

Composition		
1	Whether a person can avail the composition scheme on Small Retail Trading of goods if he is holding both incomes like Sale of business: Rs.25 lakh (Small Retail Trader) and Rental income: Rs.12lakhs, whereas the person was registered earlier in VAT Composition Scheme and was paying Service Tax on rental income?	Renting is a service and supplier of service, except restaurant service, cannot opt for composition scheme. Since you are supplying both goods & services, you are not eligible for composition scheme.
2	Can traders selling on ecommerce portals avail composition scheme if their turnover is less than 75 lakhs?	No, Sub-section (2) of section 10 refers.
EXPORTS		
3	Whether every registered person who intends to export requires fresh Bond/LUT even if the same was issued on or before 30 Jun, 2017 and is still live i.e. not one year old.	Circular No. 4/4/2017 - GST dated 07.07.2017 clarifies this. Old LUT/bond is valid till 31.07.2017, after which fresh LUT/Bond in the new format is required to be submitted.
4	Some assessee had multiple central excise registrations under the earlier regime and were having different LUT/ Bond for each premises. In GST, there will be single registration for such assessee. Do they require furnishing fresh bond/LUT for their principal place of business or the existing Bond/LUT issued to them prior to 30.06.2017 shall be applicable for the export purpose.	Circular No. 4/4/2017 - GST dated 07.07.2017 clarifies this. Old LUT/bond is valid till 31.07.2017, after which fresh LUT/Bond in the new format is required to be submitted.
5	With reference to clause 5 of Rule 96 A as inserted vide Ntf No. 15/2017 – Central Tax dated 01st July 2017 “(5) The Board, by way of notification, may specify the conditions and safeguards under which a Letter of Undertaking may be furnished in place of a bond.” It may be clarified as to whether any conditions and safeguard has been notified by the Board as on date, as certain parties have filed LUT for export in this office	Yes, conditions and safeguards have been specified by Notification No. 16/2017-Central Tax dated 07.07.2017 and clarified in detail in Circular No. 4/4/2017 - GST dated 07.07.2017. The sum and substance of these documents is that the facility of Letter of Undertaking in place of a bond is available to a registered person who is either (a) a status holder as specified in the Foreign Trade Policy 2015-2020; or (b) who has received the due foreign inward remittances amounting to a minimum of 10% of the export turnover, which should not be less than one crore rupees, in the preceding financial year. The

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		person should not have been prosecuted for any offence under the Central Goods and Services Tax Act, 2017 (12 of 2017) or under any of the existing laws in a case where the amount of tax evaded exceeds two hundred and fifty lakh rupees.
6	In case of export of services, who will pay the service tax as for Bhutan, Nepal and Bangladesh?	The place of supply is outside India but as the supplier is located in India, it is a case of inter-State supply and subject to IGST. It will be zero rated if the sale proceeds are realized in convertible foreign exchange.
7	Will GST be debited in duty credit scrips such as Merchandise Exports from India Scheme (MEIS) and Service Exports from India Scheme (SEIS)?	No.
8	In view of definition of 'export of goods' given in Section 2(5) of the IGST Act, 2017, the supply of goods by the manufacturer to merchant exporter cannot be treated as exports as he is not taking out the goods out of India. He is supplying the goods to the merchant-exporter. Therefore, is the manufacturer required to pay CGST and SGST in all cases of exports by merchant-exporter even though the goods are being sealed in container for export from the premises of manufacturer-exporter? Does the merchant-exporter have the option either to avail option of Bond/LUT or to pay IGST for export of such goods?	Yes The manufacturer would be liable to pay CGST and SGST. The merchant-exporter has the option either to avail option of Bond/LUT or to pay IGST for export of such goods. There is no provision on the lines of Form H under the CST Act in the GST.
9	As per Rule 96A of Central Tax, the LUT is to be accepted by the Jurisdictional Commissioner, Udaipur whereas in pre GST era the same was accepted by the jurisdictional Deputy/Assistant Commissioner Kota. The Commissioner of Kota region has office at Udaipur which is 290 Kilometres away from Kota due to which it is impractical to file LUT at Udaipur with Commissioner as compared to previous procedure.	Circular No. 2/2/2017-GST dated 04.07.2017 has clarified that an exporter wishing to export without payment of integrated tax may approach the jurisdictional AC/DC for acceptance of bond/LUT. Circular No. 4/4/2017-GST dated 07.07.2017 has further clarified that the bond /LUT shall be accepted by the jurisdictional Deputy/Assistant Commissioner having jurisdiction over the principal place of business of the exporter.
10	As per sub-rule 5 of rule 96A of Central Tax Rule, Board will notify where LUT is to be furnished in place of Bond. Since Board has not	The Board has, vide Notification 16/2017-Central Tax dated 07.07.2017, specified the conditions and safeguards under which

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	notified so far, therefore, this office is of the view that Bond is to be furnished in all cases as of now. Please clarify	an exporter may file a LUT instead of a bond.
11	Whether in case of assesses exporting goods under LUT in Central Excise Act 1944, can export goods after 01.07.2017 under GST on the basis of the said LUT filed under Central Excise Act, 1944 until that LUT expires.	In terms of Para 6 of Circular No. 4/4/2017 dated 07.07.2017 exports are allowed under existing LUTs/Bonds till 31st July 2017. Exporters shall submit the LUTs/bond in the revised format latest by 31st July, 2017.
12	There is lack of clarity in the trade regarding the eligibility conditions for the LUT/Bond as per the Notification No. 16/2017 – Central Tax. Para i(b) of the said notification requires the exporter to receive the due foreign inward remittances amounting to a minimum 10% of the export turnover, which should not be less than one crore rupees, in the preceding financial year. It is not clear for the exporters having an export turnover of say Rs. 5 Crore. For such people whose 10% of the export turnover is below one crore, what is the implication? Are those exporters who have received their total due inward remittance of e.g. Rs. 5 Crore eligible for availing the facility of LUT?	Condition i(b) in the said Notification means that: the registered person should have received at least 10% of his/her export turnover as foreign inward remittance in the preceding financial year and the foreign inward remittance in the preceding financial year should not be less than one crore rupees. E.g. if a registered person has an export turnover in FY 2016-17 of Rs. 5 crores and has received foreign inward remittance of Rs. 5 crores in the same FY, then he shall satisfy Condition i(b), and shall be eligible for execution of LUT.
INVOICE & RETURNS		
13	If an Assessee has two or more units with single registration, how the invoices are to be maintained viz., separate invoices unit wise or single invoice for all units?	He can issue unit-wise invoice also. But there should not be any duplication in numbering system.
14	Do we have clarity on when invoice data uploading will begin on the GSTN?	Government is ready to launch this. However, a simpler return called GSTR-3B has also been devised due to the demands from the trade and industry for extension of time limit for filing of normal returns.
15	Would head offices providing centralized HR, Finance and IT functions also need to raise invoices to its branches?	Yes, if the head office and branches are distinct persons as specified in section 25(4), invoice is required to be issued and GST should also be paid.
16	Kindly clarify the accounting treatment of Credit Note while raising Invoice after implementation of GST?	For the purpose of GST law, credit note can be issued to reduce the taxable value or to reduce tax payable or to claim goods

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		return, where the relevant invoice had already been issued and taxable value or tax charged in that tax invoice is in excess. Section 34 of CGST Act, 2017 may be referred to for further details.
17	Whether any trader having turnover of less than Rs. 20 lakh needs to sell his goods on proper invoice/billing?	Only registered persons are required to issue tax invoices as per provision of Section 31 read with rules. An unregistered person may supply goods on ordinary commercial invoices and he cannot issue tax invoice.
18	What is the procedure/documents required for sending free replacement to the customers at free of cost?	Where free replacement is provided to the customers without consideration under warranty, no GST is chargeable on such replacement. In such cases goods may be sent on delivery challan as provided in rule 55 of the CGST Rules, 2017.
19	If we are only dealing in exempted items what is the type of invoice we are required to issue to our buyers? Is it bill of supply or regular GST Invoice?	You may issue a commercial invoice in such cases. However, if you are a registered person, you may issue a bill of supply for exempt supplies.
20	How the invoicing should be done for free goods given along with sale so that corresponding input tax credit is not required to be reversed for products under scheme?	Invoice value would include value of all goods including those supplied free. In such cases, ITC is not required to be reversed.
21	Under GST, how to send demonstration equipment and instruments to customers or branch offices with in India on returnable basis? – No sale is involved	As the goods are sent on returnable basis and no transfer of title is involved, it is not a supply of goods. If some element of service is involved, the same will be a taxable supply. The goods may be sent on delivery challan without invoice as it is not a supply of goods.
22	How to send equipment and instruments to manufacturers' factory for repairs and calibration with in India on returnable basis? – No sale is involved.	Challan for movement of goods without supply is to be issued in terms of Rule 55 of CGST Rules.
23	Clarification is sought on the following: Revision in GSTR Returns	Mistakes can be corrected in subsequent returns to be filed through amendment Table (For example Table 11 of GSTR-1). Such mistakes can be corrected till the due date for filing of the return for the month of September subsequent to end of the

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		year or filing of the annual return, whichever is earlier.
ITC		
24	How can a trader avail ITC while selling goods/services to unregistered/exempted GST traders?	The fact that a registered person is supplying goods to an unregistered or exempted person has no consequence on availment of ITC by the supplier.
25	Please clarify the procedure of availing ITC on Additional Compensation Cess on some products like Tobacco, Coke, Cigarettes.	ITC of cess can be used only for payment of cess
26	Please clarify ITC Credit status for the following condition: If Recipient (Good & Service) is registered under GST & Reseller/Supplier is under exemption OR composition schemes	In case of unregistered dealer, recipient will pay tax on reverse charge basis. He can get the ITC provided he fulfills other conditions as mentioned in section 16 of the CGST Act, 2017. In case of purchase from composition taxable person, the composition person cannot charge any tax and hence the question of availing ITC does not arise.
27	Please clarify ITC Credit status for the following condition: On GST Deducted Commission for Distributor registered under GST Taxpayer	The GST deducted out of your commission as TDS will be claimed by you in your cash ledger.
28	Please clarify ITC Credit status for the following condition: if Commission received Without Deducting GST in cases where distributor under Exemption OR composition Scheme	The section concerning GST deduction (Section 51 of CGST Act, 2017) has not been operationalized till now. But if the distributor is under threshold exemption or under composition scheme, the requirement for GST deduction depends upon the taxable supply and value of contract rather than the nature of the supplier.
29	How should importers take credit of clean energy cess paid on goods lying as stock 30.06.2017?	No credit for clean energy cess can be taken.
30	Since our products are under 0% and we are using various services like telephone, professional charges for which we will be paying GST to our registered service providers and this amount will not be utilized towards any payment of outward goods. Are we eligible for refund on the services obtained and GSTN paid for the	You are not eligible for refund of unutilized Input Tax Credit as there is no tax on output supply. Tax paid on such services may be accounted along with the services availed i.e. booked as expenses.

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	same? If yes what is the procedure? If no what is the accounting effect?	
31	Whether ITC Transition provisions on goods purchased within the State on which tax on MRP has been paid, covered under 140(3) or 140(1)? If covered under 140(1) then how a credit claim be made, as presently in Vat return only the amount is reflected and it is non-adjustable?	ITC could be availed on the goods, on which tax on MRP has been paid at earlier stage, therefore it could get covered by section 140(3), if the state GST provides for that. In any case, section 140(1) would not be applicable, because section 140(1) is applicable only if the supplier is carrying forward ITC in his return for June, 2017. The dealer, who was not eligible for ITC under existing law, because the goods had suffered tax at first point of sale only obviously cannot claim ITC in the said return also.
32	Please clarify on availment of input tax credit of GST paid on trucks, commonly used for G.T.A business, Safex, Multi-modal and packing business?	No ITC is permitted to GTA engaged in providing GTA services which are under RCM and are treated as exempted supplies in the hand of GTA. However, if GTA is also liable to pay tax under forward charge as supplier, he is not permitted to avail ITC if he is claiming the concessional rate of 5%. If ITC is claimed, the GST rate for GTA in forward charge will be 18%.
33	What will be the Input Credit of newly launched project of building construction after 01.07.2017?	ITC is permitted to pay output tax of construction/work contract services. Please see section 17(5) (c) and (d) of CGST Act, 2017.
34	What are the provisions under CGST Act as to the eligibility of CENVAT credit of service tax on invoices which are received after the appointed date for the services received under the service tax regime?	ITC is available in terms of section 140(5) of CGST Act, 2017.
35	How a service Provider can get input GST credit benefit in pure labour Contract under Input Credit?	He needs to use input for furtherance of business and should fulfill the conditions mentioned in section 16 of CGST Act, 2017. The input should not fall within the negative list provided in section 17(5) of the CGST Act, 2017.
36	GSTR-1 (Point 9) – As banks are eligible to claim only 50% of Input credit consider excluding banks from reporting of exempt/ non-GST supplies in GSTR-1?	Return Rules have already been notified. It is not possible to make exception for one sector.

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37	Clarification is sought for the following: Penal Interest on loans and advances	Penal interest is a consideration for tolerating an act and it is a supply of service and will be taxable.
38	In case of takeover of a Partnership firm by a Private Limited Company, then who will get the ITC credit? And who should file the GST TRAN-1?	If the business is transferred as a going concern, and liabilities are also transferred then ITC can be transferred to the company. The company can file TRAN-1.
JOB WORK		
39	Whether the job worker (who converts barley into Malt) has to charge GST from the Principal only on the Job Work charges or full value of goods, i.e. (Value of Raw Material + Job Work Charges)?	The job worker has to pay GST on job work charges only.
40	In case of job workers not operating under Notification 214/86-CE (i.e. registered under excise at present), whether they can carry forward the credit availed on RM/PM supplied to them by the principal manufacturer? Also is there any restriction on carry forward of the credit on input services distributed to them by the principal as ISD under Rule 7 of the Credit Rules and remaining unutilized on the day of GST implementation?	The credit on RM/PM supplied by the principal manufacturer can be availed by the manufacturer rather than the job worker. Section 141 of CGST Act, 2017 refers. Further if job worker is registered under existing law, Cenvat Credit in respect of input services received from ISD as shown in return can be carried forward.
LEVY		
41	Should GST be charged on labour charges in an invoice?	Yes, if the activity is taxable.
42	Would tax be payable on sale of business assets on which no credit was claimed?	Yes provided the aggregate value of supplies is more than Rs. 20 lakhs (Rs. 10 lakhs in special category States).
43	What kind of facilities provided by employer to employee would be liable to GST? For instance, whether club membership provided will be considered as "service"?	The compensation to employees in the form of money is not a supply. However, fringe benefits are supply of goods or services and are liable to tax if not exempted. These are transactions in furtherance of business and even if supplied without consideration, the same are deemed supply.
44	PayPal is USA based company. It provides services to its account holders spread worldwide. Whether services given by PayPal would be covered under Section 13(8) of IGST Act?	If the place of supply is in India, the registered recipient will have to pay tax under reverse charge and if the recipient is unregistered, PayPal will pay GST in accordance with section 14 of IGST Act.
45	Whether 5% GST applicable to the Transport service provider is to	It will be on the invoice value of GTA services determined in

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	be charged on the total freight amount bill?	terms of section 15
46	Does Rental Income less than Rs. 20 Lac per annum attract GST?	No. That said, where the rental income from a single property is less than Rs. 20 lakhs but the aggregate rental income from various properties exceed rupees twenty lakhs, the requirement for registration and GST payment will be there.
47	In reference to Section 15 of GST, CTT and STT are statutory levy under Income Tax. Is there any GST tax on another governmental Tax, SEBI Fees and Stamp Duty as per Various State Government rates?	As per Section 15 the value will be inclusive of all taxes except CGST, SGST, UTGST and IGST. So all taxes will be included in the value for the purpose of GST except where benefit of Pure agent as provided in Rule 33 of CGST Rules, 2017 is availed.
48	Provisions of Notification no. 7/2017 are applicable under CGST only. Kindly clarify whether provisions of notification no. 7/2017 will be applicable for SGST ACT, IGST ACT and UTGST ACT?	Separate notifications are issued under SGST Act, IGST Act and UTGST Act.
49	Whether GST would be payable in case of demand of excise duty made upon finalization of provisional excise assessment in post GST period?	Demands arising from finalization of provisional assessments under the Central Excise Act, unless recovered under the said Act, shall be recovered as an arrear of tax under GST Act.
50	What option shall be opted while clearing samples from factory to warehouse location: a) No GST should be levied but corresponding ITC should be reversed b) GST should be levied but GST (ITC) paid on samples cleared should be reversed at receiving warehouse location.	Depends upon the location of the factory and warehouse. If both are located in the same State and not registered separately, no GST is to be charged. Once finally supplied to any other recipient, no GST is to be charged but ITC on the same is to be reversed.
51	What is the taxable treatment of the services provided by a Service Provider in respect of such services which are covered under circular 25/2012-Mega Exemption Notification for Government, railways and other Departments? Such Services are exempt from Service Tax, hence who will bear the GST tax element of 18%, the Service Provider or the Principal Employer?	Exemption notification for services have been notified. Refer Not. No. 12/2017- Central Tax (Rate) & Not. No. 9/2017- Integrated Tax (Rate).
52	Normally the Service Provider does not issue invoice in Government Jobs. The Sectional /departmental engineers prepare the measurement books and record the details of work done on a	Time of supply of services has been explained in Section 13 of CGST Act. The supplier of services will have to issue a tax invoice within 30 days of supply of service (the measurement is

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	subsequent date. Hence how Point of Service will be reckoned since the Service Provider does not raise the Invoice?	finalized by the departmental engineers or service provider whichever is earlier.) In case of reverse charge , Govt. Dept. will raise invoice accordingly. [Refer Section 13(3)].
53	In construction work, after raising of the Invoice, physical verification of the same is done by the Engineers of the Client and this work is delayed abnormally: in some instances the period taken goes up to two months, then how the Point of Service will be determined?	Time of supply of services has been explained in Section 13 of CGST Act. The date of issue of Invoice will be the time of supply
54	Is it practically feasible that Service Provider submits an Invoice after execution of work and the Principal Employer makes arrangement for payment of the bill after three months whereas as per point of service rule, the Point of Service stands for one month from the date of issue of raise invoice or services whichever is earlier and the Service Provider has to pay Service Tax @ 18% on value of work done although he has not received any payment from the client till date?	Time of supply of services has been explained in Section 13 of CGST Act. The terms for payment do not decide the taxability of a particular transaction. So even if payment for a particular supply has not been received it will still be liable for GST.
55	Clarification is sought for the following:- 1. Intermediary services and services provided by Banking Company to its Account Holders – Intra-state or Inter-state supply?	Place of supply provisions in sub-section (12) of section 12 of IGST Act may be referred to.
56	Cross border services provided by an Indian branch to offshore branch /HO which are not “Intermediary Services” – are they exempted?	Section 13 of IGST Act, 2017 may be referred. The place of supply is outside India but as the supplier is located in India, it is a case of inter-State supply and subject to IGST. It will be zero rated if the sale proceeds are realized in Convertible foreign exchange.
57	Pure Agent – Issuance of a circular similar to CBEC Circular on STT/Stamp duty dated 17th Sept. 2010	Detailed Rule provided. Pl see Rule 33 of CGST Rules.
58	Charging of GST in case of travel by a passenger to beyond India's border viz., to Pakistan or Bangladesh?	The place of supply is the place of embarkation for the continuous journey. If a passenger embarks at Amritsar for journey to a place in Pakistan, it is taxable because the place of

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		embarkation is in the taxable territory.
59	Levy of GST in respect of ticket booked in India if place of boarding is outside India?	The place of supply is outside India but as the supplier is located in India, it is a case of inter-State supply and subject to IGST. It will be zero rated if the sale proceeds are realized in convertible foreign exchange.
REVERSE CHARGE		
60	If an Assessee pays GST on behalf of an unregistered supplier/SSI/exempted unit, will he be able to take Input Tax Credit of the GST paid on reverse charge basis?	Yes, input tax credit of tax paid on reverse charge basis by the recipient is allowed to the recipient and the credit can be taken even in the same month.
61	Whether, any Indian providing services to PayPal on contract basis is required to pay reverse charges on charges deducted by PayPal?	It depends on the nature of charges deducted. The place of supply is outside India but as the supplier is located in India, it is a case of inter-State supply and subject to IGST. It will be zero rated if the sale proceeds are realized in convertible foreign exchange.
62	Under the new GST Act, the liability or payment of GST still with consignee or consignor?	Reverse charge mechanism has been provided in GST law for GTA and the recipient of GTA service (he may be consignor or consignee) is required to pay GST. Notification No 13/2017-Central tax (rate) may be referred to.
63	Whether RCM is applicable on payments made for hiring of transport from unregistered GST traders?	RCM under section 9(3) is applicable for GTA and not for transport of goods. Where the vehicle is taken on rent or lease , it will be supply of service under 9966 or 9973 and supply of service will be taxable under RCM under section 9(4).
64	We are also paying small payments like unloading charges, detention charges and under miscellaneous payments to petty contractors. Is GSTN under reverse charge applicable for these payments?	If you are not registered, payment on reverse charge under section 9(4) of CGST Act, 2017 is not required. That said, if such services availed fall within the domain of any service that is subject to reverse charge under section 9(3) of CGST Act, 2017 you have to get yourself registered and GST has to be paid.
65	Can any unregistered transporter having a turnover below 20 lacks carry the goods for a registered dealer?	Yes, GTA can carry the goods. GST on GTA services is liable to be paid on RCM basis by the recipient. The supply of services of goods transport by road transporter other than a GTA and a

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		courier is exempted under Notification No. 9/2017- Central Tax (rate).
66	Whether reimbursement of expenses to staff comes under RCM?	Re-imburement is an expense in the course or furtherance of business and if the same is against a taxable supply taken from an unregistered supplier, RCM will apply.
67	Whether tax under RCM is applicable for expenses incurred towards doctor sponsorship programme?	As per notification no. 13/2017-Central Tax (Rate), Sl. No. 4 sponsorship to anybody Corporate/Partnership firm comes under RCM.
REGISTRATION		
68	Dealers below Rs.20 lakhs turnover cannot do business through online portals like Amazon without mandatorily taking registration. Why the additional and discriminatory burden on unregistered dealers?	This requirement is there only in those cases where the supplier is supplying through e-commerce company is liable for TCS.
69	Does a Medical Service Provider needs to get registered under GST if his aggregate turnover (u/s 2 (6) is more than Rs. 20 Lakhs but has taxable supply of only an amount of Rs.2.4 Lakh p.a.?	Yes, he should get registered and also pay GST on taxable supply.
70	Whether the registration under GST is compulsory by Transport Service Provider.	No, if the entire services supplied by the transporter are covered under the reverse charge mechanism under section 9 (3).
71	Will from 1/7/17, my corner kariyanawala charge me GST on goods or services depending on his turnover or both and give me an authentic/printed memo for purchases?	Liability for registration under GST arises if the aggregate turnover is more than Rs. 20 Lakhs. If the corner kariyanawla has turnover greater than Rs. 20 lakhs in the preceding financial year he is liable to be registered, charge GST and provide you an invoice for your purchase.
72	How will I know if his turnover is below Rs 20L and if he is exempt from GST and that he will not charge me any GST?	Person having turnover over Rs. 20 lakhs will take registration and registration certificate will be displayed at a prominent location along with GSTIN on the name board. If you suspect that he has not taken registration, a complaint can be made and suo-moto registration will be given under rule 16 of CGST Rules, 2017.

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73	Will all establishments display a certificate from government (displaying his turnover category) and their GST Registration No. which should appear on all his cash memos/bills?	Yes. For details, rule 18 of CGST Rules, 2017 may be referred to.
74	Does a trader who has turnover of less than 20 lakh and are selling on ecommerce websites, have to register for GST?	Yes, if such e-commerce operator is required to collect tax at source. Please see Section 24 of CGST Act, 2017.
75	Can a trader whose account has been blocked by ecommerce portal apply for GST and still be eligible to sell for some period of time without GST, till they get their GST registrations completed?	Supply can take place during the process of registration and revised invoices can be issued in accordance with the provisions of section 31(3) of the CGST Act, 2017.
76	Do traders having turnover less than Rs. 20 Lakhs need to get registered under GST? If not, how can they purchase primary goods from other states without having GST Registration No?	Traders having turnover of less than Rs 20 lakhs can buy from other States also without registration except in case of those goods which are subject to reverse charge.
77	Do I, a Mutual fund Distributor working in Delhi, need to register under GST, having income Less than Rs. 20 Lakhs but working for offices that are registered in Mumbai and have branch offices in Delhi?	If you are supplying services to the branch office in the same State, it will be intra-State supply and you will not be liable for registration. If you are making inter-State supply, you will be liable for registration and benefit of threshold exemption would not be admissible.
78	We are a private ltd. Co. having Head Office at Mumbai and Branch Office in Gujarat and U.P. dealing in products having Tax Rate @0% dealing intra state and interstate supply: Since the products are 0% GST products are we require to register under GST if turnover is above 20 Lakhs?	No
79	We are purchasing from Haryana and selling in Haryana and also interstate sales. Currently we do not have any GST registration in Haryana. Since the Product is 0% GST are we suppose to register in Haryana?	No. Registration is not required as you are dealing exclusively in products that are wholly exempted.
80	We are paying freight charges to our GTA for which currently we are paying service tax at applicable rate. In case of GST what we understand is GTA is exempt from obtaining GST registration no. Are we required to pay GSTN @5% on freight for transportation of goods which are 0%. In case we are not required to obtain	As you are business entity and availing GTA services you are liable to pay GST on GTA services on reverse charge basis and therefore liable to be registered. Section 24 of CGST Act, 2017 may be referred.

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	registration under GST if we are under 0% products how do we make payment for the same?	
81	Please clarify the position of GST in case of licensed Tour Guides having registered office in one state but providing services Pan India?	If the presence of tour guide is required in each State and he is supplying services from those States then registration requirement in each state would be there.
82	Under GST regime input tax credit on goods / services can be availed against GST Output liability and there may be zero input tax credit; hence is it necessary to obtain ISD registration?	ISD is required to take separate registration under the Act.
TRANSITION		
83	How the deemed credit of available stock and Work in progress (WIP) to be availed by an Assessee?	The provisions relating to deemed credit are contained in the proviso to section 140(3) of the CGST Act, 2017 and rule 117 (4) of the CGST Rules, 2017. ITC at the rate of 60% is allowed where the Central tax rate on goods is 9% or more; it is allowed at the rate of 40% in other cases. It is allowed only after the payment of applicable tax. It can be taken in the first six tax periods only. Deemed credit is allowed only to traders and not to manufacturers.
84	Is there any provision/ instruction under the CGST Act for taking/verifying the physical stock of the units as on 30th June 2017. It is pertinent to mention here that the Punjab Excise & Taxation department is undertaking the exercise of stock taking/verification of the units which were earlier registered with them. Matter may please be clarified.	There is no such bar under the CGST Act, 2017.
85	Till the time E-way bill system is fully developed which documents/ procedure should be followed for inter-state supply of goods	The goods can be transported with documents like tax invoice, bill of supply and delivery challan. Document as may be prescribed under Rule 138 of the SGST Rules, 2017 will also have to be carried by the person in charge of the conveyance.
86	Government has allowed increase in MRP due to additional incidence of GST. Can it be done for stock lying with dealers & retailers or only for stock lying with manufacturer or importers?	The prices can be revised where the incidence of tax has increased under the GST. However, one should adhere to the requirements under other statutes like the Legal Metrology Act

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		also.
87	Does tax need to be paid on advances in hand as of June 30th for goods to be supplied from July 1?	No
88	Builder is demanding balance money due to tax rate changed under GST. Do we have to pay service tax on entire amount of registration under GST, also if abatement provided before GST is available or not?	GST is operational from 01.07.2017. Only on the balance amount GST will be applicable on future payments. For tax paid under the earlier law, section 142(11) of the CGST Act, 2017 may be referred to.
89	How to avail credit on raw material and packing materials stored outside factory on which credit could not have been availed due to the specific restriction in the permission given by the Excise department? Whether these goods can be treated as "in-transit" and credit be availed under Section 140(5) within 30 days of GST implementation?	Goods can be treated in transit only when the same have not been received by the recipient which is not the case in this scenario.
90	Clarity is needed on the period for which details of turnover needs to be given in Table 5(b) and 5(c) of Form GST TRAN-1.	Period is given in the form itself i.e. 01.04.2015 to 30.06.2017.
91	The tax paid in excess in one month is allowed to be adjusted against the tax liability due for the next month. What would be treatment of such excess payment of tax (service tax/ VAT) for the last month prior to appointed date?	Under transitional provisions all such excess ITC and Cash can be carried forward and GST can be paid from this amount.
92	The rebate given @ 60% from CGST or SGST at the higher tax rate will be provided to either whole-seller and retailer or the manufacturer or both?	The facility is not available to manufacturers.
93	There is a GST of 28% on a product of MRP Rs.100 and the costing price of that product is Rs. 90.90/- (taxable value + 14.5% VAT) so the taxable value of that product will be 79.38 and if the GST of 28% will be added to the amount without adding any profit then it will be 79.38+22.22(28% GST) and the total value of the product will be Rs.101.60/- which is higher than MRP. So how it will be sold at the value higher than the MRP?	MRP can be revised albeit with certain precautions and for only for certain time period. Press Note of Ministry of Consumer Affairs, Food & Public Distribution dated 04.07.17 may be referred to.
94	2. Where original invoice pertained to provision of services and	GST rate depends upon the service being supplied and not what

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	<p>was subject to service tax at 14% Swachh Bharat Cess @0.5% and Krishi Kalyan Cess @0.5% and the said services are subject to GST @18% or any other rate?</p> <p>i. What tax would be reversed in the given case CGST, SGST or IGST?</p> <p>ii. What would be the rate which would be captured in the credit note since service tax is @15% and GST on the said services is at 18%?</p> <p>iii. Does the credit note would still be required to capture the reference of the original invoice against which the credit note is issued?</p>	was its rate under the service tax regime.
95	<p>What shall be impact of tax on the works after 30.06.2017 for which tenders have been processed but acceptance letters not issued?</p>	GST is payable on services supplied after 01.07.2017
96	<p>Certain fabrics were exempt from payment of central excise duty vide Notification No. 30/2004-CE dated 09-07-2004. This exemption was subject to the condition that the manufacturer has not availed Cenvat credit of duty paid on inputs. Thus the said exemption was not unconditional. Will ITC @40% of CGST be admissible to the taxable person in respect of such fabrics held in stock?</p>	Yes, ITC would be admissible.
MISCELLANEOUS		
97	<p>When would advance ruling applications submission begin?</p>	The Government is in the process of constituting the Authority. It would be notified soon.
98	<p>When are the recommendations of the sector wise task force expected to be submitted to the GST Council. Can representations still be made to the sectoral task force ?</p>	Representation can be submitted to the sectoral working groups.
99	<p>How will I know whatever GST I pay is really paid to government by various makers/sellers and not pocketed by the seller?</p>	Person, selling to you, would have purchased his products/inputs from some supplier. That supplier while filing his outward supply details (GSTR1) will quote the GSTIN of the

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		your seller. And he will have to accept the same in his GSTR2. Therefore the system captures the data of your seller. Action can be subsequently taken in case of evasion of tax.
100	Is stock transfer possible without paying GST in case of takeover of a Partnership firm by a Private Limited Company	One has to see the conditions given in entry 4 of Schedule II of the CGST Act, 2017. If it is a supply as per this entry, it is taxable.

SOME FAQ ON SERVICES:-

<p>Q. 1 a) Will GST be charged on actual tariff or declared tariff for accommodation services? b) What will be GST rate if cost goes up (more than declared tariff) owing to additional bed. c) Where will the declared tariff be published? d) Same room may have different tariff at different times depending on season or flow of tourists as per dynamic pricing. Which rate to be used then? e) If tariff changes between booking and actual usage, which rate will be used? f) GST at what rate would be levied if an upgrade is provided to the customer at a lower rate?</p> <p>Ans a) Declared or published tariff is relevant only for determination of the tax rate slab. GST will be payable on the actual amount charged (transaction value). b) GST rate would be determined according to declared tariff for the room, and GST at the rate so determined would be levied on the entire amount charged from the customer. For example, if the declared tariff is Rs. 7000/- per unit per day but the amount charged from the customer on account of extra bed is Rs. 8000/-, GST shall be charged at 18% on Rs. 8000/-. c) Tariff declared anywhere, say on the websites through which business is being procured or printed on tariff card or displayed at the reception will be the declared tariff. In case different tariff is declared at different places, highest of such declared tariffs shall be the declared tariff for the purpose of levy of GST. d) In case different tariff is declared for different seasons or periods of the year, the tariff declared for the season in which the service of accommodation is provided shall apply. e) Declared tariff at the time of supply of this service would apply. f) If declared tariff of the accommodation provided by way of upgrade is Rs. 10000/-, but amount charged is Rs. 7000/-, then GST would be levied @ 28% on Rs. 7000/-.</p> <p>Q. 2 Vide notification No. 11/2017-Central Tax (rate) dated the 28th June 2017 entry 34, GST on the service of admission into casino under Heading 9996 (recreational, cultural and sporting services) has been levied @ 28%. Since the value of supply rule has not specified the method of determining taxable amount in casino, casino operators have been informed to collect 28% GST on gross amount collected as admission charge or entry fee. The method of levy adopted needs to be clarified.</p> <p>Ans Relevant part of entry 34 of the said CGST notification reads as under: "Heading 9996 (recreational, cultural and sporting services)- (iii) Services by way of admission to entertainment events or access to amusement facilities including exhibition of cinematograph films, theme parks, water parks, joy rides, merry-go rounds, go-carting, casinos, race-course, ballet, any sporting event such as Indian Premier League and the like. - 14% (iv) ... (v) Gambling. - 14%"</p> <p>As is evident from the notification, "entry to casinos" and "gambling" are two different services, and GST is leviable at 28% on both these services (14% CGST and 14% SGST) on the value determined as per section 15 of the CGST Act. Thus, GST @ 28% would apply on entry to casinos as well as on betting/ gambling services being provided by casinos on the transaction value of betting, i.e. the total bet value, in addition to GST levy on any other services being provided by the casinos (such as services by way of supply of food/ drinks etc. at the casinos). Betting, in pre-GST regime, was subjected to Betting Tax on full bet value.</p>	<p>Q. 3 The provision in rate schedule notification No. 11/2017-Central Tax (Rate) dated the 28th June 2017 does not clearly state the tax base to levy GST on horse racing. This may be clarified.</p> <p>Ans. GST would be leviable on the entire bet value i.e. total of face value of any or all bets paid into the totalisator or placed with licensed book makers, as the case may be. Illustration: If entire bet value is Rs. 100/-, GST leviable will be Rs. 28/-.</p> <p>Q. 4 a) Whether for the purpose of entries at Sl. Nos. 34(ii) [admission to cinema] and 7(ii)(vi)(viii) [Accommodation in hotels, inns, etc.], of notification 11/2017-CT (Rate) dated 28th June 2017, price/ declared tariff includes the tax component or not? b) Whether rent on rooms provided to in-patients is exempted? If liable to tax, please mention the entry of CGST Notification 11/2017-CT(Rate). c) What will be the rate of tax for bakery items supplied where eating place is attached - manufacturer for the purpose of composition levy?</p> <p>Ans. a) Price/declared tariff does not include taxes. b) Room rent in hospitals is exempt. c) Any service by way of serving of food or drinks including by a bakery qualifies under Section 10(1) (b) of CGST Act and hence GST rate of composition levy for the same would be 5%.</p> <p>Q. 5 Whether homestays providing accommodation through an Electronic Commerce Operator, below threshold limit are exempt from taking registration?</p> <p>Ans Notification No. 17/2017-Central Tax (Rate), has been issued making ECOs liable for payment of GST in case of accommodation services provided in hotels, inns, guest houses or other commercial places meant for residential or lodging purposes provided by a person having turnover below Rs. 20 lakh (Rs. 10 lakh in special category states) per annum and thus not required to take registration under Section 22(1) of CGST Act. Such persons, even though they provide services through ECO, are not required to take registration in view of Section 24(x) of CGST Act, 2017.</p> <p>Q. 6 To clarify whether supply in the situations listed below shall be treated as a supply of goods or supply of service:- a) The books are printed/ published/ sold on procuring copyright from the author or his legal heir. [e.g. White Tiger Procures copyright from Ruskin Bond] b) The books are printed/ published/ sold against a specific brand name. [e.g. Manorama Year Book] c) The books are printed/ published/ sold on paying copyright fees to a foreign publisher for publishing Indian edition (same language) of foreign books. [e.g. Penguin (India) Ltd. pays fees to Routledge (London)] d) The books are printed/ published/ sold on paying copyright fees to a foreign publisher for publishing Indian language edition (translated). [e.g. Ananda Publishers Ltd. pays fees to Penguin (NY)]</p> <p>Ans The supply of books shall be treated as supply of goods as long as the supplier owns the books and has the legal rights to sell those books on his own account.</p> <p>Q. 7 Whether legal services other than representational services provided by an individual advocate or a senior advocate to a business entity are liable for GST under reverse charge mechanism?</p> <p>Ans Yes. In case of legal services including representational services provided by an advocate including a senior advocate to a business entity, GST is required to be paid by the recipient of the service under reverse charge mechanism, i.e. the business entity.</p>
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