillgst.gov.in](http://www.ewaybillgst.gov.in).

### GST on race totalisator services

A writ petition was earlier filed before the hon'ble Karnataka High Court, challenging the levy of GST at the rate of 28% on the entire amount paid into totalisator in a race club, as opposed to erstwhile service tax regime where

the levy was only on the service commission (Please refer to GST Update Volume 38 for details). In this matter, the Hon'ble High Court has issued notices to the respondent government seeking their reply on the issue and has posted the hearing on interim stay application on 17<sup>th</sup> April, 2018.

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

### **Transporter Association may represent against the e-way bill**

Though the e-way bill system was introduced under GST to bring about transparency and lesser arbitrary harassment by the officials, the All India Motor Transport Congress (AIMTC), the representative association of transporters in India, has argued whether these objectives will be attained in the present framework. It is the AIMTC's view that under the current framework of e-way bill, the officials are empowered to stop the shipment at any time just for inspection, making it difficult for the shipments to move, and thus continuing the harassment of transporters of arbitrary grounds even under GST. The AIMTC also submits that in case any discrepancy in the details of the e-way bill is found, it should be the consignor or the consignee who should be made responsible and not the transporter. The association may approach the government to raise these concerns

### **Glossary**

**CBEC- Central Board of Excise and Customs**  
**CBIC- Central Board of Indirect Taxes and Customs**  
**CGST- Central goods and services tax**  
**HSN- Homogenised system of nomenclature**

**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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