



### **Abolition of cesses**

Following cesses have been abolished by the Taxation Laws (Amendment) Act:

- Education Cess on excisable goods
- Secondary & Higher Education Cess on excisable goods
- Cess on cement
- Cess on strawboard
- Cess on rubber levied under the Rubber Act, 1947
- Cess on automobile levied under the Industries (Development and Regulation) Act, 1951
- Cess on tea under the Tea Act, 1953
- Cess on coal levied under the Coal Mines (Conservation and Development) Act, 1974
- Cess on bidis levied under the Bidi Workers' Welfare Cess Act, 1976
- Cess on water consumed by certain industries and by local authorities levied under the Water (Prevention and Control of Pollution) Cess Act, 1977
- Cess on sugar levied under the Sugar Cess Act, 1982 and the Sugar Development Fund Act, 1982
- Cess on jute goods manufactured or produced wholly or in part levied under the Jute Manufacturers Cess Act, 1983
- Clean Energy Cess levied under the Finance Act, 2010
- Swachh Bharat Cess levied under the Finance Act, 2015
- Infrastructure Cess and Krishi Kalyan Cess levied under the Finance Act, 2016

### **Amendment in the Central Goods and Service Tax Rules, 2017**

The Central Goods and Service Tax Rules, 2017 (the 'CGST Rules') have been amended to include provisions regarding inspection, search and seizure; demands and recovery; offences and penalties; refund in cases of export and forms regarding refunds. These provisions were previously not notified and are now in force after the above mentioned amendment.

### **Exemptions to SEZ**

The exemption granted from payment of IGST on all goods or services or both imported by a unit or a developer in the Special Economic Zone, has been withdrawn. Only services imported by a unit or a developer in the Special Economic Zone for authorised operations are exempt from payment of IGST.

### **Exports**

With regard to furnishing of bonds/letter of undertaking by exporters availing the option to supply goods or services for export without payment of integrated tax, the CBEC has issued a circular notifying the following changes:

- The appropriate authority for the acceptance of such bonds/letter of undertaking furnished by the exporters will be jurisdictional Deputy/Assistant Commissioner.
- The bond/letter of undertaking may be furnished manually to the jurisdictional Deputy/Assistant Commissioner in the format specified in FORM RFD-11 till the module for furnishing of FORM

RFD-11 is available on the common portal.

### **New prices may be shown via stickers**

The Legal Metrology division, Ministry of Consumer Affairs, Food and Public Distribution has issued a circular permitting manufacturers, packers or importers of pre-packaged commodities to declare the changed MRP on the unsold stock manufactured/packed or imported prior to 1st July 2017, after inclusion of the increased amount of tax due to GST, if any, in addition to the existing MRP for three months w.e.f. 1st July 2017 to 30th September 2017 by way of stamping, stickers or online printing, provided:

- The difference in the revised MRP and the original MRP should not exceed the extent of increase in tax.
- Original MRP should continue to be shown and the new MRP should not overwrite it
- Change in the prices should be advertised at least twice in one or more newspapers

### **Clarification for meaning of the term 'brand name'**

The Ministry of Finance has clarified the meaning of the term 'registered brand name' in relation to supply of certain goods such as cottage cheese, natural honey, wheat, rice and other cereals, pulses, flour of cereals and pulses. The CGST rate on supply of these goods, other than when put up in unit container and bearing a registered brand name, is nil. Supply of such goods, when put up in unit container and bearing a registered brand name attracts 2.5% CGST rate. It is clarified that unless the brand name or trade name is actually on the Register of Trade Marks and is in force under the Trade Marks Act, 1999, CGST rate of 2.5% will not be applicable on the supply of such goods.

### **Time limit for grant of registration**

The government has clarified that after generation of application reference number (ARN), the registration certificate (RC) containing GSTIN will be issued after 3 working days, unless approved earlier by tax officer. E.g: if a taxpayer files a new registration application on 7th of a month (being Friday), then he will receive his RC and GSTIN on 13th of the month (8th and 9th, being Saturday and Sunday, are not working days), unless approved earlier by tax officer. If 11th of the month also is a holiday, then he will receive his RC and GSTIN on 14th of the month.

### **Jammu and Kashmir passes resolution for GST**

The Jammu and Kashmir legislative assembly adopted on Wednesday a resolution to implement GST within the state. The legislative council, too, adopted the resolution by voice vote.

### **GSTN given clearance by home ministry**

The home ministry has given security clearance to the Goods and Services Tax Network (GSTN), the information technology (IT) backbone of the GST regime. The security clearance was delayed as the home ministry was examining threat perception to national security from any of the stakeholders.

### **Offline utility for GSTR-1 released**

The offline utility for GSTR-1 has been released on the GST common portal (in the 'download' section) encapsulating details of outward supplies of taxable goods and / or services effected by a registered taxable person. The offline utility comes bundled with MS Excel template which contains 11 data entry worksheets, 1 master sheet and 1 help instruction sheet. The data entry worksheets capture business-to-business supplies, business-to-consumer supplies (below and more than Rs. 250,000/-), credit /debit notes for registered & unregistered persons, exports, tax liability on advances, nil rated, exempted and non-GST supplies, HSN summary and list of documents issued as well as cancelled.

### **Rate booklets**

For ease of reference and convenience, the CBEC has issued 'rate booklet of goods' and 'rate booklet of services' wherein the goods and services have been arranged rate-wise. The booklets are available on CBEC's website [www.cbec.gov.in](http://www.cbec.gov.in) .

### **Appointment of proper officers**

In yet another move to ensure quick and smooth implementation of GST, proper officers for carrying out duties/functions under various provisions of Central Goods and Services Tax Act, 2017 (other than for Registration and Composition) have been appointed.

### **Glossary**

<b>CGST- Central goods and service tax</b>	<b>UTGST- Union territory goods and service tax</b>
<b>IGST- Integrated goods and service tax</b>	<b>SEZ- special economic zone</b>
<b>MGST- Maharashtra goods and service tax</b>	

### **DISCLAIMER**

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